ANNUAL REPORT OF THE

Commissioner of Internal Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

1921

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ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE,
Washington, October 1, 1921.

SIR: I have the honor to submit the following report of the work of the Bureau of Internal Revenue for the fiscal year ended June 30, 1921.

COLLECTIONS.

The operations of the Internal-Revenue Bureau during the fiscal year 1921 under the War Revenue Act of 1918 and other internal-revenue tax legislation resulted in the collection of $4,595,000,765.74, compared with $5,407,580,251.81 in the fiscal year ended June 30, 1920, a decrease of $812,579,486.07, or 15 per cent.

Income-tax payers generally have availed themselves of the privilege of installment payment, which first became operative in connection with returns made under the Revenue Act of 1918. The payments made during the first six months of the fiscal year 1921 embraced the third and fourth installments of the income and profits taxes due on incomes in the calendar year 1919, together with additional collections on assessments made for prior years, while the payments made during the last six months of the fiscal year embraced the first and second installments of the income and profits taxes on incomes in the calendar year 1920, together with additional collections made on assessments for prior years.

The total of these income and profits tax collections for the fiscal year 1921 amounted to $3,228,137,673.75, compared with $3,956,936,003.60 for the fiscal year 1920, a decrease of $728,798,329.85.

In this comparison it should be noted that the income and profits taxes collected during the fiscal year 1920 embraced two installments of the tax on incomes for the calendar year 1918 at the higher rates, while the collections in the fiscal year 1921 embraced all four installments of the tax at the lower rates provided for in the Revenue Act of 1918.

The reduction in rates as prescribed in the Revenue Act of 1918 may be stated as follows:

For 1918, the calendar year in which the higher rates were in force, the profits-tax rates in the first and second brackets were 30 per cent and 65 per cent of the net income in excess of the credits provided in the act, and the maximum rate of profits tax under the three brackets was 80 per cent of the net income in excess of the credits, and the rate of income tax was 12 per cent of the net income in excess of the credits.

For 1919, the first calendar year in which the lower rates obtained, the rates in the first and second brackets were 20 per cent and 40 per cent, there being no tax under the third bracket. For this year the normal tax was 10 per cent of the amount in excess of the credits.

For 1918 the normal tax rate for individuals was 6 per cent on the first $4,000 in excess of the credits and 12 per cent on the remainder. For 1919 and subsequent years this was reduced to 4 per cent and 8 per cent, respectively.

The miscellaneous collections arising from objects of taxation other than income and profits taxes amounted to $1,366,863,091.99 for the fiscal year 1921, compared with $1,450,644,248.21 for the fiscal year 1920, a decrease of $83,781,156.22. The principal decreases in these taxes were on alcoholic liquors, $57,247,720.97; tobacco manufactures, $40,589,969.95; excise taxes, $38,538,121.72; corporation capital stock, $11,494,767.62; and stamp taxes, $11,879,813.96; which were materially offset by increases on estate tax, $50,407,697.15; transportation and telegraph, $12,164,326.39; and admissions and dues, $13,972,093.89.

The collection of internal-revenue taxes for the fiscal year 1921 and the last seven preceding years are summarized in the following table:

Sources.	1921	1920	1919	1918
Distilled spirits, including wines, etc.	$82,598,065.01	$97,905,275.71	$365,211,252.26	$317,553,687.39
Fermented liquors	25,363.82	41,965,874.09	117,839,602.21	126,285,857.65
Tobacco manufactures	255,219,385.49	295,809,355.41	206,003,091.84	156,188,659.90
Oleomargarine	2,986,465.35	3,728,276.05	2,791,831.08	2,336,907.00
Capital-stock tax, including other special taxes	91,281,484.31	102,933,701.35	33,497,047.82	27,281,259.12
Miscellaneous, including war excise taxes, etc., since 1917	913,871,459.15	883,863,871.82	519,823,854.14	225,973,363.44
Documentary stamp sales by postmasters	20,880,868.86	24,437,893.75	10,199,466.51	4,336,162.21
Total receipts from other than income and profits taxes	1,366,863,091.99	1,450,644,248.21	1,249,366,175.86	859,955,926.65
Income and profits taxes	3,228,137,673.75	3,956,936,003.60	2,600,783,902.70	2,838,999,894.28
Total receipts [1]	4,595,000,765.74	5,407,580,251.81	3,850,150,078.56	3,698,955,820.93

Sources.	1917	1916	1915	1914
Distilled spirits, including wines, etc.	$192,111,318.81	$158,682,439.53	$144,619,699.37	$159,098,177.31
Fermented liquors	91,897,193.81	88,771,103.99	79,328,946.72	67,081,512.45
Tobacco manufactures	103,201,592.16	88,063,947.51	79,957,373.54	79,986,639.68
Oleomargarine	1,995,720.02	1,485,970.72	1,695,256.95	1,325,210.13
Capital-stock tax, including other special taxes	15,708,732.87	6,908,108.21	4,967,179.18	....
Miscellaneous, including war excise taxes, etc., since 1917	44,760,678.44	43,874,465.20	24,910,809.24	1,136,070.65
Total receipts from other than income and profits taxes	449,675,236.11	387,786,035.16	335,479,265.00	308,627,619.22
Income and profits taxes	359,718,404.33	124,937,252.61	80,201,758.86	71,381,274.74
Total receipts [1]	809,393,640.44	512,723,287.77	415,681,023.86	380,008,893.96

[1] The figures concerning internal-revenue receipts as given in above statement differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including collections by postmasters from the sale of internal-revenue documentary stamps, while the latter represent the deposits of these collections in the Treasury or depositaries during the fiscal year concerned, the differences being due to the fact that some of the collections at the latter part of the fiscal year can not be deposited, or are not reported to the Treasury as deposited, until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury.

COST OF ADMINISTRATION.

The cost of administering internal-revenue laws for the fiscal year 1921 was $40,203,716.74, not including expenditures from the appropriations for refunding internal-revenue collections and taxes illegally collected, which is in no sense an administrative expense. The cost of operation for the year on this basis is 87 cents for each $100 collected, compared with 55 cents for the preceding year. Included in the expenditures, however, is $6,899,407.57 for the administration of the prohibition and narcotic laws (of which amount $598,826.32 was for the enforcement of the narcotic law) and approximately $130,000 for the enforcement of the child-labor tax section of the Revenue Act of 1918. Deducting these amounts from the total leaves $33,174,309.17 as the expenditure for collecting the internal-revenue taxes for the fiscal year 1921, which is equivalent to a cost of 72 cents for each $100 collected.

The increased operating cost was due mainly to reduced collections, amounting to over $800,000,000, and increased expense in enforcing the above-mentioned regulatory laws. There was also an additional expense by reason of the enlargement of the income-tax organization in order to facilitate the completion of the audit of the 1917 and 1918 returns, and to enable the office to adjust a large volume of contested claims that had accumulated. Another factor is that in previous years returns from which the largest revenue could most readily be obtained were first audited, while during the last year the more difficult cases and those yielding less revenue were dealt with, thereby naturally increasing the cost of collection.

INADEQUATE HOUSING OF BUREAU.

The Internal Revenue Bureau now occupies space in seven different buildings scattered over an area of approximately 2 square miles. The Income Tax Unit alone is in four buildings—Annex No. 1; at Pennsylvania Avenue and Madison Place; Annex No. 2, at Fourteenth and B Streets; the Interior Building, at Eighteenth and F Streets; and Building C, at Sixth and B Streets SW. In Building C are also housed the Sales Tax Unit; the Capital-Stock, Estate, and Child-Labor Tax Divisions; and the Tobacco and Miscellaneous Divisions. The Prohibition Unit occupies the Hooe Building, 1330 F Street; the Solicitor's office, Accounts Unit, and the Committee on Appeals and Review are located in the Interior Building; the Stamp Division is in the Auditors' Building, at Fourteenth and B Streets SW.; and the Commissioner's offices, Special Intelligence Unit, the Supervisor of Collectors' offices, the Division of Supplies and Equipment, and the Appointment Division are in the Treasury Building.

The public is greatly inconvenienced by the decentralized housing of the Bureau. A taxpayer is often required to visit three or four different buildings to get information upon a single question. There is much criticism from taxpayers thus inconvenienced.

It should also be noted that effective administrative control is impossible under such decentralized conditions. The various units and divisions of the Bureau are so closely related that the heads of these units and divisions and other supervisory officials must consult frequently and at short notice. Under the present housing conditions, administrative intercourse and control are seriously impeded and hampered, and a vast amount of duplication of effort, to say nothing of expensive and exasperating delay, necessarily results. It has been carefully estimated that with suitable quarters provided the efficiency of the Bureau would be so increased that at least 25 per cent more work could be accomplished with the present expenditures and the consequent savings would equal in less than two years the cost of an adequate, well-planned, permanent, fireproof structure.

But an even worse situation is presented by the inflammable and insecure character of the buildings in which at least half of the units are located. Building C, at Sixth and B Streets SW., and Annex No. 2, at Fourteenth and B Streets NW., are not only illy adapted to the work of the Bureau, but are of such flimsy construction that there is constant danger of serious fire. Several hundred thousand income-tax returns and related papers, while in audit, must be temporarily held in the latter building, a fragile wooden and compo-board structure erected during the war. The danger from a fire, which might quickly destroy irreplaceable papers, representing hundreds of millions of dollars in increased assessments, and irreparably disrupt the workings of the Income Tax Unit, is ever present.

Proper and adequate quarters would enable the operating machinery of the Bureau to work with greater speed, more effectively and efficiently, and much more economically. With such quarters much delay in making additional assessments would be avoided and fire hazards would be reduced to a minimum. It is recommended, therefore, that there be provided for the Bureau, as soon as possible, a fireproof building that will house its entire personnel and furnish adequate, sanitary, and otherwise suitable quarters that will afford protection against hazards incident to inflammable and insecure construction and make possible the economical and efficient administration of the internal-revenue laws.

INCOME TAX UNIT.

1921

WORK ACCOMPLISHED.

During the fiscal year 1,570,937 income and excess profits returns were audited, compared with 697,853 for the preceding fiscal year. As a result of these audits, additional taxes amounting to $357,078,422.86 were assessed. Of the additional tax assessed, $113,664,275.99 was the result of office audits and $243,414,146.87 the result of field examinations by revenue agents.

The average number of cases closed per auditor for the year was 174, compared with 123 for the preceding year. The average number of cases closed per clerk for the year was 732, compared with 571 for the preceding year.

Factors which have influenced the substantial increase in production are increase in personnel, improvements in organization and procedure, maintenance of individual production records, increase in technical skill of personnel through experience and training, establishment of audit basis through audit of previous year returns, continuation and development of personnel, and promotion program.

PERSONNEL.

The total personnel of the Income Tax Unit, exclusive of the field force, on June 30, 1921, was 5,376. A strict enforcement of the Bureau's rule requiring technical employees to remain in the service at least one year and of the rule denying reinstatement to former employees who have capitalized their knowledge of income-tax law and Bureau procedure has had a marked deterrent effect upon the submission of resignations.

More than 2,200 clerks and auditors enrolled during the year in the tax law and accounting classes conducted in the unit at Washington. In addition to these employees, over 1,500 others have applied for assignment to these classes. Field employees to the number of more than 1,000 have enrolled in the correspondence courses. Twenty-one hundred employees were given written examinations to ascertain their proficiency in the work upon which they were engaged and to determine their eligibility for advancement to higher classes of work. Special instruction was furnished to 550 newly appointed field agents and inspectors by means of a 45-day course of intensive instruction in Washington. In addition to their regular educational work, the training section has cooperated with the Civil Service Commission in preparing examinations and rating the examination papers of applicants for technical positions in the Income Tax Unit.

FIELD SERVICE.

During the year 189,435 transcripts were sent to the field and 172,500 reported. During the last five months of the fiscal year more transcripts were returned to the Bureau than were sent out, which shows a gradual increase in the amount of work performed by field officers.

At the close of business June 30, 1921, there were 311,894 transcripts awaiting investigation, showing an increased amount of work on hand in the field of 16,850 transcripts over the previous year.

STATISTICAL SERVICE.

During the year Statistics of Income, compiled from the returns for the calendar year 1918, and the Preliminary Report of Statistics of Income for the fiscal year 1919 were issued. In addition, there were prepared a number of special reports, as follows:

1. Special memorandum showing the progress of income taxation.
2. Estimate of the amount of income tax and excess-profits tax that will be assessed for the fiscal year 1922, as the result of field investigations and office audit, as well as an estimate of the amounts that will be allowed on claims for refund, credit, and abatement.
3. Estimate of revenue for the year 1921, and trend of income, to be used in connection with the revision of the tax law, prepared from data reported on questionnaires mailed to 18,000 corporations and individuals.
4. Compilations showing the distribution of 115,339 corporation returns for 1918 by income classes and industrial groups, gross income, net income, taxes, invested capital, capital stock, and book

capital; also segregated as to (a) corporations paying income tax only and (b) corporations paying both income and profits taxes.

5. Special compilation from corporation returns for 1919 of the amount of net income returned, and excess-profits tax by brackets, amount of tax paid under special relief provision, taxes on income from Government contracts, and income tax.

6. A special tabulation from data furnished by the claims control subdivision, showing by years 1909–1920 the number and amount of the unadjusted claims on file for refund, abatement, and credit.

INFORMATION SERVICE.

The information subsection furnished the following services: Weekly bulletins of income-tax rulings; bimonthly digests of rulings appearing in the weekly bulletins; semiannual cumulative bulletins; Bulletin E, "Taxes on Deductions and Credits"; Bulletin F, "Depreciation and Obsolescence"; and Bulletin H, "Insurance."

CLAIMS.

During the fiscal year the number of claims for refund, abatement, and credit adjusted and scheduled was 83,668, compared with 57,211 the preceding year. The number of such claims received was 128,523, compared with 100,443 the preceding year. The increase in the number of claims adjudicated (26,457) is offset by the increase in the number of claims received (28,080). However, steady progress has been made in both the claims and the various audit sections and adjudications are now rapidly approaching the rate at which claims are received.

CHANGES AND IMPROVEMENTS IN ORGANIZATION AND PROCEDURE.

In the interest of effective administration a number of changes and improvements were made in organization and procedure. In the General Audit Division it was possible during the last few months to reduce the personnel because of a rapid approach toward currency of the work. The Claims Audit Section was transferred on August 2, 1920, to the newly created Review Division and combined with the Claims Section. The Amortization and Inventory Sections were transferred to the Special Audit Division.

The work of the Consolidated Returns Subdivision has progressed but is still in arrears. The most serious handicap is the inability to secure, train, and retain the additional auditors necessary.

Conference work in the Special Audit Division increased materially during the year, as has also the number of cases contested by taxpayers.

The continual loss of trained auditors to civilian positions is one of the most serious handicaps to the work of this division. Auditors of ability and experience in this class of work are in great demand in the commercial world at far larger salaries than are paid by the Government. Adequate entrance salaries and a regular promotion program are essential if men competent to carry on this work are to be retained.

The Review Division, Income Tax Unit, was created August 1, 1920, to meet conditions which have gradually developed since the passage of the income-tax law of March 1, 1913. Prior to August 1, 1920, there were in the unit three technical sections—the Technical Division, the General Audit Division, and the Claims Division. The Claims Division was composed of about 200 members, but on account of the greatly increased number of claims filed per week was unable to keep current with the receipts thereof. Consequently, there had accumulated approximately 72,000 unadjusted claims. It was necessary, therefore, in order to correct this condition to make a radical change in the method of handling claims. A comprehensive study of the situation was made and on August 1, 1920, the unit was reorganized, and the Claims Division and Claims Audit Section of the General Audit Division were consolidated into one section, now known as the Claims Section.

For some time prior to this reorganization it was realized that there must be a centralized point in the Income Tax Unit where both the audit of a return and the adjustment of a claim could be made the subject of independent review in order that uniformity as to the interpretation of the law as well as uniform policies might prevail.

As the audit sections more fully grasp the details of claims procedure and adjustment, the output of the whole Unit will gradually increase to the point where the Bureau will become current in the claims work. It is estimated that the changes relative to the centralization of the review of claims in the Audit Review Section will shorten the time necessary for adjustment of a case at least 30 days. Claims which heretofore have been forwarded to the Committee on Claims for formal review were governed by the amount involved, which amount was $500. On July 1, 1921, this sum was raised to the amount of $5,000, although every claim regardless of the amount involved must be forwarded to the Committee on Claims if it involves an intricate legal proposition.

In the field service the previous organization of 35 Revenue Agents' Divisions under the supervision of the Field Audit Division in Washington was continued. Headquarter offices are maintained in 35 large cities and suboffices in 29 cities and towns. On July 1, 1920, the office of the internal-revenue agent in charge at Little Rock, Ark., was moved to Oklahoma City, Okla., to be nearer the large oil fields furnishing the major portion of its operation. On February 1, 1921, the office of the internal-revenue agent in charge at Columbia, S. C., was moved to Greenville, S. C., due to inability to obtain suitable space in Columbia. During the year suboffices were opened in Houston, Dallas, Wichita Falls, Tex.; Bridgeport, Conn.; and Memphis, Tenn.

It is the constant effort of the Field Audit Division to build up the field force to its proper strength in order effectively to handle the large amount of work in the field. During the last few months, however, no appointments have been made owing to lack of appropriations. Some divisions are able to keep the work current, while others fall behind because of an insufficient number of officers, or because of lack of clerical help. To clear up the outstanding work in some divisions, "flying squads" from other divisions were sent in last fall and winter.

During the first half of the fiscal year the field divisions were handicapped because of resignations of some of the most efficient officers. Those remaining in the service were retarded in their work by reason of the fact that they were needed to train new officers, and this, together with other causes mentioned heretofore, has operated against the efficiency of the field force.

A second conference of agents in charge of all divisions except Honolulu was held in Washington December 13 to 16, 1920. This conference, like that held in April, 1920, has had a most beneficial effect upon the service.

STATEMENT OF AIMS AND NECESSITIES.

It will be the aim of this organization for the ensuing year to approximate as nearly as possible a reasonable degree of currency in the audit of the various classes of returns. It is thought such accomplishment will be possible with the exception of the audit of consolidated returns and in the making of field examinations. In these two branches of the service it will be necessary materially to increase the personnel to make any gain in the number of returns audited over returns received during the current year. It should be possible by the end of the fiscal year to reduce the organization of the other technical sections to the number that will be required in the permanent organization designed to audit each year's returns as received.

An exhaustive study was made of the administrative problems of the Unit, and definite plans were made for changes in the organization and procedure in handling returns, with a view to solving the problems of the administrative division. The institution of these improvements, however, is contingent largely on the allotment of additional space. It is believed that, provided with adequate facilities, the Unit will be able to reach a solution of its present problem during the current fiscal year.

Closer coordination is planned between the field and Washington offices of the Income Tax Unit, and also with the collectors' offices and other services of the Bureau, in order to arrive at a current condition of work as soon as possible.

COMMITTEE ON APPEALS AND REVIEW.

In the annual report for 1920 reference was made to the creation, on October 1, 1919, from the personnel of the Bureau, of the organization known as the Committee on Appeals and Review.

The committee is entirely independent of the Income Tax Unit and is responsible only to the Commissioner, serving in an advisory capacity to him on the many difficult and complex problems relative to the income and profits tax provisions of the law.

The personnel of the committee, with one exception, was completely changed during the fiscal year. The committee now consists of five members, all of whom have had experience in the responsible positions in the Income Tax Unit. These men give their entire time and attention to the hearing and consideration of cases that have been appealed by taxpayers and to questions upon which the advice of the committee is requested by the Income Tax Unit or the Commissioner.

The conclusions of the individual members of the committee, after being formulated and reduced to writing, are referred to a conference of the entire committee, and when agreed to are submitted to the Commissioner in the form of recommendations. Such recommendations, when approved by the Commissioner, are accepted by the Income Tax Unit as the final conclusions of the Bureau, and action is taken accordingly.

It is believed that taxpayers have confidence in the fairness and impartiality of the committee's decisions, and that the purpose of the committee is being more widely known and appreciated is evidenced by the rapidly increasing volume of work.

During the fiscal year the committee received 971 appeals from taxpayers and 93 requests for advice from the Income Tax Unit. It also received for criticism or approval 1,133 important letters making new rulings or new applications of old rulings, submitted by the Income Tax Unit, 174 Treasury decisions, and 98 law opinions and Solicitor's memoranda. In addition 400 committee recommendations and 65 formal memoranda were submitted to and approved by the Commissioner, and 94 informal memoranda were prepared for officers of the Bureau; 301 oral hearings on appeals were given to taxpayers or their representatives; 53 formal committee conferences, 477 informal conferences with taxpayers, and 239 informal conferences with officers of the Department upon questions of interpretation, policy, or procedure were held.

ESTATE, CAPITAL-STOCK, AND CHILD-LABOR TAX UNIT.

This unit is charged with the administration of the tax on the transfer of estates of decedents; the annual excise tax based on the fair value of the capital stock of corporations, and certain associations of a similar character, "carrying on or doing business"; and the tax on the employment of children contrary to the defined standards under Title XII of the act. These taxes are administered by three divisions—the Estate Tax Division, the Capital-Stock Tax Division, and the Child-Labor Tax Division.

The policy of the Bureau of affording every taxpayer, upon protest of its findings, an opportunity to place before it, by correspondence or in person, additional information or evidence that may support the protest or claim, has been carefully observed. Much of the time of the Deputy Commissioner and staff is taken up with formal conferences with taxpayers and the review committees of the respective divisions. The results are believed to be satisfactory to both the taxpayers and the Bureau.

A more direct supervision of the field force employed and trained for field investigations has materially reduced delinquencies and evidences continued improvement in the verification of returns for the determination of the correct tax.

The total collections for the fiscal year 1921 show an increase of \$124,787,404.15 over 1919 and of \$38,934,773 over 1920, due in part to the retroactive feature of the capital-stock tax provisions of the Revenue Act of 1918 (Title X, sec. 1000), which increased the rate of tax from 50 cents to $1 a thousand and reduced the exemption from $99,000 to $5,000; in part to the increased number of decedents, the tax on the estates of whom became due in 1920 and 1921; and in part to a well-trained office and field force.

PERSONNEL.

This unit has a total personnel of 539, as follows:

	Officers.	Technicians.	Clerks.	Field.
Executive Section	2		4	
Estate Tax Division	2	47	51	271
Capital-Stock Tax Division	2	32	90	[1] 14
Child-Labor Tax Division	2	4	18	27
Total	8	83	163	312

[1] Includes deputy collectors engaged in capital-stock and child-labor tax auditing.

TAXES COLLECTED.

The collections of estate, capital-stock, and child-labor taxes for each of the fiscal years 1919, 1920, and 1921 are shown in the following table:

	1919	1920	1921
Estate tax	$82,029,983.13	$103,635,563.24	$154,043,260.39
Capital-stock tax	28,775,749.66	95,020,420.50	81,525,652.88
Child-labor tax		2,380.20	21,223.67
Total	110,805,732.79	198,658,363.94	235,590,136.94

ESTATE TAX DIVISION.

The Federal estate tax is imposed upon the transfer of the net estate occurring by reason of the death of a person. The basis of the tax is the value at the time of death of all property belonging to the gross estate, less a specific exemption of $50,000 in the case of an estate of a resident of the United States, and certain other allowable deductions.

On nonresident estates the basis for the tax differs from that of the resident, as only that part of the estate is taxed which at the time of death was situated in the United States and the specific exemption of $50,000 is not allowed.

The laws and regulations pertaining to the taxation of decedents' estates are defined in Regulations 37 (revised). The most important part of the work of this division is of a legal nature, requiring consideration of nearly every branch of substantive law, knowledge of State statutes, and at times a study of laws of foreign nations, especially those applicable to the administration of estates and the descent and distribution of property. Examiners and field agents not only must qualify under a civil-service examination, but must take a 10 days' course of study and instruction and pass a subsequent examination on the laws and regulations governing the Federal estate

tax before being assigned to duty. This procedure tends to avoid errors in the final assessment of the tax and lessens claims for abatement and refund.

The total number of estate-tax returns filed in 1921 was 11,833, showing a tax liability of $103,057,273.83. As the result of field examination and division audit, additional tax in the sum of $13,290,685.33 was disclosed.

The total number of estate-tax returns filed during the fiscal year ended June 30, 1920, was 10,171, showing tax liability of $107,957,766.18.

During the first quarter of the year the nonresident section was reorganized. The changes in procedure and personnel have resulted in bringing this work to a current basis and increased efficiency.

The valuation section was organized to review and fix security values in connection with the administration of this tax, and its files and accumulated data are constantly increasing in value. The worth of this section is reflected in the reduced number of filed claims for abatement and refund.

The review committee has been given its full complement of officers, and rules of procedure for submission of questions of law and fact have been promulgated for the guidance of examiners. The review and advisory work of this committee has materially aided the work of the office examiners and field officers.

CAPITAL-STOCK TAX DIVISION.

The capital-stock tax is an excise tax payable annually in advance in July and is imposed on joint-stock companies, associations, and insurance companies for the privilege of carrying on or doing business. There was no change during the year in the law or regulations governing the imposition of this tax.

Approximately 325,000 concerns filed annual capital-stock tax returns. Two forms are used, Form 707 for domestic corporations and Form 708 for foreign corporations. Domestic corporations are taxed on such amount of the fair value of their capital stock as is in excess of $5,000, and foreign corporations are taxed on the amount of money employed in the transaction of business in the United States.

The work of the Capital-Stock Tax Division falls into two sections, administration and audit. During the year this division has evolved a staff of valuation experts on questions pertinent to an equitable administration of the capital-stock tax.

Fourteen field deputy collectors are assigned to investigate and report to the Bureau special cases, to instruct employees in the various collectors' offices who handle capital-stock tax work, and to report delinquents.

The additional capital-stock tax assessed and collected as a result of the audit for the fiscal year was $7,761,988.85.

The claims section, which adjusts all claims for abatement and refund, has been enlarged and strengthened. During the last year, when approximately 325,000 returns were audited, the total number of claims amounted to less than three-tenths of 1 per cent.

CHILD-LABOR TAX DIVISION.

Title XII of the Revenue Act of 1918, placing a tax upon the employment of child labor, became effective April 25, 1919. The basis for the tax is employment in a mine or quarry of a child under 16 years of age, or in a mill, cannery, workshop, factory, or manufacturing establishment of a child under 14 years of age, or of a child between 14 and 16 for more than eight hours a day or more than six days a week, or before 6 o'clock a. m. or after 7 o'clock p. m. The amount of tax imposed is 10 per cent of the annual net profits of the taxpayer. Immunity from the tax is available to the person operating the establishment by procuring, prior to employing or permitting a child to work, a certificate in which the child's age has been authoritatively established, either under State child-labor or Federal tax law, and by observing the time limitations stated.

Federal certificates of age are issued in a number of States where child-labor law requirements are less exacting than are those provided for by the tax law. Such certificates are issued by child-labor tax officers in the States of Georgia, Mississippi, North Carolina, South Carolina, and Virginia. In Texas, school superintendents issue them. In the mining region of Missouri, school superintendents have been instructed to the end that Federal age certificates are issued by the division for children 16 years old who are employed in the mines.

The 23,017 applications received in the five States where Federal certificates of age are issued is 29 per cent below the number recorded for the preceding year. This decrease is largely due to the increased tendency of the employer to refuse employment to those under 16, if sufficient labor over that age is available. Of the children whose cases were concluded, 82.5 per cent secured certificates and 17.5 per cent were rejected. Children under 14 years of age who were denied Federal age certificates numbered 1,516.

More than 68,000 applications for certificates of age have been received since the organization of the division. Thirty-five thousand certificates have been issued and more than 6,100 have been refused. On an average, 1 child in every 10 was too young and was refused a certificate.

Tax assessment has focused attention upon the imperative necessity of every State affording to the employer liable to taxation authoritative means of determining the age of children who, claiming to be 16, obtain taxable employment while under that age. Some States, either by law or regulation, provide the employer, in addition to the permit or certificate for those under 16, with some form for this purpose; for instance, a minor's certificate of age for those from 16 to 18 or from 16 to 21. All such forms, properly issued, are recognized as an absolute protection against taxation. In States where no such provision is made, much laxity exists in the employment of children under the age of 16 who claim to be 16 or over. Not infrequently a well-developed child of 13 is able to secure taxable employment. To guard against this situation, in those States where Federal certificates of age are being issued, the Child-Labor Tax Board has recently extended the issuance of certificates to include all children between 14 and 17.

Knowledge of tax liability is gained through the activity of special inspectors, internal-revenue collectors, and through the cooperation of State officials charged with the enforcement of State child-labor laws. Child-welfare agencies frequently report cases which, upon investigation, reveal tax liability. During the year a total of 582 inspection reports were received from 24 States.

The staff of the division numbers 51. Over half of this force is assigned to field work—the majority to the issuance of Federal certificates of age and the remainder to inspection. The services of deputy collectors in some collection districts have been utilized for inspection. In addition, the special force of 14 field auditors, directed by the supervisor of collectors' offices, has been instructed in child-labor tax matters and is utilized in verifying and auditing the returns upon which tax is assessed.

SALES TAX UNIT.

The Sales Tax Unit is charged with the interpretation and administration of Title V of the Revenue Act of 1918, covering the tax on transportation, telegraph, telephone, radio, cable, and other facilities, and on the issuance of insurance policies (secs. 500, 503); that part of Title VI relating to the tax on soft drinks and other beverages sold in bottles or other closed containers (sec. 628), and to the tax on soft drinks, ice cream, and similar articles sold at soda fountains or similar places of business (sec. 630); Title VIII, relating to the tax on admissions and dues (secs. 800–801); Title IX, covering excise taxes (secs. 900–907, inclusive); that part of Title X relating to special taxes upon businesses and occupations (sec. 1001) and upon the use of boats (sec. 1003); and Title XI, relating to stamp taxes.

On April 12, 1921, the Tobacco and Miscellaneous Division was transferred to another unit of the Bureau.

On June 30, 1920, the Sales Tax Unit had on hand approximately 15,300 claims for refund or abatement of taxes or penalties. During the fiscal year 1921 approximately 63,000 claims were received and approximately 68,200 claims were disposed of, leaving 10,100 on hand on June 30, 1921.

During the first few months of the fiscal year more claims were received than were disposed of. In October, 1920, approximately 6,500 claims were received, the maximum for any month, and there were over 17,000 on hand. Since that time there has been a decline in the number of claims received, the lowest number being reached in June, 1921, when about 4,200 were filed. Penalty claims for delinquency have decreased, due, in large measure, to the fact that collectors were advised to check up on all unopened mail on hand at the close of business on the last day of the month with a view to avoiding assessment of penalties on returns included in such mail.

During the year the Sales Tax Bulletin Service was established, designed to make immediately available to officers and employees of the Internal-Revenue Service and to others concerned important rulings bearing upon those provisions of the revenue acts now grouped as sales taxes. Of these rulings, only the Treasury decisions commit the Department to an interpretation of law by reason of their formal approval and promulgation by the Secretary of the Treasury.

The Sales Tax Unit received an average of 380,000 returns monthly. The information shown by taxpayers on these returns is compared with the entries made on lists forwarded by the 64 collection districts each month and, when necessary, corrections and assessments of additional tax and penalties are made.

In view of the fact that approximately 3,000 taxpayers each month are taking advantage of the privilege of adjusting overpayments by taking credit against tax due on current returns under the provisions of section 1310 of the Revenue Act of 1918, it became necessary, in February of this year, to inaugurate the practice of examining all cases where credit has been taken on a return. This work is handled in practically the same manner as the examination of claims for refund.

There were on hand June 30, 1920, 1,488 offers in compromise, and during the fiscal year 8,716 offers were received, making a total of 10,204. Of this number, 7,501 were accepted and 404 rejected, leaving a balance on hand June 30, 1921, of 2,299.

The following statement indicates the various taxes which have been included in the general classification of sales taxes. The date on which each tax became effective is shown, as well as the number of the return form used and the number of the regulations relating to each tax:

Sections of law.	Classes of taxes.	Effective dates.	Return forms.	Regulations.
500	Transportation	Apr. 1, 1919	727	49
500	Telegraph and telephone	do	727	57
503	Issuance of insurance policies	do	730	58
628	Soft drinks sold by manufacturer	Feb. 25, 1919	726	52
630	Sales at soda fountains and ice-cream parlors	May 1, 1919	726	53
800-801	Admissions and dues	Apr. 1, 1919	729	43
900	Manufacturers' taxes	Feb. 25, 1919	728	47
902	Sculpture, paintings, etc.	do	728-A	48
904	Luxury tax	May 1, 1919	728-D	51
905	Jewelry, etc., tax	Apr. 1, 1919	728-A	48
906	Motion-picture films	May 1, 1919	728-A	56
907	Toilet and medicinal articles	do		51
1001	Occupational taxes	Jan. 1, 1919	11 or 732	59
1003	Tax on use of boats	Apr. 25, 1919	732	50
Title XI	Stamp taxes	Apr. 1, 1919		30 and 55

For the fiscal year the total amount of taxes collected from these sources amounted to $785,447,322.38. Details are shown in Tables 1 and 2, on pages 44 and 74, respectively, of this report.

Since December, 1920, the unit has issued monthly a bulletin containing official rulings relating to sales taxes. Plans are being made and will become effective before January 1, 1922, for combining this bulletin and the Income Tax Bulletin into one general service bulletin. The combined bulletin will be issued on a subscription basis, and will be sold by the Superintendent of Documents, Government Printing Office.

TOBACCO.

The total receipts from all tobacco taxes during the fiscal year were $255,219,385.49, a decrease of $40,589,969.95, or 13.72 per cent, compared with the preceding year. These receipts represent 5.5 per cent of the total internal-revenue receipts from all sources.

The items of tobacco products showing the greatest decrease in receipts as compared with the preceding year were: Manufactured chewing and smoking tobacco, $15,333,140.52, or 20.5 per cent; snuff, $1,153,529.48, or 16.6 per cent; cigarettes weighing not more than 3 pounds per thousand, $16,208,845.18, or 10.7 per cent; and cigars weighing over 3 pounds per thousand, $4,347,250.69, or 7.8 per cent. It is believed that these decreases in receipts were caused by decreased production.

There were small increases in receipts from taxes on cigars weighing not more than 3 pounds per thousand and on cigarettes weighing more than 3 pounds per thousand.

The receipts from special taxes imposed on manufacturers of cigars, cigarettes, and tobacco amounted to $1,229,286.37, an increase of $196,982.22, or 19 per cent. This increase is due to the fact that the sales of tobacco manufactures during the preceding fiscal year, upon which basis special taxes are computed, greatly exceeded any previous year.

The taxes collected on the following products constitute 98 per cent of the total receipts from tobacco taxes: Cigarettes weighing not more than 3 pounds per thousand, 53 per cent; manufactured smoking and chewing tobacco, 23 per cent; cigars weighing more than 3 pounds per thousand, 20 per cent; and snuff, 2 per cent.

The following States furnished 82.6 per cent of the total receipts from tobacco manufactures: North Carolina, $79,573,088.76; New York, $45,370,487.64; Pennsylvania, $22,259,795.49; New Jersey, $20,918,732.96; Virginia, $18,580,137.39; Ohio, $14,255,330.32; Missouri, $9,881,370.24; total, $210,838,942.80.

The number of cigars of each class weighing more than 3 pounds per thousand tax paid during the fiscal year, as indicated by sales of stamps, and the percentages of increase or decrease as compared with the previous year, were as follows: Class A, 1,773,588,083, a decrease of 13 per cent; class B, 2,131,201,227, a decrease of 19 per cent; class C, 3,033,119,216, an increase of 3 per cent; class D, 165,135,953, an increase of 93 per cent; class E, 45,818,759, a decrease of 12 per cent.

The leading States in the manufacture of tobacco products are as follows, in the order named: In the manufacture of cigars weighing more than 3 pounds per thousand, Pennsylvania, New York, Ohio, New Jersey, Virginia, and Michigan; in the manufacture of cigars weighing not more than 3 pounds per thousand, Maryland, Pennsylvania, West Virginia, New Jersey, and New York (see Table 13); in the manufacture of cigarettes weighing not more than 3 pounds per thousand, North Carolina, New York, Virginia, New Jersey, and Pennsylvania; in the manufacture of cigarettes weighing more than 3 pounds per thousand, New York, which accounts for 85 per cent of the total manufactured (see Table 14); in the manufacture of plug tobacco, Missouri and North Carolina; twist, Missouri, Kentucky, and Tennessee; fine cut, Illinois and New Jersey; smoking tobacco, North Carolina, Ohio, New Jersey, Kentucky, and Illinois; snuff, Tennessee, Illinois, and New Jersey (see Table 12).

There was a small decrease in the number of manufacturers of tobacco, snuff, cigars and cigarettes, and an increase in the number of dealers in leaf tobacco. The following table gives the number in each class of business on December 31 of each year, 1914 to 1920, inclusive:

Dec. 31—	Manufacturers of—				Dealers in leaf tobacco.
	Cigars.	Cigarettes.	Tobacco.	Snuff.	
	Number.	*Number.*	*Number.*	*Number.*	*Number.*
1914	16,754	381	2,364	68	3,164
1915	15,732	367	2,214	71	3,497
1916	14,576	311	2,065	67	4,139
1917	13,217	311	1,915	61	3,668
1918	11,291	263	1,803	60	3,092
1919	11,483	237	1,814	57	3,424
1920	11,110	213	1,810	35	3,662

Growers of, and dealers in, perique tobacco numbered 51 during the calendar year 1920. This class of tobacco, which is raised principally in St. James Parish, La., is so prepared and cured as to require growers and dealers to report their transactions as manufacturers of tobacco. Their operations during the calendar year 1920 were as follows:

	Pounds.		Pounds.
On hand Jan. 1, 1920	236,402	Tax paid	2,793
Grown	376,067	Exported in bond	165,732
Purchased	292,628	Sold	446,199
		On hand Jan. 1, 1921	290,373
Total	905,097	Total	905,097

There were handled in the Tobacco Division during the fiscal year 426 reports of violations of laws governing the handling of leaf tobacco and the manufacture and sale of tobacco products. Offers in compromise, totaling $7,335.45, were tendered in 325 of these cases, and the majority of the remainder were dismissed without action. In but comparatively few cases was prosecution found necessary.

The tax collected on cigarette papers and tubes represents a decrease of 23.2 per cent from the previous year. The total receipts from this source amounted to $1,184,186.21, paid on 54,600,618 packages of paper and tubes imported from foreign countries and 152,085,834 packages of paper and tubes of domestic manufacture.

MISCELLANEOUS TAXES.

OLEOMARGARINE.

There were 79 oleomargarine factories in operation during the fiscal year 1921. Eight factories closed during the year, leaving 71 in operation as of June 30, 1921. For the first time in over a decade there was a marked decrease in the amount of oleomargarine produced. The various factories produced a total of only 281,081,514 pounds in 1921 compared with 391,279,512 pounds in 1920, a decrease of 110,195,998 pounds, or 28.2 per cent. These figures include both colored and uncolored oleomargarine. The decrease in production is attributed largely to business depression in general and also to the comparatively low price of butter which prevailed during the year, especially the latter part. However, late reports indicate that the industry is gradually returning to normal.

The following comparative data for the years 1920 and 1921 will indicate the trend of the industry. More detailed statistics will be found on pages 117 and 118 of this report.

	Colored oleomargarine.		Uncolored oleomargarine.	
	1920	1921	1920	1921
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*
Produced	15,623,746	11,600,319	375,655,766	269,481,195
Withdrawn tax paid for domestic use	9,277,931	9,214,650	369,343,611	269,734,142
Withdrawn free of tax for export	5,609,467	1,826,703	4,775,978	1,667,980
Withdrawn for the Government	909,466	665,623	50,936	3,000

The receipts from stamp tax on oleomargarine and the special tax imposed upon those engaged in the manufacture and sale of this product amounted to $2,986,465.35, a decrease of $741,810.70, or 19.9 per cent of the amount collected from this source during the year 1920. The receipts for 1920 and 1921 were as follows:

Receipts from—	1920	1921	Increase (+) or decrease (—).	
			Amount.	Per cent.
Oleomargarine taxed at 10 cents a pound	$1,194,720.17	$921,192.25	—$273,527.92	22.9
Oleomargarine taxed at ¼ cent a pound	930,343.25	655,427.08	— 274,916.17	29.5
Manufacturers' special tax	50,124.51	52,475.94	+ 2,351.43	4.7
Wholesale dealers' special tax	494,961.92	450,986.44	— 43,975.48	8.9
Retail dealers' special tax	1,058,126.20	906,380.64	— 151,745.56	14.3
Total	3,728,276.05	2,986,465.35	—741,810.70	19.9

ADULTERATED BUTTER.

The receipts from special and stamp taxes on adulterated butter for 1921 totaled $34,239.96, a decrease of $22,783.38, or 39 per cent of the amount collected from this source in the year 1920. There were three duly qualified manufacturers of adulterated butter in operation during the year and their entire output was withdrawn tax free for export to foreign countries. In addition to the special tax paid by these manufacturers, the receipts for the year include special and stamp taxes collected on creamery butter found on the market containing moisture of 16 or more per cent, which brings it within the classification of adulterated butter.

RENOVATED BUTTER.

The tax of one-fourth cent a pound on process or renovated butter and occupational tax at the rate of $50 per annum on manufacturers of this product yielded for the year $15,511.56, compared with $24,716.35 for the previous fiscal year, making a decrease of $9,204.79, or 37.2 per cent.

MIXED FLOUR.

There were 3,500,209 pounds of mixed flour manufactured during the year, compared with 4,716,432 pounds manufactured in 1920, a decrease of 1,216,223 pounds. The receipts from special and stamp taxes on mixed flour amounted to $1,225.85 in 1921, compared with $1,856.91 in 1920, a decrease of $631.06, or 33.9 per cent.

COLLECTION FIELD SERVICE.

Constant endeavor has been made to afford the best possible facilities to taxpayers in the transaction of their business with the Internal-Revenue Service. On June 30, 1921, there were open 182 division headquarters offices, 45 subdivision offices, and 18 offices at which stamps only were sold, in addition to the 64 collectors' offices, making a total of 309 offices and branch offices.

The most important development in connection with the service rendered taxpayers at branch offices was the installation in 10 of the larger division headquarters offices of a system providing for the acceptance of cash payments for all classes of tax. This service will be extended during the present fiscal year to the division headquarters offices in the larger cities.

ADDITIONAL COLLECTION DISTRICTS.

The increase in number of returns filed and the desire to afford the most efficient service to taxpayers make it desirable to provide additional collection districts in the more populous States. The present number of internal-revenue collection districts is limited by the act of July 16, 1914, to 64. Since the passage of the revenue acts of 1913, 1916, 1917, and 1918, and the adoption of the eighteenth amendment to the Constitution, the work, service, and needs of the Internal-Revenue Service have been entirely transformed. In less than 10 years the number of taxpayers filing returns with collectors of internal revenue has increased from approximately 600,000 to a total of 9,000,000 annually. Practically all of the 600,000 taxpayers dealt with collectors of internal revenue but once each year, while under present laws the monthly returns required of sales-tax payers, together with the quarterly payment feature provided for income-tax payers, necessitate 15,000,000 separate transactions with collectors of internal revenue each year. Establishment of additional collection districts will directly benefit both the service and the general public in that it will permit of a more effective distribution of the personnel and will make the records in collectors' offices more readily available to taxpayers. Recommendation, therefore, has been made to Congress that the number of collection districts be limited to 74 instead of 64.

With a view to making the two Texas districts more nearly equal in size and to having the boundaries of the collection districts conform more nearly to the judicial district boundary lines, the President signed an Executive order on June 14, 1921, transferring 15 counties from the second district of Texas to the first district of Texas and 2 counties from the first to the second district, effective July 1, 1921.

ACCOUNTING SYSTEM.

The system of accounting and office procedure, which was installed in every collection district during the fiscal year 1919, has been modified, expanded, and perfected as arising conditions demanded. The records of accounts in collectors' offices are practically current, and itemized transactions of all kinds are available. The prompt deposit of collections with Federal reserve banks and other Government depositories has received most careful consideration, and tax collections have been made immediately available to meet outstanding indebtedness.

A corps of assistant supervisors of collectors' offices, trained in office management and accounting methods, assigned to duty in 14 supervisory divisions, has operated effectively. These employees are charged with the examination of accounts and records, with the determination of personnel, equipment, and space needs, and are available to collectors for purposes of conference in connection with the efficient and proper handling of the office and field work of collectors' offices.

INTERNAL-REVENUE MANUAL.

As a further aid in the conduct of the collection service, there was compiled and issued during the year the internal-revenue manual for the guidance of collectors of internal revenue and all employees under their direction. In addition, a supplement was prepared which gives a list of all forms used in the collection service, together with a description of each form and brief instructions as to its use.

CORRESPONDENCE STUDY COURSES.

As indicated in the last annual report, correspondence courses are conducted by the Bureau for the benefit of collectors' employees. Courses are given in the law and procedure relating to individual income tax, corporation income and excess-profits taxes, special taxes, sales taxes, taxes on admissions and dues, and various miscellaneous taxes. There are also supplementary courses in elementary bookkeeping, accounting, and law. As new appointees enter the service they are urged to avail themselves of these courses in order that they may become fully acquainted with the various tax laws. During the fiscal year there were enrolled 3,120 students.

NUMBER OF COLLECTORS' EMPLOYEES.

On June 30, 1920, there were 4,615 office employees and 2,535 field deputy collectors, or a total of 7,147 in the service. On June 30, 1921, there were employed 4,548 office employees and 2,235 field deputy collectors, a total of 6,783, or a net reduction of 364. This reduction was made necessary because of the condition of the appropriation and does not reflect the needs of the service, inasmuch as the appointment of additional field employees would result in a proportionate increase in tax collections, particularly in the discovery of delinquents.

FIELD WORK.

During the year collectors' field forces were called upon to give special attention to the serving of warrants of distraint, the verifying of returns showing additional tax due, and the conduct of delinquent drives. A total of 169,409 warrants of distraint were served by field deputies, compared with 22,963 served during the previous fiscal year, and 568,090 returns were verified, compared with 307,424 returns during the fiscal year 1920. The total of delinquent and additional taxes collected and reported for assessment by the 2,557 collectors' employees during the fiscal year was $38,352,612.

Since August 1, 1920, all capital-stock and child-labor tax returns requiring field investigations have been handled by a force of deputy collectors specially trained for the work. To June 30, 1921, this force of deputy collectors had investigated 402 cases and collected and reported for assessment a total of $224,255.38 in delinquent and additional capital-stock and child-labor taxes.

To insure the performance of a maximum amount of work by the traveling deputy collectors, they are required to submit to their respective collectors of internal revenue detailed daily reports of the work accomplished by them. At the close of each month the collectors forward to the Bureau a report showing the number of delinquencies and violations discovered, warrants of distraint served, returns verified, other examinations made, the amount of tax collected and reported for assessment by each deputy, and the time consumed in such work. These reports are accompanied by a concise statement as to the service rendered by each deputy. With this information before it, the Bureau is in a position to determine the efficiency of each member of the field force. The reports also show whether any class of taxes is neglected in any collection district and enable the Bureau to take the necessary action to have such taxes collected.

ACCOUNTS UNIT.

This unit includes two divisions—the Collection Division and Disbursement Division. The unit supervises the administrative audit of the disbursing accounts of all collectors, revenue agents in charge of divisions, Federal prohibition directors, supervising Federal prohibition agents, and other special disbursing agents of the Internal-Revenue Bureau and Service. In addition, all miscellaneous bills for transportation, equipment, rental, telephone service, etc., paid from internal-revenue appropriations by the disbursing clerk for the Treasury Department, are examined in this unit before payment is made, and all amounts allowed for the refund of taxes illegally collected, redemption of stamps, abatement of claims, etc., are recorded.

The collection accounts of collectors of internal revenue are rendered quarterly and referred to the Comptroller General of the United States, General Accounting Office, Treasury Department Division, for audit. Accounts of disbursing agents are rendered monthly and, after administrative audit, are referred to the same office.

The appropriations under the control of the Commissioner of Internal Revenue are allotted, and after allotments have been provided allowances are granted thereunder covering salaries, traveling expenses, and miscellaneous items, according to appropriation and the

particular branch of the service involved. No expenditure can be made from any appropriation unless an allowance document has been provided to cover such expenditure.

Monthly reports are submitted to the Commissioner of Internal Revenue showing the organization of the field and Bureau, the rates of compensation to field and Bureau employees, the amounts allowed for traveling expenses and miscellaneous items, and the average compensation of each class of employees. This is supplemented by a statement showing the fluctuation in the average pay of each class of employees from month to month, while another monthly statement submitted shows the expenditures from each appropriation for salaries, travel, and miscellaneous items.

There is also compiled a monthly statement showing the collections from each source of revenue, which is supplemented by a statement showing the quantity of tax-paid articles, such as nonbeverage spirits, tobacco, cigarettes, oleomargarine, etc., withdrawn during the month. The latter statement is supplied to interested trades and industries, and the monthly statement of collections is for the information of the general public as well as for the Ways and Means Committee of the House and the Finance Committee of the Senate.

This unit prepares for the Commissioner's Annual Report various statistical tables relating to the collection of revenue, according to the several classifications of taxes.

Estimates of appropriations are also prepared in the unit and supporting data furnished the Commissioner for the hearings before Congress.

There are now in the unit 122 employees. The unit was reorganized on July 1, 1920, and a budget system of accounting installed. Under this reorganization the work has become current and is now more efficiently performed with the same number of employees.

PROHIBITION UNIT.

The organization of the Prohibition Unit as outlined in the last annual report of the Commissioner remained in effect during the past fiscal year with one exception, which will be hereafter described.

OFFICE OF COUNSEL AND LEGAL DIVISION.

On July 1, 1920, the office of counsel was consolidated with that of head of the Legal Division.

The counsel was charged with the preparation and review of all regulations issued by the Prohibition Unit; he rendered for the Commissioner and other divisions of the Unit opinions on the prohibition, narcotic, and internal-revenue liquor laws, and reviewed and approved all letters involving interpretation of the law prepared in the legal and other divisions.

In the Legal Division were received and considered all reports from field officers concerning violations of the above-mentioned laws and all court cases arising in connection therewith. This work involved consideration of both civil and criminal liability and correspondence with the field officers of the Internal Revenue Bureau and United States attorneys. In many cases special assistance was rendered the

United States attorneys by the preparation of briefs and other memoranda concerning the law and evidence involved in particular cases.

In this division all violations involving civil liability were noted for assessment and considered in connection with claims and compromises arising in such cases. The amount of assessments entered is shown under the heading "Division of Audit and Statistics." During the fiscal year 4,246 offers in compromise were accepted and 497 offers rejected. The Claims Section allowed 13,051 abatement, refund, and uncollectible claims, amounting to $16,055,605.90, during the year and rejected 3,447 abatement, refund, and uncollectible claims, amounting to $5,115,685.51. On July 1 there were pending 8,728 abatement, refund, and uncollectible claims, involving assessments of $20,415,129.33. At the beginning of the fiscal year 21,372 cases were pending. During the year 98,349 new cases were received, 51,388 cases were closed as to both civil and criminal liability, leaving 68,333 open cases in the files June 30, 1921.

PROHIBITION FIELD FORCE.

The prohibition field organization was continued under the general scheme of organization indicated in the last report; that is, it was composed of two classes of supervisory officers, known as Supervising Federal Prohibition Agents and Federal Prohibition Directors, each such officer having a force of employees operating under his immediate control.

Each supervising agent was in charge of an administrative unit, known as a "department" (the various departments being composed of from one to five States). It was his duty to detect and suppress violations of the prohibition laws and to prosecute violators. Under each supervising agent was a mobile policing force composed of officers known as "Federal prohibition agents." On June 30 there were 12 regular departments in the United States and in addition an Acting Supervising Federal Prohibition Agent each for Hawaii and Porto Rico. Under these units there was a total force on June 30 of 608 Federal prohibition agents and 149 office employees.

The permissive features of the National Prohibition Act were administered by Federal Prohibition Directors, there being one such officer for each State and for Hawaii and Porto Rico. Their subordinate field officers were known as Federal Prohibition Inspectors. On June 30 there were 162 such officers and a total of 335 clerks in the directors' offices.

Operating under the immediate direction of the Assistant Prohibition Commissioner was a small force of men, known as Assistant Field Supervisors, highly trained in administration and organization work, whose duty it was to assist the Supervising Federal Prohibition Agents and the Federal Prohibition Directors. On June 30 there were 13 such officers, and each had from five to eight States in his territory.

Under the act of Congress of March 6, 1920, warehouse agents were stationed at bonded warehouses throughout the United States, the duty of such officers being to guard stored spirits. A number of such officers were assigned temporarily to breweries which have been seized for violations of the internal-revenue and prohibition laws. On June 30 there were 316 such officers in the service.

NARCOTIC FIELD FORCE.

Notwithstanding the small force of narcotic inspectors and agents assigned to the enforcement of the Harrison Narcotic Act during the year, results obtained have been extremely gratifying.

Through the medium of monthly returns of importers, manufacturers, producers, and wholesale dealers, required by section 1006 of the Revenue Act of 1918, all transactions between registered persons are under proper surveillance, and by this means manufacture of and dealing in narcotics have been effectively controlled. Illicit traffic by nonregistered dealers, due in large measure to smuggled drugs, continues as a great menace.

The courts have shown in their decisions increased impatience with these violators, each decision seemingly going a step further in assisting the Bureau in the proper enforcement of the law. In several instances physicians convicted of commercializing in narcotic drugs have had their licenses to practice medicine revoked and are serving heavy prison sentences. One was given a sentence of 15 years, and two others 9 and 10 years, respectively.

The matter of controlling international traffic in opium and cocaine was aided by joint regulations agreed upon by the Secretary of State, Secretary of Treasury, and Secretary of Commerce, under section 6 of the act approved January 7, 1914. The regulations limit the exportation of opium and cocaine and any salts derivative, or preparations of either, only to those countries which have laws regulating the handling of narcotic drugs, and in addition the exportation is permitted only upon proper certification as to the qualifications of the purchaser.

Results obtained from closing 44 narcotic clinics formerly operated in the United States have been most gratifying. This action has been indorsed by the highest medical authorities. The closing of these clinics, which were found to be a menace to society as a means of perpetuating addiction rather than relieving the situation, again directs attention to the urgent necessity for the enactment of some measure whereby a systematic study and treatment of addiction by the Federal Government can be put into effect.

PERMIT DIVISION.

The Permit Division was created under an order of October 19, 1920, by dividing the Division of Technology into the Permit Division and the Industrial Alcohol and Chemical Division. The following functions were assigned to the Permit Division:

The issuance of permits for use of intoxicating liquor under the National Prohibition Act, including the importation and exportation of the same (the division does not issue permits to transport liquor or to prescribe liquor); the passing upon all nonbeverage bonds submitted in support of nonbeverage permits under the National Prohibition Act to ascertain whether bonds are properly executed; the renewal of all nonbeverage permits which have been outstanding for one year; establishing standards for medicinal preparations, toilet preparations, and extracts.

During the early part of 1921 pharmacists from the Permit Division were sent into the field, accompanied by internal-revenue agents, to make special investigations of manufacturing firms to determine whether they should be allowed to continue under permits previously issued. These investigations covered a period of six months and disclosed numerous violations of the National Prohibition Act. The violators were required to pay heavy penalties, or entirely restrained from operating under Federal permits.

Two hundred and forty-six permittees' premises were examined, which resulted in the revocation of 175 permits. Penalties and assessments against these permittees amounted to $10,592,000. Compromise offers were made and accepted in the amount of $350,000. There are many compromise offers upon which final action has not been taken, acceptance of which will result in a considerable amount of money being paid to the Government.

The following table shows the number and classes of permits issued during the fiscal year:

	Renewals.	New.
A—Permits, to manufacture	159	546
B—Permits, wholesale druggists, bonded warehouses, free warehouses, storage warehouses	231	909
C—Permits, to transport, issued and renewed by directors	5,058	....
D—Permits, to import and use	4	33
E—Permits, to import and sell	1	115
F—Permits, to export	50	447
G—Permits to export and sell	3	39
H—Permits, to use (intoxicating liquors for manufacturing purposes)	22,019	16,617
I—Permits, to use and sell	5,945	10,286
J—Permits, to prescribe, issued and renewed by directors	36,859	....
K—Permits, to manufacture vinegar and to produce intoxicating liquor for conversion into same	101	686
L—Permits, to operate dealcoholizing plants	50	243
M—Permits, to sell flavoring extracts	1	2
N—Permits, to procure alcoholic preparations	21	207
O—Permits, to rectify	....	13
P—Permits, to produce mash for the purpose of producing yeast after which residue is to be destroyed	....	2

Permits revoked and recalled	3,068
Renewal applications disapproved	2,633
New applications disapproved	1,025
Permits canceled	1,497
Active permits issued in Washington, D. C.	80,530
Total outstanding permits, including those issued by directors	122,447

INDUSTRIAL ALCOHOL AND CHEMICAL DIVISION.

This division was organized October 15, 1920, taking over a portion of the work formerly administered by the Division of Technology. The division conducts the chemical work for the Bureau of Internal Revenue and administers the industrial alcohol provisions of Title III of the National Prohibition Act. It also administers certain work in connection with distilled spirits under internal-revenue laws, such as the control of distilleries, bonded warehouses, storekeeper-gaugers' assignments, and other miscellaneous details.

The work of the division is carried on in two sections—the Chemical Section and Industrial Alcohol Section. The work of each during the year may be described as follows:

Chemical Section.—Branch laboratories were established at Chicago, Ill., Little Rock, Ark., and San Francisco, Calif. A cooperative arrangement was perfected with the Department of Agriculture whereby internal-revenue chemists could be stationed in certain of the food and drug inspection laboratories at points where it was not deemed advisable, for reasons of economy, to install separate internal-revenue laboratories. Under this arrangement chemists are now stationed in the food laboratories at Buffalo, N. Y., Minneapolis, Minn., and Denver, Colo.

The general analytical work incidental to the administration of the National Prohibition Act has increased materially. It has been found to be in the interest of economy and a more effective enforcement of the law to provide for the performance of a substantial part of chemical work at points outside of Washington. Certain classes of work, however, are handled exclusively in the Washington laboratory, where, for reasons of administration, it is necessary to have the work performed at a central point.

A total of 39,474 samples were analyzed by the Washington and branch laboratories during the fiscal year, an increase of 13,580 samples over the previous year. These samples comprised butter, oleomargarine, fats and oils, narcotic drugs, fermented beverages, distilled spirits, denatured alcohol, medicinal preparations, etc.

Close relationship between the laboratories and the enforcement of various internal-revenue laws is shown by the fact that the chemists in the Washington and field laboratories spent 994 days, as witnesses, in various Federal courts.

During the last six months there was a large increase in laboratory work in connection with the administration of the denatured alcohol laws.

Industrial Alcohol Section.—During the year 70 industrial alcohol plants, 76 bonded warehouses, and 65 denaturing plants qualified for the production, storage, and denaturation of alcohol under Title III of the National Prohibition Act. Two grain distilleries, two rum distilleries, and 20 fruit distilleries qualified for the production of distilled spirits other than alcohol for nonbeverage purposes.

Under Title III of the National Prohibition Act, the use of alcohol free of tax was extended, with a consequent increase in the number of permits issued. The following statement shows the number of permits issued for the withdrawal of alcohol free of tax by the United States, States, municipal subdivisions, hospitals, colleges, and scientific laboratories during each of the fiscal years 1920 and 1921:

	1920	1921
Under secs. 3297 and 3464, R. S.	3,047	26
Under Regulations No. 61	490	3,053

All outstanding permits issued under section 3297, Revised Statutes, will, in due course, be replaced by permits issued under the National Prohibition Act. Permits now issued under section 3464, Revised Statutes, will also be replaced by permits issued under the National Prohibition Act, so far as they relate to alcohol.

The number of bonded manufacturers using specially denatured alcohol increased from 1,395 for the previous year to 1,761.

Subsequent to December 22, 1920, when Treasury Decision No. 3106, providing for special classification of dealers in and manufacturers using nonbeverage tax-paid alcohol was issued, 498 applications for the 90 days' permit provided for by this Treasury decision were approved.

The number of storekeeper-gaugers assigned to distillery bonded warehouses, general bonded warehouses, and special bonded warehouses decreased during the year. Due to the gradual reduction of spirits in storage, the use of a number of distillery bonded warehouses, general bonded warehouses, and special bonded warehouses was discontinued in whole or in part.

DIVISION OF AUDIT AND STATISTICS.

The Division of Audit and Statistics was charged with the preparation of assessment lists and accounting in connection therewith; also the examination and audit of returns and accounts relating to distilleries; general and special bonded warehouses; industrial and denatured alcohol plants; dealers in and manufacturers using denatured alcohol, wineries, breweries, dealcoholizing plants; liquor dispensed on physicians' prescriptions; wines for sacramental purposes; liquors used in manufacturing and compounding; liquors received by physicians, hospitals, etc.; and narcotics.

Distilled spirits.—During the fiscal year ended June 30, 1921, there were produced from materials other than fruit 86,365,658.4 taxable gallons of distilled spirits, a decrease of 13,250,133.6 gallons compared with the quantity produced during the preceding fiscal year.

Of this amount of spirits there were removed from bonded warehouses on payment of tax 34,993,154.6 taxable gallons, an increase of 6,772,245 gallons from the quantity tax paid during the preceding fiscal year.

The quantity of spirits remaining in distillery and general bonded warehouses and industrial alcohol bonded warehouses under Title III of the National Prohibition Act at the close of the fiscal year 1921 was 49,890,853.2 taxable gallons, a decrease of 5,972,892 gallons from the quantity (55,863,745.2 gallons) in bond at the close of the preceding fiscal year.

The quantities of distilled spirits produced, withdrawn, and remaining in bond during the years ended June 30, 1911 to 1921, are summarized in the following statement:

Fiscal years.	Produced.	Withdrawn, tax paid.	Remaining in warehouse.
	Taxable gallons.	*Taxable gallons.*	*Taxable gallons.*
1911	175,402,395.5	132,058,636.5	249,279,316.6
1912	178,249,985.0	133,259,147.6	263,785,831.8
1913	185,353,353.1	140,289,424.8	276,784,540.0
1914	174,611,645.0	136,269,752.6	282,036,460.2
1915	133,131,152.2	121,498,325.0	253,668,341.3
1916	249,123,921.8	133,025,969.4	232,402,878.3
1917	277,531,366.6	160,740,210.6	194,832,682.6
1918	173,476,473.7	87,787,823.5	159,959,264.5
1919	98,976,118.3	81,598,098.5	72,358,151.1
1920	99,615,792.0	28,220,909.6	55,863,745.2
1921	86,365,658.4	34,993,154.6	49,890,853.2

Denatured alcohol.—During the fiscal year 1921 there were withdrawn from bond, free of tax, for denaturation, 38,812,138.7 proof gallons of alcohol and rum, against 45,640,948 proof gallons withdrawn for this purpose during the previous year. The following statement shows the quantity of spirits withdrawn for denaturation and the quantity of denatured alcohol produced during each fiscal year since the enactment of the denatured alcohol law of June 7, 1906:

Fiscal years.	Denaturing plants.	Ethyl alcohol withdrawn for denaturation (proof gallons).	Denatured alcohol produced. Completely (wine gallons).	Specially (wine gallons).	Total (wine gallons).
1907	8	3,084,850.8	1,397,861.16	382,415.19	1,780,276.35
1908	12	6,640,331.2	1,812,122.38	1,509,329.35	3,321,451.73
1909	12	7,987,736.4	2,370,839.70	2,185,579.15	4,556,418.85
1910	12	10,605,670.7	3,076,924.55	3,002,102.55	6,079,027.10
1911	14	11,682,887.9	3,374,019.92	3,507,109.94	6,881,129.86
1912	14	13,955,903.8	4,161,268.56	3,933,246.44	8,094,515.00
1913	21	16,953,552.8	5,223,240.78	4,608,417.76	9,831,658.54
1914	25	17,811,078.2	5,213,129.56	5,191,846.03	10,404,975.59
1915	23	25,411,716.8	5,396,646.96	8,590,821.81	13,986,468.77
1916	33	84,532,253.1	7,871,952.82	38,807,153.56	46,679,106.38
1917	44	93,762,422.7	10,508,919.34	45,170,678.29	55,679,597.63
1918	49	90,644,722.8	10,328,454.61	39,834,561.48	50,163,016.09
1919	45	60,399,308.9	9,976,720.62	28,294,218.07	38,270,939.59
1920	52	45,640,948.6	13,528,402.99	15,307,947.18	28,836,350.17
1921	67	38,812,138.7	12,392,595.02	9,996,229.90	22,388,824.92

Narcotics.—Statistics secured from monthly narcotic returns rendered by importers and manufacturers show that a total of $53,547, at the rate of 1 cent per ounce, was paid upon narcotic drugs and preparations imported into the United States and removed from customs custody during the past fiscal year. A total of 5,329,923 ounces of pure narcotic drugs was contained in this quantity. (For detailed statistics relative to imports by classes and countries see p. 120.) Returns rendered by manufacturers show that a total of 1,839,876 ounces of narcotic drugs was involved in drugs and preparations manufactured and sold during the year within the United States, upon which a total of $82,736.26, at the same rate, was paid as stamp tax. (For statistics by classes and States of drugs manufactured and sold see p. 122.) Returns rendered by importers, manufacturers, and wholesale dealers show that a total of $4,120.95 was paid upon narcotic drugs and preparations exported from the United States during the year, involving a total of 27,501 ounces of narcotic drugs. (For figures indicating the classes and countries for exports see p. 120.)

These monthly returns embody reports of all sales of taxable narcotic drugs made to all registered persons. By examining these reports the Bureau is enabled better to control the general traffic in narcotics. Not only have many instances of additional special and stamp tax liability been uncovered, but also has it been possible to apprehend illegitimate purchasers.

The collections under the Harrison Narcotic Law for the fiscal year 1921 were $1,170,291.32, a decrease of $343,628.18 over the collections of the previous year, which were $1,513,919.50.

During the year 649 persons were registered under the act as importers and manufacturers, 2,948 as wholesale dealers, 47,233 as retail dealers, 160,906 as practitioners, and 83,391 as dealers in and manufacturers of untaxed narcotic preparations, including registrants not required to pay special tax by reason of paying another tax under the act, or a total of 295,127 registrants. (For registrations by States see p. 126.)

At the beginning of the year 721 violations of the act were pending against persons not entitled to registration under the law and a total of 2,707 violations against such persons was reported during the year. At the beginning of the year 953 violations of the law were pending against registered persons. During the year penalties, imposed by section 3176 of the Revised Statutes, as amended, were assessed against 37,189 registered persons on account of failure to register and pay special tax as required under the act, and 1,307 violations of the law were reported during the year which involved other charges of greater significance. Accordingly, a total of 3,428 violations accrued during the year against unregistered persons and 39,449 violations of all kinds against registered persons.

Of the unregistered persons charged with violations of the law 1,328 were convicted, 109 were acquitted, 18 submitted acceptable offers in compromise of their liability, 268 cases were dropped, and 1,705 cases were pending at the close of the year. Of the cases accruing against registered persons, collection of specific penalty was made in 37,189 cases, 255 persons were convicted, 10 were acquitted, 286 submitted acceptable offers in compromise of their liability, 328 cases were dropped, and 1,381 cases were pending at the close of the year. (For statistics by States relative to violations see p. 124.)

Special taxes and penalties amounting to $37,696.33 were assessed during the year, and miscellaneous collections under the act, including 5 per cent penalties, interest, offers in compromise, fines, etc., amounted to $262,775.55.

At the beginning of the year 240 cases of violations of the act of January 17, 1914, regulating the manufacture of smoking opium, were pending and 286 cases were reported during the year, or a total of 526 violations. During the year 109 persons were convicted, 19 were acquitted, compromises were accepted in 3 cases, 86 cases were dropped, and 309 violations were pending at the close of the fiscal year.

A total of 34,069 ounces of narcotic drugs and preparations came into the possession of the Bureau during the year through the enforcement of the narcotic laws. (For detailed statistics by classes and States see p. 127.)

Liquor tax collections.—Collections under penalty provisions of the National Prohibition Act for the fiscal year 1921, including taxes, offers in compromise, costs, fines, etc., amounted to $2,152,387.45.

Fermented liquor and cereal beverages.—Under regulations issued pursuant to the National Prohibition Act, breweries may operate for the production of fermented liquor containing one-half of 1 per cent or more of alcohol by volume. The qualification of breweries for such operations is authorized, however, only in cases where the liquor is to be produced for removal to a dealcoholizing plant or an industrial alcohol plant for the purpose of having the alcoholic content extracted therefrom. Six such breweries qualified during the fiscal year.

Liquids containing one-half of 1 per cent or more of alcohol by volume may be produced by the process by which beer, ale, porter, or

wine is produced at dealcoholizing plants, but before removal from the premises the alcoholic content thereof must be reduced to less than one-half of 1 per cent of alcohol by volume, except that such liquids may be removed without sale to an industrial alcohol plant, fruit distillery, or another dealcoholizing plant for the purpose of having the alcohol extracted therefrom. During the fiscal year there were 454 dealcoholizing plants in operation, 10 industrial alcohol plants which received fermented liquor for the purpose of extracting the alcohol therefrom, and one fruit distillery which received wines for such purpose.

The quantity of liquids containing one-half of 1 per cent or more of alcohol by volume produced at breweries and dealcoholizing plants during the year aggregated 193,446,763 gallons, compared with 286,169,680 gallons during the previous year. The quantity of cereal beverages containing less than one-half of 1 per cent of alcohol by volume produced at the industrial alcohol plants, dealcoholizing plants, and fruit distillery, mentioned above, during the year aggregated 285,825,830 gallons.

Wines and cordials.—Revenue from taxes on wines and cordials during the fiscal year 1921 amounted to $2,001,779.87, compared with $4,017,596.82 in 1920, $10,521,609.14 in 1919, $9,124,368.56 in 1918, and $5,164,075.03 in 1917. The total production amounted to 19,551,595.26 gallons for the fiscal year ended June 30, 1921. On June 30, 1921, there were 27,604,898.76 gallons of wine on hand, compared with 17,677,370.49 gallons on hand June 30, 1920.

PERSONNEL.

The number of employees in Washington, D. C., increased from 450 at the beginning of the fiscal year to 503. This increase of 53 employees represents 148 resignations and 201 appointments.

The total pay roll of the Prohibition Unit on June 30, 1921, was $776,900, an increase of $92,340 over the pay roll on July 1, 1920.

SOLICITOR OF INTERNAL REVENUE.

The work of the Solicitor's office embraces the whole field of Federal taxation and may be summarized as cases in suit (criminal and civil); income and profits tax cases from the Income Tax Unit; memoranda from the Committee on Appeals and Review; estate; capital-stock and child-labor tax questions; documentary, public utilities, insurance, sales, occupational, beverage, luxury, tobacco, oleomargarine, and special taxes; the more important prohibition questions; distilled spirits and narcotics; accounts, supplies, equipment, leases, etc.; matters referred by the Commissioner; and the consideration, preparation, and revision of Treasury Decisions, and of regulations, mimeographs, and other formal compilations.

CONFERENCE COMMITTEE.

The conference committee, organized in May, 1920, has continued to function with marked success. It is composed of the assistant solicitor, as chairman, and the four assistant solicitors in charge of the several divisions.

LEGISLATION.

The Solicitor's office has assisted the economic advisor, office of the Commissioner of Internal Revenue, in the framing of proposed new tax legislation.

INTERPRETATIVE DIVISION I.

The work of Interpretative Division I may be separated into three general classes. The first embraces the preparation and revision of regulations and Treasury decisions relating to income, excess-profits, and estate taxes; the second comprises the preparation of law opinions, Solicitor's opinions, and informal memoranda, and a review of such recommendations and memoranda of the Committee on Appeals and Review as are submitted to the Solicitor, and of letters prepared by the Income Tax Unit and Estate Tax Division in which information is furnished to taxpayers with respect to income, excess-profits, and estate-tax returns; the third relates to suggestions and technical assistance in the drafting of contemplated revenue legislation. The Weekly Bulletin of Income Tax Rulings is submitted to this division for review and approval.

The most extensive work undertaken during the year in connection with regulations was the editing and revising of Regulations 45. As a result of the decisions in *Goodrich* v. *Edwards* and *Brewster* v. *Walsh*, 24 articles of Regulations 45 (1920 edition) have been the subject of amendment in order to incorporate therein the rule announced in those cases for the computation of gains and losses in case of property acquired before March 1, 1913 and sold or disposed of subsequent thereto.

Extended researches have been made with relation to the following: Community property laws and their relation to the income of spouses domiciled in States having such laws; the preparation of a special bulletin for the guidance of insurance companies in making returns and of the Bureau in auditing them; the correct application of the exemption provisions relating to building and loan associations and the promulgation of a Treasury decision with respect thereto; the proper treatment, from the standpoint both of the employee and the corporation, of stock in the corporation given to employees as a bonus; the application of the decision in the case of *Eisner* v. *Macomber* to various problems arising in connection with stock dividends; the differentiation of trusts and associations in the light of the case of *Crocker* v. *Malley* for the purposes of the revenue laws; the determination of the date of the realization of income where the income is earned in one year but actually received in a subsequent year; the realization of taxable income when stock or securities are exchanged for other stock or securities in connection with a reorganization, consolidation, or merger of a corporation; the effect of trusts and trust instruments upon the tax liability of the trust as an entity, the cestui que trust, and the remainderman thereunder; the distinction between a resident alien and a nonresident alien, and between domestic, foreign, and resident corporations, for income-tax purposes; what constitute religious, charitable, scientific, and educational purposes in determining exemption of corporations; and the determination of when gifts are in contemplation of death or are made to take effect in possession or enjoyment at or after death for estate-tax purposes.

INTERPRETATIVE DIVISION II.

Interpretative Division II passes on all questions arising under the transportation, insurance, and excise-tax laws generally, including sales, tobacco, special tax, admissions and dues, beverages, stamp taxes, and child labor, and deals with the administrative and general provisions of the law. This division also passes on compromise cases of every nature, and claims for abatement and refund where the amount involved is $5,000 or more.

During the year this division revised and edited Regulations 12, 43, 46, 47, 49, 50, 55, 56, 57, 58, and 59.

The number of real estate cases pending July 1, 1920, was 26, and during the fiscal year ended June 30, 1921, there were received 51, making a total of 77 cases pending June 30, 1921. In 70 cases the Government acquired title to the lands by purchase on sales under distraint by collectors, in 3 by purchase on sales under execution by United States marshals, and in 4 by judgments of forfeiture of United States courts.

There were no sales of realty owned by the United States during the year, as no acceptable offers for the right, title, and interest of the Government in and to the lands thus acquired and now claimed by the United States under the provisions of the internal-revenue laws have thus far been obtainable, and the lands are not of sufficient value to warrant the Bureau in incurring any expense for advertising.

Storekeeper-gauger bonds and leases of commercial quarters occupied by field officers of the Bureau are examined and approved in this division.

CIVIL DIVISION.

The Civil Division has charge of the preparation for trial of all civil internal-revenue cases, both suits brought against collectors of the United States to recover taxes claimed to have been illegally exacted and those in which the United States appears as plaintiff to recover taxes the liability to which has been discovered too late for assessment. United States attorneys are charged with responsibility for the actual trial of these cases in court, but the attorneys in the Civil Division prepare the cases for trial both as to the facts and the law, sending to the proper United States attorney in each instance for use at the trial a brief setting forth fully the grounds upon which the tax has been exacted or is demanded.

The work of this division was begun in February, 1919, and the results are apparent in the records. In 1918 only about one-third of the civil internal-revenue cases tried were decided in favor of the Government; in 1919 about one-half of such cases were so decided; in 1920 63 per cent were won; and in 1921, up to July 1, 80 per cent of these cases were won.

During the year 8 civil internal-revenue cases were decided in the Court of Claims, 73 in the United States District Courts, 26 in the Circuit Courts of Appeals, and 10 in the United States Supreme Court.

Among the important rulings made by the United States Supreme Court were those holding that the munitions tax was valid and was broadly applicable; that gains realized from the sale of capital assets are taxable income; that State inheritance taxes may not be deducted from the gross estate before computing the Federal estate tax; that the provisions of law and the regulations thereunder for the computation of invested capital under the excess-profits tax law are valid; that the estate-tax act of 1916 is constitutional; and that the law requiring the filing of a claim for refund as a necessary basis for a suit to recover taxes is to be strictly construed against the taxpayer.

Among the important decisions in the Circuit Courts of Appeals were those holding that the ordinary and necessary expenses which may be deducted from the profits in computing the munitions tax do not include a percentage of the profits paid for the securing of contracts; giving a new and much broader definition as to what constitutes a transfer "in contemplation of death"; holding that residents of the United States or citizens deriving all their income from property in the Philippine Islands are subject to the income tax; that the retroactive clause of the estate-tax law of 1916 is valid; that the United States may inquire into the amount of salaries paid by a corporation to its officers where the salaries are deducted from an income-tax return as an item of expense; that the entire property constituting a joint estate created by a decedent many years before his death is to be included in the gross estate for measurement of the Federal estate tax; that the interpretation by the Internal-Revenue Bureau of what constitutes "capital stock" of a corporation under the act of August 5, 1909 (Congress having reenacted substantially the same language in a later act after such interpretation by the Bureau), is conclusive in Federal taxation matters as against a State statute defining "capital stock."

The important rulings of the United States District Courts have been as follows: That the invested capital provisions of the excess-profits tax law of 1917 are valid; that where an insured person transfers a policy of life insurance to a stranger, reserving to himself the right to change the beneficiary, the amount of such policy is to be included in his gross estate for the purpose of the Federal estate tax; that labor performed by a corporation, in the process of manufacture of munitions, upon materials furnished by another corporation at a profit, subjects the corporation performing the work to the munitions tax; that the method of computing the excess-profits tax prescribed by the Bureau is correct; that bonds issued by a corporation capitalizing an increase in the value of its capital assets and distributed as a dividend to its stockholders are taxable as income to the recipients; that the provision of law requiring the collection of the capital-stock tax in advance is valid; defining "association" with reference to the law taxing associations as corporations; that the issue of stock direct to a third party upon the order of the one who is entitled to it is subject to both the issue and the transfer tax; and that the provision of the act of 1916 extending the time within which the Commissioner may consider a claim for refund does not extend the time within which suit can be brought for recovery of the taxes covered by such claim.

On July 1, 1920, there were 763 civil internal-revenue cases pending; 520 new cases were received and 368 cases were closed during the fiscal year 1921, leaving 915 cases pending on June 30, 1921.

PENAL DIVISION.

The Penal Division is primarily concerned with penalties, criminal actions, pardons, paroles, and rewards.

During the year many successful criminal actions were maintained against corporations and individuals in connection with the evasion of taxes. The attorneys of this division spend considerable time in the field assisting United States attorneys in the trial of criminal actions, in addition to the preparation of indictments, briefs, and memoranda of authorities. Additional taxes and penalties, together with fines in the amount of approximately $15,000,000, were collected following detection of fraud.

Other penalties provided by law are likewise given consideration in this division, and opinions are prepared for the signature of the Solicitor and Commissioner.

In addition to their other duties, the attorneys in this division have assisted the Committee on Enrollment and Disbarment in passing upon the qualifications of applicants to practice before the Treasury Department.

Under the act of Congress to parole United States prisoners and for other purposes, approved June 25, 1910, such prisoners become eligible for release on parole when they shall have served one-third of the terms of imprisonment to which they were sentenced by the court. Eighty-four parole cases arising under the internal-revenue and national prohibition laws were pending July 1, 1920, and 375 cases were received during the fiscal year. The cases disposed of during the year numbered 345, leaving 114 cases pending July 1, 1921. In 59 cases the Bureau recommended that the prisoners be given the benefit of parole; in 250 cases the recommendation was adverse; in 36 cases copies of reports received from the investigating officers were transmitted to the president of the boards of parole, but no recommendations were submitted by this Bureau for the reason that the cases in question were not made by its field officers.

On July 1, 1920, 24 pardon cases arising under the internal-revenue and prohibition laws were pending, and 181 such cases were received during the fiscal year; 190 cases were disposed of during the year, and 15 cases were pending July 1, 1921. In 29 cases the Bureau expressed favorable opinion upon the extension of Executive clemency to the applicants, in 142 such cases the recommendation was adverse, and in 19 cases no expression of opinion was submitted to the attorney in charge of pardons for the reason that investigations disclosed that such cases did not originate with and were not adopted by officers of this Bureau in the field service.

Claims for reward for information relative to violations of the internal-revenue laws, submitted under the provisions of Circular 99, Revised, were presented and disposed of during the year, as follows: Pending July 1, 1920, 3; presented during the fiscal year, 11; disposed of during the year, 4; pending July 1, 1921, 10. A majority of the pending claims are indefinite and incomplete, and final action thereon is awaiting receipt of further evidence.

ADMINISTRATIVE DIVISION.

The Administrative Division is charged with the supervision of the library, the mails and files, the supplies and equipment, personnel, and editorial matters arising in and affecting the work of the office. The support and cooperation rendered by this division has proved of benefit to attorneys assigned to the other divisions and has afforded them great assistance in the dispatch of matters handled by them.

A compilation of decisions of the courts in internal-revenue cases during the fiscal year ended June 30, 1921, is printed on pages 184 to 198 of this report.

The work of the Solicitor's office is practically current, despite the fact that it has increased materially in comparison with prior fiscal years.

Summary of work in the Office of the Solicitor of Internal Revenue, year ended June 30, 1921.

	First quarter.	Second quarter.	Third quarter.	Fourth quarter.	Total.
Letters prepared	2,540	2,430	2,564	2,376	9,910
Letters checked	4,048	3,961	5,469	5,793	19,271
Opinions prepared	48	34	32	37	151
Opinions checked	148	124	124	111	507
Treasury decisions prepared	15	17	25	31	88
Treasury decisions checked	51	54	53	60	218
Memorandums prepared	465	598	890	1,333	3,286
Memorandums checked	552	671	852	1,246	3,321
Compromises	1,067	1,344	2,631	2,998	[1] 8,040
Claims	4,001	6,424	11,261	14,763	36,449
Miscellaneous	57	83	22	19	181
Telegrams	49	68	111	107	335
Mimeographs	2		2	5	9
Regulations	1	1		1	3
Total	13,044	15,809	24,036	28,850	81,769

[1] This figure represents the total number of collector's blanket compromise cases handled. (For an itemized statement of compromises handled see accompanying Statement of Compromises.)

Claims for abatement and refund.

Kind of tax involved.	Received during year.	Kind of tax involved.	Received during year.
Income and excess profits	18,299	Transportation	870
Estate	916	Special	18
Capital stock	1,005	Stamp	192
Prohibition	11,911	Miscellaneous and insurance	151
Beverage	378	Child labor	12
Admissions and dues	390		
Excise	2,307	Total	36,449

Compromises.

IN SUIT.

Compromise cases on hand July 1, 1920	45
Received during the year	65
Total	110

Rejected, 42; accepted, 68—involving $2,486,461.61.

NOT IN SUIT.

Kind of compromise.	On hand July 1, 1920.	Received during the year.	Total handled.	Accepted.	Rejected.	Total acted on.	On hand June 30, 1921.	Total of amounts accepted.
Capital-stock tax	1,572	5,745	7,317	4,813	701	5,514	1,803	$47,994.43
Estate tax	98	2,153	2,251	2,127	4	2,131	120	28,200.00
Income tax	17,499	163,416	180,915	161,485	16,771	178,256	2,659	1,207,588.00
Sales tax	1,488	8,716	10,204	7,501	404	7,905	2,299	159,588.65
Prohibition	3,984	6,141	10,125	4,046	586	4,632	5,493	605,696.73
Total	24,641	186,171	210,812	179,972	18,466	198,438	12,374	2,047,967.81

SUITS AND PROSECUTIONS.

The following is a statement of internal-revenue and prohibition cases handled by the district courts of the United States during the fiscal year ended June 30, 1921, as furnished this office by the Department of Justice:

	Internal-revenue suits.		Prohibition suits.	
	Civil.	Criminal.	Civil.	Criminal.
Cases pending July 1, 1920	795	7,306	551	2,548
Cases commenced during fiscal year ended June 30, 1921	1,074	6,024	1,898	29,114
Cases terminated during same period	635	6,772	622	21,297
Cases pending at close of business on June 30, 1921	1,234	6,558	1,827	10,365

STAMPS.

During the fiscal year 1921 there were issued to collectors of internal revenue and the Postmaster General 6,078,499,642 internal-revenue stamps, having a total money value of $453,268,733.70.

All stamps issued are engraved and printed at the Bureau of Engraving and Printing, with the exception of tobacco stamps imprinted on tin-foil wrappers. The printing of the latter is done under contract and without cost to the Government, the contractor receiving his remuneration from the purchasers of the stamps and reimbursing the Government for the salaries of the stamp agent and counter.

Stamps were returned by collectors and the Postmaster General and credited in their accounts to the value of $74,094,300.53. These were of various kinds and denominations, including partly used books from outgoing collectors and stamps for which there was no use.

There were 13 applications allowed for restamping packages from which the original stamps had been mutilated or destroyed.

BUREAU AND FIELD PERSONNEL.

During the fiscal year ended June 30, 1921, the number of employees in Washington increased from 5,912 to 7,052, while the collectors' offices showed a decrease from 7,147 to 6,783. The force under the revenue agents increased from 3,187 to 3,590, and the number of assistant supervisors of collectors was increased from 31 to 48. Twenty-six additional employees were appointed under the National Prohibition and Narcotic Acts, while the force of special agents was increased to 36 for the purpose of carrying ont the increased functious of the Special Intelligence Unit in investigating violations of administrative rules and internal-revenue laws. In all, the total personnel of the Bureau increased from 18,440 to 19,593 during the fiscal year. The following statement shows the distribution of employees on June 30, 1921:

Bureau	7,052
Collectors' offices	6,783
Prohibition field service (including narcotic officers)	2,168
Assistant supervisors of collectors	48
Special agents, Special Intelligence Unit	36
Supervising internal-revenue agents	2
Internal-revenue agents in charge	32
Internal-revenue agents	1,705
Internal-revenue inspectors	631
Valuation engineers	2
Assistant valuation engineer	1
Inspectors, Child-Labor Tax Division	6
Assistant inspectors, Child-Labor Tax Division	14
Age-certificate inspectors, Child-Labor Tax Division	7
Clerks and messengers under revenue agents in charge	337
Storekeeper-gaugers	769
Total	19,593

A total of 1,686 resignations were accepted from employees of the Bureau during the past year, a decrease of 463 in comparison with the number reported during the previous fiscal year.

Under the provisions of the retirement act, 55 classified employees were retained in the service for an additional two years, while 193 were retired on an annuity. Of the latter number, 18 were retired because of total disability. Four of this number were originally retained under the two-year provision of the act, but at a later date requested retirement because of their inability to perform properly the duties to which assigned.

Respectfully,

D. H. Blair,
Commissioner of Internal Revenue.

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

STATISTICAL TABLES

TABLE I.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.[1]

Districts.	Income and profits (individuals, partnerships, and corporations).	Estates—Transfer of net estates of decedents.	Distilled spirits and alcoholic beverages. Nonbeverage spirits distilled from— Fruit: per gallon, $2.20.	Nonbeverage spirits distilled from— Other materials; per gallon, $2.20.	Beverage spirits distilled from— Fruit; per gallon, $6.40.	Beverage spirits distilled from— Other materials; per gallon, $6.40.	Rectified spirits or wine; per gallon, 30 cents.	Bottled in bond spirits; case stamps, each, 10 cents.	Spirits for export; stamps, each, 5 and 10 cents.
Alabama	$14,222,196.12	$516,685.20							
Arizona	2,784,941.73	24,665.92							
Arkansas	8,228,525.73	131,252.65			$586.98				
1st California	88,616,785.49	6,211,264.32	$11,760.36	$1,852,644.79		$6,344.23	$5.55		$155.10
6th California	40,654,175.72	1,239,335.82	6,016.02	64,182.14		61.90			
Colorado	25,085,242.95	2,210,595.37		7,900.20		153.60			
Connecticut	49,208,464.34	2,246,828.18		4,446.86	1,824.76	1,002.69	331.25		
Delaware	9,848,404.26	223,174.98							
Florida	10,108,053.94	160,397.63							
Georgia	28,792,002.73	378,170.80							
Hawaii	18,859,062.76	861,778.14					545.13		
Idaho	3,495,317.45	35,430.02							
1st Illinois	239,384,163.91	4,056,308.27	11,215.16	11,980,708.35	3,125.93	6,542.75	5,611.07	84,614.00	1,821.60
8th Illinois	21,560,468.57	1,038,653.73		7,537,298.13		41,416.50	132.50	840.00	175.20
Indiana	49,909,541.01	914,199.47		6,607,980.48		4,087.20		2,480.00	554.40
Iowa	28,893,632.48	1,007,845.24							
Kansas	26,873,549.31	470,648.06							
Kentucky	25,091,391.06	360,244.78		10,735,711.03		85,366.68	65.04	126,730.00	814.75
Louisiana	29,242,438.18	386,549.13		2,237,592.72		8,560.00			2,920.00
Maine	14,459,568.04	274,043.29							
Maryland	53,002,978.18	3,933,500.63		7,711,628.76		22,874.62		23,452.00	4.80
Massachusetts	214,058,413.88	8,598,241.57		2,439,585.78		4,971.41	10,425.75		509.20
1st Michigan	162,611,516.78	4,575,490.49		1,081,861.57					
4th Michigan	21,883,004.04	696,755.49							
Minnesota	53,886,224.54	1,336,899.37		34,730.74		42.97			
Mississippi	7,244,977.45	79,654.26							
1st Missouri	58,636,124.47	1,256,798.39		228,036.16		5,209.96	1,137.78		
6th Missouri	27,465,470.78	502,696.82	409.86	692,086.44	174.08	54,118.72	4.14		
Montana	3,925,062.65	48,923.86				5.33			
Nebraska	15,828,609.66	579,107.43							
Nevada	718,136.11	10,314.25							
New Hampshire	8,304,563.93	228,071.90							
1st New Jersey	19,866,616.33	1,951,583.72		122,095.97					
5th New Jersey	77,524,446.50	4,617,807.97	970,620.57	567.89			446.57		
New Mexico	1,306,243.22	6,919.54							
1st New York	50,918,277.83	19,254,441.61		488,919.20			330.48		
2d New York	664,618,481.19	40,261,323.89		1,878,627.40		10,501.69	8,061.11		41.50
14th New York	45,792,553.81	4,328,672.78		1,705,407.79		10,228.91	1.11	163.25	37.50
21st New York	28,532,494.27	760,051.11	2,446.84	523,288.70		1.92		180.00	
28th New York	54,874,001.27	3,798,988.23	9,271.46	46,892.12			1,227.90		
North Carolina	38,664,722.96	239,689.04							
North Dakota	2,072,432.20	45,690.85							
1st Ohio	48,049,057.42	1,421,002.18	6,253.28	5,301,391.86		654.72		10,380.00	116.00
10th Ohio	26,370,706.92	1,260,715.35		672.98	987.58	1,316.48			
11th Ohio	21,224,907.88	182,935.73							
18th Ohio	107,602,710.18	2,193,545.47	61,811.64	48,633.42					7.04
Oklahoma	21,637,304.77	187,493.49							
Oregon	21,973,313.00	816,053.99		32,818.50					
1st Pennsylvania	178,843,446.21	6,642,467.66	2,631.42	8,204,529.21	10.00	14,506.89	191.82	605.00	407.40
12th Pennsylvania	22,298,952.39	474,004.49		374,151.49					
23d Pennsylvania	150,595,352.62	13,474,891.85	154,111.10	4,476,545.16		69,495.10		39,310.00	2.40
Rhode Island	36,086,774.07	3,474,009.61							
South Carolina	26,072,367.06	111,671.37							
South Dakota	3,648,484.22	78,937.63							
Tennessee	25,606,805.43	260,473.07		111,162.70					
1st Texas	23,473,173.23	491,764.89							
2d Texas	28,717,278.52	456,562.22							
Utah	7,116,197.70	45,739.38							
Vermont	4,803,370.92	215,100.77							
Virginia	31,594,403.02	531,469.59		77.88					
Washington	[2]29,500,827.39	417,608.77					50.00		
West Virginia	35,819,846.89	168,990.43		54,216.74		472.73		614.00	
Wisconsin	57,131,042.40	1,228,318.99		274,118.04					
Wyoming	2,537,062.67	49,049.23							
Philippine Islands									
Total	3,228,137,873.75	154,043,260.39	1,236,547.71	76,861,209.22	6,709.33	367,027.00	28,587.14	209,368.25	7,566.89

[1] The figures concerning internal-revenue receipts as given in this statement differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including collections from sale of internal-revenue documentary stamps by postmasters, while the latter represent the deposits of these collections in the Treasury or depositaries during the fiscal year concerned, the differences being due to the fact that some of the collections in the latter part of the fiscal year can not be deposited, or are not reported to the Treasury as deposited, until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury (Department Circular No. 176, par. 19).

[2] Includes $31,835.22 income tax on Alaska railroads (act of July 18, 1914).

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS—Continued.

Districts.	Distilled spirits and alcoholic beverages—Continued.									
	Still or sparkling wines, cordials, etc., 16 cents to $1.	Grape brandy for fortifying sweet wines; per gallon, 60 cents.	Rectifiers.		Liquor dealers.		Manufacturers of stills, $50.	Stills or worms manufactured; each, $20.	Retail liquor dealers, etc.; (violation), sec. 1001, subsec. 12.	Fermented liquors; per barrel, $6.
			Less than 500 barrels, $100.	500 barrels or more, $200.	Retail, $25.	Wholesale, $100.				
Alabama					$25.00	$59.93				
Arizona					500.00					
Arkansas					125.00	199.48				
1st California	$776,487.14	$445,051.12	$1,125.00		11,854.67	6,078.50	$470.33	$438.34		
6th California	189,450.68	132,781.60			7,513.19	322.92	36.25	25.00		$2.12
Colorado					10,347.33	566.66	516.26	1,490.00		
Connecticut	48.00		62.50	$200.00	4,569.78	11,023.15	315.63			240.00
Delaware	231.24				20.83					
Florida					50.00	200.00				
Georgia					356.25	100.00				
Hawaii			247.67		175.00	66.67				
Idaho					145.84	225.00				
1st Illinois	248,069.64		656.08	400.00	33,932.06	18,754.41	173.97	778.34	$90,950.84	6,653.68
8th Illinois			97.50		9,096.27	1,919.10				
Indiana	35.21				316.68	683.34				
Iowa					1,272.01	625.00			3,205.34	
Kansas									100.00	
Kentucky	15.20				4,545.18	5,916.66	20.84	140.00		
Louisiana	1,535.42				2,589.86	500.00				
Maine					645.97	125.00		25.00		
Maryland	2,379.96				10,389.93	2,748.76				
Massachusetts	204.40		116.67	400.00	21,556.80	4,950.16	162.50	922.46		
1st Michigan					679.18	466.67	16.07	40.00	25.00	
4th Michigan					420.05			22.50		
Minnesota	165.65				7,143.69	1,887.53			938.40	
Mississippi					1,328.90				958.76	
1st Missouri	10,716.72	795.60	200.00		9,848.96	1,816.60	104.17			
6th Missouri					4,941.53	2,001.69				179.01
Montana			87.51		1,899.83	557.71			3,888.01	72.00
Nebraska	216.24				175.00	641.67	41.67	40.00		
Nevada	85.38				158.37					
New Hampshire					933.41					
1st New Jersey	14,258.77				3,979.68	2,010.42				
5th New Jersey	12,384.71		158.33		10,644.87	11,152.10				3,948.00
New Mexico									1,050.00	
1st New York	184,872.55		1,322.92		13,685.40	20,010.67				523.08
2d New York	407,974.45		750.01	400.00	19,598.05	50,224.22	537.51	206.27		876.00
14th New York	12,580.87		83.41	400.00	11,402.79	12,033.40				
21st New York	474.76		100.00		1,799.49	1,705.50			2,000.00	
28th New York	80,467.92		100.00		3,356.26	2,483.34	100.00	80.00		60.00
North Carolina					33,365.54	100.00				
North Dakota										
1st Ohio	1,735.74				3,200.60	1,833.35	165.63	370.00		
10th Ohio	23,948.30				703.18	300.00			233.34	
11th Ohio					1,420.87	416.67				
18th Ohio	1,807.09		221.81		9,907.44	1,505.87				
Oklahoma					1,431.38	74.61			20.00	
Oregon	133.60				50.00	200.00				
1st Pennsylvania	21,867.06		342.50		30,477.40	21,935.98	20.84			78.23
12th Pennsylvania					6,304.21	10,235.44				
23d Pennsylvania	8,603.55				8,559.41	5,486.38	174.25	255.37	10.00	2,877.63
Rhode Island	605.35				2,842.76	1,739.61				60.00
South Carolina					150.90	100.00				
South Dakota					175.38	326.51				
Tennessee					522.92	700.00			728.02	
1st Texas					1,975.95	300.00	137.38	235.19	3,616.84	
2d Texas					1,288.58	300.00			1,890.66	
Utah	146.40				50.00	100.00			150.00	
Vermont					477.10	125.00			497.49	
Virginia					2,630.28			902.50	215.00	
Washington					2,616.70	225.00	8.34	33.06	1,020.52	
West Virginia					771.65				755.62	
Wisconsin	161.80				15,198.08	3,541.65				1,563.00
Wyoming					393.25					
Philippine Islands										
Total	2,001,779.87	578,628.32	5,671.97	1,800.00	336,546.62	221,808.54	3,008.21	5,704.00	112,919.90	17,133.65

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS—Continued.

Districts.	Distilled spirits and alcoholic beverages—Continued.								
	Brewers.		Malt liquor dealers.		Floor taxes.				
	Less than 500 barrels, $50.	500 barrels or more, $100.	Retail, $20.	Wholesale, $50.	Distilled spirits.	Rectified spirits or wines.	Still or sparkling wines, etc.	Grape brandy for fortifying sweet wines.	Total.
Alabama									$84.93
Arizona									500.00
Arkansas									911.46
1st California			$65.00	$52.50	$17,155.73		$5,709.16	$16,806.42	3,155,379.94
6th California			5.25		1,183.10		117.23		401,703.40
Colorado									20,974.07
Connecticut					3,723.52				27,881.14
Delaware					560.45	$252.32			1,054.54
Florida			25.00						275.00
Georgia									450.25
Hawaii							193.49		1,227.90
Idaho									370.84
1st Illinois	$475.25	$183.35	973.01	185.78	25,067.63	82.61			12,443,975.81
8th Illinois			4,942.30		7,109.06	42.93	1,388.89		7,504,548.47
Indiana	41.67				101.23				6,610,280.21
Iowa			17.49		102.32				5,281.00
Kansas									100.00
Kentucky		100.00		50.00	4,469.63				10,963,915.01
Louisiana				12.50	9,085.20				2,202,708.70
Maine			187.16						987.13
Maryland					26,867.06		11.60		7,800,357.49
Massachusetts					17,842.89		592.44		2,502,000.55
1st Michigan					4,560.00				1,087,049.09
4th Michigan					27.67				470.22
Minnesota			25.00		3,398.60		14.00		48,346.04
Mississippi									2,287.66
1st Missouri					267.73				258,133.74
6th Missouri					4,222.52				758,227.99
Montana			12.54		5,863.32				12,386.25
Nebraska									1,114.58
Nevada									243.73
New Hampshire					350.66				1,284.07
1st New Jersey			32.29		2,563.86	27.14	28.00		144,996.13
5th New Jersey					28,630.57				1,036,553.85
New Mexico									1,050.00
1st New York		425.00		12.50	10,370.74	2,138.98	1,154.41		723,700.81
2d New York					7,750.51	1,254.91	300,945.82	787.29	2,097,556.77
14th New York					3,202.05				1,755,541.14
21st New York					5,461.44		94.85		537,553.50
28th New York					4,757.68				143,790.68
North Carolina									33,465.54
North Dakota									
1st Ohio					852.72				5,327,653.92
10th Ohio			22.92		4,253.54		2,413.96		34,852.23
11th Ohio					1,106.96	17.91			2,062.41
18th Ohio					7,762.28	12.57	755.08		132,574.24
Oklahoma			126.25						1,652.24
Oregon							406.76		33,008.86
1st Pennsylvania				19.49	24,573.07	260.56	282.39		8,322,760.24
12th Pennsylvania					4,548.53	25.01	1.07		395,365.75
23d Pennsylvania		50.00	55.00		28,108.75				4,812,644.08
Rhode Island					893.82	1.10	24.00		6,166.64
South Carolina									259.90
South Dakota					7.10				508.99
Tennessee									113,113.64
1st Texas			66.67		.60	71.64			6,404.27
2d Texas			6.25						3,491.49
Utah					64.96				511.30
Vermont					46.29	24.93			1,170.81
Virginia									3,885.06
Washington	25.00								4,578.02
West Virginia					1,340.27				56,177.01
Wisconsin		25.00			6,024.05		519.44		300,159.06
Wyoming									390.27
Philippine Islands									
Total	541.92	783.35	6,562.13	342.77	274,583.07	4,212.61	314,672.59	19,653.71	82,623,428.83

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS—Continued.

Districts.	Tobacco and tobacco manufactures.										
	Cigars, according to intended retail prices.					Cigars (small), per thousand, $1.50.	Cigarettes (large), per thousand, $7.20.	Cigarettes (small), per thousand, $3.	Snuff, per pound, 18 cents.	Manufactured tobacco, per pound, 18 cents.	Cigarette papers or tubes, per hundred, ½ to 1 cent.
	Class A, per thousand, $4.	Class B, per thousand, $6.	Class C, per thousand, $9.	Class D, per thousand, $12.	Class E, per thousand, $15.						
Alabama	$8,990.20	$7,739.75	$5,061.38	$150.00	$148.80						
Arizona	366.00	285.91	3,496.04	239.40	60.00					$162.85	
Arkansas	253.00	10,165.20	1,739.16	4.80						157.43	
1st California	150,384.65	25,766.97	275,902.99	6,738.36	10,709.28	$22.82	$594.36	$3,114,241.50	$1.08	244,578.41	$3,848.61
6th California	16,290.55	30,658.53	202,763.88	650.40	4,681.50	4.50	3.60	82.98		3,504.28	
Colorado	5,545.17	17,099.73	242,493.27	37.50	168.45			21.12		3,004.23	
Connecticut	14,464.63	63,908.67	350,763.40	11,407.61	6.52	5.25	2.88	11.94		10,431.47	
Delaware	3,209.08	1,820.48	175,979.65	13,680.90		.48			328,748.91		
Florida	105,330.19	339,175.85	1,603,297.92	806,861.13	99,119.02			18,356.94			
Georgia	35,075.44	45,781.60	54,284.24		7.50					2,178.00	
Hawaii	171.50	812.10	808.50				36.08	184.35		6,026.09	1,651.00
Idaho	617.00	2,332.20	9,058.33							70.02	
1st Illinois	63,606.56	218,675.07	1,001,850.75	64,094.58	24,630.88	37.50	10,349.52	6,223.93	1,530,025.17	3,090,243.94	17.63
8th Illinois	35,240.10	167,208.20	197,577.37	514.20						46,477.26	
Indiana	102,251.57	865,212.47	713,802.67	5,735.70	2,708.13	9.00		32.20	4,951.35	74,535.93	
Iowa	26,179.13	274,359.40	152,750.28	32.10	33.15					144,871.88	
Kansas	19,190.64	43,029.74	30,731.84	9.00						5,778.37	
Kentucky	28,784.24	179,701.36	374,388.47	60.18	24.01			115,665.18	152.64	5,262,295.54	
Louisiana	33,985.85	102,823.16	369,326.16	15,653.40	6,001.14			495,621.31	1,080.00	249,389.37	
Maine	331.98	35,385.57	44,215.32	3.00		.75					
Maryland	36,332.96	262,515.82	558,094.06	2,146.20	2,584.80	354,315.45	.07	659,458.49	19.80	973,921.43	
Massachusetts	29,752.19	378,860.35	883,377.48	4,485.08	25,190.48	9.00	865.24	17,098.77	50,393.10	34,950.14	19.80
1st Michigan	22,176.17	536,447.39	1,333,573.66	2,683.43	2,280.48		1.44	67,867.49	11,720.07	2,133,079.07	
4th Michigan	10,495.03	112,615.65	511,390.47	4,056.00	639.38			.49	405.00	5,588.57	
Minnesota	28,173.50	65,763.84	325,868.70	680.40	324.00	6.00	493.49	1,237.38		24,504.61	
Mississippi											
1st Missouri	21,450.29	61,672.85	132,693.91	1,638.90	3,550.14			12,025.67	278.55	9,419,460.56	
6th Missouri	24,151.29	89,389.28	90,701.65	82.20	1,200.38			.99		4,015.28	
Montana	556.96	644.70	27,270.60	65.10	.75			1.90		708.84	
Nebraska	20,695.60	53,343.90	68,884.65	7.80	32.25					11,749.93	
Nevada	3.48	454.71	4,175.28								
New Hampshire	1,016.64	10,643.56	519,406.92	.60	.82					70.95	
1st New Jersey	8,844.92	18,717.79	759,891.18	52,212.65	11,076.79	150.00	183,807.33	857.22		851.31	
5th New Jersey	200,107.64	318,689.28	2,902,301.27	69,995.10	17,017.51	113,500.00	10.44	10,038,652.80	1,246,318.75	4,805,773.31	
New Mexico		676.05	1,832.75						7.20	79.20	
1st New York	396,910.74	89,652.86	331,750.28	22,353.90	976.54	9,162.00	163.44	13,455,919.81		285,154.25	42,233.64
2d New York	463,527.62	324,494.12	2,515,321.11	584,842.80	409,864.72	10,268.86	137,627.29	20,635,548.27	8,778.07	1,073,157.20	1,129,692.65
14th New York	72,301.86	160,002.01	847,238.53	19,309.02	602.95	106,260.75	925.92	2,055.06		167,754.10	
21st New York	61,802.29	581,770.16	348,654.81	360.00	40.50					205,533.78	
28th New York	46,206.24	68,204.15	115,386.28	551.10	6,543.75			23.52	3,104.46	103,818.58	
North Carolina	10,734.05	60,448.46	77,613.08		45.76			63,337,566.00		15,870,104.01	6,214.82
North Dakota	600.60	2,425.55	5,975.25								
1st Ohio	108,846.96	636,561.02	692,808.91	11,765.22	7,244.58		1.95	29.59	1.02	6,294,812.78	
10th Ohio	79,962.53	796,795.24	301,400.30	8,610.30	15.38			1,725,864.87		1,734,108.96	
11th Ohio	314,020.62	320,817.36	194,062.94	51.00	301.13			.30		2,088.69	
18th Ohio	361,518.60	168,578.11	339,413.66	3,500.40	426.90	106.50	25.92	249.42	404.46	66,852.18	221.60
Oklahoma	5,483.17	17,872.73	10,280.14	90.00						1,042.44	
Oregon	3,119.84	9,310.63	40,810.42	189.00	1,506.75	3.00		11.91		1,773.09	
1st Pennsylvania	1,167,709.38	4,304,985.78	5,521,190.51	249,892.86	35,284.13	196,372.35	3,117.26	7,057,524.58	691.74	352,514.29	175.59
12th Pennsylvania	53,548.90	602,706.17	648,508.45	414.90	37.60					479,750.62	
23d Pennsylvania	621,014.89	88,696.73	15,381.52	122.82	7,204.39	3.00	676.02	1,325.06	1,822.46	18,946.15	
Rhode Island	18,029.93	27,012.53	18,312.91	.60	75.75		14,677.92	440.20	23.89	4,596.30	
South Carolina	1,730.40	45,879.30	34,033.50	123.00	371.25			7.20		1,614.91	
South Dakota	1,576.96	19,683.15	56,002.60	180.00	39.75					922.63	
Tennessee	21,112.77	8,813.14	39,574.57	24.60	.38		.37	.60	2,603,307.33	521,885.23	
1st Texas	11,548.58	23,513.22	165,270.37	1,914.30	1,697.63		3.60	183.39		23,699.69	69.32
2d Texas	4,276.90	10,267.80	8,158.23	6.00	82.50			1.68		200.93	
Utah	168.40	822.30	30,096.57							574.38	
Vermont	290.77	7,287.28	3,905.96					1.50		120.51	
Virginia	1,807,443.46	62,629.90	143,978.79	52.50	2.70	77,251.86	2,839.68	13,569,843.25		2,750,399.77	41.55
Washington	10,948.57	15,299.61	39,035.97	60.10	136.50		12.60	25.88		1,271.57	
West Virginia	289,524.54	53,925.30	677.12	.60		141,015.00	2.52	113,401.05		1,848,667.78	
Wisconsin	53,664.63	73,776.71	589,123.23	4,645.02	2,630.02			16.47	3,566.70	960,598.06	
Wyoming	82.00	251.50	7,041.60							198.00	
Philippine Islands	428,935.33	232,826.67	215,434.27	2,883.54	58.81		19.44	5,697.14		4.46	
Total	7,560,768.68	13,113,817.52	27,708,578.07	2,005,983.40	687,415.57	1,013,510.07	356,258.38	135,053,369.43	5,795,401.75	59,330,627.08	1,184,186.21

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS—Continued.

Districts.	Tobacco and tobacco manufactures—Continued.													
	Cigar and cigarette manufacturers—annual sales.						Tobacco manufacturers—annual sales.				Floor taxes.			Total.
	Not over 50,000 cigars, $1.	50,001–100,000 cigars, $6.	100,001–200,000 cigars, $12.	200,001–400,000 cigars, $24.	Over 400,000 cigars, $24; in excess of 400,000 cigars, per 1,000 or fraction thereof, 10 cents.	Cigarettes, including small cigars, per 10,000 cigarettes or fraction thereof, 6 cents.	Not over 50,000 pounds, $6.	50,001–100,000 pounds, $12.	100,001–200,000 pounds, $24.	Over 200,000 pounds, $24; in excess of 200,000 pounds, per 1,000 pounds or fraction thereof, 16 cents.	Manufactures held by dealers.	Cigar and cigarette stamps in hands of manufacturers.	Tobacco and snuff stamps in hands of manufacturers.	
Alabama	$182.34		$73.75	$24.00	$101.50		$2.50				$4,098.04			$26,575.95
Arizona	5.00	$13.50	2.75		40.16						1,238.48			5,029.49
Arkansas	62.00	18.00		36.00	81.15		12.00				1,350.28	$11.00		13,890.02
1st California	602.02	791.83	535.00	600.00	298.62	$0.00	225.00	$24.00			5,381.01			3,811,247.41
6th California	266.11	169.50	114.00	2,639.30		.42	40.50				1,250.71			263,150.70
Colorado	162.36	84.00	60.00	144.00	2,110.60		52.00				88.26			271,070.69
Connecticut	372.69	240.00	654.00	573.00	4,785.10	6.64	107.00	6.00			1,347.31			459,057.04
Delaware	28.00	1.00	10.00	48.00	1,071.70					$351.88	212.65			626,144.63
Florida	116.20	3,100.88	6,138.15	26,431.70	9,853.34		699.23	1,541.01	$2,158.02	1,405.00	4,493.20			3,038,138.83
Georgia	110.35	114.15	214.00	1,861.81			12.00				6,057.14			145,206.35
Hawaii											15.98			9,705.07
Idaho	63.99	43.00	12.00	72.00			12.00				1,075.29			13,395.63
1st Illinois	2,071.07	1,441.60	2,142.00	2,120.00	6,985.43	9.30	1,084.00	12.00		4,785.88	4,500.47	24.44		6,035,552.71
8th Illinois	362.53	430.50	731.00	926.00	2,608.10		258.50	6.00			3,142.89	1,103.01	$3.29	456,627.92
Indiana	573.54	482.60	514.33	1,124.00	22,591.19		363.50	25.00			3,805.18	12.50	19.72	1,798,763.53
Iowa	270.00	402.50	612.00	612.00	5,795.20		365.50		24.00	78.40	2,762.10			609,150.76
Kansas	181.02	200.00	195.00	448.00	552.59		12.50				1,599.72			101,988.42
Kentucky	165.30	312.00	140.71	120.00	3,231.50	1,610.46	67.35	60.00	96.00	8,049.89	2,380.21	135.46	710.41	6,978,102.01
Louisiana	88.33	60.50	33.00	210.00	6,973.76	3,596.51	265.14		72.00	317.39	1,402.01	121.57	4.06	1,287,123.29
Maine	102.88	131.86	120.00	132.00	588.60						2,256.72			83,272.28
Maryland	434.71	124.44	257.28	303.00	11,861.97	2,524.92	1,368.42				2,097.02			2,808,405.64
Massachusetts	623.07	447.50	261.00	744.00	12,767.51	21.90	231.50	18.00	12.00	36.81	2,592.83	100.48		1,443,031.44
1st Michigan	430.80	217.58	399.00	857.86	24,720.08	98.34	219.50			2,442.08	3,223.83			4,112,447.27
4th Michigan	311.41	295.50	261.00	600.00	7,907.66		121.50	12.00			1,017.49			686,290.15
Minnesota	443.06	420.00	508.25	612.00	8,562.00	14.06	328.00		10.00		1,827.77		71.67	461,819.63
Mississippi											1,877.72			1,877.72
1st Missouri	408.34	378.00	531.00	672.00	1,021.28		95.00	24.00		10,578.72	1,001.34			9,667,540.55
6th Missouri	131.71	150.00	144.00	222.00	2,005.99		51.00				1,584.02			213,929.09
Montana	69.67	44.00	36.00	24.00	81.40		69.00				2,033.51			31,590.43
Nebraska	160.00	166.50	156.00	240.00	1,708.95		101.50							157,337.08
Nevada		43.81		48.00							148.80			4,871.08
New Hampshire	21.06	42.00	48.00	72.00	5,597.95		12.00				761.39			537,694.49
1st New Jersey	169.09	48.88	12.00	24.00	10,527.38	204.00	12.00				873.33			1,018,286.77
5th New Jersey	635.00	343.00	463.00	628.00	39,960.30	14,153.02	165.00	34.00	24.00	6,004.70	1,667.04			19,870,446.19
New Mexico	6.65	6.00	24.00				12.00				338.75			2,281.63
1st New York	2,044.70	826.14	796.00	1,236.00	15,089.42	30,072.06	285.00			168.00	1,007.13	41.81	10.65	14,655,944.37
2d New York	2,239.31	1,124.73	1,291.21	2,016.95	39,825.73	50,867.96	1,694.03		24.00	93.93	33,723.21	217.07		27,728,240.87
14th New York	1,085.21	680.33	804.50	768.00	11,414.26	436.06	173.50	12.00		102.24	157.75			1,392,235.05
21st New York	567.10	361.00	120.00	820.00	14,441.85		433.50	12.00	24.00	101.48	2,125.26			1,217,470.73
28th New York	590.51	460.26	650.00	748.00	1,318.09		348.50		24.00	45.44	2,591.95			348,596.62
North Carolina	26.68	19.00	21.00	146.00	2,558.00	182,115.78	48.00	36.00		18,854.56	6,531.66			70,573,088.76
North Dakota	11.00	4.00	12.00	48.00		4.91					1,451.38			10,532.09
1st Ohio	353.05	322.60	412.00	602.00	18,806.56		185.50	12.00	24.00	7,004.99	1,004.80			7,081,429.62
10th Ohio	10,988.06	221.84	311.00	322.00	841.90	1,423.32	83.83		24.00	1,973.50	891.08	48.55		4,759,804.16
11th Ohio	126.08	82.60	227.00	431.50	15,686.63		24.00				2,323.19	.60		850,814.14
18th Ohio	549.20	301.00	468.00	554.00	1,381.65		357.50	15,187.22	57.28	146.68	4,802.32			903,162.50
Oklahoma	40.79	58.50	36.00	122.00	314.40						2,591.50			37,946.67
Oregon	87.35	71.60	180.00	18.00	275.60		52.00				1,209.10			58,718.28
1st Pennsylvania	2,789.70	1,516.60	2,300.00	3,660.28	161,452.74	11,108.44	1,140.99	73.69	147.68	325.44	4,018.76			10,678,091.75
12th Pennsylvania	100.36	60.00	112.00	300.00	16,172.70		78.00		24.00	445.76	1,019.62			1,803,290.08
23d Pennsylvania	315.77	219.91	457.00	641.00	15,106.75	1.20	124.50				6,160.60		200.00	778,112.78
Rhode Island	124.03	30.00	120.00	360.00	619.70	8.82	36.00				261.22	3.00		81,704.80
South Carolina		19.01	41.28	24.00	1,284.60		6.00			188.20	2,000.70			88,019.35
South Dakota	38.02	63.00	100.00	226.00	479.46		8.50		48.00		1,022.01	4.50		80,445.48
Tennessee	20.33	48.50	78.00	60.00	1,104.10		84.50	36.00	14.00	3,007.04	5,720.26			8,201,900.72
1st Texas	89.34	33.00	96.00	76.00	3,278.62		72.00	24.00			4,081.08			236,250.74
2d Texas	32.35	90.29	84.00	191.00			18.00				1,406.46		2.45	27,887.58
Utah	20.00	29.00	49.00	96.00	80.00		18.00				1,420.88			33,093.43
Vermont	30.33	37.60	15.09	48.00	45.27						475.82			12,257.01
Virginia	137.00	63.58	84.00	120.00	46,364.10	111,368.52	201.50	12.00	104.00	3,613.92	3,681.21	2.10		18,580,137.39
Washington	108.03	95.01	108.00	156.90	403.04		45.50				3,747.09			71,565.77
West Virginia	120.83	48.00	180.00	288.00	7,455.37	636.41	91.00			1,710.84	2,618.02	1,100.60	28.88	2,461,566.93
Wisconsin	974.83	984.11	1,708.50	2,088.00	3,991.07		401.60	12.00	24.00	1,043.20	1,877.85			1,781,120.50
Wyoming	7.00	20.50	47.25				12.00				215.42			7,875.27
Philippine Islands														945,859.06
Total	39,362.64	18,820.74	20,031.36	59,381.23	509,192.34	419,284.04	12,498.49	17,179.82	2,034.98	73,007.83	176,082.18	3,040.68	1,031.10	255,219,385.49

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS—Continued.

Districts	Oleomargarine.								Adulterated butter.				
				Retail dealers.		Wholesale dealers.					Dealers.		
	Colored, per pound, 10 cents.	Uncolored, per pound, 1/4 cent.	Manufacturers, $600.	Colored oleomargarine, $48.	Uncolored oleomargarine, $6.	Colored oleomargarine, $480.	Uncolored oleomargarine, $200.	Total.	Per pound, 10 cents.	Manufacturers, $600.	Retail, $48.	Wholesale, $480.	Total.
Alabama					$5,402.11	$360.00	$2,216.67	$7,978.78					
Arizona				$898.00	1,809.38		633.35	3,340.73					
Arkansas				476.00	5,188.58	40.00	2,033.34	7,737.92					
1st California		$40,138.25	$1,650.00		13,762.33		2,017.28	57,567.86	$210.70				$210.70
6th California	$1.00	1,865.15	2,400.00		17,231.68		3,419.67	24,917.50					
Colorado	6,200.00	1,050.00	818.00	496.00	11,724.48	1,433.34	3,400.01	25,121.83	8.00	$43.50			51.50
Connecticut					7,196.45		4,983.35	12,179.80					
Delaware				1,014.00	2,077.01	120.00	1,600.00	4,811.01					
Florida				121.00	7,471.98		8,252.02	15,845.00					
Georgia				192.00	4,136.32	1,440.00	5,167.30	10,935.62					
Hawaii					9.50		150.00	159.50					
Idaho					1,973.90		1,316.68	3,290.58					
1st Illinois	302,707.46	315,633.00	9,450.00	48.00	45,142.95	960.00	21,983.39	695,924.88	1,672.00	10.00		$50.00	1,632.00
8th Illinois	50,259.60	7,302.34	1,200.00		32,413.35	16.00	12,483.41	103,674.70		448.00			448.00
Indiana	10,825.00	1,867.50	1,850.00	3,492.00	45,087.31	2,040.00	20,046.08	88,197.89	228.00	100.00			328.00
Iowa					29,128.14		21,733.42	50,861.56	2,141.50	60.00			2,191.50
Kansas	192,197.00	29,207.39	2,465.63	7,913.00	24,561.11	2,632.00	10,379.91	269,356.04					
Kentucky	120.00			676.00	11,718.52	880.00	4,329.17	17,723.09					
Louisiana				348.00	6,578.27	960.00	5,600.02	13,486.29					
Maine				102.00	10,136.64		5,235.83	15,564.47					
Maryland	77,634.00	3,402.75	2,603.31	6,236.00	15,451.11	2,240.00	6,083.33	113,850.50					
Massachusetts	2,175.00	11,940.35	1,200.00		30,087.72	96.00	15,333.34	60,832.41					
1st Michigan		3,615.25	2,250.00		30,163.76		15,533.45	57,562.46	1,082.60				1,082.00
4th Michigan					20,780.20		16,312.50	36,092.76					
Minnesota		9,886.25	1,200.00		29,679.44		17,566.71	58,332.40	1,837.20	2,474.63			4,311.83
Mississippi				410.63	1,555.93	38.00	100.19	2,150.75					
1st Missouri	154,267.50	22,930.00	3,000.00	16,291.00	20,163.61	1,120.00	6,316.67	224,091.78					
6th Missouri	25,755.00	4,072.50	600.00	1,160.00	19,832.78	400.00	7,916.70	59,736.98	108.00	125.00			233.00
Montana					2,919.00		2,800.00	5,719.09				18.00	18.00
Nebraska	36,100.00	4,665.00		11,865.00	15,448.73	2,820.00	5,436.00	77,334.73		584.50			584.50
Nevada					535.76	150.00	200.00	885.76					
New Hampshire					4,738.63		2,916.67	7,655.30					
1st New Jersey					12,187.17	480.00	3,929.61	16,596.78					
5th New Jersey	8,461.20	83,920.93	1,800.00		12,012.57		2,083.31	109,178.04					
New Mexico				791.45	790.39		236.00	1,817.87					
1st New York					17,709.96		3,566.67	21,276.63					
2d New York	2.50				5,193.26		14,966.67	20,162.43		2,405.20	$12.00		2,417.20
14th New York		1,320.00	1,800.00	25.00	28,608.05		14,316.69	46,069.74					
21st New York		2,825.00	450.00		23,133.01		13,550.01	39,958.02					
28th New York	4.00	22,000.21			21,797.75		9,533.33	53,313.29					
North Carolina				1,456.00	1,724.19	1,110.00	1,333.34	5,623.53					
North Dakota				288.00	3,573.95	166.67	3,516.69	7,545.31					
1st Ohio		29,885.20	1,200.00		17,208.48		6,383.35	54,677.03					
10th Ohio		3,753.25	450.00		15,257.08	416.67	5,500.03	25,377.03	36.00	200.00			236.00
11th Ohio		25,055.50			15,268.56		7,850.04	51,174.10	30.00				30.00
18th Ohio		819.89	950.00		27,713.79	11,000.00	2,214.04	42,697.72					
Oklahoma				6,371.59	9,959.71	3,430.67	4,566.70	24,328.66					
Oregon		2,913.00	600.00		8,823.81		2,616.67	14,953.48	14,665.61	3,412.50			18,078.11
1st Pennsylvania					10,725.52		5,466.67	16,192.19					
12th Pennsylvania					6,553.91		2,750.00	8,303.91					
23d Pennsylvania					13,635.22		5,496.34	19,133.66					
Rhode Island	9,781.00	13,904.03	9,400.00	100.00	3,734.13		1,483.34	38,402.50					
South Carolina				188.00	1,218.22	480.00	2,133.34	4,019.56					
South Dakota					4,645.89		3,966.09	8,612.58		62.50			62.50
Tennessee				1,088.00	7,174.80	246.67	7,425.01	15,932.51					
1st Texas				1,900.00	3,118.65	3,840.00	4,200.01	13,056.66					
2d Texas	42,600.00	1,495.11		2,300.00	8,241.72	720.00	2,766.68	58,213.51			15.00		15.00
Utah					2,159.47		2,316.67	4,476.14					
Vermont				48.00	3,009.41		3,183.33	6,210.74					
Virginia				4,557.00	5,168.18	3,920.00	3,666.68	17,311.86					
Washington		375.00	500.00		13,700.06	13.60	3,743.38	18,332.02	364.52	1,400.00		530.00	2,294.52
West Virginia				1,475.00	11,344.37		8,468.09	21,287.06					
Wisconsin	1,900.00	9,548.14	4,042.00		31,040.55		20,400.00	67,530.69		15.00			15.00
Wyoming					1,315.99		283.34	1,599.33					
Philippine Islands													
Total	921,192.25	655,427.08	52,476.94	72,537.69	813,612.95	43,567.62	407,418.82	2,966,405.35	22,284.13	11,330.53	27.00	598.00	34,239.96

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS—Continued.

Districts.	Process or renovated butter.			Mixed flour.			Stamp taxes (not elsewhere specified).					
							Documentary.					
	Per pound, 1/4 cent.	Manufacturers, $50.	Total.	Per barrel, 4 cents.	Makers, packers, or repackers, $12.	Total.	Stamp sales by postmasters.	Bonds, capital stock issues, conveyances, etc. (according to class and value).	Capital stock transfers, on each $100 of face value or fraction thereof, 2 cents.	Sales of produce on any exchange, etc., for each $100 in value or fraction thereof, 2 cents.	Playing cards, per pack, 8 cents.	Total.
Alabama							$285,759.27	$83,290.92	$658.86			$369,709.05
Arizona							73,682.96	67,752.09				141,435.05
Arkansas							241,528.03	89,940.52	7.00			331,475.55
1st California							517,573.07	1,033,994.96	36,016.77		$3,523.28	1,591,108.09
6th California							429,699.15	730,550.04	5,159.10		98.40	1,165,607.65
Colorado	$862.50	$50.00	$912.50		$5.00	$5.00	254,102.05	250,661.65	35,611.36	$14,094.64	980.00	555,449.70
Connecticut							230,083.23	249,208.30	12,202.10			492,153.69
Delaware							20,373.18	162,174.21	15,814.18		.32	198,361.89
Florida							289,823.73	144,072.94				433,896.67
Georgia							445,686.91	161,112.70	3,634.46			610,434.07
Hawaii							3,324.92	71,194.63	2,078.22		3,600.32	80,198.09
Idaho							154,230.84	9,130.34				163,361.18
1st Illinois	788.80	20.83	809.63				777,630.23	2,907,714.02	246,180.06	4,570,186.00	115,868.96	8,623,480.17
8th Illinois				$2.00	10.00	12.00	385,295.24	220,881.40	1,078.68		196.00	607,451.32
Indiana							829,154.25	255,438.83	1,269.22		15,880.96	1,101,743.26
Iowa		150.00	150.00				795,291.11	373,327.01				1,168,618.12
Kansas	1,215.25	50.00	1,265.25	83.00	27.00	110.00	550,503.60	170,577.96	1,015.33		102.00	722,078.89
Kentucky							309,736.54	189,307.39	3,778.50		4.80	502,827.23
Louisiana							242,270.12	300,104.89	1,873.59	757,027.36		1,302,265.96
Maine							215,878.21	31,828.02	80.48		2.48	247,705.19
Maryland	3,101.20	100.00	3,201.20				329,861.59	577,100.69	9,615.36		5.76	916,583.40
Massachusetts	233.68	50.00	283.68				968,852.47	1,128,802.01	216,850.24		2.72	2,314,507.44
1st Michigan							366,838.91	674,705.61	12,334.48			1,053,939.00
4th Michigan							270,704.57	98,198.51	1,320.00	26,011.79	.48	396,235.35
Minnesota	6,244.12	100.00	6,344.12				428,556.77	651,941.71	5,050.94	309,777.02	111.68	1,395,438.12
Mississippi							228,739.49	16,209.53	484.48			245,433.50
1st Missouri	7.55	12.50	20.05				257,436.21	539,750.67	10,862.04	63,035.30	611.12	871,695.34
6th Missouri	2,375.13	50.00	2,425.13	10.00	12.00	22.00	391,318.09	390,000.38	1,727.38	152,657.64	864.32	936,567.81
Montana							105,931.53	49,782.75				155,714.28
Nebraska	25.00	75.00	100.00	8.00	24.00	32.00	339,783.33	301,476.95	313.04	188.26	171.66	641,933.24
Nevada							38,897.34	4,687.72	1.46			43,586.52
New Hampshire							89,799.73	16,911.73	135.44			106,846.90
1st New Jersey							233,011.23	87,721.62			3,237.28	323,990.13
5th New Jersey							380,270.70	368,811.79	74.32		268,780.00	1,020,936.81
New Mexico							78,603.51	17,018.19				95,621.70
1st New York							235,969.45	309,267.44	.20		557,100.00	1,102,337.09
2d New York				644.00	110.00	754.00	261,409.00	12,132,091.44	7,888,645.10	1,521,114.00	5,214.64	21,808,474.18
14th New York							309,090.63	113,550.14	1,399.39			424,040.16
21st New York							243,189.03	222,567.71	35.00			465,791.74
28th New York				10.00	12.00	22.00	253,335.46	495,079.65	43,851.81			792,266.82
North Carolina					60.15	60.15	391,595.32	130,920.15	487.83			523,003.30
North Dakota							109,948.68	127,079.88				237,028.56
1st Ohio							210,738.12	306,211.70	7,969.08		1,624,290.20	2,149,218.10
10th Ohio							184,234.56	156,370.12	2,270.00	6,452.68	496.00	349,823.36
11th Ohio							169,833.25	163,296.22	1,617.16			334,746.64
18th Ohio							552,853.03	864,113.30	34,114.91	14,390.73	3.76	1,465,454.79
Oklahoma							557,884.89	228,963.25	397.70			787,245.84
Oregon				169.20	12.00	181.20	208,418.69	199,306.00	.60	64.10	83.52	407,872.91
1st Pennsylvania							572,157.78	1,525,411.66	83,516.94		59.92	2,181,146.28
12th Pennsylvania							188,143.76	138,045.15	1,759.04			327,947.95
23d Pennsylvania							542,951.72	783,656.54	57,186.82		.48	1,383,795.56
Rhode Island							35,815.68	188,232.87	14,616.50		10.00	238,675.05
South Carolina							288,104.43	86,320.38				374,454.81
South Dakota							174,684.91	86,997.08				261,681.99
Tennessee							302,532.95	276,718.17	313.10			579,564.22
1st Texas							1,295,041.48	233,694.70	-2,568.62		1,903.84	1,533,208.64
2d Texas							380,107.38	114,773.10				500,880.48
Utah							80,086.79	122,543.25	233.64			202,863.68
Vermont							102,964.25	7,522.11				110,486.36
Virginia							293,332.74	378,121.02	4,749.84			676,203.60
Washington							370,107.93	238,346.54	1,938.30	297.48	551.04	620,241.29
West Virginia							326,183.00	218,117.65	16,928.72			561,229.37
Wisconsin					27.50	27.50	585,659.75	419,032.23	176.84	19,498.54	66.48	1,024,433.84
Wyoming							66,611.10	20,952.79	301.14			87,865.03
Philippine Islands												
Total	14,853.23	658.33	15,511.56	926.20	299.65	1,225.85	20,680,808.86	32,070,622.32	8,790,905.49	7,521,675.44	2,603,941.42	72,468,013.53

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS—Continued.

Districts.	Public utilities. Transportation. Freight, by rail or water; of amount paid, 3 per cent.	Public utilities. Transportation. Express; for each 20 cents or fraction thereof paid, 1 cent.	Public utilities. Transportation. Passengers, by rail or water; of amount paid, 8 per cent.	Public utilities. Transportation. Seats, berths, etc.; of amount paid, 8 per cent.	Public utilities. Transportation. Oil by pipe lines; of amount paid, 8 per cent.	Public utilities. Telegraph and telephone messages; charges over 14 cents and not over 50 cents, 5 cents; charges over 50 cents, 10 cents.	Public utilities. Leased wires; of amount paid, 10 per cent.	Public utilities. Total.
Alabama	$482,692.75	$2,833.42	$303,669.34	$32.11		$20,340.74	$5.70	$809,574.06
Arizona	302,004.56	3,350.82	191,670.83	354.93		5,319.76	154.48	502,855.38
Arkansas	269,402.99	1.79	83,486.61	3,235.32		37,397.31		393,524.02
1st California	5,442,323.70	39,351.02	4,042,575.02	13,083.09	$168,419.09	1,196,074.85	13,606.95	10,915,433.72
6th California	1,915,609.21	24,341.34	2,117,160.33	76,845.68	360,889.26	227,243.57	3,017.02	4,725,106.51
Colorado	1,111,530.03	3,757.19	771,988.30	1,598.29	112,829.60	591,763.56	8,164.27	2,601,631.24
Connecticut	3,343,421.52	13,902.64	3,572,795.10	52,314.00		305,118.06	2,615.17	7,290,166.49
Delaware	10,145.65	451.20	1,114.77	90.04		5,027.53		16,829.19
Florida	248,154.34	505.52	405,091.75			39,377.67		693,129.28
Georgia	1,020,072.90	215.02	923,567.91	4,665.13		1,022,724.22		2,971,245.18
Hawaii	130,199.13	38.35	106,779.36	87.56	279.66	13,785.86	410.30	251,540.23
Idaho	29,558.02	1,818.97	37,447.35	71.66		13,428.40	1.35	82,125.75
1st Illinois	21,392,470.64	156,218.79	14,729,989.37	7,838,746.37	11,025.24	980,528.51	75,230.06	45,185,108.98
8th Illinois	281,329.14	9,611.89	231,610.64	3,578.07		157,524.09	445.05	684,099.88
Indiana	1,347,127.33	60,554.31	655,533.20	492.79		411,678.76		2,475,386.39
Iowa	125,780.85	1,316.59	127,128.05	230.12		238,408.83	663.43	493,527.87
Kansas	2,470,920.63	1,168.54	2,976,680.10	343.40	1,165,427.38	174,324.09		6,788,864.14
Kentucky	2,025,105.26	2,317.70	2,003,920.81	2,277.03	115,507.84	89,700.26	256.57	4,239,085.47
Louisiana	687,503.40	1,192.11	543,378.24	1,560.38	398,601.51	62,218.11	94.75	1,694,548.50
Maine	731,419.41	15,227.28	548,293.14			24,036.43		1,318,976.26
Maryland	8,674,151.74	2,017.88	5,538,555.80	41,998.23	4,937.04	708,372.33		14,970,033.02
Massachusetts	3,886,748.33	442,227.17	2,882,027.51	40,650.85		1,138,751.60	12,548.85	8,402,954.31
1st Michigan	4,882,870.75	9,963.07	3,058,398.19	60,409.88	496.31	431,163.77	4,584.76	8,437,886.73
4th Michigan	364,694.57	428.28	230,414.15	14,467.53		70,569.77		680,574.30
Minnesota	7,813,165.26	13,363.42	4,533,261.22	113,229.28		244,978.15	1,452.61	12,719,449.94
Mississippi	88,688.56	159.95	76,405.25	1,567.79		8,555.89		175,377.44
1st Missouri	5,712,439.23	3,155.54	4,405,283.18	8,463.69	125,623.89	1,207,936.90	9,968.56	11,475,871.29
6th Missouri	411,764.11	1,698.19	391,307.64			255,868.10		1,060,638.04
Montana	106,968.61	1,244.13	21,771.85	147.96	80.59	13,925.90	42.80	144,181.96
Nebraska	1,643,628.98	380.79	1,057,115.28			674,460.89	3,323.69	3,378,909.61
Nevada	97,189.48	70.30	25,710.16	451.42	239.35	6,857.62	35.17	130,599.50
New Hampshire	11,335.58	7,136.04	4,554.24			4,829.58		27,858.44
1st New Jersey	40,174.55	17,443.22	53,051.39	106.00	37.40	1,116.00	98.75	112,627.31
5th New Jersey	257,825.21	76,245.54	21,134.34			33,914.77		389,119.86
New Mexico	9,383.55	93.03	8,873.88	360.04	37.12	6,777.98		25,530.60
1st New York	53,126.80	76.83	1,554.79			305.78		55,064.20
2d New York	17,494,235.75	15,790,084.78	9,567,771.78	111,561.64	2,563,546.41	12,804,972.94	892,888.92	59,218,062.22
14th New York	915,820.87	3,722.72	355,302.12	2,620.44	47.30	90,705.29	481.51	1,368,615.25
21st New York	79,554.46	15,118.91	179,210.51			76,320.15		350,204.03
28th New York	1,058,014.71	7,972.28	573,348.41	13,969.11	4,565.34	53,425.96	47.15	1,711,302.96
North Carolina	1,679,407.86	979.64	1,263,304.58	658.14		76,217.07		3,020,567.29
North Dakota	6,125.97	92.10	940.25	.40		39,555.30		46,714.08
1st Ohio	2,562,384.19	10,269.11	2,240,041.08	394.20	2.65	197,493.88	4,286.06	5,014,861.17
10th Ohio	464,675.66	16,088.23	267,210.69	1,835.51	296,870.03	102,224.75	108.80	1,149,013.67
11th Ohio	760,854.22	47.92	316,136.03	2,129.73	15,434.81	201,803.19	5,123.22	1,301,529.72
18th Ohio	2,677,754.88	38,963.18	625,484.33	41,710.51	7,337.46	158,746.28	2,221.54	3,552,218.18
Oklahoma	193,150.84	10,171.01	78,325.42	154.96	1,078,602.21	147,548.58	47.90	1,508,009.92
Oregon	1,071,258.81	4,734.95	1,037,486.05	6,270.06		53,468.37		2,173,218.23
1st Pennsylvania	15,767,642.02	96,323.85	12,882,505.50	2,489.05	3,004.48	1,282,573.59	35,493.29	30,060,031.78
12th Pennsylvania	159,971.15	9,498.27	78,748.78			23,923.41		272,141.61
23d Pennsylvania	5,178,652.02	24,383.24	1,686,078.57	10,015.67	1,680,574.55	63,964.14	1,397.89	8,645,066.08
Rhode Island	63,102.01	4,914.21	24,159.64	378.13		98,074.98	794.19	191,423.06
South Carolina	97,324.03	211.28	28,461.00			18,943.03		144,939.34
South Dakota	490.94		87.93		142.45	81,434.94		82,146.26
Tennessee	622,177.87	1,425.23	543,632.99	13.81	.80	49,247.16	231.36	1,216,720.21
1st Texas	2,436,614.48	12,604.52	1,981,642.71	1,060.71	1,587,965.92	51,409.41		6,071,297.75
2d Texas	3,482,422.92	118,970.67	2,620,963.34	3,544.39	282,791.99	645,017.97	512.03	7,154,223.31
Utah	803,845.97	1,018.02	697,724.59	222.85		19,107.29	785.93	1,522,704.65
Vermont	308,812.08	1,977.97	209,349.25			13,301.29		533,440.59
Virginia	4,009,374.01	3,532.60	2,697,349.14	8,316.43		29,414.49	.86	6,747,987.53
Washington	497,515.89	5,457.20	570,079.89	5,715.05	12.85	134,128.04	216.23	1,213,125.15
West Virginia	78,268.04	5,469.58	62,647.85	508.22	479.46	28,620.37	5.60	175,999.12
Wisconsin	232,308.77	2,381.19	74,042.61	77.57		390,630.49	186.07	699,626.80
Wyoming	6,464.87	633.90	6,041.72	1.26	203.63	3,673.01	501.32	17,519.80
Philippine Islands								
Total	140,019,200.14	17,093,935.58	97,481,970.35	8,485,015.59	9,989,873.62	27,380,361.00	1,082,051.46	301,512,413.74

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS—Continued.

Districts.	Insurance.				
	Life.				
	On each $100 or fractional part of face of policy, 8 cents.	Industrial weekly payment plan, not over $500, 40 per cent of first weekly premium or 20 per cent of first monthly premium.	Marine, inland, and fire; on each $1 or fractional part of premium, 1 cent.	Casualty; on each $1 or fractional part of premium, 1 cent.	Total.
Alabama	$6,460.15	$421.58	$4,437.77	$11,282.54	$22,542.04
Arizona	387.55	17.05	2,678.88	10.11	3,093.59
Arkansas	12,324.69	23.66	3,504.67	672.19	16,525.41
1st California	33,273.60	1,179.97	594,802.95	29,313.96	658,599.58
6th California	85,113.48	....	7,674.99	50,007.02	149,055.49
Colorado	15,785.52	571.12	16,108.80	13,018.22	47,553.66
Connecticut	517,818.55	24,714.75	808,186.21	926,141.53	2,276,861.04
Delaware	5,191.56	....	2,020.44	....	7,212.00
Florida	140.54	19,133.14	....	211.85	19,485.53
Georgia	54,625.05	1,314.03	193,327.57	15,457.96	261,724.61
Hawaii	.32	....	6,063.97	1,191.65	7,255.94
Idaho	4,787.60	....	....	....	4,787.60
1st Illinois	204,704.95	33,193.89	1,624,140.97	360,968.59	2,222,908.40
8th Illinois	38,118.47	555.54	15,595.26	52,234.46	106,503.73
Indiana	83,876.72	5,275.87	5,401.24	96,521.33	191,075.10
Iowa	240,800.45	16.69	101,976.74	93,008.56	435,802.44
Kansas	27,521.74	....	17,471.87	15,623.97	60,617.58
Kentucky	20,323.68	10,257.40	10,056.57	4,490.28	45,131.93
Louisiana	29,499.12	10,824.78	51,651.75	35,991.75	127,957.40
Maine	5,512.38	....	1,660.67	840.69	8,113.74
Maryland	15,740.67	40,615.34	32,477.46	519,142.38	602,975.85
Massachusetts	31,494.03	301,481.54	257,403.25	533,793.09	1,184,171.91
1st Michigan	48,554.84	....	60,918.01	161,185.78	270,658.63
4th Michigan	535.60	....	9,438.39	3,150.92	13,124.91
Minnesota	60,741.51	505.81	160,848.37	31,215.27	259,311.06
Mississippi	7,825.81	....	72.38	866.30	6,764.29
1st Missouri	117,734.36	2,869.53	48,037.31	73,603.65	242,244.85
6th Missouri	50,430.58	....	15,457.77	101,951.85	167,850.20
Montana	7,834.10	....	5,268.37	52.91	13,155.38
Nebraska	92,526.49	438.86	33,023.75	52,402.85	178,391.95
Nevada	590.60	12.00	1,971.19	....	2,573.79
New Hampshire	7,798.50	....	58,612.27	775.57	67,186.34
1st New Jersey	170.25	443.95	55,029.53	12,633.72	68,277.75
5th New Jersey	500,216.66	180,058.94	194,769.85	112,751.11	987,796.56
New Mexico	5,473.73	....	....	210.24	5,683.97
1st New York	734.71	591.89	16,496.01	63.09	17,885.70
2d New York	1,641,329.11	228,259.30	2,641,881.40	750,107.71	5,261,577.52
14th New York	35.65	....	78,731.80	1,125.27	79,892.72
21st New York	11,912.84	....	49,551.43	28,055.64	89,519.91
28th New York	11,090.58	....	12,967.34	5,505.17	29,563.09
North Carolina	75,148.75	....	26,369.55	7,420.78	108,939.08
North Dakota	5,126.41	....	3,599.17	9.01	8,734.59
1st Ohio	140,527.20	17,025.49	16,172.07	18,021.27	191,746.03
10th Ohio	270.00	....	22,102.31	2,453.09	24,825.40
11th Ohio	20,091.59	772.25	7,365.49	5,745.25	33,974.58
18th Ohio	10,247.89	17.11	70,703.99	2,324.54	83,293.53
Oklahoma	17,616.98	332.68	1,988.09	2,197.20	22,134.95
Oregon	3,984.92	1,874.05	7,473.26	3,481.30	16,813.53
1st Pennsylvania	250,117.32	24,288.41	352,408.95	170,839.62	797,654.30
12th Pennsylvania	3,254.76	....	6,624.74	....	9,879.50
23d Pennsylvania	55,130.23	521.23	181,793.60	11,050.40	248,495.46
Rhode Island	337.44	541.56	129,711.91	7,861.10	138,242.01
South Carolina	4,985.82	8,142.06	23,095.31	5,644.50	41,867.69
South Dakota	6,767.71	....	5,519.54	972.85	13,260.10
Tennessee	25,984.67	90,886.68	4,577.30	31,124.50	152,573.15
1st Texas	37,479.63	13,324.59	10,025.21	20,933.84	81,763.27
2d Texas	33,212.65	2,488.58	98,288.22	16,030.31	150,019.66
Utah	6,218.44	123.57	5,502.94	450.86	12,295.81
Vermont	41,072.64	....	5,476.75	428.75	46,978.14
Virginia	35,861.75	18,289.18	21,224.76	16,635.39	92,011.08
Washington	20,019.29	597.60	17,632.78	2,899.72	41,149.39
West Virginia	9,260.11	....	3,012.18	3,966.25	16,238.54
Wisconsin	218,099.41	....	200,584.27	11,088.82	429,772.50
Wyoming	2,998.00	....	6.29	24.62	3,028.91
Philippine Islands	....	....	....	....	....
Total	5,023,850.05	1,102,000.77	8,423,300.48	4,442,943.15	18,992,094.45

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS—Continued.

Districts.	Excise taxes (manufacturers).											
	Automobile trucks and wagons, 3 per cent.	Other automobiles and motor cycles, 5 per cent.	Tires or accessories for automobiles, etc., 5 per cent.	Pianos, organs, phonographs, etc., 5 per cent.	Tennis rackets and sporting goods, 10 per cent.	Chewing gum, 3 per cent.	Cameras, 10 per cent.	Photographic films and plates, 5 per cent.	Candy, 5 per cent.	Firearms, shells, etc., 10 per cent.	Hunting and bowie knives, 10 per cent.	Dirk knives, daggers, etc., 100 per cent.
Alabama	$10,497.64	$6,097.57	$5,041.07			$331.21	$0.10	$0.60	$72,236.55	$105.27	$2.82	
Arizona	5,828.22								11,291.97			
Arkansas	20,160.95	3,108.15	2,550.33						31,010.81			
1st California	61,182.83	48,172.76	140,772.46	$6,810.19	$7,786.72	17,815.02	491.58	1,758.08	466,685.73	40,454.09	26.94	$3.20
6th California	79,096.66	53,622.80	903,475.82	26,177.66	4,088.42	7.60		88.30	392,375.54	2,966.35	2.10	15.62
Colorado	7,448.90	12,262.31	164,488.44	2,408.28	3,080.15				188,786.06			
Connecticut	16,939.47	271,891.51	825,886.53	1,303,979.11	477,693.02			965.26	86,595.41	2,103,108.96	6,265.35	6.75
Delaware	191.56		16.11		1,795.50	5,470.85		3.43	6,222.07	8.25		
Florida	2,288.86	1,626.81	3,416.41	51.12					24,582.21			
Georgia	17,219.28	19,720.17	74,737.36	916.54					271,074.93			
Hawaii	20.40	2,189.70	2,141.96	357.77	110.14	.40		.51	5,475.37			
Idaho	1,003.88	410.79	3,434.66	36.80					33,790.97			
1st Illinois	616,965.49	1,698,876.07	1,963,677.06	2,229,954.39	971,039.46	794,518.78	55,847.98	30,316.70	2,125,270.25	64.73	220.32	7.25
8th Illinois	8,821.76	37,093.51	28,039.07	27,306.44	254.50				111,211.48	353,279.13		1.83
Indiana	629,527.97	6,320,072.28	1,684,777.97	306,120.41	42,626.74				273,135.87			
Iowa	34,722.60	14,267.67	232,609.14	8,822.09	7,723.70			41.82	338,894.73		2.25	
Kansas	7,036.34	9,175.79	75,950.52	705.69	299.96			8.50	67,674.47			6.90
Kentucky	20,797.81	56,848.57	30,429.05	54,279.52	62,856.78	2,294.31			88,568.24	.50	310.52	
Louisiana	24,511.82		6,531.19	5,315.27	322.57				152,194.05			
Maine	1,709.77	47.84	523.64	1,470.37	38,177.87	191.58			54,043.02			
Maryland	17,799.82	24,180.91	100,700.73	22,230.54	11,877.21	1,220.81		1,129.71	424,513.78			194.90
Massachusetts	101,811.53	206,888.89	1,908,323.09	293,608.40	235,717.60	9,248.07	150.95	2,686.95	2,748,821.79	647,997.47	725.05	358.14
1st Michigan	3,964,228.94	42,232,552.16	7,583,685.44	30,949.48	43,688.74	1,530.43		4.55	175,124.71	3,600.10		
4th Michigan	73,592.74	140,416.94	101,292.07	143,663.26	108,508.06				74,157.99		9,267.08	
Minnesota	62,707.73	28,756.24	76,853.85	32,232.66	44,115.68	46.67	5,563.52		344,905.94		10.77	
Mississippi	1,022.12	449.42	765.84						28,969.78			
1st Missouri	92,661.93	409,717.15	341,998.22	11,838.97	73,914.07	2,708.05	155.56	64,230.06	697,434.67	786.74	364.99	
6th Missouri	14,584.67	34,850.45	101,115.89	6,537.23	4,219.76	865.11			387,029.88			
Montana	149.63		16.82	86.40					16,085.25			
Nebraska	21,395.38	13,522.59	95,526.86	321.24	5,017.46	3,867.62	52.08		127,134.55	1.13	.17	
Nevada	16.03	78.80	3.13					6.32	2,183.94			
New Hampshire	4,873.74	2,574.92	8,496.86		110,891.81				14,649.06			
1st New Jersey	4,348.76	125,096.45	249,257.29	2,554,878.79	2,610.31		12.50		134,060.64			1.28
6th New Jersey	54,949.01	111,720.53	1,119,703.46	843,201.90	57,601.47	7,340.70	104.64	291.84	317,391.20	9.30	11,874.86	497.63
New Mexico	107.48	19.12	371.49					1.42	3,589.04			.18
1st New York	58,151.90	103,100.28	419,194.19	329,847.85	3,425.42	79,301.88		1,070.86	703,647.33	7.34		22.45
2d New York	1,663,860.86	2,635,807.76	4,297,970.73	1,898,210.43	1,340,899.30	231,241.42	27,934.28	38,785.85	2,356,468.22	98,498.15	733.47	572.30
14th New York	37,798.73	9,928.65	86,624.21	419,358.87	90,538.47	63,325.35	118.46	27.13	111,591.10	9.15	1,012.00	
21st New York	80,355.08	1,200,243.02	226,145.22	60,770.38	29,524.70	82.46	25,706.49	9,808.57	145,332.77	81,190.12	328.90	
28th New York	436,620.58	919,959.11	443,188.12	85,085.90	3,014.65	18,250.37	725,792.76	976,987.76	432,416.76	231.36	2,097.19	39.60
North Carolina	17,890.26	409.43	57,854.35	2,704.56	34.68				25,480.15	64.69		
North Dakota	477.62		535.91	35.80	.59			15.00	24,009.39			
1st Ohio	139,415.14	191,762.20	569,237.55	179,183.50	206,812.88	7,719.43			343,726.42	342,820.10		
10th Ohio	165,116.17	2,235,031.95	715,217.15	6,414.22	6,081.58	1,433.67		310.28	201,133.14	11.03	5.43	
11th Ohio	27,116.59	41,907.39	288,454.94	17,739.09	37,963.40				66,821.25			
18th Ohio	1,128,390.37	2,878,098.16	11,237,497.56	15,660.49	101,802.36	3,951.11	148.89	9,033.67	450,729.46	36.71		68.89
Oklahoma	20,633.04	4,935.97	35,813.56		41.38		142.65	169.69	60,974.46			
Oregon	5,873.43	2,504.20	19,600.59	4,997.53	336.21	19.54			163,650.62			
1st Pennsylvania	382,097.98	238,735.49	1,221,205.66	286,256.27	47,159.04	12,566.58	1,609.79	1,268.91	2,129,773.66	26,870.38	317.82	255.70
12th Pennsylvania	41,004.73	21,521.25	41,907.44	14,919.16	70.11				85,339.01			123.20
23d Pennsylvania	64,477.75	152,089.36	792,644.49	15,897.14	10,753.22	2,025.32	139.65	4,349.16	448,701.19	479.86	240.11	148.44
Rhode Island	3,740.76	4,613.19	17,509.08	1,549.24	5,648.73			135.75	20,258.64			
South Carolina		44,273.03	11,847.57					30.46	13,112.76			
South Dakota	3,316.84		3,953.02						31,784.44			
Tennessee	2,237.86	707.21	20,740.74	5,028.49	1,418.17	6,236.55			277,440.80			
1st Texas	13,639.86	13,093.79	25,134.28	381.05	221.25		7.81	121.98	89,893.87			4.61
2d Texas	41,715.90	16,467.31	46,768.84	328.76	174.24	508.46	5,920.49	119.38	197,882.06	8.76		
Utah	5,624.00		6,301.09			212.51			229,177.99			
Vermont	473.31	466.50	624.51	9,696.94	7,176.69	.18		1.70	41,571.70			
Virginia	6,813.06	14,968.84	26,079.85	26,626.60	1,736.14	7,661.31		104.90	144,313.11			
Washington	12,087.07	13,741.34	34,061.72	175.76	1,094.72			74.29	424,825.14	33.26		
West Virginia	2,165.23	3,635.77	22,439.18	1,387.67					24,743.63			
Wisconsin	1,008,509.49	1,576,871.15	1,010,458.22	269,579.28	72,058.00	274.09	39.68	816.59	832,487.55		158.62	1.20
Wyoming	155.23		87.58					1.00	3,251.88			
Philippine Islands												
Total	11,640,055.92	84,388,184.22	39,518,009.17	11,568,034.90	4,283,902.31	1,332,267.44	849,940.06	1,045,430.01	20,436,700.35	3,702,642.93	33,971.36	2,328.22

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS—Continued.

Districts.	Excise taxes (manufacturers)—Continued.											
	Portable electric fans, 5 per cent.	Thermos bottles, etc., 5 per cent.	Cigar or cigarette holders and pipes, 10 per cent.	Slot device vending and weighing machines, 5 and 10 per cent.	Livery and livery boots, etc., 10 per cent.	Hunting garments, etc., 10 per cent.	Articles made of fur, 10 per cent.	Yachts, motor boats, etc., 10 per cent.	Toilet soaps, etc., 3 per cent.	Motion-picture films leased, of the rental, 5 per cent.	Employment of child labor, of the entire net profits, 10 per cent.	Total.
Alabama		$116.65					$7.50		$0.11	$247.18		$94,690.27
Arizona												17,120.19
Arkansas								$2.50				56,832.74
1st California	$8.95	1.50	$670.94	$358.18	$1,733.40	$21.50	232,624.97	620.14	4,752.43	35,003.30		1,067,798.00
6th California			425.60		1.00	4,020.63	85,688.24	2,278.12	9,817.30	38,328.21		1,602,475.97
Colorado				12.25		104.00	3,516.66		951.03	20,205.04		403,293.21
Connecticut	13,039.68	74,851.96	8,349.22	82.42	227.20	33.23	10,810.46	5,742.02	51,864.15	329.85		5,262,063.54
Delaware				1,275.31			369.21		3.60			15,355.80
Florida							6.70	2,038.55	75.72			34,004.38
Georgia							167.00		926.75	120,678.38	$1,271.09	506,711.50
Hawaii			42.95						123.99	2,443.76		12,909.95
Idaho					7.40		1,177.65	337.81				40,289.96
1st Illinois	57.49	497.33	14,015.67	31,779.88	17,241.67	3,500.05	538,610.17	2,758.70	380,779.79	107,050.49		11,583,142.70
8th Illinois	5,886.16						219.45		230.96			572,344.28
Indiana		2.30	7,334.80			4,004.09	12,950.75		5,919.43			9,286,451.60
Iowa	1,551.50	1,940.72	39.18		68.40	15.25	23,898.39	1,024.05	24,851.80	28,774.44		709,249.43
Kansas							212.65		68,192.60			220,203.42
Kentucky						2,178.19	3,764.11		7.08	20,254.53		342,598.12
Louisiana			20.85		1,729.30	3.23	1,885.64	12.52	280.36	31,625.20		224,431.96
Maine							5,479.14	52,642.71	121.93	63.60		154,476.61
Maryland	8.82		835.42		312.48	307.82	76,696.76	2,810.60	15,241.37	25,250.36		725,317.94
Massachusetts	4,142.60	28,935.54	550.01	725.02	2,300.98	6,500.97	167,344.78	75,341.68	148,861.54	121,519.89		6,802,578.75
1st Michigan		497.85	1,098.73	32,301.26	420.03		174,355.09	12,113.04	11,430.78	25,899.50		51,293,184.42
4th Michigan				633.87	2,373.09	351.97	10,633.97	1,201.33	3.28			666,095.65
Minnesota			3.20	1,992.93	5.01	17,658.02	247,820.29	15,655.70	6,813.79	55,380.78		939,622.80
Mississippi											2,229.80	33,430.06
1st Missouri	31,725.28	7,020.11	.45	81.46	3,022.77	570.64	48,871.25	141.72	117,228.15	24,558.79		2,019,029.03
6th Missouri	34.72			3,290.32		971.20	45,775.45		1,938.15	28,935.91		630,154.74
Montana			2.06			60.05	2,463.88			4.78		18,868.57
Nebraska					370.92	1,662.66	18,479.94	19.85	189.99	10,104.32		297,016.72
Nevada					1.33		747.75		20.00	.37		3,057.67
New Hampshire												141,486.39
1st New Jersey		140.66				1,713.54	13,551.09	19,407.81	4,623.61	3.15		3,109,605.88
5th New Jersey	9,341.49	417.74	5,331.34	19.93	25.58	13,523.54	20,718.45	16,869.04	177,873.34	73.38		2,768,871.01
New Mexico									1.72			4,000.46
1st New York	13.92		22,437.61	170.91	7,009.34	21.00	28,644.40	3,462.70	14,068.61			1,774,388.05
2d New York	15,837.51	28,408.72	54,437.85	7,883.53	81,100.11	72,972.73	6,748,077.29	808.30	112,521.98	4,945,748.27		26,908,878.21
14th New York	98,188.34	6.50	2,136.51		29.05	178.06	22,927.42	250,206.06	437.66	642.91		1,105,110.63
21st New York	1,902.61		944.61		403.82	40,270.20	8,203.04	4,776.33	3,054.23	2,771.64		1,921,590.19
28th New York			261.02	662.80	2,544.07	293.36	53,500.66	9,799.65	16,012.19	16,651.14		4,048,465.74
North Carolina				935.00		211.30			78.40	190.09	16,372.87	122,225.79
North Dakota							1,639.55			4.50		27,318.10
1st Ohio	67,277.16	25,046.52	6,609.49		3,006.48	5,149.39	14,174.56		621,700.57	25,338.51		2,745,988.00
10th Ohio			250.58	70.80			10,772.95	1,318.64	99.14			3,343,200.73
11th Ohio				7,351.46			1,535.64		496.45	130.44	298.02	492,807.76
18th Ohio	7,053.50			9,290.08	2,455.27		83,725.78	10,602.73	40,200.82	52,692.74		16,031,537.89
Oklahoma	35.00								107.11	31,308.09		154,253.95
Oregon			10.80		7.50	352.79	17,938.55		1,728.73			217,020.49
1st Pennsylvania	399.01	7,462.37	531.99	346.65	21,864.27	4,715.05	178,453.12		11,327.92	118,225.27	939.08	4,602,383.07
12th Pennsylvania				771.82			3,495.79		74.12	343.77		209,573.39
23d Pennsylvania	39,548.62	9.82		7.10	642.65		31,287.68	180.00	5,513.60	40,045.03		1,618,280.59
Rhode Island		26.56		470.70	387.56	578.01	1,792.77	36,500.90	7.79	31.06		102,217.34
South Carolina												69,203.82
South Dakota							550.01					39,805.21
Tennessee			1.50				35.21		1,745.69	1,462.15	960.36	318,014.73
1st Texas	25.76			25.00	26.08		270.55		171.35	530.49	325.16	143,874.40
2d Texas	4.20					42.00	50.05		38.63	22,274.82		332,300.89
Utah						61.62	1,368.67		129.85	3,165.68		246,041.41
Vermont			24,667.77				1,914.19	176.29	18.29	3.74	151.31	86,873.12
Virginia					85.85	41.50	609.40		2.58	23,165.00	1,076.00	253,888.04
Washington		470.14	171.20		54.64	416.08	10,970.74	1,882.01	1,761.07	20,613.90		531,370.31
West Virginia				13.98			245.60		49.86	117.69		54,798.01
Wisconsin	600.62		1.00	46.70	177.91	103.74	95,604.15	23,457.91	359,601.83			5,334,841.73
Wyoming										10.25		3,485.91
Philippine Islands												
Total	207,583.14	175,862.18	151,702.35	100,501.85	160,732.25	152,816.32	9,081,238.55	553,201.63	2,223,773.99	6,008,103.18	24,223.67	177,751,214.00

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TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS—Continued.

Districts.	Excise taxes (consumers or dealers).					Beverages (nonalcoholic).				
	Sculpture, paintings, etc., of sale price, 10 per cent.	Carpets, trunks, umbrellas, wearing apparel, etc., sale price in excess of those enumerated in the law, 10 per cent.	Jewelry, watches, clocks, etc., of sale price, 5 per cent.	Perfumes, cosmetics, and medicinal articles, on each 25 cents or fraction thereof, 1 cent.	Total.	Beverages made wholly or in part from cereals, etc., of sale price, 15 per cent.	Unfermented grape juice, ginger ale, artificial mineral waters, etc., of sale price, 10 per cent.	Natural mineral or table waters, etc., per gallon, 2 cents.	Soft drinks, etc., for each 10 cents or fraction thereof paid, 1 cent.	Total.
Alabama	....	$140,114.22	$171,811.73	$22,773.05	$343,690.00	$20.25	$490,273.47	$371.63	$423,735.91	$914,421.26
Arizona	....	66,102.89	45,541.87	14,054.24	125,699.00	....	28,434.93	....	105,711.61	134,146.54
Arkansas	....	117,817.94	113,217.66	37,627.01	268,662.61	....	154,195.01	1,271.67	277,373.20	432,839.88
1st California	$37,045.39	876,060.80	857,568.03	191,485.04	1,962,159.26	369,623.07	377,798.75	4,520.70	563,112.34	1,315,055.46
6th California	23,848.74	723,753.45	611,961.14	207,737.51	1,567,303.84	118,100.13	125,835.09	1,941.08	679,757.77	925,634.07
Colorado	6,196.99	221,902.19	201,998.42	80,370.31	509,467.91	81,067.98	100,124.07	3,118.53	244,581.82	428,892.70
Connecticut	326.67	147,370.52	361,918.05	58,532.43	568,107.67	376,410.97	136,686.12	1,041.48	337,838.18	851,976.75
Delaware	63.46	16,528.04	33,366.50	21,769.12	71,727.12	19,906.88	20,425.13	642.45	44,975.45	86,030.91
Florida	....	132,182.34	172,864.75	40,790.62	345,837.71	8,256.14	269,362.43	382.85	306,670.06	584,672.08
Georgia	....	240,934.10	270,942.10	42,463.40	554,339.60	....	725,226.97	....	615,121.83	1,340,048.80
Hawaii	1,700.37	27,998.73	50,319.82	13,938.91	93,957.83	6.69	53,914.71	2.38	31,517.39	85,441.17
Idaho	11.74	47,415.80	52,890.34	1,966.38	102,284.32	876.57	16,748.51	....	121,865.24	139,490.32
1st Illinois	64,847.03	1,763,951.42	2,208,842.57	511,178.07	4,548,819.09	1,454,857.49	820,086.83	23,087.00	1,165,746.79	3,463,778.11
8th Illinois	....	169,192.93	238,160.50	136,491.07	543,845.10	186,025.50	235,291.88	....	393,208.59	794,525.97
Indiana	....	341,365.09	493,011.06	147,091.40	981,468.15	117,091.12	456,189.65	....	636,015.03	1,209,295.80
Iowa	1,442.54	317,011.35	381,229.50	128,873.21	828,556.60	15,068.54	157,882.67	2,249.64	440,656.37	616,767.12
Kansas	....	231,489.62	247,210.67	50,373.66	529,073.95	....	70,501.73	....	467,317.28	537,819.01
Kentucky	687.86	196,412.37	200,062.15	59,124.29	456,286.67	268,077.95	255,299.30	4,647.79	343,398.81	871,423.85
Louisiana	4,807.28	287,416.81	277,170.99	75,584.75	644,979.83	327,400.80	361,870.69	612.45	261,272.51	951,156.45
Maine	373.67	43,656.45	112,504.55	13,511.21	170,045.88	2,440.08	40,518.86	7,396.26	193,136.54	243,491.84
Maryland	6,673.55	406,567.58	592,712.10	198,414.53	1,204,367.85	346,471.51	291,248.31	2,672.02	541,197.76	1,181,589.60
Massachusetts	27,190.63	904,084.34	1,245,547.70	106,993.14	2,283,815.81	392,661.70	749,206.54	1,493.78	1,287,740.62	2,431,102.64
1st Michigan	4,088.24	561,288.82	708,611.55	198,356.46	1,472,345.07	416,282.76	348,892.21	7,078.64	685,873.17	1,458,726.78
4th Michigan	....	125,861.98	164,993.32	515.14	291,370.44	....	190,508.82	....	225,486.70	415,995.52
Minnesota	6,985.26	344,586.48	459,944.71	215,293.23	1,026,809.68	345,532.60	362,157.70	22,095.55	464,362.20	1,194,178.05
Mississippi	....	94,753.93	67,429.14	9,515.41	171,698.48	....	316,846.41	2,560.65	211,174.69	530,581.75
1st Missouri	5,020.71	365,341.51	396,592.68	224,164.65	991,119.55	1,404,871.23	217,376.95	3,333.12	362,706.91	1,988,288.21
6th Missouri	3,424.89	383,542.72	335,674.36	128,104.49	850,746.46	99,952.72	110,249.84	4,214.42	348,613.39	563,030.37
Montana	101.37	81,955.17	64,620.13	15,133.64	161,810.31	33,721.45	30,057.27	164.35	98,988.73	162,931.80
Nebraska	1,493.57	195,040.26	213,221.88	62,111.73	471,873.44	22,027.50	135,102.52	....	227,354.80	384,484.82
Nevada	199.58	19,787.22	19,726.45	2,479.07	42,102.32	7,342.25	27,177.10	400.37	17,309.90	52,238.62
New Hampshire	400.55	20,213.21	60,623.40	10,757.17	91,994.33	1,779.27	56,216.60	81.77	131,316.50	189,394.14
1st New Jersey	2,697.95	67,418.53	124,504.25	21,254.20	215,935.23	42,570.70	43,948.93	148.54	247,068.89	334,043.12
5th New Jersey	1,219.20	182,317.40	334,740.73	90,742.63	609,019.96	958,624.30	225,646.80	3,110.63	389,876.40	1,577,258.22
New Mexico	10.22	25,016.09	30,349.56	3,947.98	59,323.85	8,880.20	4,671.80	31.89	54,809.40	68,393.29
1st New York	9,740.81	255,814.62	343,756.32	81,301.59	690,623.34	1,067,046.70	212,347.05	1,607.19	601,388.58	1,903,287.52
2d New York	819,982.72	3,606,945.39	3,759,891.02	423,011.22	8,603,710.35	2,127,400.94	552,869.51	128,882.49	1,438,897.80	4,248,050.74
14th New York	1,973.61	129,060.18	253,299.82	24,830.99	409,164.60	478,330.01	217,748.19	4,090.08	379,938.83	1,080,113.11
21st New York	717.46	109,312.99	250,022.00	95,381.54	455,434.05	216,110.74	136,453.79	3,678.88	320,259.71	676,503.12
28th New York	15.00	295,871.60	497,231.63	224,502.85	1,017,621.08	606,330.73	547,614.69	3,082.59	365,255.66	1,522,283.67
North Carolina	....	113,799.76	189,476.50	24,390.69	327,666.95	....	558,574.39	1,090.65	384,107.77	942,582.81
North Dakota	....	59,570.73	58,238.75	12,736.88	110,546.36	....	47,440.61	2.40	86,999.27	134,442.28
1st Ohio	9,050.08	306,271.70	378,141.20	136,998.17	830,461.15	494,145.98	178,348.52	327.51	268,418.62	941,238.63
10th Ohio	170.74	147,806.08	197,702.75	56,419.44	402,189.01	169,086.05	156,057.01	4,250.09	198,005.23	527,398.38
11th Ohio	210.74	173,518.38	225,670.19	95,837.83	495,237.14	111,848.75	126,486.79	.04	186,052.07	424,387.65
18th Ohio	10,429.29	617,274.47	654,056.67	160,911.31	1,442,671.74	690,346.38	355,894.22	24,230.09	636,961.15	1,607,431.84
Oklahoma	500.91	406,393.92	240,510.40	54,466.80	701,872.03	....	110,912.21	....	461,678.09	572,590.30
Oregon	1,578.09	208,844.84	236,217.87	68,395.10	515,035.00	21,416.84	119,357.57	....	188,562.76	329,337.17
1st Pennsylvania	20,175.38	739,352.88	1,231,831.22	264,703.99	2,256,063.47	2,058,461.34	318,507.11	4,328.38	811,128.96	3,192,425.79
12th Pennsylvania	40.07	73,190.08	174,186.43	53,132.64	300,549.22	1,066,511.99	98,219.64	929.13	269,426.91	1,435,087.67
23d Pennsylvania	24,220.12	632,933.52	837,978.59	205,493.86	1,700,626.09	1,149,613.20	424,400.26	2,417.51	800,963.74	2,377,484.71
Rhode Island	11,750.98	78,932.88	133,224.81	39,268.04	263,176.71	112,657.17	48,915.09	23.82	170,757.35	332,353.43
South Carolina	....	71,092.63	107,326.53	14,875.93	193,295.09	....	448,193.86	8,587.55	280,082.91	736,864.32
South Dakota	....	50,861.11	61,801.98	12,735.18	125,398.27	....	4,318.94	....	187,400.02	191,719.86
Tennessee	619.54	252,004.22	286,246.82	105,690.48	644,561.06	89,467.26	383,666.99	16,870.22	382,775.84	872,780.31
1st Texas	1,952.99	415,292.22	300,939.07	86,376.78	813,561.06	123,329.53	204,931.97	224.07	509,093.72	837,579.29
2d Texas	1,801.44	648,512.12	544,500.73	78,590.45	1,213,407.74	68,137.09	496,507.55	5,381.23	628,578.35	1,198,604.83
Utah	643.34	80,175.34	85,712.06	31,903.60	198,434.34	24,906.29	25,515.54	885.39	117,350.29	169,657.51
Vermont	420.19	12,543.53	43,126.37	739.09	56,829.18	1,203.09	21,148.78	109.54	56,889.08	79,350.49
Virginia	16.45	170,683.80	266,969.32	101,898.20	539,567.77	848.30	344,237.05	2,485.22	443,852.72	791,423.89
Washington	72.77	364,042.68	357,576.34	98,567.17	820,258.96	49,786.84	98,272.58	....	381,061.91	529,123.33
West Virginia	480.74	168,966.82	193,141.15	62,860.48	425,449.19	....	196,992.72	....	293,316.90	490,308.62
Wisconsin	33.16	271,060.97	438,813.36	99,769.41	809,676.90	1,189,643.09	200,902.15	55,345.49	555,068.62	2,000,959.35
Wyoming	2.94	38,965.07	31,386.50	1,458.95	71,814.06	7,603.37	2,638.95	16,770.58	44,815.33	71,828.23
Philippine Islands	....	....	....	....	....	....	....	....	....	....
Total	1,116,337.02	20,374,604.39	24,303,936.91	5,800,765.41	51,595,646.73	19,352,415.23	14,641,566.92	385,711.18	24,296,279.47	58,675,072.80

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS—Continued.

Districts.	Narcotics.								Special taxes not elsewhere enumerated.				
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent.	Importers, manufacturers, and compounders, $24.	Dealers.		Practitioners, $3.	Dealers in untaxed narcotic preparations, $1.	Opium order blanks, per hundred, $1.	Total.	Corporations, for each $1,000 capital stock over $5,000, $1.	Brokers.			
			Wholesale, $12.	Retail, $6.						Stock, produce, or merchandise, $50-$200.	Pawn, $100.	Custom-house, $50.	Ship, $50.
Alabama	$150.10	$218.50	$804.50	$4,570.97	$8,444.33	$523.87	$275.62	$15,026.89	$394,761.77	$9,588.31	$1,980.53	$282.30	$195.85
Arizona	.12	274.75	500.75	854.77	1,418.80	153.82	36.00	3,245.01	175,920.91	1,991.69	1,125.00	545.84	....
Arkansas	82.00	120.00	400.00	3,772.88	9,022.00	401.25	170.60	14,079.82	180,436.14	5,171.67	1,908.33	....	....
1st California	320.43	8,270.00	1,101.15	5,128.74	11,714.41	274.00	305.31	27,120.04	2,560,019.70	41,979.75	9,120.83	670.85	3,050.00
6th California	65.78	274.60	875.00	3,925.78	8,392.36	25.00	254.10	13,815.52	1,106,000.55	54,102.97	5,818.80	650.00	341.68
Colorado	3.00	319.44	1,093.50	4,473.56	9,056.32	103.50	148.10	15,267.42	804,131.51	19,554.08	3,491.69	50.00	....
Connecticut	52.20	295.00	507.00	3,421.75	6,281.47	338.28	171.90	11,130.60	1,384,689.05	9,449.26	3,470.85	....	12.50
Delaware	21.00	24.00	24.00	844.03	1,176.36	306.65	23.20	2,415.24	659,375.91	3,200.00	1,100.00	....	50.00
Florida	....	....	773.50	3,439.50	4,378.24	139.50	184.70	8,015.44	299,371.30	9,371.42	3,613.11	2,570.55	2,537.23
Georgia	183.71	326.00	1,599.50	5,282.38	9,465.86	494.28	412.60	17,763.83	640,875.98	21,077.75	7,602.43	637.50	700.00
Hawaii	27.00	138.00	114.75	118.50	658.62	129.00	12.00	1,197.77	256,849.81	6,095.84	300.00	387.50	300.00
Idaho	....	....	490.42	1,762.69	2,696.20	15.96	24.60	4,079.93	178,175.31	540.00	325.00	730.69	....
1st Illinois	12,080.12	907.83	1,570.00	13,751.17	26,231.87	151.66	460.20	65,762.94	5,891,553.07	158,529.77	6,439.61	690.38	1,103.74
8th Illinois	103.80	196.00	393.56	3,202.58	11,355.08	184.79	204.60	16,641.40	394,073.38	8,078.52	1,810.44	250.02	....
Indiana	6,949.44	716.00	1,939.21	7,551.47	17,701.16	564.06	349.00	36,104.24	1,015,910.01	17,442.13	4,967.00	50.00	....
Iowa	332.45	952.81	1,660.58	7,994.54	15,420.36	129.74	279.29	26,769.77	790,049.61	16,001.69	2,733.34	....	....
Kansas	8.38	48.00	551.00	7,103.35	9,803.42	80.29	221.90	17,885.33	875,493.61	16,039.87	5,008.36	....	....
Kentucky	4,216.27	175.50	776.78	5,382.73	11,428.19	774.94	276.68	21,030.99	636,191.46	8,781.19	2,251.16	5,129.17	....
Louisiana	114.55	155.00	354.00	5,132.85	7,820.06	978.36	104.00	14,718.82	732,538.68	35,462.19	2,725.00	686.47	2,178.20
Maine	11.29	102.00	222.00	1,939.63	3,675.98	684.49	132.90	6,768.29	402,869.38	2,653.18	825.00	550.00	150.00
Maryland	5,391.36	3,234.32	2,354.25	26,898.61	15,608.71	1,699.96	280.60	55,436.71	1,233,775.18	42,052.26	2,812.49	1,033.34	1,225.01
Massachusetts	1,716.45	572.00	1,944.00	14,783.83	34,175.71	661.15	402.30	54,254.84	4,423,211.99	87,849.72	13,312.51	1,741.68	2,322.91
1st Michigan	11,635.19	631.00	650.75	8,191.75	14,222.07	320.71	230.30	35,891.37	2,394,278.08	19,337.85	4,502.10	733.34	50.00
4th Michigan	5,088.53	51.00	432.00	2,476.63	4,470.63	402.25	92.70	13,015.74	537,602.21	4,648.95	800.00	62.50	....
Minnesota	23.57	222.00	375.00	6,463.95	11,103.17	143.50	265.50	18,596.09	2,252,278.60	50,912.83	3,797.92	515.88	50.00
Mississippi	42.60	260.75	932.00	4,639.59	10,198.41	2,122.49	263.10	18,463.84	181,646.28	3,901.84	166.67	....	237.50
1st Missouri	12,226.97	466.00	452.00	5,148.61	9,992.53	210.00	200.10	25,696.11	1,367,819.34	29,533.13	4,400.00	283.33	200.00
6th Missouri	1,255.86	305.00	641.00	6,285.47	9,334.26	94.82	224.40	18,140.81	756,103.05	36,050.09	7,145.96	....	....
Montana	14.05	162.07	308.50	2,305.38	4,198.00	33.59	60.80	7,091.39	275,786.97	1,957.30	901.17	150.00	....
Nebraska	40.86	722.29	404.00	5,558.13	8,412.67	140.30	121.60	15,309.85	463,473.08	18,443.03	2,552.82	....	....
Nevada	....	....	24.00	373.00	809.45	322.75	12.80	1,542.00	61,380.26	1,721.89	1,162.50	....	....
New Hampshire	113.75	54.00	128.00	1,232.23	2,654.11	586.91	49.70	4,818.70	190,500.55	1,345.84	400.00	....	....
1st New Jersey	10.63	350.00	25.00	2,047.21	3,672.69	1,311.77	77.50	7,524.80	404,184.54	6,683.85	725.00	....	....
5th New Jersey	14,786.70	126.00	281.75	6,675.13	8,762.95	133.15	165.00	30,931.70	1,715,231.96	4,114.58	1,660.43	37.50	....
New Mexico	....	....	60.00	440.00	1,016.08	51.25	27.95	1,596.18	51,555.06	639.60	216.67	....	....
1st New York	993.68	416.00	351.05	8,930.50	8,509.15	30.25	137.80	19,307.93	782,397.16	4,354.20	4,935.42	33.33	129.17
2d New York	37,793.69	1,882.00	1,538.50	6,667.02	15,269.97	13,677.14	262.55	77,141.77	17,387,371.00	480,746.38	17,766.09	14,237.40	29,300.00
14th New York	1,130.49	722.72	417.00	6,068.51	7,382.39	132.64	243.00	16,077.35	826,276.48	4,244.87	3,800.00	200.00	....
21st New York	581.52	264.00	418.00	3,973.11	6,430.72	231.26	109.00	12,009.51	735,293.37	7,281.11	2,952.09	504.16	....
28th New York	1,208.56	192.00	286.00	2,158.00	5,146.82	52.00	151.40	9,194.78	1,498,169.83	20,002.52	5,416.07	350.00	245.83
North Carolina	19.45	96.00	1,513.00	5,807.50	10,162.50	8,749.02	353.82	21,701.69	605,804.68	10,594.00	950.00	50.00	45.84
North Dakota	284.30	24.75	83.00	2,271.99	2,321.61	4.00	19.00	5,008.85	20,431.79	1,041.67	1,500.00	147.03	....
1st Ohio	650.45	245.50	382.50	2,909.25	7,551.43	110.75	144.70	11,994.58	966,564.53	16,581.34	4,535.43	100.00	8.31
10th Ohio	79.00	861.50	589.75	1,728.00	4,519.78	92.25	83.80	7,953.08	752,155.44	6,669.85	2,041.68	50.00	....
11th Ohio	911.96	449.00	665.50	2,507.50	6,941.33	223.25	94.50	11,793.04	543,577.41	6,270.68	3,675.01	....	100.00
18th Ohio	348.11	352.00	470.00	5,457.64	10,555.41	451.13	241.20	17,876.49	2,812,755.79	20,967.18	9,420.80	204.18	250.00
Oklahoma	....	110.00	725.00	8,439.08	12,572.95	94.49	217.00	22,158.62	727,800.36	3,415.92	6,618.82	....	....
Oregon	29.47	48.00	330.00	2,556.20	10,139.31	39.00	88.20	13,230.21	447,935.89	9,317.11	1,191.07	500.00	283.34
1st Pennsylvania	13,371.88	3,393.00	1,585.05	11,727.89	28,683.82	3,441.25	392.00	62,506.09	4,262,337.33	90,175.52	15,571.71	2,052.10	4,046.87
12th Pennsylvania	.49	96.00	346.00	2,505.50	5,823.00	422.60	116.10	9,309.50	1,036,856.78	4,202.31	1,591.67	....	....
23d Pennsylvania	894.21	1,285.75	1,148.93	6,561.01	15,451.05	2,553.11	294.90	28,403.96	4,339,851.87	21,593.75	5,643.75	....	....
Rhode Island	58.50	58.00	81.00	2,834.63	1,905.25	68.25	64.80	5,068.43	630,278.95	3,488.67	1,675.01	62.50	100.00
South Carolina	94.78	72.00	573.00	3,492.00	5,111.55	1,313.25	170.30	10,835.80	337,678.61	16,814.70	2,670.03	370.84	175.00
South Dakota	....	....	165.00	2,675.01	2,792.22	19.00	62.40	5,713.81	101,092.47	881.25	211.07	....	....
Tennessee	3.00	1,041.70	1,332.25	6,287.32	12,415.33	1,516.45	307.35	21,003.49	495,520.29	15,628.40	4,389.60	95.84	95.84
1st Texas	734.44	145.00	743.50	7,657.76	10,686.25	1,235.82	172.72	21,375.49	814,081.18	28,281.60	7,033.38	445.28	1,891.68
2d Texas	220.03	136.00	971.50	9,196.29	11,899.79	211.80	457.00	23,122.50	776,013.64	17,015.71	4,727.22	60.00	....
Utah	10.00	24.00	553.50	1,839.31	2,919.59	152.25	45.00	5,514.65	397,515.61	5,582.35	1,972.93	....	....
Vermont	35.40	107.00	295.25	1,306.33	3,827.81	831.60	36.40	6,400.79	110,004.85	1,953.34	20.81	550.00	....
Virginia	75.21	407.00	818.25	5,026.91	9,920.64	1,632.86	248.60	19,129.07	913,171.97	20,649.23	5,200.00	1,897.12	2,850.01
Washington	.14	582.00	1,469.76	4,979.48	8,997.27	3,354.10	231.30	19,014.05	1,135,123.62	24,815.13	8,177.19	2,075.00	1,495.84
West Virginia	24.53	312.18	699.25	2,970.48	12,443.63	1,542.45	208.20	18,190.72	817,500.94	4,540.95	2,508.34	....	....
Wisconsin	49.47	186.00	379.50	6,208.06	14,520.62	568.23	160.60	22,162.58	1,419,316.06	16,763.93	1,891.67	....	....
Wyoming	....	....	330.75	668.05	1,246.61	19.75	16.60	2,290.79	155,859.75	1,257.09	1,179.18	....	....
Philippine Islands	....	....	....	....	....	....	....	....	....	....	....	....	....
Total	137,279.98	34,225.45	44,235.23	318,126.58	571,873.64	52,763.47	11,786.77	1,170,201.32	51,525,652.88	1,623,594.91	240,477.55	46,420.82	55,819.07

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS—Continued.

Districts.	Special taxes not elsewhere enumerated—Continued. Theaters, museums, and concert halls. According to seating capacity, $50-$200.	In cities or towns of 5,000 population or less, $25-$100.	Circuses, $100.	An aggregation of entertainments, $100.	Other public exhibitions for money, $15.	Bowling alleys, billiard and pool tables; for each alley or table, $10.	Shooting galleries, $20.	Riding academies, $100.	Passenger automobiles for hire (according to seating capacity), $10-$20.	Use of yachts, power and sailing boats, etc., according to length and tonnage.	Total.
Alabama	$9,344.17	$2,238.73	$425.00	$466.00	$519.92	$14,245.33	$148.34	$135.02	$35,686.83	$1,229.04	$471,247.80
Arizona	4,364.40	3,092.62	183.35	133.34	334.71	16,294.72	110.50	....	6,058.71	28.07	210,182.51
Arkansas	5,226.05	6,584.33	425.00	175.00	1,463.00	11,393.89	207.90	....	23,594.35	250.71	230,835.43
1st California	26,813.80	13,961.87	83.34	250.00	2,903.86	64,842.15	1,078.74	525.00	40,385.52	20,450.13	2,780,105.60
6th California	35,056.12	5,011.63	166.67	68.34	2,352.45	52,257.79	288.77	1,201.69	35,464.44	4,130.61	1,303,502.74
Colorado	11,923.27	8,677.55	275.00	375.01	1,637.25	38,690.50	227.10	....	28,636.70	275.84	917,848.48
Connecticut	14,250.30	1,008.37	10.67	147.92	604.08	31,788.19	460.86	352.09	27,011.41	27,096.05	1,501,318.50
Delaware	2,470.11	1,302.08	16.67	83.33	202.50	6,172.69	100.00	225.00	4,984.51	3,648.20	682,937.00
Florida	7,970.34	4,618.13	66.67	....	1,335.82	10,953.47	245.02	....	25,434.52	18,546.90	380,040.76
Georgia	7,434.50	10,371.31	395.83	900.01	1,215.73	12,585.63	225.01	....	25,422.83	3,581.61	730,018.12
Hawaii	3,378.14	2,553.17	....	....	702.20	4,539.45	118.57	....	19,510.96	314.25	295,049.89
Idaho	3,475.22	6,653.23	108.34	291.67	711.30	17,205.01	105.00	....	5,943.06	750.33	211,037.09
1st Illinois	55,804.72	16,370.52	416.68	645.92	2,102.02	121,051.26	868.20	439.57	56,392.74	22,102.87	6,334,007.07
8th Illinois	15,592.70	10,865.61	541.69	1,281.73	3,260.56	46,389.99	382.14	....	28,085.06	3,137.73	813,749.57
Indiana	36,901.74	12,007.82	791.67	1,183.34	5,084.61	81,216.33	723.06	....	57,599.49	6,158.13	1,240,695.33
Iowa	23,287.14	24,551.45	608.34	741.73	2,784.16	79,370.34	640.30	....	34,661.06	8,831.02	984,460.46
Kansas	20,130.49	19,253.48	500.00	964.62	3,420.32	43,432.95	351.26	....	32,725.24	429.15	1,017,755.38
Kentucky	9,989.43	10,733.82	731.63	872.00	2,701.35	41,485.11	536.31	....	33,504.90	3,917.17	756,814.66
Louisiana	15,730.22	5,316.37	316.67	300.00	1,832.49	18,298.42	205.00	....	35,070.54	11,459.01	802,119.28
Maine	9,987.50	8,593.07	218.67	200.00	1,253.45	21,174.37	200.84	....	31,552.36	23,548.38	603,704.20
Maryland	22,930.84	4,598.80	308.32	600.01	1,143.24	39,992.16	643.79	1,060.47	38,094.00	35,561.67	1,425,771.48
Massachusetts	30,417.69	26,153.94	250.00	341.67	2,103.42	118,600.93	702.48	905.55	68,840.81	65,828.27	4,848,495.57
1st Michigan	36,232.55	5,440.38	341.68	66.67	934.00	81,464.14	367.53	100.00	22,939.69	37,013.04	2,603,801.95
4th Michigan	15,856.18	1,018.75	300.00	283.33	701.27	34,018.48	293.33	....	26,178.30	17,968.93	638,732.23
Minnesota	20,619.98	10,100.36	391.67	725.33	1,630.75	78,879.27	481.04	....	27,474.34	8,420.20	2,402,383.70
Mississippi	4,858.50	4,957.64	568.79	75.00	848.90	6,806.75	379.65	....	13,716.85	855.09	225,018.12
1st Missouri	21,052.67	9,254.20	375.01	391.67	2,389.48	34,470.30	519.16	....	26,651.55	6,517.84	1,804,757.68
6th Missouri	17,970.91	10,529.44	275.01	1,075.02	2,851.39	21,553.03	455.85	....	29,383.34	1,183.63	884,556.62
Montana	4,055.21	4,549.63	116.67	91.67	496.37	21,838.55	81.26	....	10,628.41	352.76	321,009.03
Nebraska	10,887.45	17,027.40	483.33	500.00	3,174.32	41,669.73	437.09	3,728.34	20,622.29	498.51	683,547.49
Nevada	2,065.90	928.15	16.67	239.79	228.44	4,776.88	41.67	75.00	3,624.86	30.00	76,492.01
New Hampshire	8,110.37	4,807.94	215.67	100.00	1,338.67	14,093.17	260.12	300.00	28,553.37	10,145.39	290,238.12
1st New Jersey	11,005.20	4,270.50	116.67	83.33	3,388.09	22,238.76	378.90	75.00	22,803.79	21,501.80	407,810.24
5th New Jersey	21,109.43	358.26	250.01	241.67	713.14	44,965.22	102.91	400.00	35,548.85	16,525.61	1,841,257.57
New Mexico	379.18	2,136.75	191.69	268.34	680.14	11,078.59	20.00	....	5,800.75	....	78,055.77
1st New York	43,523.33	160.00	....	....	1,147.73	51,675.85	934.60	752.50	30,621.46	59,113.95	979,968.70
2d New York	54,957.97	10.00	116.67	116.67	391.70	43,284.15	159.61	3,464.57	54,238.08	81,549.88	18,167,747.44
14th New York	32,533.51	2,418.28	200.00	125.00	824.39	48,761.16	398.67	....	58,332.91	29,995.08	1,008,098.35
21st New York	17,537.46	12,160.20	133.33	100.00	800.64	39,649.56	292.77	242.08	20,781.32	22,419.70	800,127.85
28th New York	20,907.60	3,042.71	116.67	425.00	1,253.18	41,924.24	368.26	433.00	17,461.61	15,563.07	1,595,768.79
North Carolina	9,964.65	5,171.00	416.68	650.02	2,110.38	6,643.56	62.60	....	34,132.00	1,436.31	684,031.71
North Dakota	4,971.42	6,628.45	8.34	308.34	629.02	31,439.57	85.00	....	8,948.16	194.81	82,337.60
1st Ohio	17,521.01	2,559.13	208.34	108.34	1,553.18	35,838.01	175.01	....	16,997.56	2,802.46	1,005,612.68
10th Ohio	10,665.73	3,640.72	91.67	225.01	856.88	34,815.76	277.52	....	15,801.74	7,312.76	833,634.75
11th Ohio	14,776.12	4,548.14	216.67	....	1,364.11	38,054.61	225.02	....	20,792.92	1,953.17	935,553.80
18th Ohio	45,890.64	1,665.01	100.00	341.68	2,050.16	91,785.49	522.22	225.00	31,719.90	11,248.20	3,029,142.37
Oklahoma	11,836.15	17,455.31	275.02	1,089.65	1,832.44	30,095.76	607.24	....	33,124.49	30.00	834,491.16
Oregon	10,498.66	8,807.32	191.68	337.52	709.41	30,905.49	388.78	....	20,544.60	3,186.00	534,797.47
1st Pennsylvania	57,894.94	2,941.70	162.52	500.01	1,087.62	85,447.68	660.70	850.00	49,426.55	36,732.80	4,810,404.05
12th Pennsylvania	17,076.08	2,452.06	100.00	208.34	731.76	24,612.56	325.94	....	17,900.81	1,252.12	1,107,312.92
23d Pennsylvania	34,213.09	10,654.49	333.34	433.34	1,304.34	107,307.24	703.31	....	45,502.49	7,060.87	4,574,741.89
Rhode Island	3,062.64	1,172.95	33.34	....	600.93	14,441.73	190.43	225.00	12,760.15	10,201.43	678,362.63
South Carolina	8,079.18	3,235.40	452.51	233.33	1,072.19	7,951.58	376.66	....	18,902.51	2,214.89	399,128.39
South Dakota	5,879.21	7,700.34	408.34	250.02	1,904.81	32,740.63	150.55	....	9,816.92	310.65	162,167.19
Tennessee	6,966.39	4,511.81	758.36	358.34	3,118.81	18,705.70	385.02	....	24,372.05	1,445.32	576,351.80
1st Texas	10,419.36	15,653.25	66.67	345.84	3,105.82	8,233.27	376.20	....	43,513.03	5,075.12	942,043.74
2d Texas	21,041.19	13,873.32	....	1,174.99	1,626.59	4,559.12	528.76	....	38,120.97	1,293.18	880,024.69
Utah	4,916.68	3,519.43	108.34	258.31	759.09	17,272.82	274.21	....	5,751.04	42.50	437,073.34
Vermont	3,411.94	6,087.45	108.34	200.00	793.45	10,042.41	131.68	1,125.00	25,463.79	4,360.28	172,253.40
Virginia	16,198.54	4,381.68	583.36	816.69	2,090.25	34,391.91	524.20	....	48,531.70	4,878.49	1,050,165.15
Washington	17,033.53	10,751.47	139.56	396.71	2,109.38	51,316.74	563.36	100.00	25,050.52	15,298.97	1,297,437.02
West Virginia	9,680.26	11,657.72	333.34	400.02	1,078.54	35,040.31	180.70	....	26,268.96	1,429.77	911,219.94
Wisconsin	21,746.64	15,616.20	700.00	458.33	2,078.53	69,500.64	301.24	....	35,942.00	19,190.25	1,000,535.55
Wyoming	2,583.36	2,271.60	100.00	325.02	357.45	11,570.52	94.61	....	7,851.12	207.43	183,657.03
Philippine Islands	....	....	....	....	....	....	....	....	....	....	....
Total	1,089,957.81	471,428.99	16,951.17	24,231.57	90,710.72	2,308,007.65	23,313.68	16,939.88	1,776,493.88	731,092.40	90,111,192.00

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS—Continued

Districts.	Admissions to places of amusement or entertainment.							Miscellaneous.			Total (all sources).
	Theaters, concerts, etc., for each 10 cents or fraction thereof, 1 cent.	Sold at places other than places of amusement, 5 per cent and 50 per cent of the excess of established price.	Sold by theaters, etc., in excess of the regular established price, of such excess, 50 per cent.	Leases of boxes or seats in theaters, etc., 10 per cent of the usual price.	Roof gardens, cabarets, etc., of the 20 per cent charged, 1½ cents for each 10 cents or fraction thereof.	Dues, social, athletic, or sporting club, over $10 annually, 10 per cent.	Total.	Collections under provisions of the National Prohibition Act.	Sales of condemned Government property and other miscellaneous receipts.	Total.	
Alabama	$553,518.48				$70.92	$36,223.15	$589,821.55	$24,477.01	$801.50	$25,278.51	$18,429,531.41
Arizona	231,430.02					11,318.75	242,748.77	2,305.50	393.41	2,758.91	4,202,063.42
Arkansas	373,906.56			$5.84		13,956.05	387,868.45	14,150.84	28,455.46	42,606.30	10,564,457.99
1st California	2,989,736.73	$3,602.65			$73,666.99	184,768.13	3,251,774.50	4,491.72	3,987.51	8,479.23	125,376,149.10
6th California	2,555,436.86	4,071.27		1,803.82	52,735.77	213,184.10	2,828,221.82	6,424.38	3,752.93	9,177.31	56,873,190.15
Colorado	1,065,563.96					40,493.04	1,106,057.00	13,723.42	1,784.61	15,508.03	34,214,963.26
Connecticut	1,215,139.28			18.79	3,004.30	123,372.94	1,341,535.31	44,617.50	8,697.96	53,315.46	71,603,071.55
Delaware	155,025.68				469.00	7,739.47	163,234.15	291.67	166.44	458.11	11,848,203.14
Florida	545,033.53					30,831.79	575,865.32	17,122.40	33,714.10	50,836.50	16,476,054.09
Georgia	745,911.48					69,552.93	815,464.41	92,739.81	791.17	93,530.98	37,234,770.85
Hawaii	105,002.57				2,577.05	10,314.35	118,790.97	1,712.47	1.90	1,714.37	20,650,103.23
Idaho	309,846.27	1,936.74			9.71	342.82	312,135.54	1,838.25	4,417.26	6,255.51	4,617,761.92
1st Illinois	6,480,060.57	21,709.32	$9,469.04	50,027.89	127,813.50	723,709.75	7,410,390.97	117,487.00	916,023.77	1,033,511.37	353,070,020.71
8th Illinois	1,172,535.63					36,290.89	1,208,826.52	29,770.38	3,846.50	33,616.88	35,845,018.04
Indiana	2,324,617.67					52,950.04	2,377,567.71	27,689.38	3,629.27	31,318.65	78,158,440.40
Iowa	1,798,588.62	1,767.39	43.61	386.45	2,814.15	42,922.38	1,846,522.02	6,129.80	201.16	6,330.96	37,745,745.09
Kansas	1,030,055.73					28,067.59	1,058,123.32	435.10	9,718.39	10,153.58	38,689,551.68
Kentucky	970,698.13			1,098.25	2,563.55	34,661.09	1,009,021.02	37,404.93	1,187.22	38,592.15	50,690,260.84
Louisiana	959,520.00					64,237.33	1,023,757.33	21,021.73	1,743.69	22,765.42	40,121,095.68
Maine	498,196.49					15,949.62	514,146.11	8,182.01	20,073.15	37,255.16	18,038,804.09
Maryland	2,196,071.12	6,452.24		1,240.55	9,383.82	154,518.16	2,367,695.89	13,921.26	20,467.19	34,388.45	91,205,619.53
Massachusetts	4,377,076.65	8,164.26	8,043.55	9,185.93	55,070.81	408,974.36	4,866,515.86	12,940.53	166.66	13,107.19	250,805,213.85
1st Michigan	2,702,138.18				26,548.64	205,942.69	2,934,629.51	150,117.50	11,119.15	161,236.65	245,198,048.80
4th Michigan	743,588.24					29,734.18	773,322.42	3,651.40	509.29	4,160.69	27,198,235.01
Minnesota	1,788,413.80				8,394.58	104,928.53	1,901,736.91	48,902.32	519.88	49,422.20	77,722,157.80
Mississippi	237,763.26					7,094.92	244,858.18	10,894.05	1,067.50	11,961.55	8,996,571.95
1st Missouri	1,337,009.50	352.05			10,164.07	134,534.36	1,482,060.58	10,565.60	1,096.13	11,661.73	90,658,133.35
6th Missouri	1,246,526.93					66,679.33	1,313,206.26	27,411.55	587.80	27,999.35	35,475,533.25
Montana	417,088.85		51.63	116.07	189.07	8,323.36	425,779.55	10,126.40	2,160.34	12,286.74	5,446,565.52
Nebraska	1,005,747.43					41,702.80	1,047,450.23	33,578.18	5,603.21	39,181.39	23,653,008.72
Nevada	100,444.32	59.55	509.40		459.03	263.50	101,730.52	14,426.86	4,973.17	19,400.03	1,207,832.91
New Hampshire	339,527.34					10,293.30	349,820.64	775.00	1,567.28	2,342.28	10,321,205.07
1st New Jersey	934,653.85		4.21	710.83	17,551.02	89,720.83	1,042,643.74	1,025.00	11,649.23	12,674.23	28,752,918.10
5th New Jersey	2,054,978.56					181,100.57	2,236,079.13	29,330.11	3,595.32	32,925.43	114,658,718.59
New Mexico	116,347.04					1,231.44	117,578.48	1,327.31	155.00	1,482.31	1,774,171.86
1st New York	3,095,058.30		111.70		65,327.44	257,668.97	3,418,169.41	35,269.40	23,049.94	58,319.34	95,624,118.53
2d New York	8,795,999.98	91,825.01	32,062.37	61,951.05	227,402.80	843,948.99	10,043,280.20	60,821.80	127,024.85	187,846.65	859,851,705.03
14th New York	1,881,551.18			544.14	17,732.57	261,848.17	2,161,676.06	27,132.25		27,132.25	61,114,993.00
21st New York	999,033.31				2,544.87	52,881.32	1,054,459.50	14,515.00	662.35	15,177.35	36,988,349.88
28th New York	1,826,781.03				9,403.60	91,573.11	1,927,757.74	11,183.97	3,490.37	14,674.34	71,893,607.10
North Carolina	533,507.58					45,456.87	578,964.45	35,175.21	8,929.61	44,104.82	124,890,490.00
North Dakota	252,107.35					1,259.98	253,367.33	611.46	995.45	1,606.91	3,043,905.73
1st Ohio	1,299,463.71				1,563.88	92,323.82	1,393,351.41	65,981.94	150.54	66,132.48	77,547,445.20
10th Ohio	722,200.61	94.49	96.79		9.93	42,904.09	765,314.91	14,732.76	184.95	14,917.71	39,870,208.74
11th Ohio	798,982.98	3,987.73	75.94		196.52	40,760.58	844,003.75	5,709.00	6,991.07	12,700.07	26,899,619.37
18th Ohio	2,828,541.42	41,818.74	15.08	958.09	11,846.44	200,902.12	3,084,081.89	101,946.85	815.52	102,762.37	141,351,260.14
Oklahoma	1,033,735.85		819.69	500.00		27,564.09	1,062,619.63	10,795.23	4,755.76	15,550.99	27,569,643.12
Oregon	958,335.35				1,652.12	42,650.85	1,002,638.32	9,515.87	1,558.11	11,073.98	28,135,975.16
1st Pennsylvania	3,649,794.74	12,260.24	10,365.90	2,695.20	28,120.02	350,440.97	4,053,677.07	286,999.71	29,027.52	316,027.23	285,725,367.78
12th Pennsylvania	889,105.91					33,317.40	922,423.31	281,778.71	1,733.52	283,512.23	29,837,654.91
23d Pennsylvania	2,791,515.42	569.16	91.14	1,677.68	7,990.71	173,285.05	2,975,129.16	141,813.14	120,716.21	262,529.35	193,495,077.74
Rhode Island	564,443.58		92.98	243.09	825.92	53,427.36	619,033.83	1,225.00		1,225.00	42,259,891.81
South Carolina	365,307.40					13,826.04	379,133.44	24,121.76	320.71	24,442.47	28,610,623.37
South Dakota	349,709.87						349,709.87		537.75	537.75	5,049,101.71
Tennessee	711,604.34			375.48	700.04	38,712.44	751,392.30	30,979.81	185.26	31,165.07	34,369,120.71
1st Texas	867,756.56				1,083.25	38,468.43	907,308.24	10,224.00	3,009.88	13,233.88	35,580,495.04
2d Texas	1,594,173.21	81.31	67.05	200,963.54	511.99	79,511.32	1,875,308.42		48,434.66	48,434.66	42,630,778.49
Utah	470,007.01			45.24	478.05	6,388.01	476,918.31	22,474.30	80,023.22	102,497.52	10,574,849.13
Vermont	190,203.31				169.45	7,276.66	197,649.42	4,219.71	25,354.66	29,574.37	6,358,196.04
Virginia	863,881.42				47.78	47,451.28	911,380.48	38,436.86	1,939.22	40,376.08	61,854,341.11
Washington	1,646,340.57				743.16	60,985.14	1,708,068.87	14,756.98	4,788.27	19,545.25	30,815,140.71
West Virginia	668,014.57					12,756.79	680,771.36	9,700.43	[1]5,008.84	14,709.27	41,878,872.06
Wisconsin	1,852,303.28	59.70	1,061.31		9,039.14	55,274.87	1,917,738.30	35,384.43	587.08	35,971.51	74,309,039.20
Wyoming	197,260.35	69.06		43.32	46.20	1,014.34	198,433.27	13,651.31	806.99	14,458.30	3,250,361.11
Philippine Islands											945,859.06
Total	88,355,518.85	199,810.91	59,985.37	324,602.15	790,925.60	9,159,817.69	98,890,650.63	2,152,387.45	1,619,699.86	3,772,087.31	4,595,000,765.74

[1] Includes $25 payment by assessment on account of opium manufactured for smoking purposes.

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY STATES COMPRISING TWO OR MORE DISTRICTS; FROM THE STATE OF MARYLAND AND THE DISTRICT OF COLUMBIA, WHICH CONSTITUTE THE DISTRICT OF MARYLAND; AND FROM THE STATE OF WASHINGTON AND THE TERRITORY OF ALASKA, WHICH CONSTITUTE THE DISTRICT OF WASHINGTON.

States.	Income and profits (individuals, partnerships, and corporations).	Estates—Transfer of net estates of decedents.	Distilled spirits and alcoholic beverages.						
			Nonbeverage spirits distilled from—		Beverage spirits distilled from—		Rectified spirits or wines; per gallon, 30 cents.	Bottled in bond spirits; case stamps, each 10 cents.	Spirits for export; stamps, each 5 and 10 cents.
			Fruit; per gallon, $2.20.	Other materials; per gallon, $2.20.	Fruit; per gallon, $6.40.	Other materials; per gallon, $6.40.			
Alaska	[1] $279,821.67								
California	129,170,961.21	$7,450,000.14	$17,776.38	$1,917,026.93		$6,406.13	$5.55		$155.10
District of Columbia	8,054,914.26	2,264,906.27		816,926.88		7,219.20			
Illinois	260,944,532.48	5,095,022.00	11,215.16	19,518,008.48	$3,125.93	47,959.25	5,743.57	$5,454.00	1,906.80
Maryland	44,948,003.02	1,668,594.36		6,894,701.88		15,655.42		23,452.00	4.80
Michigan	184,494,520.82	5,272,245.98		1,081,861.57					
Missouri	86,121,595.25	1,759,495.21	409.86	920,122.60	174.08	59,328.68	1,141.92		
New Jersey	97,391,062.92	6,509,481.09	970,620.57	122,663.86			446.51		
New York	814,736,708.37	68,403,477.82	11,718.30	4,643,135.21		20,732.52	9,640.60	343.25	79.00
Ohio	203,847,472.40	5,058,108.73	68,064.92	5,351,198.28	987.58	1,971.20		10,380.00	123.04
Pennsylvania	351,737,751.22	20,591,364.00	156,742.52	13,055,225.86	10.00	103,001.99	191.82	39,915.00	409.80
Texas	52,100,451.75	948,327.11							
Washington	29,221,005.72	417,608.77					50.00		

[1] Includes $31,835.22 income tax on Alaska railroads (act of July 18, 1914).

States.	Distilled spirits and alcoholic beverages—Continued.									
	Still or sparkling wines, cordials, etc., 16 cents to $1.	Grape brandy for fortifying sweet wines; per gallon, 60 cents.	Rectifiers.		Liquor dealers.		Manufacturers of stills, $50.	Stills or worms manufactured; each, $20.	Retail liquor dealers, etc. (violation), sec. 1001, subsec. 12.	Fermented liquors; per barrel, $6.
			Less than 500 barrels, $100.	500 barrels or more, $200.	Retail, $25.	Wholesale, $100.				
Alaska										
California	$965,943.82	$577,832.72	$1,125.00		$19,367.86	$7,301.42	$512.58	$463.34		$2.12
District of Columbia					3,729.20	629.18				
Illinois	248,069.64		753.58	$400.00	43,028.33	20,673.60	173.97	778.34	$90,950.84	6,653.68
Maryland	2,379.96				6,600.73	2,119.58				
Michigan					1,099.23	466.67	16.67	62.50	25.00	
Missouri	10,716.72	795.60	200.00		14,790.49	3,908.35	104.17			179.01
New Jersey	26,643.48		158.33		14,624.65	13,162.52				3,948.00
New York	686,370.55		2,350.34	800.00	49,842.02	95,457.19	637.51	286.27	2,000.00	1,459.98
Ohio	27,551.13		221.81		15,232.09	4,245.89	165.63	370.00	233.34	
Pennsylvania	30,470.61		342.66		45,341.02	37,677.78	195.09	255.37	10.00	2,955.86
Texas					3,264.53	600.00	137.38	235.19	5,513.50	
Washington					2,618.70	225.00	8.34	33.06	1,620.52	

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY STATES, ETC.—Continued.

States.	Distilled spirits and alcoholic beverages—Continued.								
	Brewers.		Malt liquor dealers.		Floor taxes.				Total.
	Less than 500 barrels, $50.	500 barrels or more, $100.	Retail, $20.	Wholesale, $50.	Distilled spirits.	Rectified spirits or wines.	Still or sparkling wines, etc.	Grape brandy for fortifying sweet wines.	
Alaska									
California			$70.25	$62.50	$18,338.83		$5,828.39	$18,866.42	$3,557,083.34
District of Columbia					90.34				828,600.80
Illinois	$475.25	$181.35	5,015.31	185.78	35,200.09	$125.54	1,358.89		20,048,523.08
Maryland					26,770.72		11.60		6,971,750.09
Michigan					4,657.67				1,088,119.31
Missouri					4,490.25				1,010,361.73
New Jersey			32.29		29,194.43	27.14	28.00		1,181,549.68
New York		425.00		12.50	31,542.42	3,393.87	302,195.08	787.29	5,863,214.90
Ohio			22.92		14,075.50	30.48	3,169.04		5,498,042.85
Pennsylvania		50.00	55.00	19.49	57,331.25	285.59	283.46		13,530,770.07
Texas			72.92		.60	71.64			9,895.76
Washington	25.00								4,578.62

States.	Tobacco and tobacco manufactures.										
	Cigars, according to intended retail prices.					Cigars (small), per thousand, $1.50.	Cigarettes (large), per thousand, $7.20.	Cigarettes (small), per thousand, $3	Snuff, per pound, 18 cents.	Manufactured tobacco, per pound, 18 cents.	Cigarette papers or tubes, per hundred, ½ to 1 cent.
	Class A, per thousand, $4.	Class B, per thousand, $6.	Class C, per thousand, $9.	Class D, per thousand, $12.	Class E, per thousand, $15.						
Alaska			$1,020.95								
California	$166,675.20	$56,453.50	478,066.87	$7,388.76	$15,390.78	$27.32	$597.90	$3,114,324.45	$1.08	$248,052.09	$3,849.01
District of Columbia	1,429.93	5,208.53	17,341.08	413.60	2,252.70			177.80		791.08	
Illinois	93,846.66	383,883.27	1,202,428.12	64,638.78	21,650.88	37.50	10,349.52	6,223.93	1,530,625.17	3,136,721.20	17.63
Maryland	34,903.03	257,307.29	510,742.98	1,732.60	332.10	354,315.45	.07	659,250.69	19.80	973,131.35	
Michigan	32,671.20	649,003.04	1,874,970.13	6,739.43	2,919.86		1.44	67,567.08	12,125.07	2,135,667.64	
Missouri	45,601.58	151,062.13	223,395.56	1,721.10	4,750.52			12,020.68	278.55	9,423,475.84	
New Jersey	208,052.56	337,407.07	3,662,192.45	122,207.75	28,091.30	118,656.00	193,817.77	10,039,510.05	1,245,318.75	4,806,021.62	
New York	1,040,748.75	1,224,123.30	4,456,411.01	627,606.82	418,028.46	125,691.61	138,716.65	34,093,546.66	11,882.53	1,815,417.71	1,171,926.29
Ohio	864,348.71	1,820,754.73	1,618,285.71	23,926.92	7,987.99	106.50	27.87	1,726,144.18	405.48	8,097,502.61	221.00
Pennsylvania	1,842,363.17	4,996,388.68	6,185,080.48	250,430.58	42,526.02	196,375.35	3,793.28	7,058,819.64	2,514.20	851,211.06	175.50
Texas	15,825.48	33,781.02	173,428.60	1,920.30	1,780.13		3.50	185.07		23,900.62	90.32
Washington	10,948.57	15,299.51	38,015.02	50.10	136.50		12.60	25.58		1,271.67	

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY STATES, ETC.—Continued.

States.	Tobacco and tobacco manufactures—Continued.													
	Cigar and cigarette manufacturers—annual sales.						Tobacco manufacturers—annual sales.				Floor taxes.			
	Not over 50,000 cigars, $4.	50,001–100,000 cigars, $6.	100,001–200,000 cigars, $12.	200,001–400,000 cigars, $24.	Over 400,000 cigars, $24; in excess of 400,000 cigars, per 1,000 or fraction thereof, 10 cents.	Cigarettes, including small cigars, per 10,000 cigarettes or fraction thereof, 6 cents.	Not over 50,000 pounds, $6.	50,001–100,000 pounds, $12.	100,001–200,000 pounds, $24.	Over 200,000 pounds, $24; in excess of 200,000 pounds, per 1,000 pounds or fraction thereof, 16 cents.	Manufactures held by dealers.	Cigar and cigarette stamps in hands of manufacturers.	Tobacco and snuff stamps in hands of manufacturers.	Total.
Alaska											$2.37			$1,023.32
California	$868.16	$961.33	$849.00	$3,238.30	$298.62	$1.32	$265.50	$24.00			6,640.72			4,164,404.20
District of Columbia	69.65	25.50	74.28		248.20		6.00				304.10			28,434.45
Illinois	2,434.50	1,878.10	2,876.00	3,046.00	8,593.53	9.39	1,342.50	18.00		$4,785.88	7,643.30	$1,127.45	$3.26	6,492,180.63
Maryland	365.06	98.94	183.00	393.90	11,613.77	2,524.92	1,382.42				1,703.82			2,840,031.19
Michigan	751.21	513.08	663.00	1,357.86	32,627.74	98.34	341.00	12.00		2,442.08	4,871.32			4,828,733.42
Missouri	540.05	528.00	675.00	894.00	3,027.17		146.00	24.00		10,578.72	2,645.36			9,881,370.24
New Jersey	807.99	391.88	475.00	652.00	50,487.68	14,357.02	177.00	34.00	$24.00	6,004.70	2,540.37			20,918,732.96
New York	6,490.83	3,461.46	3,961.71	5,586.95	82,089.34	81,376.08	2,934.53	24.00	72.00	514.09	39,698.33	258.88	10.65	45,370,487.64
Ohio	18,047.59	987.84	1,418.00	1,909.50	36,716.74	1,423.32	650.83	15,199.22	105.28	9,125.17	9,625.38	49.15		14,255,330.32
Pennsylvania	3,205.89	1,802.41	2,869.00	4,619.28	192,732.19	11,109.64	1,343.49	73.69	171.68	771.20	11,188.97		200.00	22,259,795.49
Texas	121.69	129.29	180.00	270.00	3,278.62		90.00	24.00			9,148.13		2.45	264,138.32
Washington	168.03	95.01	168.00	156.90	403.94		45.50				3,745.32			70,542.45

States.	Oleomargarine.								Adulterated butter.				
	Colored per pound, 10 cents.	Uncolored per pound, ¼ cent.	Manufacturers, $600.	Retail dealers.		Wholesale dealers.		Total.	Per pound, 10 cents.	Manufacturers, $600.	Dealers.		Total.
				Colored oleomargarine, $48.	Uncolored oleomargarine, $6.	Colored oleomargarine, $480.	Uncolored oleomargarine, $200.				Retail, $48.	Wholesale, $480.	
Alaska					$135.04			$135.04					
California	$1.00	$12,003.40	$4,050.00		30,994.01		$5,436.95	82,485.36	$210.70				$210.70
District of Columbia				$804.00	5,339.32		2,083.34	8,226.66					
Illinois	352,967.05	322,935.43	10,650.00	48.00	77,556.30	$976.00	34,466.80	799,500.58	1,572.00	$458.00		$50.00	2,080.00
Maryland	77,834.00	3,402.75	2,603.31	5,432.00	10,111.79	2,240.00	3,999.99	105,623.84					
Michigan		3,615.25	2,250.00		56,944.02		30,845.95	93,055.22	1,082.60				1,082.60
Missouri	180,022.50	27,002.50	3,600.00	17,454.00	39,996.39	1,520.00	14,233.37	283,828.76	108.00	125.00			233.00
New Jersey	8,461.20	83,920.93	1,800.00		25,099.74	480.00	6,012.95	125,774.82					
New York	8.50	26,151.21	2,250.00	25.00	96,442.03		55,933.37	180,810.11		2,405.20	$12.00		2,417.20
Ohio		59,513.84	2,600.00		78,447.91	11,416.67	21,947.46	173,925.88	66.00	200.00			266.00
Pennsylvania					29,914.65		13,715.01	43,629.66					
Texas	42,600.00	1,495.11		4,290.00	11,358.37	4,560.00	6,966.69	71,270.17			15.00		15.00
Washington		375.00	500.00		13,565.02	13.60	3,743.36	18,106.98	364.52	1,400.00		530.00	2,294.52

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY STATES, ETC.—Continued.

States.	Process or renovated butter.			Mixed flour.			Stamp taxes (not elsewhere specified).					
							Documentary.					
	Per pound, ¼ cent.	Manufacturers, \$50.	Total.	Per barrel, 4 cents.	Makers, packers, or repackers, \$12.	Total.	Stamp sales by postmasters.[1]	Bonds, capital stock issues, conveyances, etc. (according to class and value).	Capital stock transfers, on each \$100 of face value or fraction thereof, 2 cents.	Sales of produce on any exchange, etc., for each \$100 in value or fraction thereof, 2 cents.	Playing cards, per pack, 8 cents.	Total.
Alaska												
California							\$917,272.22	\$1,764,046.90	\$11,175.93		\$3,621.68	\$2,756,715.73
District of Columbia								204,031.22	963.94		5.76	205,003.82
Illinois	\$788.80	\$20.83	\$809.63	\$2.00	\$10.00	\$12.00	1,162,825.47	3,128,505.42	247,258.74	\$4,576,186.90	116,064.96	9,230,931.49
Maryland	3,101.20	100.00	3,201.20				329,861.59	373,066.47	8,651.52			711,579.58
Michigan							637,543.48	772,964.12	13,054.49	26,011.79	.48	1,450,174.35
Missouri	2,382.68	62.50	2,446.18	10.00	12.00	22.00	648,751.30	929,751.05	12,569.42	215,692.04	1,475.44	1,808,263.15
New Jersey							622,281.93	450,533.41	74.32		272,037.28	1,350,926.94
New York				654.00	122.00	776.00	1,302,993.57	13,272,558.28	7,033,931.50	1,521,114.00	562,314.64	24,692,909.99
Ohio							1,117,658.97	1,459,991.34	45,971.15	20,822.41	1,624,798.96	4,269,242.83
Pennsylvania							1,303,253.24	2,447,113.35	142,462.80		60.40	3,892,889.79
Texas							1,681,148.80	348,467.80	2,666.62		1,903.84	2,031,089.12
Washington							379,107.93	239,340.54	1,938.30	207.48	551.04	620,241.29

[1] Stamp sales by postmasters for Alaska are included in amount reported for Washington, and District of Columbia in amount reported for Maryland.

States.	Public utilities.							
	Transportation.					Telegraph and telephone messages; charges over 14 cents and not over 50 cents, 5 cents; charges over 50 cents, 10 cents.	Leased wires; of amount paid, 10 per cent.	Total.
	Freight, by rail or water; of amount paid, 3 per cent.	Express; for each 20 cents or fraction thereof paid, 1 cent.	Passengers, by rail or water; of amount paid, 8 per cent.	Seats, berths, etc.; of amount paid, 8 per cent.	Oil by pipe lines: of amount paid, 8 per cent.			
Alaska	\$29,109.01	\$51.76	\$24,853.54	\$17.56		\$3,220.21		\$57,252.98
California	7,357,933.01	63,692.36	6,159,735.35	89,928.77	\$529,308.35	1,423,318.42	\$16,623.97	15,640,540.23
District of Columbia	2,789,825.89	115.18	2,662,015.94	7,509.50		5,754.37		5,465,220.94
Illinois	21,673,799.78	165,830.68	14,961,600.01	7,842,324.44	11,925.24	1,138,052.60	75,676.11	45,869,208.86
Maryland	5,881,325.85	1,902.70	2,876,539.88	31,488.67	4,037.04	702,617.96		9,504,812.08
Michigan	5,247,565.32	10,391.35	3,288,812.34	64,877.41	406.31	501,733.54	4,584.76	9,118,461.03
Missouri	6,124,203.34	4,853.73	4,796,590.82	8,463.69	128,023.89	1,463,805.00	9,908.80	12,536,509.33
New Jersey	297,909.76	93,688.76	74,785.73	106.00	37.40	35,030.77	98.75	501,747.17
New York	19,590,778.59	15,810,075.52	10,707,187.61	128,000.19	2,668,169.05	13,025,730.12	893,417.68	62,733,308.66
Ohio	6,465,678.95	65,308.44	3,448,872.73	46,062.05	319,641.95	660,268.10	11,730.62	11,017,642.74
Pennsylvania	21,106,265.19	120,205.36	14,647,332.85	12,501.72	1,653,679.03	1,370,461.14	36,891.18	35,977,239.47
Texas	5,919,037.40	131,675.19	4,602,606.05	4,605.10	1,870,757.91	696,427.38	512.03	13,225,521.06
Washington	468,405.98	5,405.44	545,226.35	5,697.49	12.85	130,907.83	216.23	1,155,872.17

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY STATES, ETC.—Continued.

States.	Insurance.				
	Life.				
	On each $100 or fractional part of face of policy, 8 cents.	Industrial weekly payment plan, not over $500, 40 per cent of first weekly premium or 20 per cent of first monthly premium.	Marine, inland, and fire; on each $1 or fractional part of premium, 1 cent.	Casualty, on each $1 or fractional part of premium, 1 cent.	Total.
Alaska					
California	$118,387.08	$1,179.07	$602,707.94	$85,350.98	$807,655.07
District of Columbia	2,169.48	11,475.62	2,853.29	6,897.15	23,395.54
Illinois	242,823.42	33,749.43	1,639,736.23	413,103.05	2,329,412.13
Maryland	8,571.19	29,139.72	29,624.17	512,245.23	579,580.31
Michigan	49,090.44		70,356.40	164,336.70	283,783.54
Missouri	168,164.94	2,869.53	63,505.08	175,555.50	410,095.05
New Jersey	500,386.91	180,502.89	249,799.68	125,384.83	1,056,074.31
New York	1,665,102.70	228,851.19	2,799,628.08	784,856.88	5,478,438.94
Ohio	171,136.68	17,814.85	116,343.86	28,544.15	333,839.54
Pennsylvania	308,502.31	24,809.64	540,827.29	181,890.02	1,056,029.26
Texas	70,692.18	15,813.17	108,313.43	36,964.15	231,782.93
Washington	20,019.29	507.60	17,632.78	2,899.72	41,149.39

States.	Excise taxes (manufacturers).										
	Automobile trucks and wagons, 3 per cent.	Other automobiles and motor cycles, 5 per cent.	Tires or accessories for automobiles, etc., 5 per cent.	Pianos, organs, phonographs, etc., 5 per cent.	Tennis rackets and sporting goods, 10 per cent.	Chewing gum, 3 per cent.	Cameras, 10 per cent.	Photographic films and plates, 5 per cent.	Candy, 5 per cent.	Firearms, shells, etc., 10 per cent.	Hunting and bowie knives, 10 per cent.	Dirk knives, daggers, etc., 100 per cent.
Alaska									$601.89			
California	$140,279.49	$101,795.58	$1,044,248.28	$32,987.85	$11,875.14	$17,822.62	$491.58	$1,846.38	830,081.27	$43,420.44	$29.04	$18.82
District of Columbia	8,438.59	1,718.39	4,776.67	123.10	719.27				58,372.59			
Illinois	625,787.25	1,735,969.58	1,993,716.13	2,257,260.83	971,293.96	794,518.78	55,847.98	30,316.70	2,236,481.73	353,343.86	220.32	9.08
Maryland	9,361.23	22,462.52	95,924.06	22,107.44	11,157.94	1,220.81		1,129.71	306,141.19			194.90
Michigan	4,037,816.68	42,372,969.10	7,684,977.51	174,612.74	152,196.80	1,530.43		4.55	249,282.70	3,600.10	9,267.68	
Missouri	107,246.60	534,567.60	443,114.11	18,376.20	78,133.83	3,573.16	155.56	64,230.06	1,094,464.55	786.74	364.99	
New Jersey	69,297.77	236,816.98	1,368,960.75	3,398,080.69	60,111.78	7,340.70	117.14	291.84	451,441.84	0.30	11,874.86	498.91
New York	2,476,820.15	4,969,038.82	5,473,122.47	2,793,303.42	1,467,403.54	442,201.48	779,551.99	926,740.20	3,749,456.18	179,936.12	4,171.56	634.44
Ohio	1,400,068.27	5,349,799.70	12,810,407.20	218,997.30	352,660.28	13,104.21	148.89	9,943.95	1,082,410.27	342,867.84	5.43	68.89
Pennsylvania	487,580.46	412,346.10	2,055,757.61	317,072.57	57,982.37	14,591.90	1,749.64	5,618.07	2,663,813.70	27,350.24	557.93	525.40
Texas	55,355.76	29,561.10	71,903.12	709.81	395.49	508.46	5,928.30	241.36	287,775.93	8.70		4.61
Washington	12,087.07	13,741.34	34,061.72	175.76	1,094.12			74.29	424,223.25	33.28		

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY STATES, ETC.—Continued.

States.	Excise taxes (manufacturers)—Continued.											
	Portable electric fans, 5 per cent.	Thermos bottles, etc., 5 per cent.	Cigar or cigarette holders and pipes, 10 per cent.	Slot device vending and weighing machines, 5 and 10 per cent.	Livery and livery boots, etc., 10 per cent.	Hunting garments, etc., 10 per cent.	Articles made of fur, 10 per cent.	Yachts, motor boats, etc., 10 per cent.	Toilet soaps, etc., 3 per cent.	Motion-picture films leased, of the rental, 5 per cent.	Employment of child labor, of the entire net profits, 10 per cent.	Total.
Alaska							$259.32					$861.21
California	$6.95	$1.50	$1,102.54	$358.18	$1,734.49	$4,042.13	318,313.21	$2,907.26	$14,599.73	$73,331.51		2,670,273.97
District of Columbia					82.03	14.00	29,298.10		55.72	19,307.72		122,906.18
Illinois	5,943.63	497.32	14,018.67	31,779.88	17,241.67	3,590.05	636,829.62	2,758.70	381,010.75	107,050.49		12,155,486.98
Maryland	8.82		835.42		230.45	293.82	47,398.66	2,816.50	15,185.65	5,942.64		602,411.76
Michigan		497.85	1,098.73	32,936.62	2,793.72	351.87	184,689.06	15,314.37	11,440.06	25,899.50		54,959,280.07
Missouri	31,760.00	7,020.11	.45	3,377.78	3,022.77	1,541.84	91,646.70	141.72	119,164.30	53,494.70		2,649,183.77
New Jersey	9,341.49	558.40	5,331.34	19.93	25.58	15,237.08	34,209.54	36,277.49	182,496.95	76.53		5,878,476.89
New York	115,912.41	28,415.22	80,217.60	8,617.24	92,172.90	113,824.35	6,866,318.81	268,047.19	146,687.67	4,965,815.96		35,848,438.82
Ohio	74,330.96	25,046.52	6,500.07	16,711.34	5,461.75	5,149.39	109,711.93	11,921.37	662,496.01	78,161.69	$298.02	22,616,601.28
Pennsylvania	39,948.53	7,472.39	531.99	1,125.57	22,507.12	4,715.05	216,339.58	180.00	16,917.64	164,614.07	939.06	6,520,237.05
Texas	31.05			25.00	26.68	42.00	320.60		209.88	22,905.31	325.16	476,178.38
Washington		479.14	174.20		54.64	446.08	19,711.42	1,883.94	1,754.97	20,513.90		530,509.10

States.	Excise taxes (consumers or dealers).					Beverages (nonalcoholic).				
	Sculpture, paintings, etc., of sale price, 10 per cent.	Carpets, trunks, umbrellas, wearing apparel, etc., sale price in excess of those enumerated in the law, 10 per cent.	Jewelry, watches, clocks, etc., of sale price, 5 per cent.	Perfumes, cosmetics, and medicinal articles, on each 25 cents or fraction thereof, 1 cent.	Total.	Beverages made wholly or in part from cereals, etc., of sale price, 15 per cent.	Unfermented grape juice, ginger ale, artificial mineral waters, etc., of sale price, 10 per cent.	Natural mineral or table waters, etc., per gallon, 2 cents.	Soft drinks, etc., for each 10 cents or fraction thereof paid, 1 cent.	Total.
Alaska		$4,384.82	$8,909.26		$13,294.08	$558.32	$1,239.60		$6,161.52	$7,959.44
California	$60,894.13	1,599,814.25	1,469,532.17	$399,222.55	3,529,463.10	487,723.80	500,033.84	$8,461.78	1,242,870.11	2,240,689.53
District of Columbia	2,086.96	182,618.16	249,171.10	41,752.61	475,628.83	12,687.81	67,021.30	281.29	155,008.64	234,999.04
Illinois	64,847.03	1,933,144.35	2,447,003.07	647,669.74	5,092,664.19	1,620,882.99	1,055,378.71	23,087.00	1,558,955.38	4,258,304.08
Maryland	4,586.59	223,949.42	343,541.09	156,661.92	728,739.02	333,783.70	224,227.01	2,390.73	386,189.12	946,590.56
Michigan	4,088.24	687,150.80	873,604.87	198,871.60	1,763,715.51	416,282.76	539,401.03	7,678.64	911,359.87	1,874,722.30
Missouri	8,445.60	748,884.23	732,267.04	352,269.14	1,841,866.01	1,501,823.95	327,626.79	7,547.54	711,320.30	2,551,318.58
New Jersey	3,917.15	249,736.23	459,304.98	111,996.83	824,955.19	1,001,501.06	269,595.82	3,259.17	636,945.29	1,911,301.34
New York	832,309.60	4,397,004.78	5,098,210.85	849,028.19	11,176,553.42	4,516,125.12	1,667,033.23	141,341.23	3,105,738.58	9,430,238.16
Ohio	19,860.85	1,244,960.63	1,455,570.81	450,166.75	3,170,559.04	1,465,427.16	816,784.54	28,807.73	1,189,437.07	3,500,456.50
Pennsylvania	44,435.57	1,445,476.48	2,213,996.24	523,330.49	4,257,238.78	4,274,586.53	841,217.01	7,675.02	1,881,519.61	7,004,998.17
Texas	3,754.43	1,063,804.34	854,442.80	104,967.23	2,026,968.80	191,467.22	701,439.62	5,605.30	1,137,672.07	2,036,184.11
Washington	72.77	359,657.86	348,667.08	98,567.17	806,964.88	49,230.52	97,032.98		374,900.39	521,163.89

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY STATES, ETC.—Continued.

States.	Narcotics.								Special taxes not elsewhere enumerated.				
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent.	Importers, manufacturers, and compounders, $24.	Dealers.		Practitioners, $3.	Dealers in untaxed narcotic preparations, $1.	Opium order blanks, per hundred, $1.	Total.	Corporations, for each $1,000 capital stock over $5,000, $1.	Brokers.			
			Wholesale, $12.	Retail, $6.						Stock, produce, or merchandise, $50-$200.	Pawn, $100.	Customhouse, $50.	Ship, $50.
Alaska					$247.35	$18.00		$265.35					
California	$386.21	$8,550.50	$1,976.15	$9,054.52	20,106.77	302.00	$559.41	40,035.56	$3,666,020.64	$30,082.72	$14,039.63	$1,320.85	$3,391.68
District of Columbia	8.00	129.50	228.00	3,088.41	4,769.84	284.70	49.10	8,555.55	319,426.94	9,292.92		50.00	50.00
Illinois	12,784.01	1,103.83	1,063.65	16,953.75	37,587.85	336.45	664.80	71,394.34	6,285,626.45	106,608.29	8,250.05	940.40	1,193.74
Maryland	5,385.36	3,104.82	2,126.25	23,812.20	10,898.87	1,315.16	240.50	46,881.16	914,288.24	3[illegible],759.34	2,812.49	983.34	1,175.01
Michigan	16,723.72	685.00	1,091.75	10,667.38	18,693.30	722.96	323.00	48,907.11	2,031,880.29	23,986.80	5,302.10	795.84	50.00
Missouri	13,482.83	771.00	1,093.00	11,433.98	19,326.79	304.82	424.50	40,850.92	2,123,922.39	65,583.22	11,545.86	283.33	200.00
New Jersey	14,797.42	476.00	300.75	8,722.34	12,435.67	1,474.92	243.40	38,450.50	2,119,410.50	10,798.43	2,385.43	37.50	
New York	41,707.94	3,476.72	3,060.55	27,798.04	42,719.05	14,123.29	904.75	133,790.34	21,193,507.84	516,689.08	34,870.87	15,324.89	29,681.69
Ohio	1,980.52	1,908.00	2,106.75	12,602.39	29,567.95	877.38	604.20	49,610.19	5,075,053.17	49,489.05	19,672.98	354.18	358.34
Pennsylvania	14,266.58	4,775.65	3,080.88	20,794.40	49,957.87	6,721.86	803.00	100,400.24	9,639,045.98	115,971.58	22,807.13	2,052.10	4,046.87
Texas	954.47	281.00	1,715.00	16,854.05	22,586.04	1,447.62	659.81	44,497.99	1,590,004.82	45,297.31	11,760.60	4,495.28	1,891.68
Washington	.14	582.00	1,469.76	4,979.48	8,749.92	3,336.10	231.30	19,348.70	1,135,123.62	24,815.13	8,177.19	2,075.00	1,495.84

States.	Special taxes not elsewhere enumerated—Continued.										
	Theaters, museums, and concert halls.		Circuses, $100.	An aggregation of entertainments, $100.	Other public exhibitions for money, $15.	Bowling alleys, billiard and pool tables; for each alley or table, $10.	Shooting galleries, $20.	Riding academies, $100.	Passenger automobiles for hire (according to seating capacity), $10-$20.	Use of yachts, power and sailing boats, etc., according to length and tonnage.	Total.
	According to seating capacity, $50-$200.	In cities or towns of 5,000 population or less. $25-$100.									
Alaska		$764.69				$1,071.12			$201.01	$56.57	$2,093.29
California	$82,499.92	18,973.50	$250.01	$308.34	$5,256.31	117,009.94	$1,367.51	$1,726.69	75,849.06	24,580.64	4,089,068.34
District of Columbia	6,836.02	200.00	31.67	41.67	148.34	10,786.49	140.00	1,060.47	11,849.63	7,182.62	357,098.77
Illinois	71,397.42	27,242.13	958.37	1,927.65	5,362.58	167,441.25	1,250.34	439.57	84,477.80	25,240.80	6,848,356.64
Maryland	16,094.82	4,398.80	276.65	558.34	994.90	29,205.67	503.79		26,244.37	28,578.95	1,058,674.71
Michigan	52,088.73	6,459.13	641.68	350.00	1,636.17	115,482.62	660.86	100.00	49,117.99	54,981.97	3,243,534.18
Missouri	39,923.58	19,783.64	650.02	1,468.69	5,240.87	56,023.33	975.01		56,034.89	7,681.67	2,389,314.50
New Jersey	32,174.69	4,626.75	366.68	325.00	4,101.83	67,203.98	481.87	475.00	58,352.61	38,027.50	2,338,773.81
New York	169,459.87	17,771.19	566.67	766.67	4,447.64	225,494.96	2,159.91	4,892.15	181,435.38	208,642.34	22,611,711.13
Ohio	88,849.50	12,443.00	616.68	675.03	5,854.33	200,493.87	1,190.77	225.00	85,312.12	23,376.64	5,563,973.66
Pennsylvania	109,214.11	15,948.85	595.86	1,141.69	3,785.71	217,427.48	1,785.85	850.00	112,829.85	45,045.79	10,292,848.65
Texas	31,460.55	29,556.57	66.67	1,520.83	4,822.41	12,792.39	907.02		81,034.00	6,368.30	1,822,069.43
Washington	17,033.53	9,986.88	139.56	386.71	2,109.38	50,245.62	563.36	100.00	27,819.51	15,242.40	1,295,343.73

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1921, BY STATES, ETC.—Continued.

States.	Admissions to places of amusement or entertainment.							Miscellaneous.			Total (all sources).
	Theaters, concerts, etc., for each 10 cents or fraction thereof, 1 cent.	Sold at places other than places of amusement, 5 per cent and 50 per cent of the excess of established price.	Sold by theaters, etc., in excess of the regular established price, of such excess, 50 per cent.	Leases of boxes or seats in theaters, etc., 10 per cent of the usual price.	Roof gardens, cabarets, etc., of the 20 per cent charged, 1½ cents for each 10 cents or fraction thereof.	Dues, social, athletic, or sporting club, over $10 annually, 10 per cent.	Total.	Collections under provisions of the National Prohibition Act.	Sales of condemned Government property and other miscellaneous receipts.	Total.	
Alaska	$28,465.46					$1,765.20	$30,230.75				$392,937.13
California	5,545,173.50	$8,573.92		$1,893.82	$130,402.76	397,952.23	6,080,996.32	$9,916.10	$7,740.44	$17,656.54	182,249,339.34
District of Columbia	777,851.95	1,063.05		1,240.55	2,968.41	60,390.88	843,514.84	3,565.05		3,565.05	18,934,969.90
Illinois	7,653,196.50	21,709.32	$6,469.64	50,027.89	127,813.50	760,000.64	8,619,217.49	147,257.98	919,870.27	1,067,128.25	355,924,964.75
Maryland	1,418,219.17	5,419.19			6,415.41	94,127.28	1,524,181.05	10,355.31	20,467.19	30,822.50	72,271,543.93
Michigan	3,445,720.42				26,548.64	235,676.87	3,707,951.93	153,768.90	11,628.44	165,397.34	272,394,284.71
Missouri	2,583,530.43	352.05			10,164.67	201,213.69	2,795,266.84	87,977.15	1,683.93	39,661.08	126,133,666.60
New Jersey	2,989,632.41		4.21	710.83	17,654.02	270,821.40	3,278,722.87	30,355.11	15,244.55	45,599.66	143,411,636.76
New York	16,598,423.80	91,825.01	32,177.07	52,495.19	322,501.28	1,507,920.56	18,605,342.91	149,022.42	155,127.51	304,149.93	1,125,472,774.14
Ohio	5,649,197.72	45,900.96	187.81	958.09	13,716.77	376,890.61	6,086,851.96	188,371.45	8,142.08	196,513.53	255,668,533.45
Pennsylvania	7,310,410.07	12,829.40	10,457.04	4,282.88	36,110.73	557,043.45	7,931,139.57	710,591.56	151,477.25	862,068.81	489,058,100.43
Texas	2,461,929.77	81.31	67.05	200,063.54	1,595.24	117,979.75	2,782,616.66	10,224.00	51,444.54	61,668.54	78,226,274.13
Washington	1,617,875.11				743.16	59,219.85	1,677,838.12	14,756.98	4,788.27	19,545.23	36,422,203.58

TABLE 3.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1920 AND 1921, BY SOURCES.

Sources.	1920	1921	Increase (+) or decrease (−).
Income and profits:			
Individuals, partnerships, and corporations	$3,956,936,003.60	[1] $3,228,137,673.75	−$728,798,329.85
Estates:			
Transfer of estates of decedents	103,635,563.24	154,043,260.39	+ 50,407,697.15
Distilled spirits:			
Distilled spirits (nonbeverage)	63,993,175.36	78,097,726.93	+ 14,104,551.57
Distilled spirits (beverage)	3,277,624.22	373,736.33	− 2,903,887.89
Rectified spirits or wines	181,015.09	28,587.14	− 152,427.95
Still or sparkling wines, cordials, etc	4,017,596.82	2,001,779.87	− 2,015,816.95
Grape brandy used in fortifying sweet wines	129,963.77	578,628.32	+ 448,664.55
Floor taxes—			
Distilled spirits	23,156,524.90	274,583.07	− 22,882,241.83
Rectified spirits or wines	82,649.95	4,212.61	− 78,437.34
Still or sparkling wines, cordials, etc	726,473.29	314,672.59	− 411,800.70
Grape brandy used in fortification	59,675.33	19,653.71	− 40,021.62
Rectifiers, retail and wholesale dealers, manufacturers of stills, etc. (special taxes)	2,134,915.68	687,519.30	− 1,447,396.38
Stamps for distilled spirits intended for export	34,908.54	7,566.89	− 27,341.65
Case stamps for distilled spirits bottled in bond	110,452.76	209,368.25	+ 98,915.49
Total	97,905,275.71	82,598,065.01	− 15,307,210.70
Fermented liquors:			
Fermented liquors (barrel tax)	41,743,891.40	17,133.65	− 41,726,757.75
Brewers; retail and wholesale dealers in malt liquors (special taxes)	221,982.69	8,230.17	− 213,752.52
Total	41,965,874.09	25,363.82	− 41,940,510.27
Tobacco:			
Cigars (large)	55,423,813.93	51,076,563.24	− 4,347,250.69
Cigars (small)	992,113.89	1,013,510.07	+ 21,396.18
Cigarettes (large)	232,201.31	356,258.38	+ 124,057.07
Cigarettes (small)	151,262,214.61	135,053,369.43	− 16,208,845.18
Snuff of all descriptions	6,948,931.23	5,795,401.75	− 1,153,529.48
Tobacco, chewing and smoking	74,663,767.60	59,310,627.08	− 15,353,140.52
Cigarette papers and tubes	1,541,746.53	1,184,186.21	− 357,560.32
Floor taxes (cigars, cigarettes, tobacco, and snuff)	3,704,271.22	176,082.18	− 3,528,189.04
Additional taxes on cigar and cigarette stamps	5,417.56	3,049.68	− 2,367.88
Additional taxes on tobacco and snuff stamps	2,573.41	1,051.10	− 1,522.31
Manufacturers of cigars, cigarettes, and tobacco (special taxes)	1,032,304.15	1,229,286.37	+ 196,982.22
Total	295,809,355.44	255,249,385.49	− 40,559,969.95
Revenue Act of 1918:			
Documentary stamps, etc.—			
Sales by postmasters	24,437,893.75	20,880,868.86	− 3,557,024.89
Bonds, capital-stock issues, conveyances, etc	35,277,437.29	32,670,622.32	− 2,606,814.97
Capital-stock transfers	13,372,163.99	8,790,935.49	− 4,581,228.50
Sales of produce (future deliveries)	8,171,870.44	7,521,675.44	− 650,195.00
Playing cards	3,088,462.02	2,603,941.42	− 484,520.60
Transportation of freight	130,785,810.57	140,019,200.14	+ 9,233,389.57
Transportation of express	17,597,637.69	17,093,935.58	− 503,702.11
Transportation of persons	98,786,635.79	97,481,976.35	− 1,304,659.44
Seats, berths, and staterooms	6,074,556.43	8,485,015.59	+ 2,410,459.16
Oil by pipe lines	8,426,405.68	9,989,873.62	+ 1,563,467.94
Telegraph, telephone, and radio messages	26,631,837.20	27,360,361.00	+ 728,523.80
Leased wires or talking circuits	1,045,203.93	1,082,051.40	+ 36,847.47
Insurance (life, marine, inland, and casualty)	18,421,754.01	18,992,094.45	+ 570,340.44

[1] Includes $31,535.22 income tax on Alaska railroads (act of July 18, 1914).

TABLE 3.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1920 AND 1921, BY SOURCES—Continued.

Sources.	1920	1921	Increase (+) or decrease (−).	
Revenue Act of 1918—Continued.				
Manufacturers' excise tax—				
Automobile trucks and automobile wagons	$14,471,464.32	$11,640,055.92	−	$2,831,408.40
Other automobiles and motor cycles	76,315,814.26	64,388,184.22	−	11,927,630.04
Tires, parts, or accessories for automobiles, etc	53,135,513.43	39,518,009.17	−	13,617,504.26
Pianos, organs, etc	13,624,121.46	11,568,034.00	−	2,056,086.56
Tennis rackets and sporting goods, etc	2,944,912.84	4,283,902.31	+	1,338,989.47
Chewing gum	1,124,943.34	1,332,267.44	+	207,324.10
Cameras	876,212.11	849,940.06	−	26,272.05
Photographic films, etc	716,903.66	1,045,430.01	+	328,526.35
Candy	23,142,033.53	20,436,700.35	−	2,705,333.18
Firearms, shells, etc	4,644,793.45	3,702,642.93	−	942,150.52
Hunting and bowie knives	15,835.67	33,971.36	+	18,135.69
Dirk knives, daggers, etc	4,144.70	2,328.22	−	1,816.48
Portable electric fans	174,084.05	297,583.14	+	123,499.09
Thermos bottles	218,304.38	175,862.18	−	42,442.20
Cigar holders, pipes, etc	142,373.09	151,702.35	+	9,329.26
Automatic slot device machines	88,875.85	100,504.85	+	11,629.00
Liveries, livery boots, etc	136,020.76	150,732.25	+	14,711.49
Hunting garments, etc	224,756.87	182,816.32	−	41,940.55
Articles made of fur	15,311,214.24	9,081,238.55	−	6,229,975.69
Yachts, motor boats, etc	212,684.75	553,201.63	+	340,516.88
Toilet soap and toilet soap powders	1,919,308.44	2,223,773.99	+	304,375.55
Motion-picture films leased	4,381,276.31	6,008,108.18	+	1,626,831.87
Child-labor tax	2,380.20	24,223.67	+	21,843.47
Miscellaneous (Revenue Act of 1917)	2,318,688.36		−	2,318,688.36
Consumers' or dealers' excise tax—				
Sculpture, paintings, statuary, etc	1,543,133.58	1,116,337.02	−	426,796.56
Carpets and rugs, picture frames, trunks, wearing apparel, etc	17,903,610.72	20,374,604.39	+	2,470,993.67
Jewelry, watches, clocks, opera glasses, etc	25,863,607.00	24,303,936.91	−	1,559,670.09
Perfumes, cosmetics, and medicinal articles	6,427,881.08	5,800,768.41	−	627,112.67
Beverages (nonalcoholic), including soft drinks, mineral waters, etc	57,460,956.04	[1] 58,675,972.86	+	1,215,016.82
Opium, coca leaves, including special taxes, etc	1,513,919.50	1,170,291.32	−	343,628.18
Corporations, on value of capital stock	93,020,420.50	81,525,652.88	−	11,494,767.62
Brokers, stock, etc	2,121,312.00	1,966,312.35	−	154,999.65
Theaters, museums, circuses, etc	2,048,806.31	1,703,380.26	−	345,426.05
Bowling alleys, billiard and pool tables	2,782,156.85	2,368,007.65	−	414,149.20
Shooting galleries	35,165.62	23,313.63	−	11,851.99
Riding academies	23,359.90	16,939.88	−	6,420.02
Passenger automobiles for hire	2,040,243.61	1,776,493.88	−	263,749.73
Yachts, pleasure boats, power boats, etc	862,236.56	731,092.46	−	131,144.10
Admissions to theaters, concerts, cabarets, etc	76,720,555.43	89,730,832.94	+	13,010,277.51
Dues of clubs (athletic, social, and sporting)	5,198,001.31	6,159,817.69	+	961,816.38
Total	903,829,784.93	868,167,490.25	−	35,662,294.68
Miscellaneous:				
Adulterated and process or renovated butter, and mixed flour	83,596.60	50,977.37	−	32,619.23
Oleomargarine, colored	1,194,720.17	921,192.25	−	273,527.92
Oleomargarine, uncolored	930,343.25	655,427.08	−	274,916.17
Oleomargarine, manufacturers and dealers (special taxes)	1,603,212.63	1,409,846.02	−	193,366.61
Opium manufactured for smoking purposes	310.00	25.00	−	285.00
Collections under provisions of the National Prohibition Act	641,029.34	2,152,387.45	+	1,511,358.11
Sales of condemned Government property and other miscellaneous receipts, including unclassified collections	3,045,182.81	1,619,671.86	−	1,425,510.95
Total	7,498,394.80	6,809,527.03	−	688,867.77
Grand total	5,407,580,251.81	4,595,000,765.74	−	812,579,456.07

[1] Includes $34,379,693.39 collected under sec. 628 and $24,296,279.47 under sec. 630, Revenue Act of 1918.

TABLE 4.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1920 AND 1921, BY COLLECTION DISTRICTS.

Districts.[1]	Locations of collectors' offices.	1920	1921 [2]	Per cent of increase (+) or decrease (−).
Alabama	Birmingham, Ala	$18,342,064.89	$18,429,531.41	(3)
Arizona	Phoenix, Ariz	3,597,515.30	4,202,663.42	+17
Arkansas	Little Rock, Ark	12,556,172.32	10,564,467.99	−16
First California	San Francisco, Calif	128,664,478.44	125,376,149.19	− 3
Sixth California	Los Angeles, Calif	50,603,087.34	56,873,190.15	+12
Colorado	Denver, Colo	35,727,957.26	34,214,963.26	− 4
Connecticut	Hartford, Conn	106,849,898.84	71,603,071.55	−33
Delaware	Wilmington, Del	21,143,605.43	11,848,203.14	−44
Florida	Jacksonville, Fla	15,623,811.89	16,476,054.00	+ 5
Georgia	Atlanta, Ga	43,204,503.15	37,234,770.85	−14
Hawaii	Honolulu, Hawaii	11,929,872.72	20,680,108.23	+73
Idaho	Boise, Idaho	4,924,848.19	4,617,761.92	− 6
First Illinois	Chicago, Ill	402,828,871.06	[4] 353,079,926.71	−12
Eighth Illinois	Springfield, Ill	40,900,021.26	35,845,038.04	−12
Indiana	Indianapolis, Ind	74,586,197.59	78,158,446.40	+ 5
Iowa	Dubuque, Iowa	40,312,565.09	37,745,745.99	− 6
Kansas	Wichita, Kans	41,263,378.50	38,689,551.68	− 6
Kentucky	Louisville, Ky	49,687,761.44	50,696,269.84	+ 2
Louisiana	New Orleans, La	51,324,996.71	40,121,096.58	−22
Maine	Augusta, Me	20,631,888.82	18,038,864.09	−13
Maryland	Baltimore, Md	100,051,281.03	91,206,513.83	− 9
Massachusetts	Boston, Mass	352,022,233.29	259,865,213.85	−26
First Michigan	Detroit, Mich	258,636,659.41	245,198,048.80	− 5
Fourth Michigan	Grand Rapids, Mich	24,659,409.25	27,196,235.91	+10
Minnesota	St. Paul, Minn	77,598,716.34	77,722,157.80	(3)
Mississippi	Jackson, Miss	11,786,380.14	8,996,571.95	−24
First Missouri	St. Louis, Mo	108,817,018.68	90,658,133.35	−17
Sixth Missouri	Kansas City, Mo	40,675,663.40	35,475,533.25	−13
Montana	Helena, Mont	6,770,257.06	5,446,585.52	−20
Nebraska	Omaha, Nebr	25,079,518.15	23,683,008.72	− 6
Nevada	Reno, Nev	1,297,334.04	1,207,832.91	− 7
New Hampshire	Portsmouth, N. H	14,688,629.44	10,321,265.97	−30
First New Jersey	Camden, N. J	31,611,109.97	28,752,918.16	− 9
Fifth New Jersey	Newark, N. J	123,565,740.96	114,658,718.59	− 7
New Mexico	Albuquerque, N. Mex	4,967,899.23	1,774,171.86	−64
First New York	Brooklyn, N. Y	88,757,357.78	95,621,118.53	+ 8
Second New York	New York, N. Y	1,135,453,216.52	859,851,705.63	−24
Fourteenth New York	Albany, N. Y	64,953,874.09	61,114,993.00	− 6
Twenty-first New York	Syracuse, N. Y	41,091,779.57	36,988,340.88	−10
Twenty-eighth New York	Buffalo, N. Y	88,080,500.22	71,893,607.10	−18
North Carolina	Raleigh, N. C	162,065,947.23	124,890,499.06	−23
North Dakota	Fargo, N. Dak	3,338,660.93	3,043,905.73	− 9
First Ohio	Cincinnati, Ohio	86,126,766.37	77,547,445.20	−10
Tenth Ohio	Toledo, Ohio	43,373,279.12	39,870,208.74	− 8
Eleventh Ohio	Columbus, Ohio	28,311,004.05	26,809,619.37	− 5
Eighteenth Ohio	Cleveland, Ohio	215,938,065.54	141,351,260.14	−35
Oklahoma	Oklahoma, Okla	26,289,802.24	27,569,643.12	+ 5
Oregon	Portland, Oreg	27,569,223.46	28,135,975.16	+ 2
First Pennsylvania	Philadelphia, Pa	297,810,697.66	265,725,367.78	−11
Twelfth Pennsylvania	Scranton, Pa	34,908,593.26	29,837,654.91	−14
Twenty-third Pennsylvania	Pittsburgh, Pa	224,660,120.46	193,495,077.74	−14
Rhode Island	Providence, R. I	44,452,922.81	42,259,894.81	− 5
South Carolina	Columbia, S. C	27,074,436.83	28,610,623.37	+ 6
South Dakota	Aberdeen, S. Dak	6,669,794.30	5,049,101.71	−24
Tennessee	Nashville, Tenn	36,522,992.13	34,369,120.71	− 6
First Texas	Austin, Tex	105,097,962.63	35,586,495.64	−26
Second Texas	Dallas, Tex		42,639,778.49	
Utah	Salt Lake City, Utah	9,595,151.18	10,574,849.13	+10
Vermont	Burlington, Vt	6,700,148.37	6,358,196.04	− 5
Virginia	Richmond, Va	69,750,137.47	61,854,311.11	−11

[1] Documentary stamp sales by postmasters for 1920 and 1921 amounting to $24,437,893.75 and $20,880,863.86, respectively, are included in the totals by districts.

[2] The collections for 1921 from sale of stamps affixed to products from Porto Rico are included, as follows: First New York, $71,428.28; second New York, $254,311.79; and first Pennsylvania, $1,586.20. In addition to these amounts there was also collected $700,155.27, which was deposited at San Juan, P. R., to the credit of the treasurer of Porto Rico and is not included in above statement.

[3] Less than one-half of 1 per cent increase.

[4] Includes collections amounting to $508.27 on account of products from the Virgin Islands.

TABLE 4.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1920 AND 1921, BY COLLECTION DISTRICTS—Continued.

Districts.	Locations of collectors' offices.	1920	1921	Per cent of increase (+) or decrease (−).
Washington	Tacoma, Wash.	$42, 609, 452. 95	[1] $36, 815, 140. 71	−14
West Virginia	Parkersburg, W. Va.	33, 528, 725. 39	41, 878, 872. 96	+25
Wisconsin	Milwaukee, Wis.	93, 512, 765. 99	74, 309, 939. 20	−21
Wyoming	Cheyenne, Wyo.	4, 225, 268. 94	3, 250, 361. 11	−23
Philippine Islands	Manila, P. I.	1, 423, 475. 59	[2] 945, 859. 66	−34
Total		5, 407, 580, 251. 81	[3] 4, 595, 000, 765. 74	−15

[1] Includes $31,835.22 income tax on Alaska railroads (act of July 18, 1914).

[2] In addition to this amount reported by the United States internal-revenue stamp agent, collections from sale of stamps affixed to products from the Philippine Islands are included, as follows: Alabama, $445; first California, $18,768.09; sixth California, $300.80; Hawaii, $1,741.38; first Illinois, $6,500.67; Indiana, $13.50; first Michigan, $2,160; second New York, $14,908.49; first Ohio, $645.70; and Wisconsin, $140.

[3] The figures concerning internal-revenue receipts as given in this statement differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including collections from sale of internal-revenue documentary stamps by postmasters, while the latter represent the deposits of these collections in the Treasury or depositaries during the fiscal year concerned, the differences being due to the fact that some of the collections in the latter part of the fiscal year can not be deposited, or are not reported to the Treasury as deposited, until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury (Department Circular No. 176, par. 19).

TABLE 5.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEAR ENDED JUNE 30, 1921, BY STATES.

States.	Income and profits taxes.	Miscellaneous taxes.[1]	Total.
Alabama	$14, 222, 196. 12	$4, 207, 335. 29	$18, 429, 531. 41
Alaska	[2] 279, 821. 67	113, 115. 46	392, 937. 13
Arizona	2, 784, 941. 73	1, 417, 721. 69	4, 202, 663. 42
Arkansas	8, 228, 525. 73	2, 335, 942. 26	10, 564, 467. 99
California	129, 170, 961. 21	53, 078, 378. 13	182, 249, 339. 34
Colorado	25, 085, 242. 95	9, 129, 720. 31	34, 214, 963. 26
Connecticut	49, 208, 464. 34	22, 394, 607. 21	71, 603, 071. 55
Delaware	9, 848, 404. 28	1, 999, 798. 86	11, 848, 203. 14
District of Columbia	8, 054, 914. 26	10, 880, 055. 64	18, 934, 969. 90
Florida	10, 108, 053. 94	6, 368, 000. 15	16, 476, 054. 09
Georgia	28, 792, 002. 73	8, 442, 768. 12	37, 234, 770. 85
Hawaii	18, 859, 082. 76	1, 821, 020. 47	20, 680, 103. 23
Idaho	3, 495, 317. 45	1, 122, 444. 47	4, 617, 761. 92
Illinois	260, 944, 632. 48	127, 980, 332. 27	388, 924, 964. 75
Indiana	49, 809, 541. 01	28, 348, 905. 39	78, 158, 446. 40
Iowa	28, 893, 632. 48	8, 852, 113. 51	37, 745, 745. 99
Kansas	26, 873, 549. 31	11, 816, 002. 37	38, 689, 551. 68
Kentucky	25, 091, 391. 06	25, 604, 878. 78	50, 696, 269. 84
Louisiana	29, 242, 438. 18	10, 878, 658. 40	40, 121, 096. 56
Maine	14, 459, 568. 04	3, 579, 296. 05	18, 038, 864. 09
Maryland	44, 948, 063. 92	27, 323, 480. 01	72, 271, 543. 93
Massachusetts	214, 058, 413. 88	45, 806, 799. 97	259, 865, 213. 85
Michigan	184, 494, 520. 82	87, 899, 763. 89	272, 394, 284. 71
Minnesota	53, 886, 224. 54	23, 835, 933. 26	77, 722, 157. 80
Mississippi	7, 244, 977. 45	1, 751, 594. 50	8, 996, 571. 95
Missouri	86, 121, 595. 25	40, 012, 071. 35	126, 133, 666. 60
Montana	3, 925, 062. 65	1, 521, 502. 87	5, 446, 565. 52
Nebraska	15, 828, 609. 66	7, 854, 399. 06	23, 683, 008. 72
Nevada	718, 136. 11	489, 696. 80	1, 207, 832. 91
New Hampshire	8, 304, 563. 93	2, 016, 702. 04	10, 321, 265. 97
New Jersey	97, 391, 062. 92	46, 020, 573. 83	143, 411, 636. 75
New Mexico	1, 306, 243. 22	467, 928. 64	1, 774, 171. 86
New York	814, 736, 708. 37	310, 736, 065. 77	1, 125, 472, 774. 14
North Carolina	38, 664, 722. 96	86, 225, 776. 10	124, 890, 499. 06
North Dakota	2, 072, 432. 20	971, 473. 53	3, 043, 905. 73
Ohio	203, 847, 472. 40	81, 821, 061. 05	285, 668, 533. 45
Oklahoma	21, 637, 304. 77	5, 932, 338. 35	27, 569, 643. 12
Oregon	21, 973, 313. 00	6, 162, 662. 16	28, 135, 975. 16
Pennsylvania	351, 737, 751. 22	137, 320, 349. 21	489, 058, 100. 43
Rhode Island	36, 086, 774. 07	6, 173, 120. 74	42, 259, 894. 81
South Carolina	26, 032, 367. 96	2, 578, 255. 41	28, 610, 623. 37
South Dakota	3, 648, 484. 22	1, 400, 617. 49	5, 049, 101. 71
Tennessee	25, 606, 805. 43	8, 762, 315. 28	34, 369, 120. 71
Texas	52, 190, 451. 75	26, 035, 822. 38	78, 226, 274. 13
Utah	7, 116, 197. 70	3, 458, 651. 43	10, 574, 849. 13
Vermont	4, 803, 370. 92	1, 554, 825. 12	6, 358, 196. 04
Virginia	31, 594, 403. 02	30, 259, 938. 09	61, 854, 341. 11
Washington	29, 221, 005. 72	7, 201, 197. 86	36, 422, 203. 58
West Virginia	35, 819, 846. 89	6, 059, 026. 07	41, 878, 872. 96
Wisconsin	57, 131, 042. 40	17, 178, 896. 80	74, 309, 939. 20
Wyoming	2, 537, 062. 67	713, 298. 44	3, 250, 361. 11
Philippine Islands		945, 859. 66	945, 859. 66
Total	3, 228, 137, 673. 75	1, 366, 863, 091. 99	4, 595, 000, 765. 74

[1] Documentary stamp sales by postmasters for Alaska are included in amount reported for Washington and for District of Columbia in amount reported for Maryland.

[2] Includes $31,835.22 income tax on Alaska railroads (act of July 18, 1914).

TABLE 6.—SUMMARY OF RECEIPTS FROM INCOME AND PROFITS TAXES, YEARS ENDED JUNE 30, 1919, 1920, AND 1921, BY STATES; WITH PER CENT OF INCREASE OR DECREASE IN 1921, COMPARED WITH 1920.

States.	1919[1]	1920[2]	1921[3]	Per cent 1920–21 increase (+) or decrease (−).
Alabama	$10,392,914.26	$14,413,217.67	$14,222,196.12	−1
Alaska	282,287.27	372,949.02	[4] 279,821.67	−25
Arizona	4,962,995.54	2,685,349.24	2,784,941.73	+4
Arkansas	6,330,623.02	9,928,798.46	8,228,525.73	−17
California	79,267,539.80	129,858,256.29	129,170,961.21	−1
Colorado	17,650,463.23	28,116,321.15	25,085,242.95	−11
Connecticut	61,367,388.85	75,958,692.37	49,208,464.34	−35
Delaware	20,262,707.69	18,606,049.42	9,848,404.28	−47
District of Columbia	7,323,728.29	8,928,755.77	8,054,914.26	−10
Florida	4,465,886.54	8,027,614.62	10,108,053.94	+26
Georgia	25,062,149.50	33,731,763.14	28,792,002.73	−15
Hawaii	5,148,047.92	10,737,113.35	18,859,082.76	+76
Idaho	3,129,349.60	3,730,432.25	3,495,317.45	−6
Illinois	201,473,091.83	310,793,183.68	260,944,632.48	−16
Indiana	34,572,093.71	49,691,162.26	49,809,541.01	(5)
Iowa	22,414,925.26	30,352,715.68	28,893,632.48	−5
Kansas	21,677,746.86	29,147,067.71	26,873,549.31	−8
Kentucky	22,101,296.30	27,003,568.96	25,091,391.06	−7
Louisiana	19,079,461.59	31,973,161.51	29,242,438.18	−9
Maine	10,067,350.83	16,091,951.59	14,459,568.04	−10
Maryland	30,930,214.85	49,905,750.90	44,948,063.92	−10
Massachusetts	207,680,626.09	302,205,596.50	214,058,413.88	−29
Michigan	90,670,964.06	187,521,362.04	184,494,520.82	−2
Minnesota	30,651,657.90	53,405,882.26	53,886,224.54	+1
Mississippi	5,873,160.53	9,741,970.10	7,244,977.45	−26
Missouri	67,028,558.42	101,963,031.86	86,121,595.25	−16
Montana	5,461,404.42	4,830,980.75	3,925,062.65	−19
Nebraska	13,058,788.03	16,293,174.65	15,828,609.66	−3
Nevada	1,189,394.61	849,759.29	718,136.11	−15
New Hampshire	8,180,113.25	12,579,024.13	8,304,563.93	−34
New Jersey	67,886,787.27	109,908,678.42	97,391,062.92	−11
New Mexico	1,107,408.02	3,672,720.76	1,306,243.22	−64
New York	712,425,702.94	1,109,802,448.70	814,736,708.37	−27
North Carolina	30,161,143.77	44,962,859.99	38,664,722.96	−14
North Dakota	2,563,333.96	2,418,932.45	2,072,432.20	−14
Ohio	184,420,127.24	279,754,263.17	203,847,472.40	−27
Oklahoma	14,764,148.75	20,039,573.97	21,637,304.77	+8
Oregon	12,750,223.12	21,994,587.22	21,973,313.00	(6)
Pennsylvania	302,011,410.79	429,930,354.00	351,737,751.22	−18
Rhode Island	17,598,438.12	40,139,827.10	36,086,774.07	−10
South Carolina	17,200,692.49	23,943,518.47	26,032,367.96	+9
South Dakota	5,028,765.95	4,829,056.81	3,648,484.22	−24
Tennessee	17,220,136.88	26,295,058.15	25,606,805.43	−3
Texas	47,800,575.35	76,216,882.75	52,190,451.75	−32
Utah	6,348,347.35	5,545,632.00	7,116,197.70	+28
Vermont	3,363,459.44	5,431,701.59	4,803,370.92	−12
Virginia	23,851,930.36	37,447,725.14	31,594,403.02	−16
Washington	25,996,295.61	34,755,730.83	29,221,005.72	−16
West Virginia	21,357,100.27	27,671,888.57	35,819,846.89	+29
Wisconsin	46,954,967.56	69,522,627.13	57,131,042.40	−18
Wyoming	2,215,977.39	3,207,279.76	2,537,062.67	−21
Total	2,600,783,902.70	3,956,936,003.60	3,228,137,673.75	−18

[1] Includes the first and second installments of the 1918 income and profits tax.
[2] Includes the third and fourth installments of the 1918 and the first and second installments of the 1919 income and profits tax.
[3] Includes the third and fourth installments of the 1919 and the first and second installments of the 1920 income and profits tax.
[4] Includes $31,835.22 income tax on Alaska railroads (act of July 18, 1914).
[5] Less than one-half of 1 per cent increase.
[6] Less than one-half of 1 per cent decrease.

TABLE 7.—TOTAL INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1863–1921.

1863[1]	$41,003,192.93	1894	$147,168,449.70
1864	116,965,578.28	1895	143,246,077.75
1865	210,855,864.53	1896	146,830,615.66
1866	310,120,448.13	1897	146,619,593.47
1867	265,064,938.43	1898	170,866,819.36
1868	190,374,925.59	1899	273,484,573.44
1869	159,124,126.86	1900	295,316,107.57
1870	184,302,828.34	1901	306,871,669.42
1871	143,198,322.10	1902	271,867,990.25
1872	130,890,096.90	1903	230,740,925.22
1873	113,504,012.80	1904	232,903,781.06
1874	102,191,016.98	1905	234,167,976.37
1875	110,071,515.00	1906	249,102,738.00
1876	116,768,096.22	1907	269,664,022.85
1877	118,549,230.25	1908	251,665,950.04
1878	110,654,163.37	1909	246,212,719.22
1879	113,449,621.38	1910	289,957,220.16
1880	123,981,916.10	1911	322,526,299.73
1881	135,229,912.30	1912	321,615,894.69
1882	146,523,273.72	1913	344,424,453.85
1883	144,553,344.86	1914	380,008,893.96
1884	121,590,039.83	1915	415,681,023.86
1885	112,421,121.07	1916	512,723,287.77
1886	116,902,869.44	1917	809,393,640.44
1887	118,837,301.06	1918	3,698,955,820.93
1888	124,326,475.32	1919	3,850,150,078.56
1889	130,894,434.20	1920	5,407,580,251.81
1890	142,594,696.57	1921	4,595,000,765.74
1891	146,035,415.97		
1892	153,857,544.35	Total	28,980,608,953.41
1893	161,004,989.67		

[1] Nine months only.

TABLE 8.—INTERNAL-REVENUE TAX ON PRODUCTS FROM PHILIPPINE ISLANDS, YEARS ENDED JUNE 30, 1920 AND 1921, BY ARTICLES TAXED.

Articles taxed.	1920	1921	Increase (+) or decrease (−).
Cigars (large)	$1,415,566.00	$985,119.22	−$430,446.78
Cigars (small)		9.00	+ 9.00
Cigarettes (large)	21.60	19.44	− 2.16
Cigarettes (small)	9,599.16	5,833.31	− 3,765.85
Manufactured tobacco	6.51	490.33	+ 483.82
Floor taxes—Cigars, cigarettes, and tobacco	10.40	8.75	− 1.65
Additional taxes on cigar and cigarette stamps held by manufacturers	80.00		− 80.00
Additional taxes on tobacco stamps held by manufacturers		3.23	+ 3.23
Total	1,425,283.67	991,483.28	− 433,800.39

TABLE 9.—INTERNAL-REVENUE TAX ON PRODUCTS FROM PORTO RICO, YEARS ENDED JUNE 30, 1920 AND 1921, BY ARTICLES TAXED.

Articles taxed.	1920	1921[1]	Increase (+) or decrease (−).
Distilled spirits (nonbeverage)	$201,761.97	$81,414.08	−$120,347.89
Cigars (large)	1,588,947.11	1,023,753.99	− 565,193.12
Cigars (small)	19,500.00	9,690.00	− 9,810.00
Cigarettes (large)	6,480.00	864.00	− 5,616.00
Cigarettes (small)	6,606.60	1,218.00	− 5,388.60
Additional taxes on cigar and cigarette stamps held by manufacturers	150.70		− 150.70
Documentary stamps	176.16	544.47	+ 368.31
Total	1,823,622.54	1,117,484.54	− 706,138.00

[1] Includes $790,158.27, internal revenue collected in Porto Rico, which was deposited at San Juan, P. R., to the credit of the treasurer of Porto Rico. This amount is not included in the regular internal-revenue collections as shown in other statements of the report.

TABLE 10.—NUMBER OF EACH CLASS OF SPECIAL TAXPAYERS, FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.[1]

Districts.	Liquors.						Stills, manufacturers.	Oleomargarine.					Butter.					Tobacco, manufacturers.		
	Spirits.			Malt.				Manufacturers.	Colored.		Uncolored.		Adulterated.			Process or renovated, manufacturers.	Mixed flour, manufacturers, packers, or repackers.	Cigars.	Cigarettes.	Tobacco.
	Rectifiers.	Retail dealers.	Wholesale dealers.	Brewers.	Retail dealers.	Wholesale dealers.			Wholesale dealers.	Retail dealers.	Wholesale dealers.	Retail dealers.	Manufacturers.	Retail dealers.	Wholesale dealers.					
Alabama									1	3	27	828						34		1
Alaska		5										47						3		
Arizona										26	8	433						8		
Arkansas		6	1						1	17	17	1,100						14		2
1st California		373	68		3	1	6	4			17	3,345						271	5	34
6th California		300	6					3			19	4,386						186	2	10
Colorado		21	6				2	1		12	21	2,175					1	73		10
Connecticut	1	175	130						35	2,015								253	2	33
Delaware		1							1	17	8	551						17		1
District of Columbia		129	4							16	13	602						25		1
Florida		5	3							3	35	1,690						473	1	22
Georgia		13	1						3	4	28	788						90		2
Hawaii	1	10	1								1	2						2		
Idaho		4	1								11	433						24		2
1st Illinois	7	1,696	187	4			4	14	3	1	131	9,491	1	1		1		981	9	175
8th Illinois		206	5							1	97	7,631					1	359		59
Indiana		11	8	1				2	7	111	122	9,078						363		64
Iowa		46	7								138	6,268	1			1		260		65
Kansas		4						4	6	238	69	5,892				1	5	108		25
Kentucky	1	152	64				1		2	18	26	2,193						87		63
Louisiana		114	6							22	32	1,523						62	1	51
Maine		1								4	39	2,238						74		
Maryland		403	39					3	3	155	35	2,927				1		195	5	17
Massachusetts	5	775	55				4	2			109	4,862				1		335	7	39
1st Michigan	1	35	4				1	3			90	6,758						288	2	43
4th Michigan		32	1				2				93	3,620						200		28
Minnesota		276	17		1			2			96	5,769				2		275	3	55
Mississippi		9	1							11	9	360								
1st Missouri	2	375	20				3	4	3	393	30	3,447				1		260	2	22
6th Missouri		256	20					1	1	29	38	3,874				1	1	103		11
Montana	12	50	4	3	3		1				22	613						34		14
Nebraska		6	7					1	8	267	46	2,834				2	2	102		21
Nevada		4		2							2	83						6		
New Hampshire		32									20	981						25		2
1st New Jersey		90	30								25	2,537						71	2	3
5th New Jersey	3	486	129					8		1	49	5,062						362	12	40
New Mexico										19	2	168						7		1
1st New York	3	545	267	12							25	3,603						788	16	52
2d New York	14	597	576				6				65	1,431	3				2	1,116	101	231
14th New York	1	419	135					2		1	78	5,219						484	8	35
21st New York	1	79	24					2			86	4,902						274		79
28th New York	1	124	37				7	1			60	4,450					1	376		59
North Carolina		11							2	39	14	421						33	6	24
North Dakota										6	27	700						17		
1st Ohio		121	21				2	3			34	3,266						253		34
10th Ohio		29	3					2		1	32	3,531						153	1	16
11th Ohio		60	4					1			42	3,609						114		6
18th Ohio		305	17					3			68	5,821				1		313	3	60
Oklahoma		3	1						10	241	30	2,635						33		4
Oregon		2	2					1			12	1,327	5				1	60		9
1st Pennsylvania	4	1,176	282				1				29	2,551						1,711	20	184
12th Pennsylvania		195	114								11	1,193						105		19
23d Pennsylvania		619	70								42	2,178						266	1	29
Rhode Island	1	176	24	1				6		7	13	1,134						69	2	5
South Carolina		6	1						1	3	13	211						9		1
South Dakota		4	1								26	869						38		4
Tennessee		17	8						1	27	43	1,448						32		20
1st Texas		51	2						8	51	30	661						40		12
2d Texas		54	2					1	4	67	23	1,717						33		2
Utah		2	1								15	420						19		3
Vermont		17	1							1	16	640						25		
Virginia		92							8	116	20	1,058						58	7	53
Washington		12	3	1				1	27	2,023			2		1			86		8
West Virginia		12								32	46	2,234						74	1	18
Wisconsin		679	36	2				3			115	5,082					1	601		70
Wyoming		16									2	286						12		3
Total	58	11,623	2,457	25	7	1	40	78	135	6,598	2,542	167,356	12	1	1	14	15	13,220	219	1,962

[1] Combine Alaska with Washington to obtain special taxpayers for Washington district, and District of Columbia with Maryland for Maryland district. All other figures relate to districts.

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TABLE 10.—NUMBER OF EACH CLASS OF SPECIAL TAXPAYERS, FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS—Continued.

Districts.	Corporations (capital stock tax).	Brokers.				Proprietors of—								Opium, coca leaves, etc.					Grand total.
		Stock, produce, or merchandise.	Pawn.	Ship.	Customhouse.	Theaters, museums, and concert halls.	Circuses.	Other exhibitions, including "street fairs."	Billiard and pool tables and bowling alleys.	Shooting galleries.	Riding academies.	Passenger automobiles for hire.	Yachts, pleasure boats, etc.	Importers, manufacturers, producers, and compounders.	Wholesale dealers.	Retail dealers.	Practitioners, hospitals, etc.	Dealers in untaxed narcotic preparations.	
Alabama	2,835	42	27	10	4	232	12	47	1,529	7	......	2,712	118	10	54	666	2,490	421	12,110
Alaska	136	2	......	......	2	41	......	2	278	......	......	60	20	......	2	21	71	2	692
Arizona	859	38	11	......	13	128	1	36	509	7	......	551	2	1	8	129	419	121	3,339
Arkansas	1,758	93	21	......	......	373	9	130	504	13	......	2,502	21	6	47	670	2,730	1,018	11,143
1st California	6,089	722	101	71	18	602	1	147	2,057	57	5	3,556	532	9	87	920	3,638	217	22,760
6th California	6,575	1,212	62	4	18	445	1	191	1,514	25	14	3,201	276	5	72	805	3,447	32	22,964
Colorado	3,901	395	27	......	2	365	3	109	1,413	10	......	3,024	14	8	76	618	2,250	89	14,628
Connecticut	6,018	214	52	2	4	237	1	73	1,376	21	7	2,592	2,212	11	38	657	2,035	508	18,730
Delaware	568	37	7	1	1	65	1	16	282	6	1	521	263	1	4	159	438	255	3,225
District of Columbia	1,468	156	......	1	1	79	3	14	966	5	6	830	358	4	22	215	1,009	2	6,139
Florida	2,570	397	21	17	27	195	3	87	608	14	1	4,780	4,572	1	57	533	1,375	188	17,676
Georgia	4,651	404	72	15	16	238	6	98	1,251	13	......	2,017	147	15	136	922	3,393	737	15,095
Hawaii	558	40	3	6	10	93	......	51	444	2	......	1,954	13	6	9	20	223	116	3,601
Idaho	1,034	27	4	......	......	200	4	60	555	5	......	665	69	......	39	236	679	12	4,091
1st Illinois	16,000	2,670	96	36	16	563	5	145	4,393	46	7	5,752	1,889	26	109	2,403	7,702	79	54,943
8th Illinois	4,935	187	26	......	......	771	3	246	2,075	21	......	3,650	1,027	11	44	681	3,809	173	26,018
Indiana	9,335	311	49	1	1	783	7	391	2,834	42	......	5,308	583	15	132	1,121	4,927	344	36,011
Iowa	9,002	275	32	......	......	1,004	7	199	2,532	49	......	4,007	982	14	73	1,327	3,939	104	30,331
Kansas	4,699	379	58	......	......	939	5	273	1,313	21	......	4,057	40	2	31	902	3,188	77	22,330
Kentucky	4,841	269	14	......	......	411	4	211	1,092	22	......	3,745	335	9	64	825	3,588	1,522	19,559
Louisiana	3,600	470	27	53	13	317	4	150	2,158	15	......	3,359	701	7	21	656	2,170	1,445	17,073
Maine	2,859	45	0	4	11	314	2	114	894	12	......	3,523	1,817	4	21	363	1,302	614	14,261
Maryland	4,420	667	20	30	20	341	0	112	4,125	29	6	2,822	2,408	52	121	821	3,431	1,252	24,571
Massachusetts	9,774	1,231	141	44	32	653	0	180	13,205	40	10	6,680	6,673	17	98	1,791	7,302	7,327	60,358
1st Michigan	6,330	380	58	3	18	458	6	74	9,408	23	1	2,078	2,599	19	43	1,031	3,560	178	34,497
4th Michigan	3,647	102	6	......	......	325	4	63	1,260	15	......	2,612	1,865	3	38	422	1,509	380	16,427
Minnesota	7,185	340	48	1	7	754	4	132	2,437	25	......	2,836	798	7	28	944	3,200	56	25,298
Mississippi	1,677	64	2	5	......	211	7	73	186	13	......	1,830	61	5	42	544	2,062	733	7,905
1st Missouri	7,653	384	44	3	4	424	3	100	3,019	26	......	2,722	1,000	25	39	911	3,471	817	25,300
6th Missouri	5,273	472	81	......	1	506	3	205	664	21	......	3,390	155	10	49	1,105	3,250	1,210	20,729
Montana	2,606	54	12	......	3	215	2	27	2,488	7	......	1,008	29	3	22	287	675	22	8,278
Nebraska	4,542	338	25	......	......	731	4	256	4,792	29	......	2,645	56	4	25	655	2,524	951	21,078
Nevada	592	34	5	......	......	47	2	16	183	2	1	319	4	......	1	40	201	40	1,584
New Hampshire	980	28	5	......	......	182	4	102	1,673	12	3	3,168	1,097	2	9	195	786	383	9,679
1st New Jersey	2,285	110	14	......	......	206	1	71	1,155	28	2	2,138	3,457	2	8	359	1,073	895	14,592
5th New Jersey	6,825	139	39	1	2	326	5	80	5,206	11	4	3,083	1,554	8	18	1,054	2,812	1,210	28,834
New Mexico	768	12	4	......	......	105	2	69	560	1	......	644	......	......	9	111	438	42	2,962
1st New York	7,555	112	50	2	2	484	......	22	1,622	47	4	3,392	8,256	13	24	3,006	1,197	5	31,101
2d New York	33,888	9,311	147	702	253	311	2	31	798	9	1	6,104	2,678	70	127	1,171	4,276	51	63,925
14th New York	3,972	104	35	2	4	392	2	47	5,480	16	......	5,444	2,289	14	32	967	2,510	120	27,752
21st New York	5,906	191	21	......	10	442	3	84	4,527	20	1	2,122	2,347	7	28	404	2,100	200	23,869
28th New York	6,750	495	71	5	7	280	2	101	5,282	23	4	1,601	1,838	15	41	507	2,832	78	25,070
North Carolina	3,104	224	14	1	2	312	5	165	204	3	......	3,140	144	3	78	695	2,503	2,917	14,124
North Dakota	2,535	29	10	......	4	294	1	69	3,067	3	......	802	20	......	7	316	669	312	8,967
1st Ohio	4,202	359	57	......	3	263	3	133	1,522	12	1	1,713	248	9	34	430	2,122	80	14,922
10th Ohio	3,271	148	35	......	1	282	1	87	5,774	15	......	1,624	810	41	54	358	1,926	118	15,313
11th Ohio	3,074	221	76	2	......	231	16	33	3,673	24	......	1,754	196	13	39	367	2,071	153	15,782
18th Ohio	7,704	386	91	6	9	526	3	158	9,849	20	1	3,440	407	13	33	883	3,716	1,197	35,122
Oklahoma	4,329	100	103	......	......	718	3	179	3,457	61	......	4,060	2	2	57	1,193	2,966	1,299	21,516
Oregon	2,897	153	13	6	6	271	3	67	2,870	21	......	1,837	300	2	31	424	1,430	37	11,790
1st Pennsylvania	8,325	1,048	166	63	35	571	4	143	2,985	32	5	4,250	......	39	73	1,579	4,759	1,282	31,326
12th Pennsylvania	1,879	67	17	......	......	256	......	81	2,779	20	......	1,034	84	2	22	499	1,929	413	11,019
23d Pennsylvania	7,912	358	77	......	......	551	5	7	3,285	22	......	3,754	382	15	39	1,131	4,091	1,088	26,502
Rhode Island	1,497	117	25	2	2	87	2	53	675	11	2	1,291	1,393	4	17	312	894	120	7,942
South Carolina	4,754	244	23	5	6	187	6	83	703	20	......	1,815	205	5	62	719	2,209	2,263	13,584
South Dakota	2,100	13	3	......	......	360	3	77	682	8	......	978	31	......	10	304	776	158	6,505
Tennessee	3,677	286	40	4	2	282	8	8	652	19	1	2,515	118	29	107	770	3,751	1,928	15,829
1st Texas	8,131	394	72	28	69	422	1	141	245	24	......	4,540	324	4	44	918	2,676	365	19,256
2d Texas	5,097	320	42	......	......	719	14	132	189	33	......	2,616	51	8	85	1,690	4,350	577	17,832
Utah	3,301	88	22	......	......	157	3	57	522	12	......	404	4	1	15	238	924	106	6,372
Vermont	1,330	28	1	......	10	150	2	60	1,098	8	5	2,706	453	3	18	141	686	654	8,138
Virginia	5,303	312	46	16	72	304	22	169	775	16	......	6,437	412	12	41	605	2,274	1,078	19,306
Washington	10,409	480	72	31	37	457	3	177	4,594	30	1	2,310	937	2	38	635	2,004	126	25,140
West Virginia	2,478	91	27	......	......	434	1	151	1,205	12	......	3,005	142	7	85	354	2,360	963	13,738
Wisconsin	10,506	443	18	2	1	714	11	174	2,844	16	1	4,153	1,955	5	26	975	3,926	443	32,503
Wyoming	1,548	27	14	......	......	107	......	27	354	6	......	714	......	......	11	89	314	14	3,544
Total	326,384	28,900	2,620	1,188	777	24,592	275	7,173	152,853	1,273	95	152,870	63,122	660	2,972	47,173	160,078	41,767	1,250,543

TABLE 11.—TOBACCO FACTORIES OPERATED AND LEAF TOBACCO AND OTHER MATERIALS USED IN MANUFACTURING TOBACCO, CALENDAR YEAR 1920, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Number of factories.				Materials used in manufacturing tobacco.								
	In business Jan. 1, 1920.	Opened.	Closed.	In business Jan. 1, 1921.	Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
					Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Arizona	1	0	1	0	1,157	23	1,000						2,210
Arkansas	2	0	0	2			808						808
1st California	25	5	0	30	1,645	687,172	133,831	1,810	106,020	70,506	214,979	81,795	1,297,758
5th California	6	3	0	9			19,546						19,546
Total California	31	8	0	39	1,645	687,172	153,377	1,810	106,020	70,506	214,979	81,795	1,317,301
Colorado	9	0	1	8			17,767						17,767
Connecticut	29	6	8	27	655	551	55,810		100				57,116
Delaware	1	1	1	1	1,611,474			373,230	438,464				2,423,168
Florida	13	7	2	18	597		14,011						14,608
Georgia	3	0	1	2			6,636					1,469	8,095
Idaho	2	0	0	2			575						575
1st Illinois	179	16	27	168	10,842,456	5,117,597	1,155,338	349,344	3,146,836	1,233,948	2,568,428	4,968,535	29,382,482
8th Illinois	54	9	10	53	45,482	35,222	172,590	576	1,043	17,183	9,917	7,284	289,297
Total Illinois	233	25	37	221	10,887,938	5,152,819	1,327,928	349,920	3,147,879	1,251,131	2,578,345	4,975,819	29,671,779
Indiana	61	7	6	62	316,496	701	240,779	1,112	10,493	1,068	4,306	6,059	581,014
Iowa	60	8	8	60	358,562	270	322,073	8,540	25,661	8,735	91,054	31,072	846,807
Kansas	25	3	5	23		10	31,521						34,531
Kentucky	54	13	11	56	18,043,241	6,669,740	2,365,468	170,873	488,072	3,153,240	2,786,259	1,917,800	35,494,602
Louisiana	45	11	3	53	1,143,502	1,062,097	699			81,559	152,359	142,294	2,582,600
Maryland	19	2	6	15	2,172,610	843,557	1,094,962	102,931	1,021,852	521,308	828,411	304,747	6,890,078
Massachusetts	37	8	6	39	407,422	368	18,710	13,655	30,957				471,112
1st Michigan	42	8	11	39	3,118,468	4,308,966	1,066,121	4,642	104,068	1,278,849	2,217,233	1,467,497	13,566,744
4th Michigan	29	2	2	29	639	75	30,670	380	991				32,755
Total Michigan	71	10	13	68	3,119,107	4,309,041	1,096,791	5,022	105,059	1,278,849	2,217,233	1,467,497	13,599,499
Minnesota	54	9	14	49	8,697	72	142,998						151,767
1st Missouri	19	4	3	20	6,132,403	25,330,153	798,621	1,543,047	7,500,914	11,946,348	6,899,736	3,566,418	63,717,670
6th Missouri	10	2	4	8	1,290	305	24,581	500	800	15		100	27,561
Total Missouri	29	6	7	28	6,133,693	25,330,458	823,202	1,543,547	7,501,714	11,946,363	6,899,736	3,566,518	63,745,231
Montana	11	2	3	10			5,622						5,622
Nebraska	24	2	4	22			55,877						55,877
New Hampshire	2	0	0	2			445						445
1st New Jersey	3	0	0	3	4,250		2,303						6,553
5th New Jersey	38	6	11	33	10,986,084	6,862,484	3,543,493	376,463	7,183,722	3,421,136	4,781,735	1,851,328	39,006,445
Total New Jersey	41	6	11	36	10,990,334	6,862,484	3,545,796	376,463	7,183,722	3,421,136	4,781,735	1,851,328	39,012,998
New Mexico	2	0	0	2			550						550
1st New York	55	20	24	51	22,328	1,298	830,331	95		54	8	316	854,399
2d New York	212	41	52	201	4,919,511	460,082	1,665,618	5,121	261,571	127,746	91,034	843,420	8,374,712
14th New York	33	3	1	35	717,026	204	113,098	14,252	20,311	10,149	95,676	15,035	956,561
21st New York	79	7	10	76	237,370	2,648	801,172	169	33,569	2,513	23,433	14,395	1,115,276
28th New York	62	12	16	58	21,431	374	472,403	2,117	874	12,159	81,436	11,295	602,089
Total New York	441	83	103	421	5,918,572	464,576	3,882,532	21,754	316,325	152,621	292,187	884,409	11,933,036
North Carolina	24	2	1	25	68,167,668	11,864,577	4,641,088	2,657,871	392,688	11,324,178	11,394,122	9,187,600	119,630,092
1st Ohio	35	3	6	32	4,375,547	11,223,557	7,851,609	217,946	703,890	2,748,697	9,068,222	3,767,483	39,956,951
10th Ohio	18	2	5	15	743,836	4,502,673	1,095,607		156,554	795,709	2,180,320	746,881	10,221,470
11th Ohio	4	2	2	4			8,625						8,625
18th Ohio	68	7	16	59	8,240	1,099	395,458	243	504	11			405,561
Total Ohio	125	14	29	110	5,127,623	15,727,229	9,351,299	218,189	860,948	3,544,417	11,248,542	4,514,364	50,592,616
Oklahoma	3	0	0	3			1,390						1,390
Oregon	9	2	4	7			8,223					415	8,638
1st Pennsylvania	170	22	35	157	401,859	79,480	1,189,070	170,777	63,164	27,741	110,736	49,632	2,092,359
12th Pennsylvania	20	0	1	19	2,287,540	7,225	45,118	106	15,830	69,230	138,374	279,397	2,842,880
23d Pennsylvania	35	3	4	34	5,135		107,017	619	3,022			1,472	117,265
Total Pennsylvania	225	25	39	210	2,694,534	86,705	1,341,205	171,502	82,016	96,971	249,110	330,401	5,052,504
Rhode Island	5	0	0	5	15,555		6,957		133				22,645
South Carolina	1	0	0	1			11,329						11,329
South Dakota	2	1	1	2			4,041						4,041
Tennessee	23	3	1	25	9,749,743	142,411	171,563	11,315,713	1,137,836	134,455	49,056	89,567	22,791,238
1st Texas	14	1	3	12	142,787		14,196	989			2,599		160,571
2d Texas	2	0	2	0	214	25	904						1,143
Total Texas	16	1	5	12	143,001	25	15,100	989			2,599		161,714

TABLE 11.—TOBACCO FACTORIES OPERATED AND LEAF TOBACCO AND OTHER MATERIALS USED IN MANUFACTURING TOBACCO, CALENDAR YEAR 1920, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Number of factories.				Materials used in manufacturing tobacco.								
	In business Jan. 1, 1920.	Opened.	Closed.	In business Jan. 1, 1921.	Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
					Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Utah	3	0	0	3	1,014		1,111						2,125
Vermont	1	0	0	1									
Virginia	36	5	3	38	2,946,027	9,221,223	837,725	284,741	702,909	1,428,216	2,107,486	1,361,747	18,890,974
Washington	10	1	2	9		370	3,476		42				3,888
West Virginia	17	2	2	17	212,314	2,003,362	4,827,601	14,224		815,748	570,672	2,420,008	10,880,019
Wisconsin	69	5	5	69	4,954,000	570	245,737	4,650	605,834	138,194	405	169,045	6,181,435
Wyoming	2	1	0	3			450						450
Total calendar year 1920	1,871	276	302	1,845	155,128,576	90,330,641	36,681,222	17,636,796	24,219,624	39,366,695	46,478,490	33,313,004	443,155,048
Total calendar year 1919	1,863	369	361	1,871	159,792,119	94,494,147	33,234,233	14,094,207	20,055,004	41,015,172	46,631,239	35,544,799	444,860,920
Increase (+) or decrease (—)	+8	—93	—59	—26	—4,663,543	—4,163,506	+3,446,989	+3,542,589	+4,164,620	—1,648,477	—152,749	—2,231,795	—1,705,872

TABLE 12.—TOBACCO MANUFACTURED, QUANTITY ON HAND AT COMMENCEMENT AND CLOSE OF YEAR, QUANTITY TO BE ACCOUNTED FOR, QUANTITY REMOVED IN BOND FOR EXPORT, TOTAL SALES REPORTED, AND TAXES PAID, CALENDAR YEAR 1920, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States	Tobacco, manufactured.						On hand Jan. 1, 1920.	Total to be accounted for.	On hand Jan. 1, 1921.	Exported in bond.	Tax paid during 1920.	Value of stamps used.
	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.						
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Arizona				1,963		1,963	1,190	3,153			3,153	$567.54
Arkansas				808		808		808			808	145.44
1st California				1,292,257		1,292,257	1,117	1,293,374	596	5,224	1,287,554	231,759.72
6th California				19,171		19,171		19,171	175		18,996	3,419.28
Total California				1,311,428		1,311,428	1,117	1,312,645	771	5,224	1,306,550	235,179.00
Colorado				17,822		17,822		17,822	47		17,775	3,199.50
Connecticut				57,656		57,656	187	57,843	106		57,737	10,392.66
Delaware				2,021,260		2,021,260		2,021,260		2,400	2,018,860	363,394.80
Florida				12,411		12,411		12,411			12,411	2,233.98
Georgia				8,039		8,039		8,039	945		7,094	1,276.92
Idaho				575		575	30	605	6		599	107.82
1st Illinois	16,569	6,593	4,007,017	16,326,159	8,514,281	28,870,619	551	28,871,170	2,452	10,757	28,857,961	5,191,432.98
8th Illinois	95,677	11,151		181,792		288,620	5,091	293,711	3,384	11,000	279,327	50,278.86
Total Illinois	112,246	17,744	4,007,017	16,507,951	8,514,281	29,159,239	5,642	29,164,881	5,836	21,757	29,137,288	5,244,711.84
Indiana		291,504		208,323	29,866	529,693	60,297	589,990	89,470		500,520	90,093.60
Iowa			21,650	795,301	526	817,477	9,762	827,239	12,364		814,875	146,677.50
Kansas				32,896		32,896	75	32,971			32,971	5,934.78
Kentucky	11,877,312	3,079,848	272,014	17,431,598	770	32,661,542	2,287,135	34,948,677	2,198,874	1,206,101	31,543,702	5,677,866.36
Louisiana		160,374		2,473,428	7,714	2,641,516	9,195	2,650,711	10,000	8,808	2,631,903	473,742.54
Maryland	19		1	6,734,579		6,734,599	438	6,735,037	205	221,230	6,513,602	1,172,448.36
Massachusetts			1,472	205,855	285,485	492,812	6,906	499,718	6,860	500	492,358	88,624.44
1st Michigan	3,211,140	39,691	907,090	8,785,618	60,383	13,003,922	201,536	13,205,458	203,524	2,012	12,990,922	2,339,985.90
4th Michigan				30,448	2,700	33,148	189	33,337	60		33,277	5,989.86
Total Michigan	3,211,140	39,691	907,090	8,816,066	63,083	13,037,070	201,725	13,238,795	203,584	2,012	13,033,100	2,345,975.82
Minnesota				147,396		147,396	248	147,644	388		147,258	26,506.44

TABLE 12.—TOBACCO MANUFACTURED, QUANTITY ON HAND AT COMMENCEMENT AND CLOSE OF YEAR, QUANTITY TO BE ACCOUNTED FOR, QUANTITY REMOVED IN BOND FOR EXPORT, TOTAL SALES REPORTED, AND TAXES PAID, CALENDAR YEAR 1920, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Tobacco, manufactured.						On hand Jan. 1, 1920.	Total to be accounted for.	On hand Jan. 1, 1921.	Exported in bond.	Tax paid during 1920.	Value of stamps used.
	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.						
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
1st Missouri	53, 030, 898	4, 713, 296	6, 993	1, 606, 222	1, 932	59, 359, 341	2, 837, 401	62, 196, 742	3, 739, 074	857, 977	57, 599, 691	$10, 367, 944. 38
6th Missouri		789		28, 762		29, 551	1, 860	31, 411	388		31, 023	5, 584. 14
Total Missouri	53, 030, 898	4, 714, 085	6, 993	1, 634, 984	1, 932	60, 388, 892	2, 839, 261	62, 228, 153	3, 739, 462	857, 977	57, 630, 714	10, 373, 528. 29
Montana				5, 103		5, 103		5, 103			5, 103	918. 54
Nebraska				55, 996		55, 996	42	56, 038	7		56, 031	10, 085. 58
New Hampshire				445		445		445			445	80. 10
1st New Jersey				9, 318		9, 318	3, 963	13, 281	7, 505		5, 770	1, 039. 08
5th New Jersey	5, 939, 871		2, 213, 536	18, 886, 682	8, 168, 716	35, 208, 805	873, 233	36, 082, 038	1, 551, 841	82, 247	34, 447, 950	6, 200, 631. 00
Total New Jersey	5, 939, 871		2, 213, 536	18, 896, 000	8, 168, 716	35, 218, 123	876, 196	36, 094, 319	1, 559, 346	82, 247	34, 453, 726	6, 201, 670. 08
New Mexico			40	510		550		550			550	99. 00
1st New York	7, 890	2, 821		780, 246		790, 957	9, 498	800, 455	8, 394	240	791, 821	142, 527. 78
2d New York			1, 106, 735	6, 998, 783	1, 340	8, 106, 858	43, 791	8, 150, 649	94, 805	1, 804, 526	6, 251, 318	1, 125, 237. 24
14th New York			83, 180	882, 712		965, 892	2, 327	968, 219	3, 018		965, 201	173, 736. 18
21st New York		2, 678	28, 623	1, 147, 939		1, 179, 240	16, 009	1, 195, 249	15, 232		1, 180, 017	212, 403. 06
28th New York			315	585, 159		585, 474	2, 539	588, 013	4, 146		583, 867	105, 096. 06
Total New York	7, 890	5, 499	1, 218, 853	10, 394, 839	1, 340	11, 628, 421	74, 164	11, 702, 585	125, 595	1, 804, 766	9, 772, 224	1, 759, 000. 32
North Carolina	50, 100, 732	18, 758		55, 335, 001	295, 560	105, 750, 051	3, 114, 148	108, 864, 199	5, 089, 483	277, 236	103, 497, 480	18, 629, 540. 40
1st Ohio	7, 164, 447			32, 909, 870	8	40, 074, 325	309, 708	40, 384, 033	298, 662	1, 782	40, 083, 589	7, 215, 046. 02
10th Ohio			50	10, 353, 365		10, 353, 415	72, 073	10, 425, 488	129, 674		10, 295, 814	1, 853, 246. 52
11th Ohio				8, 625		8, 625	125	8, 750			8, 750	1, 575. 00
18th Ohio				403, 025	565	403, 590		403, 590	150		403, 440	72, 619. 20
Total Ohio	7, 164, 447		50	43, 674, 885	573	50, 839, 955	381, 906	51, 221, 861	428, 486	1, 782	50, 791, 593	9, 142, 486. 74
Oklahoma				1, 390		1, 390		1, 390			1, 390	250. 20
Oregon				8, 604		8, 601	101	8, 705	692		8, 013	1, 442. 34
1st Pennsylvania			10, 036	1, 994, 129	3, 541	2, 007, 706	34, 462	2, 042, 168	15, 282	11, 701	2, 015, 185	362, 733. 30
12th Pennsylvania			20, 189	2, 687, 828		2, 708, 017	93, 035	2, 801, 052	59, 799		2, 741, 253	493, 430. 94
23d Pennsylvania		175	1, 908	104, 182	11, 789	118, 054	871	118, 925	704		118, 221	21, 279. 78
Total Pennsylvania		175	32, 133	4, 786, 169	15, 330	4, 833, 807	128, 368	4, 962, 175	75, 785	11, 701	4, 874, 689	877, 444. 02
Rhode Island				21, 759		21, 759	605	22, 364	193		22, 171	3, 990. 78
South Carolina				10, 898		10, 898	166	11, 064	245		10, 819	1, 947. 42
South Dakota				4, 041		4, 041		4, 041			4, 041	727. 38
Tennessee	185, 790	2, 481, 368		306, 944	16, 963, 735	19, 938, 846	425, 654	20, 364, 500	385, 223	735	19, 978, 542	3, 596, 137. 56
1st Texas				126, 569		126, 569	482	127, 051	3		127, 048	22, 868. 64
2d Texas				987		987		987			987	177. 66
Total Texas				127, 556		127, 556	482	128, 038	3		128, 035	23, 046. 30
Utah				2, 344		2, 344		2, 344			2, 344	421. 92
Virginia	6, 931, 901	67, 135		11, 377, 059		18, 376, 097	385, 005	18, 761, 102	699, 734	2, 699, 106	15, 362, 322	2, 765, 217. 96
Washington		458		3, 209		3, 667	21	3, 688	8		3, 680	662. 40
West Virginia		886, 063	150	9, 991, 563		10, 877, 776	271, 764	11, 149, 540	288, 081	22, 993	10, 838, 466	1, 950, 923. 88
Wisconsin		3, 015		5, 845, 458	90	5, 848, 593	3, 374	5, 851, 967	1, 172	10, 574	5, 840, 221	1, 051, 239. 78
Wyoming				450		450		450			450	81. 00
Total calendar year 1920	138, 563, 258	11, 765, 807	8, 680, 999	219, 270, 561	34, 348, 941	412, 629, 566	11, 086, 264	423, 715, 830	14, 922, 969	7, 237, 149	401, 555, 712	72, 280, 028. 10
Total calendar year 1919	141, 037, 895	11, 290, 488	8, 165, 865	228, 566, 655	35, 007, 882	421, 068, 785	13, 939, 267	438, 008, 052	11, 311, 791	6, 643, 356	420, 052, 905	72, 971, 088. 61
Increase (+) or decrease (−)	−2, 474, 637	+475, 319	+515, 134	−9, 296, 094	−658, 941	−11, 439, 219	−2, 853, 003	−14, 292, 222	+3, 611, 178	+593, 793	−18, 497, 193	−691, 060. 38

TABLE 13.—CIGAR FACTORIES OPERATED, TOBACCO USED, AND CIGARS MANUFACTURED, CALENDAR YEAR 1920, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Factories.				Pounds of tobacco used in making cigars.						Cigars manufactured.	
	In business Jan. 1, 1920.	Opened.	Closed.	In business Jan. 1, 1921.	Weighing more than 3 pounds per 1,000.			Weighing not more than 3 pounds per 1,000.			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
					Unstemmed.	Stemmed.	Scraps.	Unstemmed.	Stemmed.	Scraps.		
Alabama	38	3	1	40	71,348	2,248	24,571				4,701,452	
Arizona	6	1	1	6	17,467	2,503	2,054				828,203	
Arkansas	12	3	3	12	40,959	583	7,784				2,213,626	
1st California	206	41	52	195	1,381,319	181,563	25,969				66,559,903	
6th California	86	59	38	107	586,795	188,849	15,113				39,057,704	
Total California	292	100	90	302	1,968,114	370,412	41,082				105,617,607	
Colorado	62	8	13	57	614,506	104,478	13,105				34,902,452	
Connecticut	201	28	19	210	1,114,795	200,250	39,149	33		15	65,920,000	10,900
Delaware	14		2	12	254,467	196,452	1,380				24,624,032	
Florida	339	180	93	426	4,058,277	1,714,421	1,050,846				351,920,318	
Georgia	67	16	10	73	353,396	5,030	217,736				27,871,007	
Hawaii	1	1		2	589	677					84,500	
Idaho	22	4	1	25	31,070	7,372	310				1,816,142	
1st Illinois	1,010	122	164	968	2,802,776	503,282	457,341				177,381,699	
8th Illinois	310	42	60	292	1,230,920	115,596	34,258				64,854,029	
Total Illinois	1,320	164	224	1,260	4,033,696	618,878	491,599				242,235,728	
Indiana	310	44	57	297	4,996,336	737,026	320,094				276,552,844	
Iowa	232	27	33	226	1,703,602	87,890	32,782				81,721,062	
Kansas	101	5	12	94	333,901	19,802	3,496				17,373,228	
Kentucky	85	13	13	85	1,000,896	507,665	33,077				87,801,537	
Louisiana	56	10	9	57	741,736	620,510	35,038				85,369,230	
Maine	62	5	10	57	201,410	32,066	1,908				11,917,510	
Maryland	174	30	35	169	1,649,190	847,126	141,711	490,620	219,902	39,855	140,262,304	217,467,350
Massachusetts	323	39	67	295	2,525,441	1,120,457	10,233				191,302,760	
1st Michigan	232	42	46	228	4,191,545	1,121,715	5,386				265,316,306	
4th Michigan	201	19	27	193	1,283,304	529,648	30,336				92,301,926	
Total Michigan	433	61	73	421	5,474,849	1,651,363	35,722				357,618,232	
Minnesota	243	25	29	239	1,067,026	190,223	17,482	6			61,740,148	1,700
1st Missouri	228	27	38	217	645,362	55,377	39,469				35,504,307	
6th Missouri	79	12	17	74	757,220	36,620	5,738				35,112,096	
Total Missouri	307	39	55	291	1,402,582	91,997	45,207				70,616,403	
Montana	36	3	6	33	63,127	7,799	429				3,428,010	
Nebraska	93	12	10	95	528,247	37,[illegible]	2,740				26,100,097	
Nevada	8	1	4	5	5,109	6,217	94				641,202	
New Hampshire	30	2	10	22	1,062,633	144,545	103,739				69,660,492	
1st New Jersey	61	12	6	67	944,576	935,031	74,411				116,387,909	
5th New Jersey	295	52	45	302	4,635,616	4,134,855	122,669	3,997	107,913	71,000	521,399,521	80,601,380
Total New Jersey	356	64	51	369	5,580,192	5,069,886	197,080	3,997	107,913	71,000	637,787,430	80,601,380
New Mexico	4	2		6	7,237						320,021	
1st New York	650	119	108	661	2,760,102	259,943	111,042	35,690			166,732,480	7,160,100
2d New York	814	137	161	790	5,614,936	3,947,635	706,372	2,426	1,644	266	594,129,594	1,052,100
14th New York	470	49	70	449	1,691,717	1,077,630	130,156	101,378	118,503		153,028,616	52,175,140
21st New York	278	31	32	277	2,746,934	1,058,523	33,569				185,938,230	
28th New York	305	32	43	294	761,668	68,476	32,010				39,664,188	
Total New York	2,517	368	414	2,471	13,578,357	6,412,213	1,013,149	139,494	120,147	266	1,139,493,110	60,387,340
North Carolina	19	9	2	26	289,577	238,970	7,963				30,434,930	
North Dakota	18		5	13	26,142	3,090	437				1,384,804	
1st Ohio	239	16	30	225	4,476,126	385,801	29,736				221,101,945	
10th Ohio	153	27	65	115	1,754,146	1,496,132	74,041				194,271,160	
11th Ohio	115	13	32	96	2,692,819	597,326	299,592				180,024,322	
18th Ohio	283	43	58	268	3,604,646	361,972	274,548	600			196,382,689	231,875
Total Ohio	790	99	185	704	12,527,737	2,841,231	677,917	600			791,780,116	231,875
Oklahoma	22	7	3	26	148,855	4,605	2,609				6,012,961	
Oregon	51	12	10	53	115,655	45,045	10,234				7,841,631	
1st Pennsylvania	1,479	231	249	1,461	18,109,611	13,323,506	2,422,854	132,873			1,971,267,301	116,041,277
12th Pennsylvania	112	8	11	109	2,972,536	1,331,774	43,083				215,705,036	
23d Pennsylvania	246	21	70	197	2,943,766	370,816	163,837	50	24		184,121,441	10,000
Total Pennsylvania	1,837	260	330	1,767	24,025,913	15,026,096	2,629,774	132,923	24		2,371,093,778	116,051,277

TABLE 13.—CIGAR FACTORIES OPERATED, TOBACCO USED, AND CIGARS MANUFACTURED, CALENDAR YEAR 1920, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Factories.				Pounds of tobacco used in making cigars.						Cigars manufactured.	
	In business Jan. 1, 1920.	Opened.	Closed.	In business Jan. 1, 1921.	Weighing more than 3 pounds per 1,000. Unstemmed.	Weighing more than 3 pounds per 1,000. Stemmed.	Weighing more than 3 pounds per 1,000. Scraps.	Weighing not more than 3 pounds per 1,000. Unstemmed.	Weighing not more than 3 pounds per 1,000. Stemmed.	Weighing not more than 3 pounds per 1,000. Scraps.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
Rhode Island	56	9	11	54	233,429	23,511	3,346				12,436,148	
South Carolina	10	1	1	10	107,592	158,395	7,149				14,860,934	
South Dakota	34	7	13	28	251,977	12,053	1,122				11,750,715	
Tennessee	29	5	6	28	201,450	34,800	57,679				14,371,128	
1st Texas	30	6	6	30	433,672	286,161	7,686				37,074,309	
2d Texas	27	2	5	24	78,084	3,329	13,031				4,057,907	
Total Texas	57	8	11	54	511,756	289,400	20,717				41,132,216	
Utah	22	2	3	21	90,777	10,511	976				4,153,344	
Vermont	23	2	7	18	36,050	734	148				1,712,976	
Virginia	57	4	16	45	3,524,563	239,416	2,222,309	115,004	56,233		463,660,124	47,128,500
Washington	68	13	18	63	155,524	47,433	19,409				10,486,367	
West Virginia	68	12	23	57	1,438,006	13,655	70,541	80,920	274,143		79,613,577	111,341,910
Wisconsin	567	77	167	477	1,441,397	416,904	117,684				103,667,851	
Wyoming	11		3	8	18,896	1,011	1,365				990,610	
Total calendar year 1920	11,483	1,787	2,160	11,110	99,635,080	40,315,228	9,729,466	969,597	838,362	111,139	7,916,758,663	633,222,232
Total calendar year 1919	11,291	2,969	2,777	11,483	94,859,161	28,967,685	11,471,049	1,411,128	960,278	26,078	7,072,357,021	713,235,870
Increase (+) or decrease (−).	+192	−1,182	−617	−373	+4,775,919	+11,347,543	−1,741,583	−441,531	−121,916	+85,061	+844,401,642	−80,013,638

	Pounds.
Average quantity of leaf tobacco used per 1,000 large cigars	23.1
Average quantity of leaf tobacco used per 1,000 small cigars	4.03

TABLE 14.—CIGARETTE FACTORIES OPERATED, TOBACCO USED, AND CIGARETTES MANUFACTURED, CALENDAR YEAR 1920, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Factories.				Pounds of tobacco used in making cigarettes.						Cigarettes manufactured.	
	In business Jan. 1, 1920.	Opened.	Closed.	In business Jan. 1, 1921.	Weighing more than 3 pounds per 1,000. Unstemmed.	Weighing more than 3 pounds per 1,000. Stemmed.	Weighing more than 3 pounds per 1,000. Scrap.	Weighing not more than 3 pounds per 1,000. Unstemmed.	Weighing not more than 3 pounds per 1,000. Stemmed.	Weighing not more than 3 pounds per 1,000. Scrap.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
1st California	4	0	1	3	450			387,978	2,335,120	34,280	89,950	1,139,428,746
Connecticut	4	0	2	2				10				2,000
Florida	2	0	0	2				7,440	320	15,712		6,840,545
1st Illinois	14	2	3	13	5,245	332	512	3,835	14	47	1,037,895	1,081,609
Kentucky	1	2	0	3				13,462				7,013,270
Louisiana	2	0	1	1					43,259	833,266		371,549,360
Maryland	5	0	0	5					431,501	36		202,716,860
Massachusetts	16	0	3	13	508	84	73	17,676	48	1,903	92,750	6,256,550
1st Michigan	1	1	0	2					71,620			26,762,800
Minnesota	2	0	0	2	462			2,900			114,000	705,610
1st Missouri	2	0	1	1					10,984			4,279,360
1st New Jersey	0	2	0	2	100			10,120		73,995	24,000	30,781,700
5th New Jersey	13	2	7	8	8			805	7,750,084	52	1,400	3,100,242,180
Total New Jersey	13	4	7	10	108			10,925	7,750,084	74,047	25,400	3,131,023,880
1st New York	19	1	4	16		169	245	3,513,748	6,538,646	2,817	64,250	4,283,432,230
2d New York	98	5	10	93	102,281	3,710	253	11,149,548	3,649,455	2,817,421	23,770,947	6,545,247,509
14th New York	7	1	0	8	430	37		1,899	939		118,100	673,650
28th New York	2	0	1	1						13		3,900
Total New York	126	7	15	118	102,711	3,916	498	14,665,195	10,189,040	2,820,251	23,952,297	10,829,357,289
North Carolina	5	1	0	6				9,140,406	48,266,546	483,225		24,112,812,470
10th Ohio	1	0	0	1				4,000	1,085,657	44,644		400,103,940
18th Ohio	5	2	2	5	20			324			1,400	60,600
Total Ohio	6	2	2	6	20			4,324	1,085,657	44,644	1,400	400,164,540

TABLE 14.—CIGARETTE FACTORIES OPERATED, TOBACCO USED, AND CIGARETTES MANUFACTURED, CALENDAR YEAR 1920, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Factories.				Pounds of tobacco used in making cigarettes.						Cigarettes manufactured.	
	In business Jan. 1, 1920.	Opened.	Closed.	In business Jan. 1, 1921.	Weighing more than 3 pounds per 1,000.			Weighing not more than 3 pounds per 1,000.			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
					Unstemmed.	Stemmed.	Scrap.	Unstemmed.	Stemmed.	Scrap.		
1st Pennsylvania	21	0	4	17	5,471	5	18	164,963	4,610,444	1,052	439,110	1,900,747,990
2d Pennsylvania	2	0	1	1	656			1,042			95,250	397,500
Total Pennsylvania	23	0	5	18	6,127	5	18	166,005	4,610,444	1,052	534,360	1,910,145,490
Rhode Island	1	0	0	1	11,866		1,520	815			1,633,500	164,000
Virginia	8	0	2	6			1,335	2,462,856	8,508,000	2,201,108	557,000	5,245,127,356
West Virginia	2	1	2	1				1,320	100,301			33,273,320
Total calendar year 1920	237	20	44	213	127,497	4,337	3,956	26,885,147	83,402,938	6,509,661	28,038,552	47,430,105,055
Total calendar year 1919	263	61	87	237	145,542	2,696	1,551	41,636,594	85,569,320	8,177,252	31,888,910	53,119,784,232
Increase (+) or decrease (−)	−26	−41	−43	−21	−18,045	+1,641	+2,405	−14,751,447	−2,166,382	−1,667,591	−3,850,358	−5,689,679,177

	Pounds.
Average quantity of leaf tobacco used per 1,000 large cigarettes	5.04
Average quantity of leaf tobacco used per 1,000 small cigarettes	3.72

TABLE 15.—LEAF TOBACCO USED IN MANUFACTURING CIGARS, CIGARETTES, AND TOBACCO AND SNUFF, CALENDAR YEARS 1911–1920.

Years.	Cigars.		Cigarettes.		Tobacco and snuff.	Total.
	Large.	Small.	Large.	Small.		
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
1911	144,680,920	5,236,325	151,897	38,446,231	346,544,032	535,059,405
1912	145,781,078	3,900,572	150,910	40,086,201	350,519,373	547,357,134
1913	158,755,358	4,230,400	138,534	50,420,331	335,870,673	558,415,209
1914	153,954,271	4,803,186	92,400	62,116,966	333,883,676	554,850,499
1915	140,554,038	4,594,293	92,374	66,669,013	335,448,062	551,657,780
1916	154,949,262	4,118,650	104,455	93,233,755	349,198,081	601,601,539
1917	185,360,912	4,215,037	131,159	133,374,761	354,984,230	658,068,105
1918	158,345,626	3,931,216	211,323	177,107,844	360,080,675	708,736,684
1919	162,257,051	3,055,855	152,620	197,890,881	307,575,503	670,921,110
1920	183,042,903	2,552,009	141,316	176,730,478	306,360,063	668,805,861

TABLE 16.—PRODUCTION OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, CALENDAR YEARS 1911–1920.[1]

Tobacco and snuff.

Years.	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
1911	160,895,550	13,815,781	11,027,986	209,367,475	28,943,754	424,080,565
1912	160,248,195	15,531,133	11,006,561	217,330,400	31,353,451	435,470,049
1913	164,338,510	14,803,789	10,934,526	220,800,688	32,898,036	443,874,569
1914	156,502,776	15,087,339	10,981,100	220,868,866	30,595,640	440,035,721
1915	150,868,608	11,820,376	10,045,001	231,927,827	31,898,407	442,350,219
1916	165,630,918	15,998,082	10,846,358	239,720,770	33,969,594	466,165,728
1917	179,413,107	15,174,350	11,256,561	243,556,164	33,516,802	482,076,984
1918	174,697,408	17,490,465	9,809,225	257,893,410	37,180,352	497,079,920
1919	141,037,8.5	11,200,488	8,165,665	225,560,645	35,007,882	424,068,785
1920	138,563,258	11,705,807	6,680,999	227,439,277	26,180,225	412,029,566

Cigars and cigarettes.

Years.	Cigars.		Cigarettes.	
	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
	Number.	Number.	Number.	Number.
1911	7,048,505,033	1,213,832,840	17,058,718	10,469,321,101
1912	7,011,257,235	1,055,101,405	16,600,381	13,107,003,515
1913	7,671,507,834	959,400,101	15,105,776	15,555,002,661
1914	7,174,191,944	1,074,690,103	13,891,359	16,856,626,104
1915	6,599,188,078	965,135,187	15,816,210	17,964,348,272
1916	7,042,127,401	890,482,700	22,192,700	25,290,203,011
1917	7,559,890,349	967,228,920	24,596,110	35,331,264,007
1918	7,053,549,402	847,466,421	23,413,857	46,656,900,224
1919	7,072,357,021	713,235,870	31,888,910	53,119,784,232
1920	7,916,758,663	633,222,232	28,038,552	47,430,105,055

[1] Compiled from an annual abstract statement of manufacturers' accounts prepared from returns filed monthly. Figures relate exclusively to products manufactured in the United States.

Sec. IV, par. M, of the tariff act of Oct. 3, 1913, provided for the establishment of bonded warehouses for the manufacture of cigars wholly from tobacco imported from any one country and for the withdrawal of such cigars for home consumption on the payment of the duty on such tobacco and the payment of the internal-revenue tax accruing on such cigars in the condition as withdrawn. These bonded manufacturing warehouses are wholly under customs supervision, and business done by them is not included in these tables, which show the operations of internal-revenue factories only. Reports received from collectors of internal revenue show receipts from the sale of stamps to these bonded manufacturing warehouses during the calendar year 1920 aggregating $271,670.41. The greater number of the bonded manufacturing warehouses are located in the State of Florida.

TABLE 17.—SUMMARY OF OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS, CALENDAR YEAR 1920.

Registered manufacturers of tobacco in business at close of year.	Number.
Registered as manufacturers for the purpose of buying and selling refuse, scraps, cuttings, and clippings	341
Registered as manufacturers for the purpose of disposing of old stock of manufactured tobacco	10
Produced perique tobacco	51
Manufacturing plug tobacco exclusively	12
Manufacturing smoking tobacco exclusively	1,208
Manufacturing twist tobacco exclusively	17
Manufacturing snuff exclusively	19
Manufacturing two or more kinds	187
Total	1,845

Quantity of tobacco and snuff manufactured.	Pounds.
Plug tobacco	138,563,258
Twist tobacco	11,765,807
Fine-cut chewing tobacco	8,680,999
Smoking tobacco	227,439,277
Total tobacco	386,449,341
Snuff	26,180,225
Total	412,629,566

Cigar manufacturers in business at close of year.	Number.
Manufacturing large cigars exclusively	11,084
Manufacturing small cigars exclusively	7
Manufacturing small cigarettes exclusively	128
Manufacturing large cigarettes exclusively	0
Manufacturing large cigars and small cigarettes	8
Manufacturing large and small cigars and small cigarettes	0
Manufacturing small cigars and small cigarettes	4
Manufacturing small cigars and small and large cigarettes	0
Manufacturing small cigarettes and large cigarettes	72
Manufacturing large and small cigars	19
Manufacturing large cigars, small and large cigarettes	1
Total	11,323

Summary of cigar and cigarette manufacture.

Product.	Leaf tobacco used in manufacturing.	Average leaf tobacco used per 1,000.	Number manufactured.
	Pounds.	*Pounds.*	
Cigars weighing more than 3 pounds per 1,000	183,042,903	23.1	7,916,758,663
Cigars weighing not more than 3 pounds per 1,000	2,552,099	4.03	633,222,232
Cigarettes weighing more than 3 pounds per 1,000	141,318	5.04	28,038,552
Cigarettes weighing not more than 3 pounds per 1,000	176,739,478	3.72	47,430,105,055

TABLE 18.—CIGARS REPORTED USED FOR PERSONAL CONSUMPTION, YEARS ENDED DEC. 31, 1919 AND 1920, BY COLLECTION DISTRICTS.

Districts.	1919	1920	Districts.	1919	1920
	Number.	*Number.*		*Number.*	*Number.*
Alabama	48,915	61,321	5th New Jersey	455,249	672,019
Arizona [1]	7,637	11,804	New Mexico [1]	2,502	3,912
Arkansas	17,882	5,559	1st New York	503,647	583,933
1st California [1]	302,183	385,175	2d New York [1]	2,596,964	3,245,378
6th California	249,088	320,602	14th New York	354,047	403,648
Colorado	290,204	375,433	21st New York	106,071	131,231
Connecticut	814,341	886,504	28th New York	108,888	138,093
Delaware	17,613	33,905	North Carolina	67,231	81,901
Florida	8,123,675	6,174,224	North Dakota [1]	5,825	5,066
Georgia	134,208	179,147	1st Ohio	459,356	528,607
Hawaii	207	1,950	10th Ohio	340,802	462,224
Idaho	12,318	19,924	11th Ohio	63,444	73,987
1st Illinois	1,619,132	1,784,461	18th Ohio	401,032	401,976
8th Illinois	372,607	416,534	Oklahoma	32,924	34,809
Indiana	370,184	420,643	Oregon	73,920	88,447
Iowa	154,077	174,510	1st Pennsylvania	3,812,616	3,801,592
Kansas	31,976	39,695	12th Pennsylvania	89,658	124,900
Kentucky	164,732	183,351	23d Pennsylvania	122,203	83,913
Louisiana	225,116	362,300	Rhode Island	26,303	24,960
Maine	82,131	119,736	South Carolina	11,192	13,997
Maryland	260,915	207,111	South Dakota [1]	40,275	62,568
Massachusetts	884,764	1,653,466	Tennessee	91,521	105,124
1st Michigan	375,778	346,548	1st Texas [1]	80,149	100,166
4th Michigan	257,641	278,640	2d Texas [1]	24,999	31,082
Minnesota	198,324	233,802	Utah	34,934	56,374
Mississippi	50	....	Vermont	915	1,066
1st Missouri	280,751	313,291	Virginia [1]	45,605	54,016
6th Missouri	111,977	144,788	Washington	154,917	139,943
Montana	52,025	58,246	West Virginia	3,244	18,587
Nebraska	77,492	77,279	Wisconsin	785,591	835,383
Nevada [1]	8,674	9,648	Wyoming	6,204	4,515
New Hampshire	604,350	800,663			
1st New Jersey	52,687	147,300	Total	27,108,232	28,630,977

[1] In these cases 1919 figures have been separated into constituent parts or consolidated for comparative purposes, due to changes in internal-revenue districts in 1920, as follows: 3d New York consolidated with 2d New York, Feb. 1; State of Arizona detached from district of New Mexico and constituted a district, Feb. 1; State of Nevada detached from 1st California and constituted a district, May 1; States of North and South Dakota constituted separate districts, May 15; district of Texas divided into two districts, known as 1st and 2d districts, July 1; districts of 2d and 6th Virginia consolidated into one district, known as district of Virginia, July 1.

TABLE 19.—RECEIPTS FROM INTERNAL-REVENUE TAXES ON TOBACCO, AND PER CAPITA TAX BASED ON ESTIMATED POPULATION, YEARS ENDED JUNE 30, 1911–1921.

Years.	Estimated population	Total receipts.		Cigars.			
				Weighing more than 3 pounds per 1,000.		Weighing not more than 3 pounds per 1,000.	
		Amount.	Per capita.	Receipts.	Per capita.	Receipts.	Per capita.
1911	93, 927, 342	$66, 910, 479. 55	$0. 712	$21, 672, 425. 10	$0. 230	$917, 294. 25	$0. 010
1912	95, 545, 335	70, 365, 567. 55	. 736	21, 550, 813. 57	. 225	820, 296. 60	. 009
1913	97, 163, 330	76, 470, 324. 11	. 787	22, 795, 968. 94	. 235	775, 333. 62	. 008
1914	98, 781, 324	79, 815, 860. 17	. 809	22, 851, 628. 15	. 231	777, 594. 75	. 008
1915	100, 399, 318	79, 764, 071. 46	. 795	20, 986, 250. 97	. 209	729, 197. 46	. 007
1916	102, 017, 312	88, 053, 947. 51	. 863	22, 170, 549. 51	. 217	710, 653. 02	. 007
1917	103, 635, 306	103, 201, 592. 16	. 995	24, 800, 311. 78	. 239	712, 597. 89	. 007
1918	105, 253, 300	156, 188, 659. 90	1. 483	30, 034, 476. 95	. 285	875, 727. 20	. 008
1919	106, 871, 294	206, 003, 091. 84	1. 928	36, 096, 247. 16	. 338	925, 016. 61	. 009
1920	106, 418, 175	295, 809, 3[illegible]. 44	2. 770	55, 423, 813. 93	. 521	992, 113. 89	. 009
1921	107, 833, 284	255, 218, 499. 96	2. 367	51, 070, 547. 24	. 474	1,013,510.07	. 009

Years.	Cigarettes.				Snuff.	
	Weighing more than 3 pounds per 1,000.		Weighing not more than 3 pounds per 1,000.			
	Receipts.	Per capita.	Receipts.	Per capita.	Receipts.	Per capita.
1911	$76, 074. 62	$0. 001	$11, 531, 015. 89	$0. 123	$2, 251, 746. 62	$0. 024
1912	64, 461. 31	. 001	14, 020, 827. 72	. 146	2, 408, 35[illegible]. 60	. 025
1913	65, 246. 80	. 001	17, 828, 015. 72	. 183	2, 656, 757. 44	. 027
1914	62, 707. 97	. 001	20, 502, 212. 10	. 208	2, 621, 339. 30	. 027
1915	56, 531. 02	. 001	20, 920, 457. 22	. 208	2, 387, 125. 95	. 024
1916	77, 617. 46	. 001	26, 332, 745. 84	. 258	2, 653, 654. 38	. 026
1917	98, 850. 22	. 001	38, 127, 168. 83	. 368	2, 830, 220. 05	. 027
1918	121, 306. 12	. 001	66, 370, 961. 45	. 631	4, 019, 402. 14	. 038
1919	162, 349. 11	. 002	90, 440, 806. 73	. 846	5, 134, 366. 30	. 048
1920	232, 201. 31	. 002	151, 262, 214. 61	1. 421	6, 948, 931. 23	. 065
1921	356, 258. 35	. 003	135, 053, 369. 43	1. 252	5, 795, 401. 75	. 054

Years.	Tobacco.		Miscellaneous, including manufacturer's special tax, floor tax, etc.	
	Receipts.	Per capita.	Receipts.	Per capita.
1911	$30, 461, 923. 07	$0. 324	....	......
1912	31, 502, 809. 75	. 330	....	......
1913	32, 349, 001. 50	. 333	....	......
1914	33, 000, 377. 60	. 334	....	......
1915	32, 197, 892. 48	. 321	$2, 486, 616. 36	$0. 025
1916	33, 378, 874. 25	. 327	2, 739, 853. 05	. 027
1917	35, 661, 056. 49	. 344	971, 386. 80	. 009
1918	47, 485, 437. 44	. 451	7, 251, 348. 60	. 069
1919	57, 491, 363. 95	. 538	15, 762, 921. 98	. 147
1920	74, 663, 767. 60	. 702	6, 286, 312. 87	. 059
1921	59, 330, 602. 12	. 550	2, 592, 810. 97	. 025

TABLE 20.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Tobacco and snuff.

Districts.	Unaccounted for July 1, 1920.	Removed for exportation during year.	Exported.	Tax paid and returned to factory.	Unaccounted for July 1, 1921.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
1st California	975	5, 040	5, 361	61	593
Connecticut	798	0	798	0	0
Delaware	1, 200	1, 200	2, 400	0	0
1st Illinois	1, 331, 678	3, 448	1, 334, 480	28	618
Kentucky	270, 194	2, 590, 604	2, 625, 976	0	234, 822
Louisiana	7, 968	360	8, 328	0	0
Maryland	84, 880	109, 267	191, 512	552	2, 083
3d Massachusetts	500	0	500	0	0
1st Michigan	887	394	981	0	300
1st Missouri	164, 283	742, 394	837, 934	0	68, 743
5th New Jersey	85, 549	821, 410	785, 837	77, 427	43, 595
1st New York	0	60	0	60	0
2d New York	201, 830	1, 143, 914	1, 238, 506	72, 137	35, 101
North Carolina	407, 659	230, 313	606, 400	790	30, 782
1st Ohio	102, 219	2, 578	104, 136	0	661
1st Pennsylvania	170, 839	7, 560	45, 580	0	132, 610
Tennessee	2, 298	265, 704	267, 751	0	251
Virginia	813, 715	4, 252, 225	4, 440, 649	128, 962	495, 359
Wisconsin	8, 211	0	7, 297	914	0
Total	3, 654, 483	10, 176, 471	12, 504, 426	280, 901	1, 045, 627

Cigars weighing more than 3 pounds per 1,000.

	Number.	*Number.*	*Number.*	*Number.*	*Number.*
1st California	30, 000	39, 000	49, 000	0	20, 000
Florida	31, 250	64, 000	95, 250	0	0
1st Illinois	17, 050	0	2, 050	15, 000	0
Indiana	3, 274, 600	0	2, 123, 800	0	1, 150, 800
3d Massachusetts	1, 059, 575	17, 500	1, 077, 075	0	0
1st Michigan	100, 000	0	100, 000	0	0
1st New Jersey	1, 145, 000	0	895, 000	0	250, 000
5th New Jersey	2, 228, 750	8, 110, 500	10, 339, 250	0	0
1st New York	2, 105, 000	1, 050, 000	3, 130, 000	0	25, 000
2d New York	2, 130, 000	188, 750	918, 750	0	1, 399, 000
14th New York	30, 000	4, 950	31, 950	0	0
21st New York	320, 000	0	320, 000	0	0
10th Ohio	3, 565, 000	5, 000	3, 570, 000	0	0
1st Pennsylvania	10, 486, 000	78, 000	10, 231, 000	500	332, 500
12th Pennsylvania	575, 000	5, 000	580, 000	0	0
23d Pennsylvania	4, 000	0	0	0	4, 000
Virginia	2, 740, 400	174, 750	2, 820, 750	0	94, 400
West Virginia	73, 500	15, 000	51, 000	0	37, 500
Total	29, 915, 125	9, 752, 450	36, 338, 875	15, 500	3, 313, 200

Cigars weighing not more than 3 pounds per 1,000.

	Number.	*Number.*	*Number.*	*Number.*	*Number.*
Maryland	105, 000	13, 000	93, 000	25, 000	0
1st New York	50, 000	108, 000	158, 000	0	0
Total	155, 000	121, 000	251, 000	25, 000	0

Cigarettes weighing more than 3 pounds per 1,000.

	Number.	*Number.*	*Number.*	*Number.*	*Number.*
2d New York	247, 350	1, 049, 500	1, 102, 000	0	194, 850

TABLE 20.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS—Continued.

Cigarettes weighing not more than 3 pounds per 1,000.

Districts.	Unaccounted for July 1, 1920.	Removed for exportation during year.	Exported.	Tax paid and returned to factory.	Unaccounted for July 1, 1921.
	Number.	*Number.*	*Number.*	*Number.*	*Number.*
1st California	15,636,200	187,639,400	181,675,600	0	21,600,000
Kentucky	3,750,000	7,550,800	325,800	0	10,975,000
Louisiana	1,675,200	950,000	2,570,000	55,200	0
Maryland	130,075,000	23,550,000	153,625,000	0	0
3d Massachusetts	1,439,000	5,000	1,444,000	0	0
1st Missouri	380,000	812,000	892,000	0	300,000
5th New Jersey	8,744,000	0	8,744,000	0	0
1st New York	273,355,300	88,794,800	327,553,100	10,500,000	24,100,000
2d New York	379,124,915	114,696,765	342,405,700	593,000	150,759,910
North Carolina	1,057,394,050	260,895,810	1,121,625,140	110,153,200	86,515,190
1st Pennsylvania	155,718,350	23,672,190	140,010,690	2,000	39,377,850
Virginia	355,393,850	254,432,952	557,273,432	15,417,000	37,136,400
Total	2,362,089,495	903,002,737	2,838,207,522	136,720,400	370,704,310

Perique tobacco, scraps, cuttings, clippings, siftings, etc.

Districts.	Unaccounted for July 1, 1920.	Removed for exportation during year.	Exported.	Tax paid and returned to factory.	Unaccounted for July 1, 1921.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Kentucky	0	43,691	43,691	0	0
Louisiana	41,369	177,918	219,287	0	0
Maryland	0	6,406	6,406	0	0
5th New Jersey	67,253	68,430	135,683	0	0
1st New York	243,532	80,594	304,969	0	19,157
2d New York	135,131	576,000	573,936	0	137,195
1st Pennsylvania	192,053	73,082	258,928	0	6,807
Virginia	0	106,721	145,337	51,384	0
West Virginia	22,993	0	22,993	0	0
Total	702,931	1,223,145	1,711,233	51,384	163,459

TABLE 21.—DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON TOBACCO, CIGARS, AND CIGARETTES EXPORTED, YEAR ENDED JUNE 30, 1921 BY PORTS, AND SUMMARY, FISCAL YEARS 1919-1921.

Ports.	Claims.	Tobacco.	Cigars.	Cigarettes.	Total.
Baltimore	1		$67.50		$67.50
New York	25	$26,457.62	3,240.90	$65,860.00	95,556.52
Richmond	5	47,334.54			47,334.54
San Francisco	19	1,447.99	353.92	270.00	2,071.91
Seattle	7	1,812.89			1,812.89
Winston-Salem	1			7,200.00	7,200.00
Total	61	77,053.04	3,662.32	73,330.00	154,045.36

SUMMARY, FISCAL YEARS 1919–1921.

	Claims.	Tobacco.	Cigars.	Cigarettes.	Total.
1919	93	$12,030.69	$5,736.95	$17,980.78	$35,748.42
1920	97	3,784.37	9,227.70	318,176.50	331,189.57
1921	61	77,053.04	3,662.32	73,330.00	154,045.36

TABLE 22.—PRODUCTION AND WITHDRAWALS OF COLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	On hand July 1, 1920.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.	Lost or destroyed.	On hand June 30, 1921.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
6th California	448	50,522	20		50,720	150	80
Colorado	920	53,060	53,520				460
1st Illinois	44,025	3,539,935	3,052,941	102,640	407,279		21,100
8th Illinois	11,350	517,039	515,844		8,200		4,854
Indiana	1,425	107,420	106,630				2,215
Kansas	31,530	2,061,264	1,946,210		139,984		6,600
Maryland	6,290	781,526	779,422	169			8,225
Massachusetts	1,410	21,320	22,590	140			
1st Michigan		746,394		746,394			
1st Missouri	24,950	1,546,577	1,557,527	600			13,730
6th Missouri	1,990	286,717	259,330		28,780		597
Nebraska	3,079	294,916	297,885				110
5th New Jersey	46,292	817,550	87,470	739,560	12,100	2,740	21,972
28th New York		180	60	120			
Rhode Island	18,270	318,320	88,940	237,080	5,000	500	4,080
2d Texas	7,457	423,579	429,811				1,225
Wisconsin		33,100	16,350		16,560		190
Total	199,475	11,600,319	9,214,650	1,826,703	668,623	3,480	86,338

TABLE 23.—PRODUCTION AND WITHDRAWALS OF UNCOLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	On hand July 1, 1920.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.	Lost or destroyed.	On hand June 30, 1921.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
1st California	152,630	15,692,983	15,795,730		3,000		46,883
6th California	14,210	768,643	755,405			116	27,332
Colorado	13,744	477,656	487,090				4,310
1st Illinois	1,737,196	130,880,949	131,189,716	468,440			970,989
8th Illinois	56,157	2,879,764	2,015,525				20,393
Indiana	15,010	873,730	874,120				14,620
Kansas	215,188	12,065,648	12,209,352				71,580
Maryland	26,566	1,394,423	1,393,846			500	26,643
Massachusetts	64,339	4,759,436	4,780,700	19,500			23,575
1st Michigan	29,620	1,521,470	1,474,755			69,255	7,080
Minnesota	112,840	4,085,665	4,180,775				17,720
1st Missouri	226,632	9,419,739	9,551,695				94,676
6th Missouri	21,014	1,631,903	1,629,400				23,517
Nebraska	40,686	1,937,652	1,975,228				3,110
5th New Jersey	411,367	33,715,096	33,862,498	72,180		3,170	188,015
14th New York	22,403	611,690	621,343				12,750
21st New York	30,298	1,089,152	1,077,400				42,050
28th New York	159,500	10,300,120	9,325,240	1,101,660		1,980	30,740
1st Ohio	117,292	11,912,336	11,988,456				41,172
10th Ohio	10,165	1,464,610	1,444,270			4,170	26,335
11th Ohio	106,203	10,254,446	10,301,983				58,666
18th Ohio	460	206,506	202,075			526	4,365
Oregon	13,680	1,148,337	1,148,070				13,947
Rhode Island	112,200	5,609,260	5,659,705	3,200			58,555
2d Texas	84,827	676,304	755,789			50	5,292
Washington		172,830	172,830				
Wisconsin	116,584	3,900,556	3,951,080	3,000		10,690	52,370
Total	3,910,099	269,481,195	269,734,142	1,667,980	3,000	90,457	1,896,315

TABLE 24.—PRODUCTION AND WITHDRAWALS OF OLEOMARGARINE (COLORED AND UNCOLORED), YEAR ENDED JUNE 30, 1921, BY MONTHS.

Months.	Colored.				Uncolored.			
	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
July	934,370	765,181	116,240	54,528	23,625,028	23,631,937	150,950	600
August	1,010,019	808,503	108,264	47,425	25,515,717	25,175,235	151,300	1,260
September	1,454,433	934,414	471,179	65,640	29,899,523	28,977,866	392,620	600
October	1,377,604	977,957	355,558	52,296	29,918,142	29,209,778	200,530	540
November	1,367,941	1,038,369	285,604	61,908	29,088,828	29,606,210	125,430	....
December	1,046,262	944,943	103,023	54,064	24,704,967	25,191,919	108,790	....
January	936,231	817,124	44,590	67,314	22,630,023	22,604,121	175,680	....
February	816,299	742,925	56,690	43,588	20,772,721	20,953,971	101,900	....
March	949,455	780,762	76,005	55,112	22,531,990	22,096,072	143,330	....
April	822,656	732,784	76,065	51,454	18,684,642	19,410,128	95,450	....
May	517,612	421,451	69,015	55,436	13,537,587	13,487,979	22,000	....
June	328,237	247,204	62,970	58,654	8,572,027	9,358,926	....	....
Total	11,600,319	9,214,650	1,826,703	668,623	269,481,195	269,734,142	1,667,980	3,000

TABLE 25.—SUMMARY OF PRODUCTION AND WITHDRAWALS OF OLEOMARGARINE (COLORED AND UNCOLORED), YEARS ENDED JUNE 30, 1911-1921.

Years.	Colored.				Uncolored.			
	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
1911	5,830,995	2,764,971	3,054,344	....	115,331,800	115,448,006	91,750	....
1912	6,235,639	3,174,331	3,044,122	....	122,365,414	121,945,038	106,160	....
1913	6,520,436	4,090,658	2,417,973	3,300	138,707,426	136,242,848	59,686	....
1914	6,354,222	3,831,706	2,121,162	469,340	137,637,054	137,747,982	22,540	110,020
1915	7,595,141	3,753,021	3,081,356	734,030	138,214,907	137,093,610	31,172	....
1916	6,745,940	3,403,287	2,561,613	746,281	145,760,973	145,443,578	26,076	2,250
1917	8,012,031	4,476,351	2,752,431	723,248	225,158,080	224,047,821	741,835	2,400
1918	6,594,790	4,353,127	1,480,370	767,410	319,934,049	318,176,619	1,005,409	134,000
1919	13,848,576	5,199,758	7,967,367	713,152	345,367,995	343,776,167	2,260,335	660
1920	15,623,746	9,277,361	5,609,467	697,466	375,055,766	369,343,611	4,725,975	50,936
1921	11,600,319	9,214,650	1,826,703	668,623	269,481,195	269,734,142	1,667,980	3,000
Total	104,984,835	53,539,221	35,916,908	5,512,859	2,333,014,659	2,321,599,422	10,138,921	303,266

TABLE 26.—MATERIALS USED IN THE MANUFACTURE OF OLEOMARGARINE, YEAR ENDED JUNE 30, 1921.

	Pounds.		Pounds.
Coconut oil	100,111,916	Butter	1,493,625
Milk	79,715,584	Corn oil	925,999
Oleo oil	49,675,749	Soya-bean oil	461,129
Neutral oil	29,267,900	Edible tallow	233,227
Salt	25,305,499	Mustard-seed oil	109,748
Cottonseed oil	15,532,860	Coloring	25,915
Peanut oil	16,332,495	Miscellaneous	3,216,742
Vegetable oil	6,559,004		
Oleo stearine	4,857,972	Total	341,955,668
Oleo stock	2,005,231		

TABLE 27.—PRODUCTION AND WITHDRAWALS OF RENOVATED BUTTER, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	On hand July 1, 1920.	Produced.	Withdrawn tax paid.	On hand June 30, 1921.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*
Colorado	....	354,695	354,695	....
Kansas	11,517	520,163	525,385	6,295
Maryland	5,918	1,283,486	1,278,520	10,878
Massachusetts	3,668	98,340	80,574	15,434
Minnesota	19,026	2,571,312	2,574,596	15,742
6th Missouri	....	972,222	972,222	....
Nebraska	....	11,695	11,695	....
1st Illinois	....	287,197	287,197	....
Total	40,129	6,099,110	6,090,890	48,349

TABLE 28.—SUMMARY OF PRODUCTION AND TAX-PAID WITHDRAWALS OF RENOVATED BUTTER, YEARS ENDED JUNE 30, 1910-1921.

Years.	Produced.	Withdrawn tax paid.	Years.	Produced.	Withdrawn tax paid.
	Pounds.	*Pounds.*		*Pounds.*	*Pounds.*
1910	47,433,575	47,378,446	1917	27,507,082	27,649,457
1911	39,292,501	39,352,445	1918	19,270,933	19,314,635
1912	40,357,398	40,413,895	1919	17,358,718	17,457,123
1913	38,354,702	38,285,114	1920	9,735,211	9,757,405
1914	32,470,030	32,513,244	1921	6,099,110	6,090,890
1915	39,056,180	38,024,828			
1916	34,514,527	34,572,335	Total	357,481,020	357,700,847

TABLE 29.—PRODUCTION AND WITHDRAWALS OF MIXED FLOUR, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Produced.

Districts.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Total produced.
					Pounds.
Stock on hand July 1, 1921	1	305	731	99	58,182
Colorado	....	....	....	564	7,840
8th Illinois	....	65	....	10	4,920
Kansas	28	1,086	3,794	3,995	279,845
6th Missouri	....	....	421	1,274	50,331
Nebraska	....	....	....	1,045	4,187
2d New York	95	147	72,182	....	2,316,747
28th New York	....	....	3,456	....	93,312
Oregon	....	9,707	90	21	743,027
Total produced	123	11,005	79,943	6,909	3,500,209
Grand total	124	11,310	80,674	7,008	3,558,391

Withdrawn tax paid.

Districts.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Total produced.
Colorado	....	....	....	570	7,938
8th Illinois	....	65	....	10	4,920
Kansas	28	1,066	3,527	4,034	281,525
6th Missouri	....	....	421	1,274	50,331
Nebraska	....	....	....	1,044	4,176
2d New York	94	147	72,264	....	2,333,087
25th New York	....	....	2,625	....	70,875
Oregon	....	10,012	153	60	735,733
Total withdrawn tax paid	122	11,310	79,290	6,992	3,491,565
Lost or destroyed	....	....	15	1	28,686
Stock on hand June 30, 1921	2	....	1,369	15	38,140
Grand total	124	11,310	80,674	7,008	3,558,391

TABLE 30.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS IMPORTED INTO THE UNITED STATES AND REMOVED FROM CUSTOMS CUSTODY FOR CONSUMPTION OR SALE, AND EXPORTED FROM THE UNITED STATES WITH AMOUNT OF TAX, YEAR ENDED JUNE 30, 1921, BY COUNTRIES.[1]

IMPORTS.

Countries.	Opium.		Morphine.		Codeine.		Heroin.		Dionin.		Other opium alkaloids and derivatives.		Cocaine.		Coca leaves.	
	Quantity.	Tax.	Quantity.	Tax.	Quantity.	Tax.	Quantity.	Tax.	Quantity.	Tax.	Quantity.	Tax.	Quantity.	Tax.	Quantity.	Tax.
	Ounces.		*Ounces.*		*Ounces.*		*Ounces.*		*Ounces.*		*Ounces.*		*Ounces.*		*Ounces.*	
England	101,150	$1,011.50	307	$16.02	132	$2.08	2	$1.98	1	$0.74	100	$1.01	14	$120.04		
Germany											1	.01	4	.04		
Greece	107,375	1,073.78														
Netherlands															2,953,024	$29,530.24
Switzerland	77	13.50									3,692	124.05				
Turkey in Europe	137,748	1,387.08														
Peru													3	2.00	1,733,600	17,336.00
Turkey in Asia	292,693	2,926.93														
Total	639,043	6,412.79	307	16.02	132	2.08	2	1.98	1	.74	3,793	125.07	21	122.08	4,686,624	46,866.24

EXPORTS.

Countries.	Opium Quantity.	Opium Tax.	Morphine Quantity.	Morphine Tax.	Codeine Quantity.	Codeine Tax.	Heroin Quantity.	Heroin Tax.	Dionin Quantity.	Dionin Tax.	Other opium alkaloids Quantity.	Other opium alkaloids Tax.	Cocaine Quantity.	Cocaine Tax.	Coca leaves Quantity.	Coca leaves Tax.
Greece	8	$0.08											1	$0.03		
Italy													1	.06		
Spain													10	10.00		
United Kingdom							58	$504.00					1	.61		
Bermuda	4	.32	2	$0.16												
British Honduras	6	1.60	10	1.58	1	$0.12							3	.03		
British West Indies	21	4.20	15	9.35	3	.19	1	1.95					25	4.20		
Canada	59	13.12	86	59.56	27	11.45	17	150.71			175	$7.88	1,392	29.99	4,480	$44.80
Costa Rica	48	11.70	30	29.72	1	.61	1	.71					5	6.29	8	.18
Cuba	163	24.07	143	76.87	67	6.22	34	272.90	1	$0.23	12	3.50	147	470.96	1,368	14.72
Dominican Republic	34	3.51	1	1.09	1	.24							2	.11		
Guatemala	52	3.15	13	2.50	1	.01	2	2.10					60	1.97		
Haiti	36	3.61	8	4.66	6	.53	1	.28					4	1.15		
Honduras	59	2.38	4	1.26	3	.46	1	2.14					1	.06		
Mexico	1,520	27.74	149	34.09	20	2.14	5	19.48	2	.01	28	2.24	2,739	53.86	3,279	32.79
Newfoundland and Labrador	64	.64														
Nicaragua	18	1.01	8	6.37	2	.38	1	.12					1	.29	6	.06
Panama	113	4.22	16	9.65	16	4.34	2	3.18					11	3.30	1,600	16.00
Porto Rico	426	5.96	71	22.67	84	5.18	22	100.71	1	.05	3	.87	88	13.40		
Salvador	753	8.89	32	.32	4	.04	22	.31	7	.08			56	.44	308	3.08
Argentina	20	5.10	3	.78	10	3.80	26	211.36					17	53.19	180	1.80
Bolivia	5	.56	2	.40							1	.14				
Brazil													53	.98		
Chile	76	7.14	5	.85	5	3.92	6	.16					12	1.70		
Colombia	852	15.36	30	10.05	1	.40	1	.21	1	.01			69	2.16	800	8.32
Ecuador	1	.24	1	1.12	1	.06	1	4.32					1	8.70	48	.48
Guiana (British)			1	1.00			1	4.28					1	.12		
Peru	3,143	42.96	20	13.17			12	3.50					3	26.80		
Venezuela	242	2.80	1	.04									1	.03		
China	37	5.04	6	2.00	1	.58	5	1.18					20	.53		
East Indies (British)	7	2.22	5	9.75			1	11.62					1	1.22		
East Indies (Dutch)													1	.36		
India (British)	2	.22	18	20.24	11	11.82	47	406.80					1	.19		
Siam			96	42.00												
Australia	9	2.08	515	403.70	2	1.12	21	135.56					44	40.32		
New Zealand							1	7.08								
French Oceania							4	36.00								
Philippine Islands	46	7.16	46	25.53	89	4.30	526	134.28	8	.08	8	.32	10	19.28		
Belgian Kongo	5	.40	7	.74									1	.54		
British Africa	1	.74	1	.24	1	.06	2	126.76					11	10.12		
French Africa	2	.12	1	.12									1	.04		
Total	7,820	211.06	1,346	801.75	357	57.07	820	2,148.32	20	.46	227	14.95	4,765	753.03	12,137	122.81

[1] Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle; accordingly, the number of cents tax represents the number of taxable ounces of narcotic products.

TABLE 31.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS SOLD WITHIN THE UNITED STATES BY IMPORTERS, MANUFACTURERS, PRODUCERS, AND COMPOUNDERS, WITH AMOUNT OF TAX, YEAR ENDED JUNE 30, 1921, BY STATES.[1]

States.	Opium.		Morphine.		Codeine.		Heroin.		Dionin.		Other opium alkaloids and derivatives.		Cocaine.		Coca leaves.	
	Quantity.	Tax.	Quantity.	Tax.	Quantity.	Tax.	Quantity.	Tax.	Quantity.	Tax.	Quantity.	Tax.	Quantity.	Tax.	Quantity.	Tax.
	Ounces.		*Ounces.*		*Ounces.*		*Ounces.*		*Ounces.*		*Ounces.*		*Ounces.*		*Ounces.*	
Alabama	6	$94.60	25	$88.25	2	$7.60	1	$2.51	1	$0.34			4	$2.43	2	$1.28
Arizona																
Arkansas	459	66.15	47	10.72	1	.13	2	.03					24	4.24	2	.28
California	389	58.64	6	2.14	3	2.23	2	10.26	1	.11	1	$0.03	255	230.90		
Colorado	1	.53			1	.01							1	.01	1	.98
Connecticut	20	27.27	13	6.03	7	1.09	1	.99	1	.02			2	5.64		
Delaware	24	1.13			1	.01	2	16.51	1	.02			2	1.37		
District of Columbia. (See Maryland.)																
Florida																
Georgia	270	89.51	77	85.96	4	.52	1	.42	8	.23	1	.03	5	1.05		
Hawaii	47	11.74	1	2.06	1	3.39	3	2.18	1	.08			1	.59		
Idaho																
Illinois	1,000	137.39	3,292	868.71	438	132.78	88	82.34	4	1.43	5	2.37	221	72.21	38	6.83
Indiana	13,775	1,216.20	9,736	3,165.67	3,032	590.52	313	443.19	1	.69	20	30.16	1,126	515.06	82	5.70
Iowa	84	40.99	92	84.23	20	12.64	16	61.72	1	.07	1	.01	7	2.09		
Kansas	4	5.54	1	.12	1	.38	1	.88			1	.01	3	1.03		
Kentucky	55	67.53	9	69.08	1	8.51	42	23.31					126	165.96		
Louisiana	532	73.80	9	83.50	3	.13	2	.09					2	.09		
Maine	157	9.64	64	17.00	34	6.96	11	18.96	1	.07			1	.93		
Maryland (includes District of Columbia)	14,363	1,347.09	9,109	3,274.37	3,280	553.00	249	240.36	2	0.43	3	.65	729	231.64	20	2.20
Massachusetts	96,337	1,287.41	1,577	321.37	612	80.89	42	31.56	1	1.75	1	.03	134	42.43	176	16.92
Michigan	5,240	1,062.87	6,038	3,515.00	1,981	438.98	255	610.18	11	414.21	3	30.95	1,385	1,033.16	72	0.86
Minnesota	10	17.96	11	4.40	1	.75	1	9.15			1	.01	3	.89	1	.24
Mississippi	162	16.58	13	16.07									1	.04		
Missouri	20,051	442.25	32,668	6,277.05	24,495	399.10	1,742	199.32	090	72.51	897	83.72	16,020	686.19	647	20.66
Montana	5	.63	10	1.50	1	.26	1	.40	1	.47	1	.01	3	4.96		
Nebraska	152	11.81	15	6.80	5	2.46	2	20.31	1	1.61			4	.52		
Nevada																
New Hampshire	101	15.47	103	27.17	21	3.03	2	2.62	1	.04	4	9.98	6	1.62		
New Jersey	12,834	250.01	17,239	327.11	12,988	219.86	961	26.55	1,482	64.94	2,009	130.67	20,182	291.07	17	.52
New Mexico																
New York	239,979	3,271.53	35,491	2,618.18	14,296	719.49	3,850	214.57	365	21.37	457	113.79	7,346	1,073.14	975,647	29,709.56
North Carolina	367	31.11														
North Dakota	7	.69	1	.07									1	.02		
Ohio	940	416.48	591	524.00	267	100.78	141	258.13	3	1.23	8	.16	097	534.51	1,207	13.17
Oklahoma	23	64.81	1	12.47			1	7.84	1	.05			2	.39		
Oregon	194	14.15	1	.01	1	.02	2	11.52					2	.11		
Pennsylvania	07,320	2,536.74	46,492	3,305.43	15,678	657.82	4,843	1,641.49	286	30.21	965	19.66	4,051	444.92	32,657	47.66
Rhode Island	42	16.63	98	26.98	28	6.74	4	3.06	1	.01			4	3.25	2	0.18
South Carolina	108	64.85					2	9.52			1	.08				
South Dakota																
Tennessee	949	385.85	864	184.72	56	10.57	20	7.55			1	.04	90	26.86	40	4.00
Texas	602	106.46	140	191.64	22	2.58	4	2.38					18	2.44		
Utah	1	2.41	1	.03									3	2.85		
Vermont	333	3.86	45	31.44									7	3.77		
Virginia	259	65.06	1	2.19	1	.61	1	.22					1	5.32		
Washington	7	2.09	1	.02			1	9.76					1	.02		
West Virginia	214	21.76	2	1.64	4	.47	1	2.40	1	.05	1	.02	15	2.40		
Wisconsin	370	18.85	39	10.74	61	3.09	5	10.39	9	5.97			6	2.13	5,914	59.29
Wyoming																
Total	508,723	13,365.76	164,203	25,100.85	77,345	3,886.43	12,014	3,993.85	3,170	623.01	4,381	422.38	52,827	5,398.75	1,016,613	29,968.33

[1] Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle; accordingly, the number of cents tax represents the number of taxable ounces of narcotic products.

TABLE 32.—ENFORCEMENT OF THE HARRISON NARCOTIC LAW, AS AMENDED, YEAR ENDED JUNE 30, 1921, BY STATES.

States.	Violations.								Dispositions.															
	Unregistered.			Registered.					Unregistered.						Registered.									
	Pending at the beginning of the year.	Reported during the year.	Total.	Pending at the beginning of the year.	Delinquent payments of special tax.	Violations reported during the year, other than delinquent payments of special tax.	Total.	Grand total.	Convictions.	Acquittals.	Dropped.	Compromised.	Pending at the close of the year.	Total.	Collections of specific penalty assessed.	Convictions.	Acquittals.	Dropped.	Compromised.	Pending at the close of the year.	Total.	Grand total.
Alabama	7	15	22	8	735	37	780	802	5		1		16	22	735	11		4	1	29	780	802
Arizona		1	1		154	31	185	186	1					1	154	15	2	2		12	185	186
Arkansas		22	22	15	172	15	202	224	7	1	3		11	22	172	8		6	8	8	202	224
California	54	243	297	69	878	11	958	1,255	169	13	17	2	96	297	878	1		21	10	48	958	1,255
Colorado	8	50	67	5	139	12	156	223	25	1	15		26	67	139			1	6	10	156	223
Connecticut		7	7		537	13	550	557	1		3		3	7	537					13	550	557
Delaware	4	2	6	1	82		83	89			1		5	6	82					1	83	89
District of Columbia	5	37	42	4		10	14	56		1	1		40	42					3	11	14	56
Florida	17	18	35	4	578	12	594	629	1		9		25	35	578	2		7		7	594	629
Georgia	67	74	141	23	1,007	63	1,093	1,234	29	1	4		107	141	1,007	3		12	9	62	1,093	1,234
Hawaii					50		50	50							50						50	50
Idaho		21	21		185	11	196	217	15	1			5	21	185	1				10	196	217
Illinois	139	132	271	263	1,324	131	1,718	1,989	40	1	61	4	165	271	1,324	13	1	151	15	214	1,718	1,989
Indiana	27	19	46	111	676	46	833	879	7		4		35	46	676	1		16	45	95	833	879
Iowa	4	54	58	2	372	3	377	435	27		9		22	58	372	3		1		1	377	435
Kansas	3	9	12	6	365	6	377	389	2				10	12	365	1			5	6	377	389
Kentucky	2	14	16	6	503	70	579	595	8		2	2	4	16	503	4		3	26	43	579	595
Louisiana		129	129		573	2	575	704	60	1	6		62	129	573			1		1	575	704
Maine		4	4		320	5	325	320	3				1	4	320					5	325	329
Maryland	3	70	73		1,483	90	1,573	1,646	45	15			13	73	1,483		2		20	68	1,573	1,646
Massachusetts	2	25	27	3	1,034	8	1,045	1,072	5	2	1		19	27	1,034				2	9	1,045	1,072
Michigan	35	83	118	245	2,309	11	2,565	2,683	65	1	8		44	118	2,309	2		46	23	185	2,565	2,683
Minnesota	9	57	66		527	9	536	602	36		5		25	66	527					9	536	602
Mississippi	3	4	7	21	1,049	23	1,093	1,100	1			2	4	7	1,049	3		7	2	32	1,093	1,100
Missouri	10	168	178	1	880	51	932	1,110	101		8		69	178	880	30				22	932	1,110
Montana	8	32	40	1	446	16	463	503	10		6		24	40	446		1			15	463	503
Nebraska	8	85	93	2	805	1	808	901	46	1	11	1	34	93	805			2		1	808	901
Nevada		25	25	2	39		41	66	17	5			3	25	39					2	41	66
New Hampshire		4	4		479	1	489	484					4	4	479					1	480	484
New Jersey	20	157	177	12	1,125	7	1,144	1,321	79		7		91	177	1,125				7	12	1,144	1,321
New Mexico					73	8	81	81							73	1		1		6	81	81
New York	26	181	207	20	1,848	20	1,888	2,095	88	6	7		106	207	1,848	6		1		33	1,888	2,095
North Carolina		20	20	9	1,850	39	1,898	1,918	5	3			12	20	1,850	2		4	14	28	1,898	1,918
North Dakota		5	5		124		124	129	1				4	5	124						124	129
Ohio	32	142	174	3	1,211	26	1,240	1,414	100		28		46	174	1,211	1		1	3	24	1,240	1,414
Oklahoma	92	131	223	32	168	19	219	442	59	1	5	5	153	223	168	7	1	2	10	31	219	442
Oregon	27	36	63	16	103	1	120	183	18	5	3		37	63	103	3		3	2	9	120	183
Pennsylvania	14	172	186	3	4,578	76	4,657	4,843	56	10	17		103	186	4,578	1			51	27	4,657	4,843
Rhode Island		15	15		157	6	163	178	3				12	15	157					6	163	178
South Carolina	2	17	19	8	358	18	384	403	4				15	19	358	6		3	3	14	381	403
South Dakota					149		149	149							149						149	149
Tennessee	20	74	94	11	894	42	947	1,041	13	6	1		74	94	894	5		3	9	36	947	1,041
Texas		17	17		1,015	278	1,293	1,310	4		4		9	17	1,015	113	2	12	3	148	1,293	1,310
Utah	5	22	27	1	219	8	228	255	9		1		17	27	219			1	1	7	228	255
Vermont					316	5	321	321							316					5	321	321
Virginia	28	159	187		1,127	25	1,152	1,339	76	31	2		78	187	1,127	3	1		4	17	1,152	1,339
Washington	26	101	127	2	908	4	914	1,041	66	2	14	2	43	127	908	3		1		2	914	1,041
West Virginia	3	27	30	11	1,262	13	1,286	1,316	18	1			11	30	1,262	5		1		18	1,286	1,316
Wisconsin	7	5	12	33	1,930	19	1,982	1,994			2		10	12	1,930			14	3	35	1,982	1,994
Wyoming	4	13	17		73	5	78	95	3		2		12	17	73			1	1	3	78	95
Total	721	2,707	3,428	953	37,189	1,307	39,449	42,877	1,328	109	268	18	1,705	3,428	37,189	255	10	328	280	1,381	39,449	42,877

TABLE 33.—REGISTRATIONS UNDER THE HARRISON NARCOTIC LAW, AS AMENDED, YEAR ENDED JUNE 30, 1921, BY STATES AND BY CLASSES.[1]

States.	Class 1.	Class 2.	Class 3.	Class 4.	Class 5.	Total.
Alabama	10	54	666	2,490	630	3,850
Alaska. (See Washington.)						
Arizona	1	8	129	419	121	678
Arkansas	6	47	670	2,730	1,048	4,501
California	14	159	1,785	6,985	2,131	11,074
Colorado	8	76	618	2,250	1,917	4,869
Connecticut	11	36	657	2,035	508	3,247
Delaware	1	4	159	438	255	857
District of Columbia. (See Maryland.)						
Florida	1	57	533	1,375	188	2,154
Georgia	15	130	922	3,398	737	5,208
Hawaii	9	14	20	216	46	305
Idaho		39	236	679	23	977
Illinois	40	152	3,084	11,511	2,768	17,555
Indiana	16	134	1,202	4,875	2,366	8,593
Iowa	14	73	1,327	3,928	5,456	10,808
Kansas	2	31	869	3,188	77	4,167
Kentucky	9	64	824	3,584	1,519	6,000
Louisiana	7	21	656	2,170	1,445	4,299
Maine	4	18	330	1,091	880	2,313
Maryland[2]	45	100	783	3,345	2,961	7,234
Massachusetts	17	98	1,791	7,362	7,327	16,505
Michigan	22	81	1,453	6,069	1,080	7,705
Minnesota	6	28	941	3,200	868	5,040
Mississippi	5	42	544	2,062	902	3,045
Missouri	35	88	2,016	6,721	2,027	10,887
Montana	3	22	287	675	343	1,330
Nebraska	4	25	855	2,524	951	4,359
Nevada		1	40	200	41	282
New Hampshire	2	9	195	786	578	1,570
New Jersey	10	26	1,413	3,885	2,614	7,948
New Mexico		9	111	438	42	600
New York	122	252	6,068	12,924	9,454	28,820
North Carolina	3	78	695	2,563	4,076	7,415
North Dakota		7	315	669	312	1,303
Ohio	30	136	2,040	9,836	2,636	14,667
Oklahoma	2	57	1,103	2,966	1,299	5,517
Oregon	2	31	430	1,426	436	2,325
Pennsylvania	82	164	3,510	13,471	6,002	23,229
Rhode Island	4	17	312	894	125	1,352
South Carolina	5	62	719	2,209	2,264	5,259
South Dakota		10	364	776	158	1,308
Tennessee	29	107	779	3,731	1,928	6,583
Texas	12	129	2,608	7,025	942	10,716
Utah	1	15	180	657	265	1,118
Vermont	3	18	141	686	654	1,502
Virginia	14	51	704	2,737	1,181	4,687
Washington[3]	2	40	656	2,075	567	3,340
West Virginia	7	85	354	2,360	3,762	6,568
Wisconsin	5	26	978	3,925	5,377	10,311
Wyoming		17	87	317	14	429
Total	649	2,948	47,233	160,906	83,391	295,127

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

TABLE 34.—NARCOTIC DRUGS AND PREPARATIONS COMING INTO THE POSSESSION OF THE BUREAU OF INTERNAL REVENUE IN THE ENFORCEMENT OF THE NARCOTIC LAWS, YEAR ENDED JUNE 30, 1921.

States.	Opium and preparations containing opium.	Morphine and preparations containing morphine.	Codeine and preparations containing codeine.	Heroin and preparations containing heroin.	Dionin and preparations containing dionin.	Miscellaneous opium alkaloids and derivatives.	Cocaine and preparations containing cocaine.	Coca leaves and preparations containing coca leaves.	Total.
	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.
Alabama	1	15				1			17
Arizona	44	5					1		50
Arkansas	1		14			1	2		15
California	1,803	1,457	4	33		3	2,900		6,203
Colorado	191	89	3	58	1	53	47	3	445
Connecticut	20	4	1	1		1			27
Delaware									
District of Columbia									
Florida	6	9					5		20
Georgia	1,154	6		2			19		1,181
Hawaii	1,907								1,907
Idaho	697	11					74		982
Illinois	800	221	1	5			52		1,169
Indiana		9		1		10	1		21
Iowa	31	31	1	1	1		21		86
Kansas		47					1		48
Kentucky		1							1
Louisiana	[illegible]	73		19			53		146
Maine	[illegible]	2							3
Maryland	92	3	6	10		6	16	12	145
Massachusetts	219	126	1	1		2	5	20	374
Michigan	191	301		2			44		641
Minnesota	134	53		1			66		251
Mississippi	25								25
Missouri	804	147	1				87		1,039
Montana	144	11				1	43		199
Nebraska	43	52		1		2	26		124
Nevada	375	6		5			3		389
New Hampshire		1				1	10		12
New Jersey	35	1,110	1	14			9		1,169
New Mexico		2		1			1		4
New York	4,381	224	24	210	1	700	274		5,764
North Carolina	42	37	1	16			10		106
North Dakota	2	12					1		15
Ohio	482	464	27	32	1	7	109		1,122
Oklahoma	1	94	1	1		7	26		130
Oregon	313	21					47		381
Pennsylvania	529	336	2	32		318	114	36	1,367
Rhode Island	2	9					7		18
South Carolina	646	39		1		18	10		714
South Dakota									
Tennessee	40	110	1	1			13		165
Texas	37	330		3		25	134		529
Utah	73	173	18	58		28	64	137	551
Vermont									
Virginia	4,631	150	1	3	1	38	88		4,912
Washington	493	137		1			194		825
West Virginia	661	15	1	1		83	2		763
Wisconsin	4	1					2		7
Wyoming	61	3	1			4	2		71
Total	21,363	5,977	110	514	5	1,309	4,583	206	34,069

TABLE 35.—GRAIN AND OTHER MATERIALS USED BY DISTILLERIES FOR PRODUCTION OF DISTILLED SPIRITS, YEAR ENDED JUNE 30, 1921, BY STATES.

States.	Corn.	Rye.	Malt.	Other materials.	Molasses.	D. S. L.	Total.	
	Bushels.	Bushels.	Bushels.	Bushels.	Gallons.	Gallons.	Bushels.	Gallons.
Kentucky					171,981			171,981
Maryland		64,311	18,285				82,596	
Massachusetts					517,188			517,188
Pennsylvania		74,993	40,049				115,042	
Total		139,304	58,334		689,169		197,638	689,169
Total for fiscal year 1920	1,057,519	50,077	215,072	[1] 51,760	113,132,685	19,327,334	1,374,428	132,460,019

[1] Includes 22,433 bushels of barley, 581 bushels of oats. The estimated average yield per bushel of grain used for the production of spirits was 3.77+ gallons of spirits. The estimated average yield per gallon of commercial molasses used for the production of rum was 0.797+ gallon.

TABLE 36.—SUMMARY COMPARISON OF MATERIALS USED AND SPIRITS PRODUCED, YEARS ENDED JUNE 30, 1920 AND 1921.

Years.	Grain used to produce spirits.	Spirits produced from grain.	Molasses used to produce spirits.	Spirits produced from molasses.	Molasses used to produce rum.	Rum produced from molasses.	Dilute saccharine liquid used to produce spirits.	Spirits produced from dilute saccharine liquid.
	Bushels.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1920	1,374,428	5,745,200.0	111,890,235	72,135,758	1,296,450	917,174.1	19,327,331	854,106.7
1921	197,638	746,057.3			689,169	549,924.8		

TABLE 37.—GRAIN AND OTHER MATERIALS USED BY INDUSTRIAL ALCOHOL PLANTS FOR THE PRODUCTION OF ALCOHOL, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	Corn.	Rye.	Malt.	Other materials.	Molasses.	D. S. L.	Liquids containing ½ of 1 per cent or more alcohol by volume.	Total.	
	Bush.	Bush.	Bush.	Bush.	Galls.	Galls.	Galls.	Bush.	Galls.
1st California	15,352				6,488,246		581,405	15,352	7,069,651
6th California			558	149				707	
Colorado	1,850		5,302					7,152	
Connecticut	280		31		3,885			311	3,885
Hawaii					317,520		2,074,183		2,391,703
1st Illinois	1,972,071	5,746	220,644		5,192,470		3,120,693	2,198,461	8,313,163
8th Illinois	557,777		64,423		2,597,335			622,200	2,597,335
Indiana	1,553,004	13,689	94,794	88,379	1,892,939			1,749,866	1,892,939
Kentucky	195,028	3,137	23,847		2,408,560		1,685,623	222,012	4,094,183
Louisiana					22,698,497		51,815		22,750,312
Maryland					17,782,907				17,782,907
Massachusetts					3,508,530				3,508,530
1st Michigan					8,571,000				8,571,000
4th Michigan					137,237				137,237
Minnesota							1,736,648		1,736,648
1st Missouri							7,160,313		7,160,313
1st New Jersey					436,681				436,651
1st New York							2,650,550		2,650,550
14th New York	160,007	21,274	146,534	120,263	32,277,535			449,038	32,277,535
21st New York	47,706	1,069	6,317					55,092	
1st Ohio	132,603		14,124		2,794,837		787,609	146,727	3,582,446
1st Pennsylvania	1,647	1,264	4,780	75,876	11,185,954		1,251,780	83,567	12,437,734
23d Pennsylvania	95,688	2,108	8,910				43,710	106,706	43,710
South Carolina				1,032	11,702	5,562,518		1,032	5,574,220
Tennessee							74,865		74,865
Washington							217,423		217,423
Wisconsin	76,544	349	70,573	17,373	57,794		4,101,936	164,839	4,159,730
Total	4,810,517	48,636	660,837	[1] 303,072	118,363,629	5,562,518	25,538,553	5,823,062	149,464,700

[1] Includes 194,437 bushels malt sprouts, 79,804 bushels kaffir, 16,932 bushels barley.

TABLE 38.—GRAIN AND OTHER MATERIALS USED BY INDUSTRIAL ALCOHOL PLANTS FOR THE PRODUCTION OF ALCOHOL, YEAR ENDED JUNE 30, 1921, BY STATES.

States.	Corn.	Rye.	Malt.	Other materials.	Molasses.	D. S. L.	Liquids containing ½ of 1 per cent or more alcohol by volume.	Total.	
	Bush.	Bush.	Bush.	Bush.	Galls.	Galls.	Galls.	Bush.	Galls.
California	15,352		558	149	6,488,246		581,405	16,059	7,069,651
Colorado	1,850		5,302					7,152	
Connecticut	280		31		3,885			311	3,885
Hawaii					317,520		2,074,183		2,391,703
Illinois	2,529,848	5,746	285,067		7,789,805		3,120,693	2,820,661	10,910,498
Indiana	1,553,004	13,689	94,794	88,379	1,892,939			1,749,866	1,892,939
Kentucky	195,028	3,137	23,847		2,408,560		1,685,623	222,012	4,094,183
Louisiana					22,698,497		51,815		22,750,312
Maryland [1]					17,782,907				17,782,907
Massachusetts					3,508,530				3,508,530
Michigan					8,708,237				8,708,237
Minnesota							1,736,648		1,736,648
Missouri							7,160,313		7,160,313
New Jersey					436,681				436,651
New York	208,673	22,343	152,851	120,263	32,277,535		2,650,550	504,130	34,928,085
Ohio	132,603		14,124		2,794,837		787,609	146,727	3,582,446
Pennsylvania	97,335	3,372	13,690	75,876	11,185,954		1,295,490	190,273	12,481,444
South Carolina				1,032	11,702	5,562,518		1,032	5,574,220
Tennessee							74,865		74,865
Washington							217,423		217,423
Wisconsin	76,544	349	70,573	17,373	57,794		4,101,936	164,839	4,159,730
Total	4,810,517	48,636	660,837	[2] 303,072	118,363,629	5,562,518	25,538,553	5,823,062	149,464,700

[1] Includes District of Columbia.
[2] Includes 194,437 bushels malt sprouts, 70,804 bushels kaffir, 16,932 bushels barley.

TABLE 39.—PRODUCTION OF DISTILLED SPIRITS, YEARS ENDED JUNE 30, 1920 AND 1921, BY COLLECTION DISTRICTS.

Districts.	1921			1920 (total production).
	From materials other than fruit.	Fruit brandy.	Total production.	
	Gallons.	Gallons.	Gallons.	Gallons.
1st California		1,153,350.6	1,153,350.6	5,332,806.7
6th California		262,943.9	262,943.9	229,382.6
1st Illinois				10,317,738.0
5th Illinois				654,124.0
8th Illinois				5,558,832.5
Indiana				2,345,679.9
Kentucky	135,364.2		135,364.2	237,570.4
Louisiana				27,350,132.7
Maryland	362,792.3		362,792.3	14,557,748.8
Massachusetts	408,143.3		408,143.3	2,773,233.8
1st New York		95,364.6	95,364.6	2,409,937.0
14th New York				604,114.1
28th New York		19,132.9	19,132.9	
1st Ohio				931,337.0
1st Pennsylvania				7,660,379.6
23d Pennsylvania	390,582.3		390,582.3	234,705.2
South Carolina				659,195.1
Wisconsin				214,760.4
Total	1,296,882.1	1,530,792.0	2,827,674.1	82,331,686.8

TABLE 40.—PRODUCTION OF DISTILLED SPIRITS, YEARS ENDED JUNE 30, 1920 AND 1921, BY STATES.

States.	1921			1920 (total production).
	From materials other than fruit.	Fruit brandy.	Total production.	
	Gallons.	Gallons.	Gallons.	Gallons.
California		1,416,294.5	1,416,294.5	5,762,189.3
Illinois				16,560,694.5
Indiana				2,345,679.9
Kentucky	135,364.2		135,364.2	237,570.4
Louisiana				27,350,132.7
Maryland	362,792.3		362,792.3	14,557,748.8
Massachusetts	408,143.3		408,143.3	2,773,233.8
New York		114,497.5	114,497.5	3,014,051.1
Ohio				931,337.0
Pennsylvania	390,582.3		390,582.3	7,835,065.8
South Carolina				639,195.1
Wisconsin				214,769.4
Total	1,296,882.1	1,530,792.0	2,827,674.1	82,331,686.8

Total production of distilled spirits, years ended June 30, 1916–1919.

	Gallons.
1916	253,253,273
1917	286,085,463
1918	178,833,799
1919	100,778,540

TABLE 41.—TAXABLE GALLONS OF DISTILLED SPIRITS GAUGED, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	Distilled spirits other than fruit brandies.								Fruit brandies produced and withdrawn from special bonded warehouses, tax paid and free of tax; also that used for fortification of sweet wine.	Total gauged.
	Deposited in warehouses.	Withdrawn from warehouse.					Dumped for rectification.	Rectified.		
		On payment of the tax.	For denaturation.	For scientific purposes and for use of U. S.	For export.	For transfer to manufacturing warehouses.				
1st Illinois		71,785.2	1,032.7	1,163.6	13,189.7				1,302,303.2	1,390,374.4
6th California		31,687.8		3,051.8					280,208.3	314,947.9
Connecticut		2,021.3					25,400.6	25,901.1		54,321.0
Hawaii							2,001.0	1,997.0		3,998.0
1st Illinois		301,075.0	128,180.7	3,512.0	31,254.9		14,023.5	14,055.4	13,661.3	500,272.8
8th Illinois		82,260.0	8,506.4		1,217.4					91,983.8
Indiana		153,481.5	13,016.0	1,035.8						168,133.2
Kentucky		4,076,839.7	135,364.2	343.5	126,674.6				1,032.3	4,340,251.4
Louisiana		735.5	4,204.1	1,323.7						6,263.3
Maryland	362,792.3	1,062,655.3		2,847.8	6,067.2				106.3	1,434,528.9
Massachusetts	44,147.6	74,080.2	372,437.2	94.1	33,560.0	8,949.6	39,321.2	34,846.6		607,425.5
1st Michigan								226.6		226.6
1st Missouri		22,400.2					3,620.4	3,702.5		29,819.2
6th Missouri		74,016.2		1,314.2					737.1	76,097.5
5th New Jersey		337,642.3					174,193.9	2,512.1	9,385.3	523,733.6
1st New York							668.1	758.8	95,364.6	96,791.5
2d New York		416,191.7		87.3	40,170.3		70,355.4	78,380.7	48,719.3	653,910.7
14th New York		25,525.6	3,687.2				9,499.7	9,862.3		48,574.8
21st New York		41,418.2		254.7					1,112.2	42,785.1
28th New York							5,002.6	4,095.1	25,456.2	34,553.9
1st Ohio		478,903.2			90.6				2,842.4	481,836.2
18th Ohio		20,988.3								20,988.3
Oregon		14,916.5		444.6						15,360.1
1st Pennsylvania		380,554.2		832.5	3,232.6				1,196.1	385,815.4
12th Pennsylvania		175,049.8								175,049.8
23d Pennsylvania	390,582.3	1,708,874.5			763.0				2,997.2	2,103,217.0
Virginia		35.4								35.4
West Virginia		23,132.3								23,132.3
Wisconsin		217.1								217.1
Total	797,522.2	9,577,116.0	667,928.4	16,315.6	256,210.3	8,949.6	344,092.4	177,437.3	1,785,081.0	13,630,659.7

TABLE 46.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS TRANSFERRED, TAX PAID, TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Gin.	Aggregate.
1st Illinois	107,513.0	43.5	107,556.5
8th Illinois	69,215.2		69,215.2
Indiana	81,999.1		81,999.1
Kentucky	3,245,204.2		3,245,204.2
Maryland	589,928.7		589,928.7
14th New York	467.2		467.2
21st New York	9,940.7		9,940.7
1st Ohio	390,748.5		390,748.5
1st Pennsylvania	12,655.2		12,655.2
12th Pennsylvania	234.8		234.8
23d Pennsylvania	1,043,633.7		1,043,633.7
West Virginia	6,394.1		6,394.1
Total	5,557,964.4	43.5	5,558,007.9

TABLE 47.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES, TAX PAID, EXCLUSIVE OF TAX-PAID SPIRITS TRANSFERRED TO BOTTLING WAREHOUSES, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
1st California					207.0	195.7	402.7
Connecticut			2,021.3				2,021.3
1st Illinois	34,418.6		15,307.3		11,011.5	63,754.3	124,491.7
8th Illinois	8,765.5		43.4		1,177.8	3,055.1	13,044.8
Indiana	43,506.7		6,068.3		4,112.5	17,794.9	71,482.4
Kentucky	745,752.2	460.0	2,735.9		7,764.5	4,892.2	761,604.8
Louisiana			430.6		132.3	172.6	735.5
Maryland	461,414.9		746.7		2,423.2		464,584.8
Massachusetts		4,805.1			863.3		5,668.4
1st Missouri	2,415.6						2,415.6
14th New York	21,175.9		2,704.5				23,880.4
21st New York	23,719.4		3,175.2			4,582.9	31,477.5
1st Ohio	75,593.5		6,456.7		2,189.9	1,716.8	85,956.9
18th Ohio	20,988.3						20,988.3
1st Pennsylvania	189,939.1				182.0	6,673.5	196,794.6
12th Pennsylvania	674.1						674.1
23d Pennsylvania	620,671.2			47.4			620,718.6
West Virginia	16,738.2						16,738.2
Wisconsin	217.1						217.1
Total	2,265,993.3	5,265.1	39,680.9	47.4	30,064.0	102,838.0	2,443,897.7
GENERAL BONDED WAREHOUSES.							
1st California	64,447.9	1,742.7	1,627.8		1,371.1	2,193.0	71,382.5
6th California	15,437.7	35.0	134.4		15,887.2	173.5	31,667.8
1st Illinois	45,567.3				24,059.5		69,626.8
Kentucky	68,698.7		271.6		1,060.4		70,030.7
Maryland	8,141.8						8,141.8
Massachusetts	66,333.7		178.8		597.6	1,301.7	68,411.8
1st Missouri	1,698.5				18,286.1		19,984.6
6th Missouri	46,330.5		40.1		25,644.6	2,016.0	74,046.2
5th New Jersey	80,411.6		4,767.1		252,463.6		337,642.3
2d New York	172,484.5	85.4	16,207.4		183,547.3	43,867.1	416,191.7
14th New York	1,178.0						1,178.0
Oregon					11,601.0	3,314.5	14,915.5
1st Ohio	1,945.9					251.9	2,197.8
1st Pennsylvania	58,051.7		493.8		837.2	111,691.7	171,074.4
12th Pennsylvania	174,140.9						174,140.9
23 Pennsylvania	42,979.6		1,225.9	316.7			44,522.2
Virginia	35.4						35.4
Total	847,902.7	1,863.1	21,952.9	316.7	535,365.6	164,809.4	1,575,210.4
Grand total	3,113,896.0	7,128.2	64,642.8	364.1	565,429.6	267,647.4	4,019,108.1

TABLE 48.—TAXABLE GALLONS OF SPIRITS UPON WHICH TAX WAS PAID BY STAMP, YEARS ENDED JUNE 30, 1920 AND 1921.

Status at time of payment.	1920	1921
Withdrawn tax paid from distillery warehouses	19,744,270.9	2,443,897.7
Withdrawn tax paid from general bonded warehouses	2,709,754.4	1,575,210.4
Withdrawn tax paid from industrial alcohol bonded warehouses		25,416,035.6
Withdrawn tax paid for bottling in bond	1,769,868.9	5,558,007.9
Spirits upon which a customs duty equal to the internal-revenue tax was paid upon reimportation	3,546.0	22,090.0
Porto Rico rum and alcohol tax paid by stamp	92,530.1	32,707.4
Virgin Islands rum and alcohol tax paid by stamp	8,546.6	5,489.0
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess	31,723.5	60,138.4
Fruit brandy tax paid and withdrawn from special bonded warehouses	109,486.0	65,459.1
Fruit brandy tax paid at fruit distilleries	57,024.5	38,623.9
Total	24,026,750.9	35,217,862.4

TABLE 49.—TAXABLE GALLONS OF WHISKY TRANSFERRED TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND FOR EXPORT, YEAR ENDED JUNE 30, 1921.

	Taxable gallons.
District of Kentucky	115,331.9

TABLE 50.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR EXPORTATION, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.						
1st Illinois	21,907.3			9,347.6		31,254.9
8th Illinois	1,217.4					1,217.4
Kentucky	126,674.0					126,674.0
Maryland	6,067.2					6,067.2
Massachusetts		33,550.0				33,550.0
1st Ohio			90.6			90.6
1st Pennsylvania	3,232.6					3,232.6
23d Pennsylvania	763.0					763.0
In export storage warehouses June 30, 1920	807,330.8	3,101.9	2,658.1			813,090.8
Total	967,192.9	36,651.9	2,748.7	9,347.6		1,015,941.1
GENERAL BONDED WAREHOUSES.						
1st California	12,738.8				450.9	13,189.7
2d New York	4,614.3			35,562.0		40,176.3
Total	17,353.1			35,562.0	450.9	53,366.0
Grand total	984,546.0	36,651.9	2,748.7	44,909.6	450.9	1,069,307.1

TABLE 51.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR EXPORTATION, YEAR ENDED JUNE 30, 1921, BY COUNTRIES TO WHICH EXPORTED.[1]

Exported to—	Whisky.	Rum.	Gin.	Alcohol.	Cologne spirits.	Aggregate.
Bahama Islands	14,992.8					14,992.8
Bermuda	343.9					343.9
Canada	145,475.9	7,310.8				152,786.7
China	3,680.3	26,279.2				29,919.5
England	7,124.4					7,124.4
Greece	3,995.6					3,995.6
Holland				35,562.0		35,562.0
Mexico	10,673.0		90.6		450.9	11,214.5
Scotland	3,289.4					3,289.4
Foreign port not stated				9,347.6		9,347.6
Tax paid for domestic use	446,464.8	2,880.4	22.0			449,367.2
Casualties in, or thefts from, export storage warehouse, and unaccounted for	34,483.8	59.5				34,543.3
Casualties tax paid	918.6					918.6
In storage warehouse for export June 30, 1921	313,103.5	162.0	2,636.1			315,901.6
Total	984,546.0	36,651.9	2,748.7	44,909.6	450.9	1,069,307.1

[1] Exclusive of alcohol withdrawn from industrial alcohol bonded warehouses for export during the year ended June 30, 1921. See Table 67.

TABLE 52.—DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED DISTILLED SPIRITS, YEAR ENDED JUNE 30, 1921, BY PORTS.

Ports.	Claims.	Amount of drawback.	Ports.	Claims.	Amount of drawback.
Baltimore	10	$3,813.66	Philadelphia	6	$22,583.43
Boston	3	2,536.51	St. Albans	1	4.02
Chattanooga	5	33,253.73	St. Louis	27	9,955.28
Cleveland	6	10,157.92	San Antonio	1	9.77
Des Moines	54	1,251.33	San Francisco	13	2,303.81
Detroit	49	78,976.46	Seattle	2	516.87
New York	2,733	570,488.40			
Ogdensburg	1	5.96	Total	2,329	739,463.40
Pembina	18	3,403.16			

TABLE 53.—SPIRITS RECTIFIED, YEAR ENDED JUNE 30, 1921, BY STATES.

States.	Gallons.	States.	Gallons.
Connecticut	26,901.1	Missouri	3,792.6
Hawaii	1,097.0	New Jersey	2,512.1
Illinois	14,065.4	New York	93,096.9
Massachusetts	34,845.6		
Michigan	226.6	Total	177,437.3

TABLE 54.—TAXABLE GALLONS OF DISTILLED SPIRITS REPORTED LOST BY CASUALTY IN DISTILLERY AND GENERAL BONDED WAREHOUSES (INCLUDING SEIZURES, FRAUDULENT REMOVALS, ERRORS IN GAUGE, ETC.), YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.						
1st Illinois	1,792.0	241.6		16,037.5	891.8	18,962.9
Indiana	47.9				7.0	54.9
Kentucky	301,084.2					301,084.2
Louisiana		196.7			.1	196.8
Maryland	248.0					248.0
1st Missouri	1,883.2					1,883.2
6th Missouri	10,466.5					10,466.5
14th New York	.4					.4
1st Ohio	48.8				.2	49.0
1st Pennsylvania	1,275.8					1,275.8
23d Pennsylvania	4,708.5	90.8	171.4			4,970.7
Total	321,555.3	529.1	171.4	16,037.5	899.1	339,192.4
GENERAL BONDED WAREHOUSES.						
1st California	141.6					141.6
1st Illinois	49.6					49.6
Massachusetts	99.8					99.8
5th New Jersey	466.7	45.8				512.5
2d New York	1,598.6			1,490.5	105.3	3,194.4
1st Ohio	387.6					387.6
Total	2,743.9	45.8		1,490.5	105.3	4,385.5
Grand total	324,299.2	574.9	171.4	17,528.0	1,004.4	343,577.9

TABLE 55.—NATURE OF CASUALTIES IN DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1921 (QUANTITIES IN TAXABLE GALLONS), BY COLLECTION DISTRICTS.

Districts.	Fire.	Errors in gauge.	Stolen.	Other casualties.	Aggregate.
DISTILLERY WAREHOUSES.					
1st Illinois			3,054.9	15,908.0	18,962.9
Indiana			47.9	7.0	54.9
Kentucky	298,196.9	0.1	2,808.1	79.1	301,084.2
Louisiana				196.8	196.8
Maryland		.2	226.7	21.1	248.0
1st Missouri			1,883.2		1,883.2
6th Missouri	10,466.5				10,466.5
14th New York		.4			.4
1st Ohio		3.6	45.4		49.0
1st Pennsylvania			1,275.8		1,275.8
23d Pennsylvania			4,970.7		4,970.7
Total	308,663.4	4.3	14,312.7	16,212.0	339,192.4
GENERAL BONDED WAREHOUSES.					
1st California			141.6		141.6
1st Illinois			49.6		49.6
Massachusetts			99.8		99.8
5th New Jersey			512.5		512.5
2d New York			3,194.4		3,194.4
1st Ohio			387.6		387.6
Total			4,385.5		4,385.5
Grand total	308,663.4	4.3	18,698.2	16,212.0	343,577.9

TABLE 56.—TAXABLE GALLONS OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1920 AND 1921, BY COLLECTION DISTRICTS.

FISCAL YEAR 1920.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	15,625.2		1,317.4				16,942.6
1st California					1,172.3	195.7	1,368.0
Connecticut			4,434.4				4,434.4
1st Illinois	1,342,214.9		385,174.5	4,431.0	193,415.5	219,687.9	2,144,826.8
8th Illinois	425,819.3		8,572.9		1,578.0	12,456.2	445,756.4
Indiana	807,034.3		97,556.0		14,976.4	70,530.8	990,097.5
Kentucky	29,578,418.2	14,255.0	197,496.7	221.5	73,177.7	117,698.8	29,951,267.9
Louisiana			15,726.8		7,221.0	36,010.7	58,958.5
Maryland	4,034,819.5		6,474.6		53,880.4		4,095,174.5
Massachusetts		393,451.3			53,283.0		446,734.3
1st Missouri	52,750.2						52,750.2
6th Missouri	10,563.6						10,563.6
14th New York	106,848.8		32,734.4		3,912.3		143,495.5
21st New York	138,281.5		37,769.0			14,607.9	188,658.4
1st Ohio	1,496,892.5		54,275.8		6,508.2	4,179.5	1,561,856.0
18th Ohio	43,036.0						43,036.0
1st Pennsylvania	693,564.4			336.3	840.7	7,323.0	702,064.4
12th Pennsylvania	4,081.0						4,081.0
23d Pennsylvania	8,358,048.5		90.8	1,837.5		4,942.5	8,364,919.3
Texas					7,192.6		7,192.6
West Virginia	168,549.5						168,549.5
Wisconsin	6,720.9		492.5				7,213.4
Total	47,281,168.2	407,706.3	842,415.8	6,826.3	417,161.1	493,663.0	49,448,940.7
GENERAL BONDED WAREHOUSES.							
1st California	616,935.0	2,074.7	13,466.3		3,995.2	5,492.0	641,972.2
6th California	109,862.4	46.5	4,268.4		19,344.7	764.4	134,286.4
1st Illinois	417,121.2	238.2	10,029.9		64,659.7	437.8	492,456.8
Kentucky	328,150.6	138.4	8,737.0		2,211.0		339,237.0
Maryland	24,980.7		1,100.0		2,960.4		29,050.1
Massachusetts	347,689.4		3,354.7		903.9	2,852.8	354,800.8
1st Missouri	52,015.3						52,015.3
6th Missouri	205,838.3	800.3	4,568.6		26,964.7	6,984.9	245,356.8
5th New Jersey	131,583.7		20,286.0				151,869.7
2d New York	621,595.8	1,602.0	34,710.8		261,779.1	19,482.3	939,170.0
14th New York	50,148.9						50,148.9
1st Ohio	27,225.7		1,199.1			1,186.7	29,611.5
Oregon					11,936.7	3,478.0	15,414.7
1st Pennsylvania	159,110.0		17,718.2		913.7	124,125.6	301,867.5
12th Pennsylvania	106,562.9						106,562.9
23d Pennsylvania	56,127.3	1,317.4	2,135.9				59,580.0
2d Virginia	5,280.2						5,280.2
Total	3,269,330.4	6,217.5	121,580.0		395,678.1	164,804.5	3,957,611.4
Grand total	50,550,498.6	413,923.8	963,995.7	6,826.3	812,839.2	658,467.5	53,406,552.1

TABLE 56.—TAXABLE GALLONS OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1920 AND 1921, BY COLLECTION DISTRICTS—Continued.

FISCAL YEAR 1921.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	15,625.2		1,317.4				16,942.6
Connecticut			2,176.3				2,176.3
1st Illinois	1,058,432.6		361,290.9		10,947.2	113,782.2	1,553,452.9
8th Illinois	316,576.6		8,525.0			45.4	325,450.0
Indiana	619,319.4		91,048.7		9,970.0	42,714.3	763,052.4
Kentucky	23,074,224.2	13,738.3	194,088.8	221.5	64,730.0	112,286.1	24,359,288.9
Louisiana			15,043.0		1,298.9	35,817.5	52,159.4
Maryland	2,999,553.2		5,644.3		48,258.1		3,053,455.6
Massachusetts		381,418.1			52,066.1		433,484.2
1st Missouri	48,022.2						48,022.2
6th Missouri	97.0						97.0
14th New York	77,929.7		29,817.1				107,746.8
21st New York	97,870.0		34,447.1			9,555.3	141,872.4
1st Ohio	884,684.6		47,059.8		4,112.8	2,305.2	938,162.4
18th Ohio	16,954.4						16,954.4
1st Pennsylvania	414,854.7			336.3	81.0		415,272.0
12th Pennsylvania	2,829.8						2,829.8
23d Pennsylvania	6,583,607.4			1,000.7		4,942.5	6,589,730.6
1st Texas					7,192.6		7,192.6
West Virginia	137,295.9						137,295.9
Wisconsin	6,433.9		492.5				6,926.4
Total	37,254,400.8	395,156.4	791,250.9	1,634.5	207,656.7	321,451.5	38,971,570.8
GENERAL BONDED WAREHOUSES.							
1st California	495,437.6	259.6	11,680.8		272.4	2,610.3	510,278.1
6th California	127,820.7		4,126.6		203.8	481.3	132,722.3
1st Illinois	415,012.5	238.2	10,180.7		38,707.9	437.8	464,627.1
Kentucky	266,422.1	138.4	8,443.5		1,063.0		276,067.0
Maryland	15,968.7		1,103.0		2,966.4		20,038.1
Massachusetts	267,332.8		3,161.3		175.5	1,464.1	272,133.7
1st Missouri	53,194.6						53,194.6
6th Missouri	131,421.5	800.3	4,520.1			4,070.1	143,818.0
5th New Jersey	53,994.8		15,152.8		51,875.7		121,023.3
2d New York	488,087.0	1,508.8	17,370.4		337,934.7	34,439.5	879,341.3
14th New York	57,745.4						57,745.4
1st Ohio	24,342.8		1,190.1			913.3	26,455.2
1st Pennsylvania	90,819.0		17,190.9			3,123.8	111,133.7
12th Pennsylvania	186,667.9						186,667.9
23d Pennsylvania	24,994.0	1,317.4	523.9	516.1			27,351.4
2d Virginia	5,231.3						5,231.3
Total	2,707,543.0	4,262.7	94,662.0	516.1	433,289.4	47,555.2	3,287,828.4
Grand total	39,961,943.8	399,419.1	885,912.9	2,170.6	640,946.1	369,006.7	42,259,399.2

TABLE 57.—TAXABLE GALLONS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1921, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION, 1913–1921.

Districts.	1913		1914		1915	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
DISTILLERY WAREHOUSES.						
Alabama				1,582.2	15,300.4	
Connecticut						
1st Illinois	12,427.3	15,459.3	19,120.0	16,061.4	20,917.3	8,948.6
8th Illinois		2,168.4	32,086.8	871.8	45,938.5	
Indiana	12,341.8	7,504.3	25,169.1	11,373.7	25,083.5	29,802.1
Kentucky	1,850,545.0	341,459.9	2,998,844.4	184,804.0	1,984,426.2	334,095.4
Louisiana						
Maryland	246,061.7	122,661.1	543,665.3	106,228.0	374,872.7	29,557.7
Massachusetts	4,725.7	38,846.4	46,857.4	7,667.8	9,489.7	7,243.8
1st Missouri						
6th Missouri						
14th New York	5,994.1	10,975.4	7,175.8	9,693.2	10,667.4	6,376.9
21st New York	281.8					
1st Ohio	34,050.4	32,720.1	147,166.5	12,136.3	76,962.8	56,943.6
18th Ohio	94.5		570.2	577.0	425.4	
1st Pennsylvania	34,711.6	17,515.5	83,140.4	7,403.2	35,379.5	8,972.8
12th Pennsylvania						
23d Pennsylvania	835,620.3	293,952.8	947,521.6	119,474.9	376,344.9	297,161.1
1st Texas						
West Virginia	17,200.6	22,995.2	89,968.8			
Wisconsin	435.6	2,998.6	1,215.9	97.7		
Total	3,064,393.7	909,347.0	4,942,511.2	377,971.2	2,975,868.3	779,102.0
GENERAL BONDED WAREHOUSES.						
1st California	33,587.4	4,000.4	120,958.3	2,407.5	62,601.3	21,021.0
6th California	24,040.0	953.5	35,452.7		24,318.4	2,161.7
1st Illinois	22,402.6	8,955.3	41,766.7	1,228.9	19,379.9	1,463.8
Kentucky	57,110.3	5,425.4	60,772.2	4,172.2	28,015.8	725.9
Maryland	3,034.3		6,451.6	227.7		
Massachusetts	16,868.0	2,952.5	19,643.1		16,437.7	8,129.8
1st Missouri	1,817.0	246.1	6,677.1		2,841.0	150.6
6th Missouri	8,297.4		16,162.2	930.5	11,330.9	3,316.4
5th New Jersey	4,511.4	336.2	1,551.8		1,369.7	474.0
2d New York	29,731.8	7,799.9	46,654.6	5,760.3	39,920.3	20,997.0
14th New York					439.0	739.5
1st Ohio	8,720.5	405.8	10,822.7	252.5		639.8
1st Pennsylvania	884.9	902.2	3,438.1		1,847.0	997.2
12th Pennsylvania	1,545.8	2,451.8	6,081.0	527.2	10,101.3	8,481.3
23d Pennsylvania	1,963.7		1,454.7	742.3	480.2	909.3
Virginia	1,874.6	376.5			239.6	
Total	218,322.7	34,925.6	378,486.8	16,249.1	219,322.1	71,163.3
Grand total	3,282,716.4	944,275.6	5,320,996.0	394,220.3	3,195,190.4	850,265.3

TABLE 57.—TAXABLE GALLONS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1921, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION, 1913–1921—Continued.

Districts.	1916		1917		1918	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
DISTILLERY WAREHOUSES.						
Alabama						
Connecticut	144.6	95.2		1,935.5		
1st Illinois	19,520.5	318,970.6	605,627.6	490,540.6	13,032.9	
8th Illinois	4,555.2	126,691.0	30,783.6	82,351.7		
Indiana	79,006.5	130,328.2	148,360.8	280,066.1		
Kentucky	5,755,090.2	2,115,240.2	4,884,285.5	3,320,510.1		
Louisiana			1,700.3	50,265.5		
Maryland	519,659.8	147,289.4	424,577.1	75,167.6		
Massachusetts	13,082.2	42,058.6	103,370.4	129,774.4	894.2	
1st Missouri	3,796.4		6,874.6	37,351.2		
6th Missouri	97.0					
14th New York	16,245.8	8,875.7	3,121.5	23,683.7		
21st New York	458.3		13,307.9	27,464.0		
1st Ohio	112,844.8	120,574.9	236,189.2	87,468.6		
18th Ohio	1,378.0	2,638.1	11,201.9			
1st Pennsylvania	119,990.3	7,823.1	56,983.3			
12th Pennsylvania						
23d Pennsylvania	1,230,526.0	395,194.6	608,722.3	117,925.2		
1st Texas				2,955.6	4,237.0	
West Virginia						
Wisconsin	968.4	622.5		492.5		
Total	7,879,396.5	3,416,421.1	7,135,184.0	4,827,961.3	19,064.1	
GENERAL BONDED WAREHOUSES.						
1st California	117,725.3	39,355.7	54,673.0	30,780.1		
6th California	22,566.5	4,813.8	9,282.2	5,672.6		
1st Illinois	119,577.1	30,259.3	128,385.0	89,396.5		
Kentucky	36,637.0	5,667.1	19,811.2	35,306.9		
Maryland	2,452.4	954.5	4,199.7	193.7		
Massachusetts	69,695.8	34,122.5	52,540.3	42,411.4		
1st Missouri	13,789.1	2,530.0	23,498.2	1,395.9		
6th Missouri	39,415.2	20,508.6	21,456.9	14,362.5		
5th New Jersey	13,858.5	8,026.1	7,092.7	31,634.9		
2d New York	67,760.3	97,107.2	107,724.9	120,510.3		17,290.6
14th New York	4,884.7	9,675.8	33,041.2	8,965.2		
1st Ohio	2,826.7		1,290.8	1,406.4		
1st Pennsylvania	16,318.1		56,671.6	20,701.8		
12th Pennsylvania	32,396.6	33,084.2	42,246.1	48,344.6		
23d Pennsylvania	7,256.1	2,000.1	5,672.6	6,812.4		
Virginia						
Total	567,189.4	288,134.9	567,586.4	467,075.2		17,290.6
Grand total	8,446,585.9	3,704,556.0	7,702,770.4	5,295,036.5	19,064.1	17,290.6

TABLE 57.—TAXABLE GALLONS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1921, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION, 1913-1921—Continued.

Districts.	1919		1920		1921, spring.	Aggregate.
	Spring.	Fall.	Spring.	Fall.		
DISTILLERY WAREHOUSES.						
Alabama						16,942.6
Connecticut						2,176.3
1st Illinois			5,361.3			1,553,452.9
8th Illinois						325,450.0
Indiana						769,052.4
Kentucky						24,339,288.0
Louisiana	184.6					52,150.4
Maryland				70,156.9	292,273.6	3,033,455.6
Massachusetts		285.3			2,995.9	433,484.2
1st Missouri						43,022.2
6th Missouri						97.0
14th New York						107,746.3
21st New York						141,872.4
1st Ohio						935,182.4
18th Ohio						18,954.4
1st Pennsylvania						415,272.0
12th Pennsylvania						2,829.8
23d Pennsylvania		18,391.8	216,304.4	53,945.4	336,631.8	6,589,736.6
1st Texas						7,192.6
West Virginia						137,295.9
Wisconsin						6,926.4
Total	184.6	18,677.1	221,665.7	124,102.3	631,901.3	38,971,570.8
GENERAL BONDED WAREHOUSES.						
1st California		196.4				510,278.1
6th California		96.7	193.5			132,722.3
1st Illinois						464,627.1
Kentucky						276,067.0
Maryland						20,038.1
Massachusetts						272,133.7
1st Missouri						53,194.3
6th Missouri			1,750.1			143,818.0
5th New Jersey				51,875.7		121,023.3
2d New York		7,035.3	302,985.1			870,341.3
14th New York						57,745.4
1st Ohio						26,455.2
1st Pennsylvania						111,133.7
12th Pennsylvania						186,667.9
23d Pennsylvania						27,351.4
Virginia						5,231.3
Total		7,328.4	304,928.7	51,875.7		3,287,828.4
Grand total	184.6	26,005.5	526,594.4	175,978.0	631,901.3	42,259,399.2

TABLE 58.—TAXABLE GALLONS OF EACH KIND OF SPIRITS LOST BY LEAKAGE OR EVAPORATION FROM DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Connecticut			236.8				236.8
1st Illinois	16,653.0		971.6	2.3	11,799.0	27,646.1	57,072.0
8th Illinois	26,280.0		4.5		105.6	1,170.9	27,561.0
Indiana	28,500.0		288.2		338.2	2,508.9	31,635.3
Kentucky	1,082,377.4	56.7	621.3		422.8	437.4	1,083,918.6
Louisiana			56.5		169.7	20.5	246.7
Maryland	296,060.9		83.6		351.3		296,495.8
Massachusetts		476.8			78.5		555.3
1st Missouri	429.2						429.2
14th New York	7,275.6		212.8		225.1		7,713.5
21st New York	4,751.4		146.7			205.0	5,103.1
1st Ohio	122,173.0		429.4		205.5	157.3	122,965.2
18th Ohio	5,093.3						5,093.3
1st Pennsylvania	65,765.6				26.0	368.7	66,160.3
12th Pennsylvania	342.3						342.3
23d Pennsylvania	434,044.4			5.9			434,050.3
West Virginia	7,391.3						7,391.3
Wisconsin	69.9						69.9
Total	2,097,207.3	533.5	3,054.4	8.2	13,721.7	32,514.8	2,147,039.9
GENERAL BONDED WAREHOUSES.							
1st California	21,270.3	72.4	151.7		223.7	228.8	21,946.9
6th California	4,079.6	11.5	7.5		108.9	22.6	4,320.1
1st Illinois	11,348.3				1,882.3		13,230.6
Kentucky	19,127.2		21.9		87.6		19,236.7
Maryland	1,478.2						1,478.2
Massachusetts	14,359.0		14.6		36.7	87.0	14,497.3
1st Missouri	452.3						452.3
6th Missouri	10,941.3		2.4		224.3	59.4	11,227.4
5th New Jersey	14,436.6		320.3		37.0		14,793.9
2d New York	35,191.6	7.8	1,133.7		1,882.4	1,090.4	39,305.9
14th New York	225.5						225.5
1st Ohio	549.4					21.5	570.9
Oregon					35.1	19.5	54.6
1st Pennsylvania	10,732.2		33.5		76.5	9,310.1	20,152.3
12th Pennsylvania	30,010.2						30,010.2
23d Pennsylvania	8,258.8		862.3	53.7			9,174.8
2d Virginia	13.5						13.5
Total	182,474.0	91.7	2,547.9	53.7	4,684.5	10,839.3	200,691.1
Grand total	2,279,681.3	625.2	5,602.3	61.9	18,406.2	43,354.1	2,347,731.0

TABLE 59.—PRODUCTION, TAX-PAID WITHDRAWALS, LEAKAGE ALLOWED, EXPORTATION, AND BALANCES IN WAREHOUSES OF DISTILLED SPIRITS OTHER THAN FRUIT BRANDIES, IN TAXABLE GALLONS, YEARS ENDED JUNE 30, 1912-1921.

Fiscal years.	Produced.	Tax-paid withdrawals.	Leakage allowed.	Withdrawn for export.	Remaining in warehouses.
1912	178,249,985.0	133,250,147.6	10,736,035.0	1,612,778.8	263,785,631.8
1913	185,353,383.1	140,280,424.8	11,006,491.9	1,511,988.0	276,784,540.0
1914	174,611,645.0	136,260,752.6	10,304,873.5	1,644,890.2	282,036,460.2
1915	132,134,152.2	121,498,325.0	9,513,503.6	1,682,658.9	253,068,341.3
1916	249,123,921.8	133,025,909.4	10,770,754.8	30,011,143.3	232,402,878.3
1917	277,834,366.6	160,740,210.6	13,119,201.2	41,529,044.2	194,832,682.6
1918	173,476,473.7	87,757,821.5	10,202,283.4	14,563,226.8	158,959,284.5
1919	95,976,115.3	81,598,046.5	13,015,178.1	16,939,829.1	72,358,151.1
1920	80,682,241.0	23,723,894.7	2,523,521.6	33,921,890.8	53,406,459.8
1921	1,296,852.1	9,577,118.0	2,347,731.0	256,216.3	42,259,399.2

TABLE 60.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.				
1st California		965.3		965.3
1st Illinois		3,009.8	502.2	3,512.0
Indiana	590.3	179.4	266.1	1,035.8
Kentucky		260.4	83.1	343.5
Louisiana		1,323.7		1,323.7
Maryland		2,847.8		2,847.8
21st New York			264.7	264.7
1st Pennsylvania		551.7	280.8	832.5
Total	590.3	9,138.1	1,396.9	11,125.3
GENERAL BONDED WAREHOUSES.				
1st California		198.3		198.3
6th California		2,964.8	87.0	3,051.8
Massachusetts		94.1		94.1
6th Missouri		480.8	833.4	1,314.2
2d New York		87.3		87.3
Oregon		300.6	144.0	444.6
Total		4,125.9	1,064.4	5,190.3
Grand total	590.3	13,264.0	2,461.3	16,315.6

TABLE 61.—TAXABLE GALLONS OF RUM WITHDRAWN FROM DISTILLERY WAREHOUSES FOR TRANSFER TO BONDED MANUFACTURING WAREHOUSES, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

	Taxable gallons.
District of Massachusetts	8,949.6

TABLE 62.—SUMMARY OF TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS, AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN FROM, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1921.

Debit and credit items.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
DR.							
Remaining in warehouses July 1, 1920	47,281,168.2	407,706.3	842,415.8	6,826.3	417,161.1	493,663.0	49,448,940.7
Produced and deposited in distillery warehouses during the year	753,374.6	44,147.6					797,522.2
Produced and removed to denaturing warehouses direct from cistern rooms		499,359.9					499,359.9
Total	48,034,542.8	951,213.8	842,415.8	6,826.3	417,161.1	493,663.0	50,745,822.8
CR.							
Withdrawn on payment of tax during the year	2,266,893.3	5,265.1	39,089.9	47.4	30,064.0	102,538.0	2,443,897.7
Tax paid and bottled in bond	5,557,964.4		43.5				5,558,007.9
Lost by leakage or evaporation in warehouse	2,097,207.3	533.5	3,054.4	8.2	13,721.7	82,514.8	2,147,039.0
Withdrawn for scientific purposes and for the use of the United States	590.3				9,138.1	1,396.9	11,125.3
Withdrawn for denaturation from distillery warehouses		8,166.4			131,103.2	27,366.2	166,635.8
Withdrawn for redistillation				4,428.7			4,428.7
Withdrawn for denaturation direct from cistern rooms of distilleries		499,359.9					499,359.9
Withdrawn for export in packages	41,530.2	33,550.0	90.6		9,347.6		84,518.4
Transferred to bottling warehouses for bottling in bond for export	118,331.9						118,331.9
Lost by casualty, etc., during the year	321,555.3		520.1	171.4	16,037.6	899.1	339,192.4
Withdrawn for transfer to manufacturing warehouses		8,949.6					8,949.6
Withdrawn for transfer to general bonded warehouses	376,969.3	232.9	7,757.4	516.1		7,196.5	392,672.2
Transferred to industrial alcohol bonded warehouse accounts					92.3		92.3
Remaining in warehouses June 30, 1921	37,254,400.8	395,156.4	791,250.9	1,654.5	207,656.7	321,451.5	38,971,570.8
Total	48,034,542.8	951,213.8	842,415.8	6,826.3	417,161.1	493,663.0	50,745,822.8
GENERAL BONDED WAREHOUSES.							
DR.							
Remaining in warehouses July 1, 1920	3,269,330.4	6,217.5	121,580.0		395,078.1	164,804.5	3,957,611.4
Deposited during the year from distillery warehouses	452,368.1		627.0	516.1	30,759.6	52,744.2	537,015.0
Deposited during the year from general bonded warehouses in other districts	48,627.0						48,627.0
Deposited during the year from industrial alcohol warehouses					380,926.9	7,207.5	388,134.4
Deposited during the year by special permission	33,398.2			370.4	209,628.3		243,396.9
Excess ascertained on regauge	7.5		0.7		72.7	8.3	89.2
Total	3,803,731.2	6,217.5	122,208.0	886.5	1,017,064.6	224,821.5	5,174,933.9

TABLE 62.—SUMMARY OF TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS, AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN FROM, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1921—Continued.

Debit and credit items.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
GENERAL BONDED WAREHOUSES—continued.							
Cr.							
Withdrawn on payment of tax during the year	847, 902. 7	1, 863. 1	24, 952. 9	316. 7	535, 365. 0	164, 800. 4	1, 575, 210. 4
Lost by leakage or evaporation during the year	162, 474. 0	91. 7	2, 547. 9	53. 7	4, 694. 5	10, 839. 3	200, 691. 1
Withdrawn for scientific purposes and for the use of the United States					4, 125. 9	1, 064. 4	5, 190. 3
Withdrawn for denaturation					1, 932. 7		1, 932. 7
Withdrawn for export	17, 353. 1				35, 662. 0	450. 9	53, 366. 0
Lost by casualty	2, 743. 9		45. 8		1, 490. 5	105. 3	4, 385. 5
Withdrawn for transfer to industrial alcohol bonded warehouses					615. 0		615. 0
Withdrawn for transfer to other general bonded warehouses	45, 714. 5						45, 714. 5
Remaining in general bonded warehouses June 30, 1921	2, 707, 543. 0	4, 262. 7	94, 662. 0	516. 1	433, 289. 4	47, 555. 2	3, 287, 828. 4
Total	3, 603, 731. 2	6, 217. 5	122, 208. 0	886. 5	1, 017, 065. 0	224, 824. 5	5, 174, 933. 9

TABLE 63.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, AND THE QUANTITIES OF SUCH DENATURED ALCOHOL WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1921.

Formulas.	Purpose.	Wine gallons.
Completely denatured alcohol.		
No. 1: 100 gallons of ethyl alcohol, 10 gallons of approved wood alcohol, and ½ gallon of approved benzine.	General uses, fuel, light, and power, cleaning automobile combustion chambers, cleaning and polishing brass, glass, silver, shoes, etc., etching, preparing subjects for exhibition purposes, starting gasoline lamps, antifreezing solutions, testing fruit, for scientific purposes, cleaning fabrics, decarbonizing agent, engine cleaning, manufacturing purposes, recovering purposes, dipping fluids, insect powders, fumigating lamps, disinfectants, cements, gas mantles, medicinal tablets, oils, cartridges, flux, starch, hats, annealing jewelry, paint and varnish, soap dyes, shoe blacking, etc.	50, 420. 00
No. 2: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and ½ gallon of approved pyridine bases.	do	251, 201. 30
No. 3: To each 100 gallons of ethyl alcohol add 5 gallons sulphuric ether, 2 gallons benzine, and 1 gallon pyridine.	Motor power	50, 042. 80
No. 4: To every 100 parts by volume of ethyl alcohol (of not less than 180 degrees proof) there shall be added 2.5 parts by volume of approved benzol; 0.5 part by volume of nitrobenzol; 0.2 part by volume of approved pine oil (steam distilled).	General uses (see Formula No. 1)	268, 315. 34
No. 5: To every 100 parts by volume of ethyl alcohol there shall be added 2 parts by volume of approved wood alcohol; 0.25 part by volume of approved pyridine bases; 0.5 part by volume of approved benzine (kerosene).	do	6, 496, 719. 23
No. 6: To every 100 parts by volume of ethyl alcohol add 2 parts by volume of approved benzol, ½ part by volume of approved pyridin bases, ½ part by volume of approved benzine (kerosene).	do	5, 109, 820. 18
Total		12, 226, 518. 87
Specially denatured alcohol.		
No. 1: 100 gallons of ethyl alcohol and 5 gallons of approved wood alcohol.	Acetaldehyde, acetphenetidin, acetic ether, aconite, adeps lanae, alkaloids and alkaloidal salts, aletrin, alolu, antipyrin, anpocynin, arbutin, asclepiadin, avenin, artificial flowers, ammunition, phenylcinchoninic aspirin, acetanilid, artificial feathers, baptisin, barometer and thermometer tubes, benzoic acid, benzaldehyde, beta naphthol, beta naphthol benzoate, brushes, benzidine, beta-naphthol salicylate, benzyl cyanide, benzoin, chelonin, cimicifugin, collodion, collodion corn remedy, concentrations (nonliquid), confectioner's colors, coumarin, cutlery, cutting oils, cocoa butter, composition billiard and pocket balls, chloroform, compusses, creosote carbonate, colors and bronze powders, chloralhydrate, camphor synthetic, cements, dental alloy, resin of dandelion and digitalis (solid and powdered extracts of), disinfectant germicide, door checks, dyestuffs, dimethylglyoxime, dinitro toluene (a dye), digestive ferments, diethylaniline, ethyl acetate, ethyl propionate, ethyl butyrate, essential oil orris, ethylchloride, embalming fluid, eosine (a dye), ethyl bromide, ether, ethyl aniline, enamel, extracting glycerine from distillery slop, filaments for incandescent lamps, formaldazone, fertilizer, fulminate of mercury, formaldehyde, gaduol, gelatine capsules, gentian (solid extract), glycerophosphates, guaiacol, guaiacol carbonate, gum and pyroxylin	3, 993, 825. 77

TABLE 63.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, AND THE QUANTITIES OF SUCH DENATURED ALCOHOL WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1921—Continued.

Formulas.	Purpose.	Wine, gallons.
Specially denatured alcohol—Continued.		
No. 1: 100 gallons of ethyl alcohol and 5 gallons of approved wood alcohol—Continued.	solutions, gallocyanine (aniline dye), gas mantels, hats, heliotropin, hydrastis (alkaloid of), hexachlorbenzol, inks, inulin and iriscin, imitation leather, isinglass. imitation ivory goods, jalapin (nonliquid concentration of), jewelry and watches, japans, lacquers, pastes and varnishes from soluble cotton, leather substitutes, leather-goods finish, lacquers, liquor cresolis comp, mandrake (powdered and solid extract of), mirrors, moldings, and picture frames, monobrated camphor, moth repellant, mica insulators, mucilage, paste, and glue, motor fuel, nonscatterable glass, nitroso beta naphthol, orthotoluolsulfamid, oils, greases, lubricants and soluble thread-cutting oils, oleoresins, paints, phenolphthalein, phenacetin, phytolascin (concentration of), photographic dry plates and films, print paper and enlargements, postal card colors, polish preparations for metals and furniture, pepsin and similar products, potassium hydroxide, podophyllin resin and similar products, powdered extracts, powdered drugs, photographic engravings, phenyl cinchoninic acid, pyroxylin cements, refining mineral oils, refining precious metals, resin of scammony, resorcin, salol, santonine and strychnine, solid extracts. soaps (transparent and liquid), shellac varnish, shoe polish, silverware and bronze, smokeless powder, surgical ligatures, soldering flux, sodium benzoate, sulphonic acid and paraffin, salicylic aldehyde, solution and solvent of nitrocellulose, solidified alcohol, salophen, saponin, salicylic acid, saccharine, shellac thinner, stains, sterilizing solution for corks, silk fabrics, synthetic mustard oil, shampoo (liquid), shampoo (jelly), stencil paper, tannic acid, tin foil and bottle caps, terpin hydrate, textile cleansing soap, toluidin, transparent paper, transparent soap for waterproofing cement, trinitrotoluol, theobromine, thermostatic devices, varnish remover, viburnum (concentration), water colors, wood finish, wool fat, washing lenses, wood filler, watches.	
No. 2: 100 gallons of ethyl alcohol, 7 pounds of camphor, 5 gallons commercially pure methyl alcohol.	Pyralin and similar products	64, 722. 63
No. 2a: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons benzol.	Celluloid, pyralin, and similar products	39, 770. 01
No. 2b: 100 gallons of ethyl alcohol, add ½ gallon of benzol.	Acetphenetidin (conditional), dyes diethyl barbituric acid (barbital), ethyl sulphate (for use in manufacture of acetphenetidin), phenacetin, pyroxylin plastics, ketone Michelers, sulphuric ether (in connection with the production of powder), synthetic camphor, trinitrotoluol, viscaloid, white petroleum oils.	1, 090, 316. 16
No. 3: 100 gallons of ethyl alcohol, to which is added 6¼ gallons of the following mixture: 5 gallons of commercially pure methyl alcohol, 1 gallon of castor oil, ¼ gallon of 36° Baumé caustic-soda lye.	Transparent soap, shampoo, shampoo jelly	518. 01
No. 3a: 100 gallons of ethyl alcohol, to which is added 5 gallons of commercially pure methyl alcohol.	Cutting oils, shampoo, shampoo jelly, transparent soap.	220, 906. 85
No. 3b: 100 gallons of ethyl alcohol, to which is added 1 gallon of liquid pine tar (temporary formula).	Liquid soap, shampoo, shampoo jelly	10, 370. 82

TABLE 63.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, AND THE QUANTITIES OF SUCH DENATURED ALCOHOL WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1921—Continued.

Formulas.	Purpose.	Wine, gallons.
Specially denatured alcohol—Continued.		
No. 4: 100 gallons of ethyl alcohol, to which is added 1 gallon of the following solution:[1] 5 gallons of an aqueous solution containing 40 per cent nicotine, 0.4 acid yellow dye (fast color Y), 0.4 pound tetrazo brilliant blue, 12B concentrate, and water to make 100 gallons.	Cigars, cigarettes, smoking and chewing tobacco.	670, 547. 60
No. 5: 100 gallons of ethyl alcohol, 65 pounds sulphuric ether, 3 pounds cadmium iodine, and 2 pounds ammonium iodide.	Photo enlargements, photoprints, photo-engravings, photographic collodion.	5, 763. 75
No. 6: 100 gallons of ethyl alcohol, 3 gallons commercially pure methyl alcohol, and ¼ gallon of pyridine bases.	Fulminate of mercury	....
No. 6a: 100 gallons of ethyl alcohol and 15 gallons of condensed fumes, recovered in process of manufacture.	....do	90, 315. 44
No. 6b: 100 gallons of ethyl alcohol and ¼ gallon of pyridine bases (restricted to factories operating in connection with either a distillery or a central denaturing plant).	Acetphenetidin, chloral, hydrate, dichlorethane, ethylacetate, ethyl butyrate, ethyl chloride, Para fulminate of mercury, paraphenetidin, acetic ether, ethyl bromide.	5, 829. 06
No. 7: Revoked	....	....
No. 8: 100 gallons of ethyl alcohol, 1 gallon of pyridine bases, and 1 gallon of benzol.	Ethyl chloride, fine chemicals, sulphonnethane dyes.	....
No. 9: 100 gallons of ethyl alcohol, 10 gallons of acetone, and 2 gallons of petroleum naphtha.	Monobromated camphor, purification of rubber, santonine, strychnine, tannic acid.	2, 355. 33
No. 10: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons of benzol.	Ethylacetate (conditional), lacquers, pastes, and varnishes from soluble cotton.	73, 801. 31
No. 11: 100 gallons of ethyl alcohol, 100 pounds sulphuric ether, 10 pounds cadmium iodide.	Photographic collodion, photo-engraving, photoprints.	781. 16
No. 12: 100 gallons of ethyl alcohol, 1 gallon of pyridine bases, and 2 gallons of coal-tar benzol.	Imitation leather, soluble cotton	....
No. 12a: 100 gallons of ethyl alcohol, 5 gallons of coal-tar benzol.	Acetphenetidin, barbital, hydrazoanisol, imitation leather, milk protein. paranitrophenatol, refining potassium and sodium hydrate, saponification of the waxes of acid-fast bacteria, smokeless powder, terpin hydrate, trinitrotoluol, benzoic acid. ethyl ester, dye intermediates, imitation rubber.	141, 677. 53
No. 13: 100 gallons of ethyl alcohol, 5 gallons of sulphuric acid, and 5 gallons of sulphuric ether.	Sulphuric ether	....
No. 13a: 100 gallons of ethyl alcohol and 10 gallons of sulphuric ether.	Celery oil, certified food colors, dry extracts for food products, ethereal oil, protargentum, sodium ethyl sulphate, sulphuric ether.	966, 048. 04
No. 14: 100 gallons of ethyl alcohol, 10 pounds anhydrous zinc chloride, and 5 gallons of commercially pure methyl alcohol.	Ethyl chloride	1, 226. 77
No. 15: 100 gallons of ethyl alcohol, 3 gallons sulphuric acid, and 1 gallon of kerosene.	Ethyl bromide, ethyl chloride, nitrous ether, pure acetic ether.	14, 510. 96
No. 16: 100 gallons of ethyl alcohol, 5 gallons commercially pure methyl alcohol, 2 gallons of benzol.	B-naphthol, by-products from distillery slop, glycerophosphates, lacquers for food containers, phenol salicylate, phenalcinchonic acid, salol, acetanalid, acid salicylic acetphenetidin, ammonium, benzonaphthol, betanaphthol benzoate, codeine, diacetylmorphine, ethyl morphine, homatropine morphine, salicylate cocaine, sodium strontium.	3, 705. 93
No. 17: 100 gallons of ethyl alcohol and 0.05 gallon (6½ fluid ounces) animal oil.	Acetphenetidin, chloral hydrate, dichlorethane, ethyl acetate, ethyl chloride, ethyline gas, paraphenetidin.	49, 132. 69
No. 18: 100 gallons of ethyl alcohol and 100 gallons of vinegar.	Acetate of lime, acetone, vinegar	725, 816. 56

[1] Alternative: 1 gallon of the following solution: 5 gallons of an aqueous solution containing 40 per cent nicotine; 3.6 ounces, more or less, of methylene blue; water to make 100 gallons.

TABLE 63.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, AND THE QUANTITIES OF SUCH DENATURED ALCOHOL WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1921—Continued.

Formulas.	Purpose.	Wine, gallons.
Specially denatured alcohol—Continued.		
No. 19: 100 gallons of ethyl alcohol and 100 gallons of ethyl ether.	Artificial silk, backing of films, by-products from distillery slop, collodion, ethyl acetate, iodizer, solvent for nitro-cellulose, photo films, photo-engravings.	42,392.80
No. 19a: To every 100 gallons of pure ethyl alcohol add not less than 100 gallons or not more than 150 gallons of ethyl ether. The ethyl ether herein specified shall have a specific gravity of not more than 0.728 at 60° F.	For use in collodion in connection with the manufacture of artificial silk.	....
No. 20: 100 gallons of ethyl alcohol and 5 gallons of crude chloroform.	Chloroform	12,445.70
No. 21: 100 gallons of ethyl alcohol and 100 gallons of a solution containing not less than 4½ per cent acetic acid.	Acetate of lime	65,100.00
No. 22: To 100 gallons of ethyl alcohol add 10 gallons of solution formaldehyde, conforming to the specifications of United States Pharmacopœia.	For preserving formaldehyde, U. S. P.	50,340.73
No. 23: To 100 gallons of ethyl alcohol add 10 gallons of acetone and 2 gallons of benzol.	Liniment for external use only (Industrial alcohol).	58,271.04
No. 23a: To every 100 gallons of pure ethyl alcohol add 10 gallons acetone, U. S. P.	Liniments and lotions for external purposes.	137,517.65
No. 23b: To every 100 gallons of pure ethyl alcohol add 15 pounds of camphor, U. S. P., 2 pounds of menthol crystals, U. S. P., 3 pounds of carbolic acid, U. S. P.	Lotions for external purposes only	202.27
No. 23c: To every 100 gallons of pure ethyl alcohol add 10 pounds carbolic acid, U. S. P., 15 pounds resorcinol, U. S. P., 5 pounds oil of wintergreen, U. S. P., or methyl salicylate, U. S. P.	....do	1,467.21
No. 24: To 100 gallons of ethyl alcohol add 29 parts by volume of sulphuric acid having a specific gravity of not less than 1.84 at 60° F.	Phenacetin, ethyl acetate	640.49
No. 25: To every 100 gallons of pure ethyl alcohol add 20 pounds iodine, U. S. P., and 15 pounds potassium iodide, U. S. P.	Tincture of iodine, U. S. P., tr. iodi fortior N. F., tr. iodine Churchill's, tr. iodine 3½ per cent.	112,491.18
No. 26: To 100 gallons of ethyl alcohol add 5 gallons of aniline oil.	Ethylaniline and diethylaniline	9,340.16
No. 27: To 100 gallons of ethyl alcohol add 1 gallon oil of rosemary and 30 pounds of camphor.	Soap liniment, U. S. P., chloroform liniment, U. S. P., liquid and green soap, in accordance with U. S. P. except as to content of camphor and oil of rosemary.	37,797.87
No. 27a: To 100 gallons of ethyl alcohol add 35 pounds of camphor, U. S. P., and 1 gallon oil of cloves, U. S. P.	Liniments for external purposes, only	7,785.44
No. 28: To each 100 gallons of ethyl alcohol, not less than 185° proof, add 10 gallons of approved benzol.	Motor fuel	123,477.92
No. 29: Ethyl alcohol to be primarily denatured with 1 per cent of acetaldehyde, and as an intermediate step in the continuous process of manufacture there shall be added to each 100 gallons of ethyl alcohol not less than 188° proof, 5 gallons of an alcoholic solution of acetaldehyde containing not less than 20 per cent of acetaldehyde.	Aldehydes, glacial acetic acid	....
No. 30: To each 100 gallons of pure 95 per cent ethyl alcohol add 10 gallons of pure methyl alcohol, which methyl alcohol is to have a specific gravity of not more than 0.810 at 60° F.	Chemical and physical laboratory purposes only, in accordance with the provisions of T. D. 2703 (no recovery for re-use). Photo dry plates, manufacturing vegetable oils, varnish, white petroleum oils.	10,896.83
No. 31: To each 100 gallons of ethyl alcohol there shall be added 100 pounds of soap and 100 pounds of glycerine.	Tooth paste	427.52
No. 31a: To every 100 gallons of alcohol, of not less than 180° proof, there shall be added 100 pounds of glycerine, U. S. P., and 20 pounds of hard soap, good toilet grade, containing not in excess of 5 per cent of moisture.	....do	33,516.70

TABLE 63.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, AND THE QUANTITIES OF SUCH DENATURED ALCOHOL WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1921—Continued.

Formulas.	Purpose.	Wine, gallons.
Specially denatured alcohol—Continued.		
No. 31b: To each 100 gallons of ethyl alcohol there shall be added 5¼ gallons oil of peppermint, U. S. P.; 1½ gallons eucalyptol, U. S. P., and 4 pounds menthol crystals, U. S. P.	Tooth paste	16,573.14
No. 31c: To every 100 gallons of pure ethyl alcohol add 33 pounds citric acid U. S. P., and 33 pounds menthol, U. S. P.	....do	100.32
No. 32: To every 100 gallons of ethyl alcohol, of not less than 180° proof, there shall be added 5 gallons of sulphuric ether, having a specific gravity of not more than 0.728 at 60° F.	Ethylene	....
No. 33: To 100 gallons of ethyl alcohol (190° proof) add 30 pounds of methyl violet.	Meat branding inks	2,300.63
No. 34: To 100 parts by volume of pure ethyl alcohol add 5 parts by volume of tetrachlorethane.	Artificial silk	4,658.40
No. 35: To 100 parts by volume of pure ethyl alcohol add 35 parts by volume of ethyl acetate.	Acetparamidophenolsalol	....
No. 36: To every 100 gallons of pure ethyl alcohol add 3 gallons of stronger ammonia water, U. S. P.	Shaving cream	447.41
No. 37: To every 100 gallons of pure ethyl alcohol add 45 ounces eucalyptol, U. S. P., 30 ounces thymol, U. S. P., 20 ounces menthol, U. S. P.	Antiseptic solutions for external purposes	24,032.87
No. 38: To every 100 gallons of pure ethyl alcohol add 10 pounds oil of wintergreen, U. S. P., or methyl salicylate, U. S. P., 5 gallons of a water solution of 60 ounces of zinc chloride, U. S. P.	Mouth washes and dentifrices	932.74
No. 38a: To every 100 gallons of pure ethyl alcohol add 5 ounces menthol crystals, U. S. P., 9 ounces emetine hydrochloride, U. S. P., 16 pounds benzoic acid, U. S. P.	Liquid dentifrices	404.18
No. 39: To every 100 gallons of pure ethyl alcohol add 9 pounds av. sodium salicylate, U. S. P., 1¼ gallons U. S. P. fluid extract quassia, 1 gallon acetone, U. S. P. (Isopropyl alcohol of a specific gravity of not more than 0.82130 at 60° F. in an equal quantity may be substituted for the acetone.)	Barbers' supply preparations	38,658.42
No. 39a: To every 100 gallons of pure ethyl alcohol add 60 ounces av. of any one of the following U. S. P. alkaloids or salts: Quinine, quinine bisulphate, quinine hydrochloride, cinchonidine, cinchonidine sulphate, and 1 gallon acetone, U. S. P. (Isopropyl alcohol of a specific gravity not more than 0.82130 at 60° F. in an equal quantity may be substituted for the acetone.)	....do	50,057.96
No. 40: To every 100 gallons of pure ethyl alcohol add 3 ounces av. brucine sulphate, ⅛ gallon acetone, U. S. P. (Isopropyl alcohol of a specific gravity of not more than 0.82130 at 60° F. in an equal quantity may be substituted for the acetone.)	Perfumes and high-grade toilet preparations.	26,857.33
Total		9,907,320.28

TABLE 63.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, AND THE QUANTITIES OF SUCH DENATURED ALCOHOL WITHDRAWN FROM DENATURING PLANTS—Continued.

SUMMARY, YEARS ENDED JUNE 30, 1907–1921.[1]

Years.	Denaturing plants.	Ethyl alcohol withdrawn for denaturation.	Denatured alcohol produced.		
			Completely.	Specially.	Total.
		Proof gallons.	*Wine gallons.*	*Wine gallons.*	*Wine gallons.*
1907	8	3,084,950.8	1,397,861.16	382,415.19	1,780,276.35
1908	12	5,640,331.2	1,812,122.38	1,509,329.35	3,321,451.73
1909	12	7,967,736.4	2,370,839.70	2,185,570.15	4,556,418.85
1910	12	10,605,870.7	3,076,924.55	3,002,102.55	6,079,027.10
1911	14	11,682,887.9	3,374,019.92	3,507,109.94	6,881,129.86
1912	14	13,955,903.8	4,161,268.56	3,933,246.44	8,094,515.00
1913	21	16,953,552.8	5,223,240.78	4,608,417.76	9,831,058.54
1914	25	17,811,078.2	5,213,129.56	5,191,846.03	10,404,975.59
1915	23	25,411,718.8	5,386,646.96	8,599,821.81	13,986,468.77
1916	33	64,532,253.1	7,871,952.82	38,807,153.56	46,679,106.38
1917	44	93,762,422.7	10,508,919.34	45,170,678.29	55,679,597.63
1918	49	90,644,722.8	10,328,454.61	39,834,561.48	50,163,016.09
1919	45	60,399,308.9	9,976,720.62	28,294,218.97	38,270,939.59
1920	52	45,640,946.6	13,528,402.99	15,307,947.18	28,836,350.17
1921	67	38,812,138.7	12,392,595.02	9,996,229.90	22,388,824.92

[1] Denatured alcohol law enacted June 7, 1906.

TABLE 64.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS REMOVED TO DENATURING WAREHOUSES FOR DENATURATION, FROM DISTILLERY AND GENERAL BONDED WAREHOUSES AND FROM CISTERN ROOMS OF DISTILLERIES, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	Rum.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.				
1st Illinois		122,265.9	5,014.8	128,180.7
8th Illinois		294.6	8,211.8	8,506.4
Indiana		376.3	13,239.6	13,615.9
Louisiana		4,204.1		4,204.1
Massachusetts	8,166.4	275.1		8,441.5
14th New York		3,687.2		3,687.2
Total	8,166.4	131,103.2	27,366.2	166,635.8
GENERAL BONDED WAREHOUSES.				
1st California		1,932.7		1,932.7
FROM CISTERN ROOMS OF DISTILLERIES DIRECT.				
Kentucky	135,364.2			135,364.2
Massachusetts	363,995.7			362,995.7
Total	499,359.9			499,359.9
Grand total	507,526.3	133,035.9	27,366.2	667,928.4

TABLE 65.—WINE GALLONS OF DENATURED ALCOHOL PRODUCED AT AND REMOVED FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	Plants.	On hand July 1, 1920.		Increase as per regauge.		Denatured alcohol produced.		Removed and disposed of.		Loss and shrinkage during denaturation.		On hand June 30, 1921.	
		Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.
1st California	2			54.20	6.98	1,515,752.85	250,530.22	1,613,002.03	250,507.89	90.99	29.31	2,083.43	
6th California	1					495.90		490.90					
Colorado	1	596.50		.18		4,242.75		4,921.21		15.22			
Connecticut	2		[1]112.09			10,106.96	35,438.71	10,196.96	32,463.59				3,087.21
Hawaii	2					58,115.73	30,779.92	53,793.21	29,474.92	2.52		4,320.00	1,305.00
1st Illinois	7	16,453.71	21,771.34	6,147.90	5,256.60	2,657,846.56	1,440,875.95	2,617,808.23	1,448,360.96	12,345.72	3,901.33	50,294.22	16,641.59
8th Illinois	1						4,040.94		3,974.20				66.74
Indiana	3	4,592.46		10,301.55	334.54	862,366.64	253,940.44	875,206.01	245,438.26	961.64	1,475.85	1,093.00	7,360.87
Kentucky	5		3,594.88	667.21	4.00	767,144.41	204,325.57	660,097.01	207,419.21	347.06	429.06	98,307.58	65.58
Louisiana	8	22,570.77	18,537.46	583.74	1,348.33	2,558,518.06	1,781,894.01	2,549,607.04	1,791,221.42	8,353.44	2,009.34	23,712.09	8,549.04
Maryland	3	22,662.07	10,174.58	59.43	2.07	836,246.21	2,007,202.55	833,268.86	2,588,373.07	3,575.41	6,648.12	22,123.44	22,358.01
Massachusetts	3	3,507.00	21,661.76			486,443.26	754,793.45	471,055.31	752,048.42	2,225.36	3,395.21	16,731.59	21,011.58
4th Michigan	1					13,395.30	1,033.00	7,711.00				5,684.30	1,083.00
Minnesota	2				40.00	65,980.99	111,224.72	63,111.99	111,260.72		4.00	2,869.00	
1st Missouri	1						16,165.18		16,126.83		38.35		
Montana	1	9,836.85						9,836.85					
1st New Jersey	3		10.02	50.23	5.44	71,853.36	62,263.67	71,885.35	62,212.33	5.46	21.67	12.78	45.13
5th New Jersey	5		3,637.75	5.36	43.72	352,602.16	981,731.82	352,565.41	984,619.78	42.11	36.41		757.10
1st New York	2	4,692.06			.02	135,346.00	21,059.63	139,731.74	16,937.27	306.32	36.23		4,086.15
14th New York	3	857.51		13.04		155,808.13	509,086.15	155,644.88	508,754.93	703.93	222.15	239.87	109.07
21st New York	1	149.55	1.73							149.55	1.73		
1st Ohio	2	2,014.90				23,130.01	3,628.47	25,044.77	2,175.69	59.21		40.93	1,452.78
1st Pennsylvania	4	199.85	1,850.07	134.94	245.77	1,572,501.05	807,084.51	1,566,335.62	798,055.32	1,011.20	521.96	4,589.02	10,612.07
Washington	1					14,976.10		14,976.10					
Wisconsin	3	2,791.28	154.23			129,721.59	119,130.99	121,380.79	117,805.47	268.40	2.00	10,363.68	1,387.75
Total	67	90,984.51	81,514.91	18,017.81	7,287.46	12,392,595.02	9,996,229.90	12,226,518.87	9,967,320.28	31,453.54	18,783.32	213,924.93	98,928.67
Statement for year ended June 30, 1920	52	65,349.06	82,478.27	27,688.66	10,709.77	13,528,402.99	15,307,947.18	13,476,796.17	15,268,839.25	53,660.03	50,693.15	90,984.51	81,402.82

[1] Transferred from redenaturing plant.

TABLE 66.—GALLONS OF DENATURED ALCOHOL RECEIVED BY MANUFACTURERS AND DEALERS, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	Manufacturers using specially denatured alcohol.					Bonded dealers in specially denatured alcohol.		
	Manufacturers.	Received.	Used.	Recovered on manufacturers' premises.	Shipped to denaturing plants for redenaturation.	Bonded dealers.	Received.	Sold and removed.
Alabama	7	36,863.66	47,370.35					
Arkansas	1	277.54	228.04					
1st California	19	112,443.02	101,915.38					
6th California	9	17,908.13	16,820.15					
Colorado	4	2,553.81	2,450.98			1	110.82	110.52
Connecticut	61	306,720.08	575,427.98	300,062.00	14,307.76	2	25,721.26	32,024.33
Delaware	2	2,301.42	3,103.67	914.00				
Florida	1	50.67	48.07					
Georgia	34	5,465.14	5,988.11					
Hawaii	2	29,474.02	29,474.92					
1st Illinois	201	812,778.05	933,816.38	3,313.22		7	836,460.09	821,158.21
8th Illinois	6	34,221.43	30,850.50	7,918.10				
Indiana	56	187,429.90	274,938.98	72,154.57	9.60	2	16,892.67	16,496.58
Iowa	15	23,340.11	32,283.38					
Kansas	7	418.91	4,457.74	8.00				
Kentucky	23	82,750.42	82,935.52					
Louisiana	28	39,309.09	39,571.09					
Maine	9	12,907.71	12,384.11					
Maryland	51	853,528.10	716,741.42	441.00		1	128,508.96	
Massachusetts	130	636,460.05	758,020.57	15,234.34	6,879.61	7	212,744.38	212,285.05
1st Michigan	33	185,058.40	565,328.84	387,051.63		2	44,067.01	40,670.72
4th Michigan	28	104,439.38	101,494.20			2	35,568.27	38,227.21
Minnesota	24	12,597.90	12,245.35			2	123,831.05	141,367.11
Mississippi	4	258.95	179.85					
1st Missouri	73	513,750.34	2,287,542.27	1,732,021.45		5	201,691.90	196,251.18
6th Missouri	14	8,803.27	8,735.14			1	8,808.97	5,615.39
Nebraska	9	6,233.21	3,253.60					
New Hampshire	4	3,650.83	3,936.84					
1st New Jersey	21	212,960.97	240,328.67	47,857.86				
5th New Jersey	130	2,740,306.30	5,269,312.34	2,409,047.70	7,732.13	2	543,812.04	512,361.70
1st New York	98	412,599.17	492,880.90	39,220.18		3	77,348.58	72,065.15
2d New York	136	384,810.94	397,095.63	9,877.26		3	475,686.40	490,748.82
14th New York	51	770,766.05	878,127.14	60,604.89	363.71	1	10,249.00	1,517.63
21st New York	20	69,219.64	326,438.43	257,718.58	331.43	1	9,044.74	12,364.44
28th New York	69	192,777.29	225,054.25	49,040.30		2	43,316.47	38,273.28
North Carolina	18	3091,50.82	406,905.58					
1st Ohio	45	86,104.08	130,309.19	42,009.78		3	30,467.70	35,015.92
10th Ohio	6	4,301.32	3,996.71	1,450.00				
11th Ohio	3	4,402.05	8,365.65					
18th Ohio	23	24,284.73	27,141.18			4	24,098.38	19,560.10
Oklahoma	4	407.45	308.18					
Oregon	5	415.51	439.21					
1st Pennsylvania	97	329,030.11	380,818.57	5,055.80	331.00	7	50,220.95	56,075.98
12th Pennsylvania	8	747.98	873.43					
23d Pennsylvania	37	158,877.46	161,113.94	235.00		2	23,670.32	19,612.04
Rhode Island	11	60,445.02	107,852.24	37,058.24				
South Carolina	3	66.88	20.01					
Tennessee	23	5,288.02	5,578.06	340.49				
1st Texas	5	675.54	3,867.96	2,642.04				
2d Texas	11	49,161.07	36,274.19					
Utah	1	177.29	99.93					
Vermont	4	1,090.07	2,058.59					
Virginia	27	186,320.54	180,224.14					
West Virginia	7	1,798.35	1,919.08					
Wisconsin	43	108,054.81	115,603.35	7,694.73		1	16,257.32	16,322.24
Total	1,760	10,346,526.50	16,054,752.36	5,490,594.22	29,955.14	61	2,951,180.33	2,808,635.58
Total for 1920	1,395	17,432,816.15	22,260,649.00	8,418,891.64	243,063.73	57	4,237,575.85	3,501,354.78

TABLE 67.—PROOF GALLONS OF ALCOHOL WITHDRAWN FROM INDUSTRIAL ALCOHOL BONDED WAREHOUSES FOR EXPORT, YEAR ENDED JUNE 30, 1921, BY COUNTRIES TO WHICH EXPORTED.

Exported to—	Proof gallons.	Exported to—	Proof gallons.
Africa	171,482.80	Japan	105.93
Barbadoes	195.64	Mexico	602.84
Belgium	1,557,664.46	New Zealand	13,822.01
Bermuda	4,066.87	Norway	35,199.03
Canada	847,075.25	Panama	74,276.06
China	11,639.78	Santo Domingo	103.41
Denmark	97,617.82	Siberia	10,193.22
England	54,504.27	Society Islands	101.15
Egypt	12,116.91	Spain	42,095.66
Ecuador	358.99	Tahiti	201.36
France	31,559.32	Turkey	1,874,517.88
Germany	288,924.92	West Indies	1,268.88
Greece	1,418,874.15	Port not stated	2,600,902.93
Holland	3,616,972.15		
Honduras	418.77	Total	13,348,592.18
Italy	581,729.67		

TABLE 68.—PROOF GALLONS OF ALCOHOL DEPOSITED IN AND WITHDRAWN FROM INDUSTRIAL ALCOHOL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1921, AND REMAINING IN INDUSTRIAL ALCOHOL BONDED WAREHOUSES AT THE END OF THE YEAR, BY COLLECTION DISTRICTS.

Districts.	Remaining in warehouse July 1, 1920.	Produced and deposited in warehouse.	Received from other bonded warehouses.	Transferred from old warehouse account.	Withdrawn for tax payment.	Losses in warehouse.	Withdrawn for scientific purposes.	Withdrawn for use of U. S. and subdivisions.
1st California	194,338.64	4,603,863.20			700,235.43	39.72	45,077.74	119,423.42
Colorado		19,068.46			3,591.04		1,501.90	
Hawaii		48,001.87					92.15	
1st Illinois	631,316.15	15,684,214.27	2,414,032.08		5,138,481.15	58,440.71	61,471.74	952.80
8th Illinois	33,946.82	4,983,785.16			3,342,504.55	1,551.74	80,439.43	1,067,971.61
Indiana	61,303.28	6,211,995.51	16,093.06		2,850,247.57	242.87	26,992.01	275.43
Kentucky	10,657.91	2,821,236.38	15,092.46		441,334.23	3,334.75	2,278.24	
Louisiana	1,115,972.41	17,606,514.30	928,696.80	95.60	1,016,832.54	7,269.37	29,131.09	
Maryland	40,175.44	12,215,350.77	330,505.99		2,465,975.91	63.85	130,400.94	103,202.10
Massachusetts	111,550.56	2,733,575.67	1,142,934.77		1,034,713.00	11,602.22	49,077.46	36,235.45
1st Michigan		1,256,298.51	408,810.54		491,846.58	558.42	8,608.36	93.72
Minnesota		78,700.56			15,806.12	9.23	3,004.63	
1st Missouri		574,684.44	104,623.74		81,291.53	290.22	2,254.80	478.35
6th Missouri		277,364.00			239,690.30	1,077.20	12,725.56	1,809.59
1st New Jersey		112,265.25			54,301.89	67.45		
5th New Jersey			161,132.92		91,531.30	113.62		
1st New York		199,096.05			156,269.21			
2d New York	13,916.12		485,880.18		409,292.34	.28	32,205.95	10,741.81
14th New York	41,057.58	1,983,906.14		3,689.25	770,627.29	32.31	1,244.01	
21st New York		219,250.67			193,869.63		3,505.62	
28th New York			29,699.91		21,325.45	3.02	401.06	
1st Ohio	100,207.19	2,704,631.32			1,938,907.06	205.01	9,185.04	156,117.10
18th Ohio			40,016.77		20,227.33	67.04	4,216.06	
1st Pennsylvania	83,033.20	8,045,829.13	424,589.44		3,361,006.51	73.94	39,637.16	13,576.76
23d Pennsylvania		460,363.49			403,093.34	1,525.87	295.97	
South Carolina	4,517.95	322,524.22				89.21		
Wisconsin	15,169.94	500,630.56			124,547.07		14,193.64	
Total	2,457,193.19	83,690,140.73	6,502,108.66	3,754.85	25,442,528.36	86,660.45	559,323.56	1,510,968.14

TABLE 68.—PROOF GALLONS OF ALCOHOL DEPOSITED IN AND WITHDRAWN FROM INDUSTRIAL ALCOHOL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1921, AND REMAINING IN INDUSTRIAL ALCOHOL BONDED WAREHOUSES AT THE END OF THE YEAR, BY COLLECTION DISTRICTS—Continued.

Districts.	Transfers to denaturing warehouses.	Withdrawn for export.	Transfers to manufacturing warehouses.	Transfers to other warehouses.	Transfers to vinegar plant.	Transfers to general bonded warehouses.	Remaining in warehouses June 30, 1921.
1st California	3,353,446.48	162,834.32					350,644.73
Colorado							14,512.52
Hawaii	21,526.87						20,442.65
1st Illinois	7,380,729.44	3,560,347.94		1,723,633.13		193,194.10	612,341.49
8th Illinois	9,694.54	350,958.17					164,611.94
Indiana	1,895,513.33	1,170,289.30		162,291.64		8,079.19	175,460.51
Kentucky	1,857,229.14	420,134.38		68,104.19			54,601.00
Louisiana	8,139,762.56	5,604,095.65		2,145,890.68		103,809.80	2,603,487.42
Maryland	6,432,310.08	130,769.79	72,800.18	1,123,251.66	140,222.75		1,987,051.04
Massachusetts	1,589,825.03	791,664.40	2,226.08				469,420.26
1st Michigan	378,429.46			734,455.82			51,116.69
Minnesota	18,251.86						41,628.72
1st Missouri	169,068.27			387,130.79			28,791.22
6th Missouri							21,981.35
1st New Jersey	53,217.91						4,578.00
5th New Jersey							69,487.91
1st New York	4,980.51						37,836.33
2d New York			18,800.80	7,031.38			21,663.77
14th New York	768,692.89	87,436.91			390,889.06		9,720.60
21st New York							51,816.32
28th New York							7,969.48
1st Ohio	6,796.06	239,117.54					454,510.10
18th Ohio							6,505.44
1st Pennsylvania	4,138,070.13	827,943.80		15,313.82			157,820.59
23d Pennsylvania							61,460.31
South Carolina	288,170.92						38,782.04
Wisconsin	269,850.30						107,209.49
Total	30,705,574.78	13,348,592.18	93,827.06	6,378,103.08	531,112.71	305,083.09	7,031,454.02

TABLE 69.—SUMMARY OF OPERATIONS RELATING TO ALCOHOL AT INDUSTRIAL ALCOHOL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1921.

DR.

	Proof gallons.	
Remaining in warehouse July 1, 1920	2,457,103.19	
Withdrawn for export and unaccounted for July 1, 1920	3,838,509.01	
Transfers to bonded manufacturing warehouses and unaccounted for July 1, 1920	6,700.32	
Losses in warehouse unaccounted for July 1, 1920	971.95	
Produced and deposited in warehouse	83,690,140.73	
Produced and removed to denaturing plants from industrial alcohol plants not having warehouses	1,378,635.60	
Received from other bonded warehouses	6,502,108.66	
Transferred from old warehouse account	3,134.85	
Total		97,878,134.31

CR.

Withdrawn from industrial alcohol bonded warehouses tax paid	25,442,528.36	
Losses in warehouse allowed	10,006.60	
Losses in warehouse tax paid	1,361.92	
Withdrawn for scientific purposes	559,323.56	
Withdrawn for use of United States and subdivisions	1,610,968.14	
Transfers to denaturing warehouses	30,705,574.78	
Removed from industrial alcohol plants not having a bonded warehouse direct to denaturing warehouses	1,378,635.60	
Exported and accounted for	10,640,212.78	
Losses allowed in transit for export	8,042.24	
Tax paid on deficiencies for export	295.63	
Deposited in bonded manufacturing warehouses	86,237.42	
Losses allowed in transit to bonded manufacturing warehouses	69.00	
Tax paid on deficiencies in transit to bonded manufacturing warehouses	12.26	
Transfers to general bonded warehouses	305,083.09	
Transfers to vinegar plants	631,112.71	
Transfers to other warehouses	6,378,103.08	83,624,758.15
Withdrawn for export and unaccounted for June 30, 1921	6,538,049.56	
Transfers to bonded manufacturing warehouses and unaccounted for June 30, 1921	14,208.70	
Losses in warehouse and unaccounted for June 30, 1921	69,663.83	
Remaining in warehouse June 30, 1921	7,031,454.02	14,253,376.16
Total		97,878,134.31

TABLE 70.—INDUSTRIAL ALCOHOL PLANTS, BONDED WAREHOUSES, AND DENATURING PLANTS, UNDER TITLE III OF THE NATIONAL PROHIBITION ACT, OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	Industrial alcohol plants.	Bonded warehouses.	Denaturing plants.	Districts.	Industrial alcohol plants.	Bonded warehouses.	Denaturing plants.
1st California	4	4	2	5th New Jersey		1	4
6th California	1		1	1st New York	1	1	2
Colorado	2	2	1	2d New York		1	
Connecticut	1	1	1	14th New York	2	2	3
Hawaii	2	2	2	21st New York	1	1	
1st Illinois	10	9	8	28th New York		1	
8th Illinois	1	1	1	1st Ohio	2	1	2
Indiana	3	3	3	13th Ohio		1	
Kentucky	3	3	4	1st Pennsylvania	6	6	5
Louisiana	10	6	8	12th Pennsylvania	1	1	
Minnesota	2	2	2	23d Pennsylvania	3	3	1
Maryland	3	4	3	South Carolina	1	1	
Massachusetts	1	2	2	Tennessee	1	1	
1st Michigan	1	2		Washington	1		1
4th Michigan	1		1	Wisconsin	3	3	3
1st Missouri	1	2	1	Total	69	73	63
6th Missouri		7					
1st New Jersey	1	1	2				

TABLE 71.—SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1921.

OPERATIONS.		Distilled spirits (taxable gallons).	
Actually remaining in distillery warehouses July 1, 1920		49,448,940.7	
Actually remaining in general bonded warehouses July 1, 1920		3,957,611.4	
			53,406,552.1
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1920		26,047,435.3	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1920		270,102.3	
Lost by casualty from distillery warehouses and unaccounted for June 30, 1920		322,282.5	
Lost by casualty from general bonded warehouses and unaccounted for June 30, 1920		1,478.7	
Withdrawn for transfer to manufacturing warehouses from distillery warehouses and unaccounted for June 30, 1920		65,472.7	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1920		154,010.6	
Withdrawn from general bonded warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1920		7,780.0	
			26,869,173.1
Deposited in distillery warehouses during the year		797,522.2	
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries		499,359.9	
Received into general bonded warehouses during the year from distillery warehouses		537,015.0	
Received into general bonded warehouses during the year from other general bonded warehouses		48,627.0	
Received into general bonded warehouses during the year from industrial alcohol bonded warehouses		388,191.4	
Received into general bonded warehouses during the year by special permission		243,396.9	
Excess ascertained by regauge at general bonded warehouses		69.2	
			2,514,204.6
Aggregate			82,789,929.8
Withdrawn from distillery warehouses tax paid during the year:			
Tax rate $2.20 per gallon	2,442,007.5		
Tax rate $6.40 per gallon	1,830.2		
		2,443,837.7	
Withdrawn from distillery warehouses tax paid for bottling in bond during the year:			
Tax rate $2.20 per gallon		5,558,007.9	
Withdrawn from general bonded warehouses tax paid during the year:			
Tax rate $2.20 per gallon	1,574,037.8		
Tax rate $6.40 per gallon	1,172.6		
		1,575,210.4	
Loss allowed on account of leakage or evaporation in distillery warehouses		2,147,039.9	
Loss allowed on account of leakage or evaporation in general bonded warehouses		200,691.1	
Withdrawn for scientific purposes and for the use of the United States from distillery warehouses		11,125.3	
Withdrawn for scientific purposes and for the use of the United States from general bonded warehouses		5,190.3	
Withdrawn free of tax from distillery warehouses for denaturation		166,635.8	
Removed from cistern rooms of distilleries direct to denaturing warehouses		499,359.9	
Withdrawn for denaturation from general bonded warehouses		1,932.7	
Withdrawn from distillery warehouses for redistillation		4,428.7	
Withdrawn from distillery warehouses for bottling in bond for export (transferred to bottling warehouse account)		118,331.9	
Loss allowed on account of leakage in transportation for export from general bonded warehouses		41.6	
Loss allowed on account of leakage in transportation for export from distillery warehouses		13,821.1	
Tax paid on loss by leakage in transportation for export from distillery warehouses		10,707.9	
Tax paid on loss by leakage in transportation for export from general bonded warehouses		70.2	
Exported from distillery warehouses, proofs of landing received		19,516,485.7	
Withdrawn from distillery warehouses for export and destroyed by fire		104.2	
Withdrawn for export from distillery warehouses and removed to general bonded warehouses		62,221.6	
Withdrawn for export from general bonded warehouses and deposited in other general bonded warehouses		5,425.4	
Exported from general bonded warehouses, proofs of landing received		204,429.6	
Tax paid on spirits reported lost by casualty from distillery warehouses		25,761.5	
Tax paid on spirits reported lost by casualty from general bonded warehouses		1,664.1	
Loss allowed on account of casualties from distillery warehouses		156,550.4	
Loss allowed on account of casualties from general bonded warehouses		152.2	
Leakage allowed on transfers to manufacturing warehouses from distillery warehouses		187.9	
Tax paid on deficiencies in transfers to manufacturing warehouses from distillery warehouses		7.5	
Deposited in manufacturing warehouses from distillery warehouses		59,185.6	
Deposited in general bonded warehouses from distillery warehouses		537,015.0	
Deposited in general bonded warehouses from other general bonded warehouses		48,627.0	
Deposited in industrial alcohol bonded warehouses from distillery warehouses		92.3	
Deposited in industrial alcohol bonded warehouses from general bonded warehouses		615.0	
Tax paid on spirits lost in transit from distillery warehouses to general bonded warehouses		2,264.7	
Tax paid on spirits withdrawn from distillery warehouses for export and not exported		1,067.9	
			33,408,470.0

TABLE 71.—SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1921—Continued.

OPERATIONS—continued.	Distilled spirits (taxable gallons).	
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1921	6,527,526.3	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1921	113,431.5	
Lost by casualty from distillery warehouses and unaccounted for June 30, 1921	449,163.0	
Lost by casualty from general bonded warehouses and unaccounted for June 30, 1921	4,017.9	
Withdrawn for transfer to manufacturing warehouses from distillery warehouses and unaccounted for June 30, 1921	15,041.3	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1921	8,003.1	
Withdrawn from general bonded warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1921	4,877.5	
		7,122,060.6
Remaining in distillery warehouses June 30, 1921	38,971,570.8	
Remaining in general bonded warehouses June 30, 1921	3,287,828.4	
		42,259,399.2
Aggregate		82,789,929.8

TABLE 72.—TAXABLE GALLONS OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR AND REMAINING IN SPECIAL BONDED WAREHOUSES AT THE END OF THE YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	Withdrawn tax paid.	Leakage allowed.	Grape brandy withdrawn to fortify wines.	For export.	Lost by casualty.	Transferred to warehouses in other districts.	In warehouses June 30, 1921.
1st California	7,890.1	3,909.3	141,016.9	45.6	415.9		85,912.5
6th California	1,972.1	2,910.4	15,292.3		5.0		4,546.5
1st Illinois	6,881.1	1,555.9	6,680.2				121,914.1
Kentucky	1,032.4	202.3					24,323.0
Maryland	166.3	35.5				144.4	1,917.4
6th Missouri	737.1	50.5			27.2		2,979.0
5th New Jersey	9,385.3	1,124.3					19,202.2
2d New York	25,032.5	4,537.2	23,686.8		10.5		265,906.3
21st New York	1,112.2	248.1					37,443.0
28th New York	4,214.3	601.5	2,109.0				18,684.4
1st Ohio	2,842.4	414.7					27,240.2
1st Pennsylvania	1,196.1	272.2					2,574.4
23d Pennsylvania	2,997.2	478.5					28,009.1
Total	65,459.1	16,340.4	188,785.2	45.6	458.6	144.4	641,558.1

TABLE 73.—TAXABLE GALLONS OF BRANDY IN SPECIAL BONDED WAREHOUSES JULY 1, 1920, AND DEPOSITED IN SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	In warehouses July 1, 1920.	Brandy received into warehouses from—		Aggregate.
		Distilleries.	Special bonded warehouses.	
1st California	210,974.4	28,215.9		239,190.3
6th California	24,325.6	400.7		24,726.3
1st Illinois	136,856.9		144.4	137,001.3
Kentucky	25,554.3			25,554.3
Maryland	2,263.6			2,263.6
6th Missouri	3,793.8			3,793.8
5th New Jersey	29,711.8			29,711.8
2d New York	319,171.4			319,171.4
21st New York	38,803.3			38,803.3
28th New York	25,609.2			25,609.2
1st Ohio	30,503.3			30,503.3
1st Pennsylvania	4,042.7			4,042.7
23d Pennsylvania	32,384.8			32,384.8
Total	884,025.1	28,616.6	144.4	912,786.1

TABLE 74.—SUMMARY OF OPERATIONS RELATING TO BRANDY AT SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1921.

DR.

		Gallons.
Withdrawn for export and unaccounted for July 1, 1920		205,578.0
Lost by casualty, etc., and unaccounted for July 1, 1920		3,514.3
Remaining in special bonded warehouses July 1, 1920		884,025.1
Deposited in special-bonded warehouses:		
Brandy received from distilleries in same district	28,616.6	
Brandy received from special bonded warehouses in other districts	144.4	
		28,761.0
Excess ascertained by regauge at special bonded warehouses		5.3
Total		1,121,883.7

CR.

Withdrawn tax paid from special bonded warehouses during the year:		
Rate $2.20 per gallon	65,398.0	
Rate $6.40 per gallon	61.1	
		65,459.1
Loss allowed on account of leakage or evaporation in warehouses		16,340.4
Grape brandy withdrawn for the fortification of wine		188,785.2
Tax paid on leakage in transportation for export		540.5
Exported and accounted for		148,686.8
Loss allowed on account of casualties		1,104.7
Tax paid on brandy heretofore reported lost by casualties, etc.		478.7
Deposited in second special bonded warehouses in other districts		144.4
Withdrawn for export and unaccounted for June 30, 1921		56,367.3
Lost by casualty and unaccounted for June 30, 1921		2,189.5
Remaining in special bonded warehouses June 30, 1921		641,558.1
Total		1,121,883.7

SUMMARY OF GRAPE BRANDY USED IN THE FORTIFICATION OF SWEET WINE, AND WINE SO FORTIFIED, YEARS ENDED JUNE 30, 1916–1921.

Fiscal years.	Brandy used (tax gallons).	Wine fortified (wine gallons).	
		Before fortification.	After fortification.
1916	1,257,366.0	6,284,003.51	7,002,007.22
1917	5,009,786.5	18,159,931.60	21,019,358.92
1918	3,852,496.5	15,357,518.00	17,513,102.12
1919	1,961,053.0	6,535,372.14	7,662,734.98
1920	1,120,487.4	3,552,946.56	4,163,937.96
1921	1,845,871.8	6,689,171.10	7,720,044.05

TABLE 75.—FUSEL OIL REMOVED FROM INDUSTRIAL ALCOHOL PLANTS, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	Gallons.	Districts.	Gallons.
1st California	423.25	1st Ohio	3,289.50
Indiana	1,323.00	1st Pennsylvania	4,552.35
Kentucky	1,583.71	South Carolina	461.82
Louisiana	21,130.86	Wisconsin	809.09
Maryland (including District of Columbia)	8,586.87	Total	42,161.05

TABLE 76.—SWEET WINES FORTIFIED WITH GRAPE BRANDY, UNDER THE ACT OF FEB. 24, 1919, AND BRANDY WITHDRAWN FROM DISTILLERIES AND SPECIAL BONDED WAREHOUSES AND USED FOR THIS PURPOSE, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS AND BY KINDS.

Districts.	Brandy used (tax gallons).	Angelica.		Malaga.		Muscatel.	
		Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
1st California	1,226,993.6	160,319.29	187,940.70	6,207.54	7,510.55	397,536.74	471,779.68
6th California	319,621.0	56,711.30	71,208.77	15,985.61	20,485.53	119,068.48	142,660.28
1st New Jersey	3,083.9						
1st New York	254,328.5						
28th New York	41,844.8						
Total	1,845,871.8	217,030.59	259,149.47	22,193.15	27,996.08	516,605.22	614,448.96

Districts.	Port.		Scuppernong.		Sherry.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
1st California	2,239,579.81	2,612,538.49			1,419,102.57	1,660,100.75
6th California	526,841.84	626,649.86			341,543.25	354,009.22
1st New Jersey	10,300.00	11,120.81				
1st New York			17,650.00	19,568.20		
28th New York	43,942.51	51,723.62				
Total	2,820,664.19	3,302,032.77	17,650.00	19,568.20	1,760,645.82	2,014,109.97

Districts.	Sweet Catawba.		White.		Total sweet wines (wine gallons).	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
1st California					4,252,745.98	4,939,870.17
6th California					1,030,150.48	1,215,022.65
1st New Jersey	11,090.00	11,993.31			21,390.00	23,114.12
1st New York	635,850.00	703,407.47	593,300.00	656,987.37	1,246,800.00	1,379,963.04
28th New York	94,142.13	110,350.45			138,084.64	162,074.07
Total	741,082.13	825,751.23	593,300.00	656,987.37	6,689,171.10	7,720,044.05

TABLE 77.—MATERIALS USED IN THE PRODUCTION OF LIQUIDS CONTAINING ONE-HALF OF 1 PER CENT OR MORE OF ALCOHOL BY VOLUME AND CEREAL BEVERAGES CONTAINING LESS THAN ONE-HALF OF 1 PER CENT OF ALCOHOL BY VOLUME, YEAR ENDED JUNE 30, 1921.

Materials.	Pounds.
Malt	248,772,628
Corn and corn products	31,388,098
Sugar and sirup	28,468,242
Hops	5,988,982
Other grains	17,336,423
Other materials	4,530,058
Total	336,485,031

TABLE 78.—PRODUCTION AND DISPOSITION OF LIQUIDS CONTAINING ONE-HALF OF 1 PER CENT OR MORE OF ALCOHOL BY VOLUME AND CEREAL BEVERAGES CONTAINING LESS THAN ONE-HALF OF 1 PER CENT OF ALCOHOL BY VOLUME, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Collection districts.	Liquids containing one-half of 1 per cent or more of alcohol by volume.		Cereal beverages containing less than one-half of 1 per cent of alcohol by volume.	
	Produced.	Dealcoholized.	Produced.	Disposed of.
	Gallons.	Gallons.	Gallons.	Gallons.
1st California	3,016,362	3,812,215	5,109,316	5,562,620
6th California	1,536,005	1,579,389	2,518,623	2,394,619
Colorado	103,863	98,903	1,153,744	1,227,310
Connecticut	5,017,119	4,950,593	7,059,181	6,970,007
Delaware	107,880	152,487	359,390	334,208
Georgia	4,278	4,278	460,640	463,575
Idaho	10,602	7,905	15,500	17,046
1st Illinois	19,612,681	20,976,266	27,148,160	27,697,745
8th Illinois	1,562,944	1,720,372	2,754,974	2,824,674
Indiana	1,258,522	1,715,674	4,565,115	4,688,956
Kentucky	3,559,668	3,469,377	4,048,178	4,727,625
Louisiana	3,595,907	3,949,168	4,658,014	4,732,130
Maryland	1,880,429	1,903,351	5,128,052	5,701,474
Massachusetts	4,239,514	4,670,183	6,250,539	6,566,262
1st Michigan	3,370,742	4,052,483	5,513,245	5,942,022
4th Michigan	282,210	474,908	484,295	499,582
Minnesota	3,094,000	3,414,140	6,476,336	6,985,642
1st Missouri	21,897,383	21,378,706	24,696,439	25,386,539
6th Missouri	1,161,055	1,063,920	1,376,648	1,769,472
Nebraska	200,880	229,749	991,729	1,022,857
Nevada			175,995	173,107
1st New Jersey	332,010	390,383	809,999	810,733
5th New Jersey	8,651,883	10,572,343	16,185,349	15,676,943
1st New York	9,876,217	11,697,656	18,702,902	18,601,146
2d New York	18,368,032	22,320,797	29,884,882	32,010,202
14th New York	4,972,541	5,564,820	8,132,987	8,181,886
21st New York	2,637,470	2,911,521	3,480,583	3,652,310
28th New York	7,300,841	7,762,220	9,808,568	10,019,791
1st Ohio	7,066,723	7,522,350	10,330,393	10,141,015
10th Ohio	973,584	1,351,492	3,102,218	3,220,939
18th Ohio	6,269,939	6,322,983	9,061,509	9,207,427
1st Pennsylvania	2,377,265	2,770,426	4,029,745	4,185,206
12th Pennsylvania	16,750,226	17,461,904	19,519,362	18,697,431
23d Pennsylvania	14,876,951	15,118,513	16,323,938	17,463,713
Rhode Island	2,099,072	2,220,212	2,559,882	2,206,394
Tennessee	209,033	87,420	1,171,614	1,468,260
1st Texas	1,064,137	953,560	1,877,515	1,818,748
Utah			52,917	23,444
Washington	144,798	126,880	252,495	253,332
Wisconsin	14,513,188	16,017,577	19,500,526	20,870,312
Wyoming	50,809	33,606	94,333	104,434
Total	193,446,763	210,839,971	285,825,830	294,301,137

TABLE 79.—PRODUCTION AND DISPOSITION OF LIQUIDS CONTAINING ONE-HALF OF 1 PER CENT OR MORE OF ALCOHOL BY VOLUME AND CEREAL BEVERAGES CONTAINING LESS THAN ONE-HALF OF 1 PER CENT OF ALCOHOL BY VOLUME, YEAR ENDED JUNE 30, 1921, BY STATES.

States.	Liquids containing one-half of 1 per cent or more of alcohol by volume.		Cereal beverages containing less than one-half of 1 per cent of alcohol by volume.	
	Produced.	Dealcoholized.	Produced.	Disposed of.
	Gallons.	Gallons.	Gallons.	Gallons.
California	4,552,367	5,391,604	7,627,939	7,957,239
Colorado	103,863	98,903	1,153,744	1,227,310
Connecticut	5,017,119	4,950,593	7,059,181	6,970,007
Delaware	107,880	152,487	359,390	334,208
Georgia	4,278	4,278	460,640	463,575
Idaho	10,602	7,905	15,500	17,046
Illinois	21,175,625	22,696,638	29,903,134	30,522,419
Indiana	1,258,522	1,715,674	4,565,115	4,688,956
Kentucky	3,559,668	3,469,377	4,048,178	4,727,625
Louisiana	3,595,907	3,949,168	4,658,014	4,732,130
Maryland	1,880,429	1,903,351	5,128,052	5,701,474
Massachusetts	4,239,514	4,670,183	6,250,539	6,566,262
Michigan	3,652,952	4,527,391	5,997,540	6,441,604
Minnesota	3,094,000	3,414,140	6,476,336	6,985,642
Missouri	23,058,438	22,442,626	26,073,087	27,156,011
Nebraska	200,880	229,749	991,729	1,022,857
Nevada			175,995	173,107
New Jersey	8,983,893	10,962,726	16,995,348	16,487,675
New York	42,555,101	50,206,214	70,009,922	72,465,335
Ohio	14,310,246	15,196,826	22,494,120	22,569,351
Pennsylvania	34,004,442	35,350,843	39,873,045	40,346,350
Rhode Island	2,099,072	2,220,212	2,559,882	2,206,394
Tennessee	209,033	87,420	1,171,614	1,468,260
Texas	1,064,137	953,560	1,877,515	1,818,748
Utah			52,917	23,444
Washington	144,798	126,880	252,495	253,332
Wisconsin	14,513,188	16,017,577	19,500,526	20,870,312
Wyoming	50,809	33,606	94,333	104,434
Total	193,446,763	210,839,971	285,825,830	294,301,137

TABLE 80.—DISTILLERIES REGISTERED AND OPERATED, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

District.	Grain.		Molasses (rum).		Fruit.		Total.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
1st California					23	22	23	22
6th California					5	5	5	5
Kentucky			1	1			1	1
Maryland	1	1					1	1
Massachusetts			1	1			1	1
1st New York					1	1	1	1
28th New York					1	1	1	1
10th Ohio					2		2	
Pennsylvania	1	1					1	1
Total	2	2	2	2	32	29	36	33
Total for year ended June 30, 1920	8	6	21	21	21	20	50	47

TABLE 81.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, CANCELED, AND REVOKED AND RECALLED, AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1921, BY STATES AND BY CLASSES.[1]

New permits.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Total.
Alabama					1			475	13					4		493
Alaska								22	1							23
Arizona								92	1							93
Arkansas								519	6		4			1		530
California	444	64		21	32	175	1	2,744	1,068		10	15		10		4,584
Colorado		4						464	16		8	4				496
Connecticut	1	42			2		2	411	79		10	4		5		556
Delaware								137	1			2				140
Florida		4						275	11		1					291
Georgia		1						598	22		2					623
Hawaii								117	8							125
Idaho		1						121	12		6	1				141
Illinois	2	38				3	6	8,410	1,899		22	13		19		10,412
Indiana		12				2	2	1,474	140		19	1				1,650
Iowa		7						1,893	44				1			1,945
Kansas		1						624	6		7			3		641
Kentucky	5	89				20		609	120		3	2		1		849
Louisiana	1	6			1	6	5	568	99			1		4		691
Maine								311	11		20			4		346
Maryland	2	27		1	1	1	1	951	143		5	3		5		1,140
Massachusetts	2	28			1	9	6	2,757	565		40	3		37		3,448
Michigan		4		1	1		1	1,472	56		37	17		12		1,601
Minnesota	2	7					2	1,303	342		1	5	1	11		1,674
Mississippi		1						345	3							349
Missouri	4	32				1	3	2,175	517		19	10		15	1	2,777
Montana		4						123	115		2	2				246
Nebraska		2						630	6			5		1		644
Nevada								30	28			1		1		60
New Hampshire		1						176	17		70					270
New Jersey	12	58		2	3	3	1	1,022	581		16	4		6	3	1,713
New Mexico								47	8					2		57
New York	53	266		6	66	207	3	3,666	1,175		116	24		15	7	5,604
North Carolina	4	1						394	47		1			6		453
North Dakota		1						302	3							306
Ohio	8	40				4		1,888	560		34	14		11		2,559
Oklahoma		1						384	1							386
Oregon		1						413	175		9	2		1		601
Pennsylvania	3	109		1	6	14	4	2,744	1,198		97	38		7	1	4,222
Porto Rico		3		1	1	2	2	52	77							138
Rhode Island	2	11						380	167		2			4	1	567
South Carolina								415	6							421
South Dakota		1						67	4							72
Tennessee		3						692	23					1		719
Texas	1	9						702	110			3		1		826
Utah		1						67	5		1	1		1		76
Vermont								190	17		103			2		313
Virginia								582	79		4			2		667
Washington		3						625	13		5	2		2		650
West Virginia		1						432	13		3			1		450
Wisconsin		24						1,673	663		1	66		12		2,439
Wyoming								54	12							66
Total	546	909	[2]15,058	33	115	447	39	46,617	10,286	36,859	686	243	2	207	13	60,143

Renewal permits.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Total.
Alabama								107	2							109
Alaska								6								6
Arizona								45	1							46
Arkansas								205	1		2					208
California	143	3				2		1,214	301		9			1		1,673
Colorado								434	32		7					473
Connecticut		1						616	156		2	2				777
Delaware								22								22
Florida		1						315	2							318
Georgia								162	2							164
Hawaii		1		2				79	1							83
Idaho								89	7							96

[1] The classes of permits represented by letters in the table headings are as follows: A, to manufacture; B, to sell; C, to transport; D, to import and use; E, to import and sell; F, to export; G, to export and sell; H, to use; I, to use and sell; J, to prescribe; K, to manufacture vinegar and to produce intoxicating liquor for conversion into same; L, to operate dealcoholizing plant; M, to sell flavoring extracts; N, to procure alcoholic preparations; O, to rectify. C and J, new and renewal permits, are issued by Federal prohibition directors; all others by bureau in Washington.

[2] Total for both new permits and renewals.

TABLE 81.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, CANCELED, AND REVOKED AND RECALLED, AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1921, BY STATES AND BY CLASSES—Continued.

Renewal permits—Continued.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Total.
Illinois		6						3,261	495					2		3,764
Indiana		5				1	1	254	35		3		1			300
Iowa		2						805	16							823
Kansas								1,014	13							1,027
Kentucky		132				12		271	152			1				508
Louisiana		1						265	148							414
Maine								240			4					244
Maryland		7						241	257		11	1				517
Massachusetts		12		1			1	1,834	305		12	2		3		2,170
Michigan		2						451	20		3					476
Minnesota	1	2						468	47		3	16		1		536
Mississippi								352	3					2		357
Missouri	1	2						431	299		1			2		736
Montana								68	102							170
Nebraska								587	5							592
Nevada								8	1			1				10
New Hampshire								37	14							51
New Jersey	1	1						425	285		3	5		1		721
New Mexico								55	7							62
New York	9	25		1	1	35		1,823	1,307		20	3		3		3,227
North Carolina								163	41					1		205
North Dakota								134	2							136
Ohio	3	6					1	711	355		3			1		1,080
Oklahoma								176	1							177
Oregon		1						65			2					68
Pennsylvania	1	15						2,320	1,119		7	11		2		3,475
Porto Rico								40	107							147
Rhode Island								209	26			5				240
South Carolina		1						64								65
South Dakota								38	6							44
Tennessee								242	9		1	1				253
Texas		3						269	36							308
Utah		1						115	7			1				124
Vermont								54	6		2			1		63
Virginia								337	105							442
Washington								129	3		5	1				138
West Virginia								143	2		1			1		147
Wisconsin		1						600	94							695
Wyoming								28	10							38
Total	150	231	[2]16,058	4	1	50	3	22,019	5,945	36,859	101	50	1	21		28,585

Permits canceled.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Total.
Alabama								2								2
Alaska																
Arizona									3							3
Arkansas								17	1	2						20
California	1	10			5	7	2	62	23			1				111
Colorado		1						19	4	3		2				29
Connecticut			2					46	16	7						71
Delaware								1								1
Florida								11	2							13
Georgia								8	6							14
Hawaii																
Idaho								4	11							15
Illinois		14						55	37						1	137
Indiana		1						19	3							23
Iowa								9	1	6						16
Kansas		1		1				14	10	2						28
Kentucky		9						16	12	19						56
Louisiana								17	3							20
Maine								7	3					1		11
Maryland		1	1					9	7	1						19
Massachusetts								30	6	6						42
Michigan		2	1					21	1	6						31
Minnesota		1						21	4	5						31
Mississippi								3	7	10						20
Missouri		4						20	8	28						60
Montana								8	1							9
Nebraska								24	3							27
Nevada								1								1
New Hampshire		1						8	1		1					11
New Jersey								90	14	2						106
New Mexico								1								1
New York	2	57	10		3	1	2	133	29	4	1			1		243

TABLE 31.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, CANCELED, AND REVOKED AND RECALLED, AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1921, BY STATES AND BY CLASSES—Continued.

Permits canceled—Continued.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Total.
North Carolina								6	2							8
North Dakota								3	3	1						7
Ohio		2						15	8	2						27
Oklahoma								8	14							22
Oregon									1							1
Pennsylvania		7	6			1		70	26	3						113
Porto Rico								8		1						9
Rhode Island								11								11
South Carolina																
South Dakota								1	3	1						5
Tennessee								15	4							19
Texas	1							14	2	1						18
Utah		1						4	2			2				9
Vermont								8		1						9
Virginia								25	4							29
Washington								4	1							5
West Virginia								10		9						19
Wisconsin								2	4	2						8
Wyoming								4	2	1						7
Total	4	112	27	1	8	9	4	914	293	123	2	5		2	1	1,497

Permits revoked and recalled.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Total.
Alabama								35								35
Alaska								2	1							3
Arizona								8	4							12
Arkansas								30	2	1						33
California		18						44	22							84
Colorado								47	1							48
Connecticut		44	1					45	17	4						111
Delaware								1				1				2
Florida								19	1							20
Georgia								24	3							27
Idaho								2	7							9
Illinois		14	1					106	54	5						180
Indiana		1						28	9				1			39
Iowa								48		2						50
Kansas		31	6					64	23	1		1				126
Kentucky		6						21	6	15						48
Louisiana								9	9							18
Maine								17	2							19
Maryland		6	4	1				29	8							48
Massachusetts		13	2					64	28	5						112
Michigan		1	1					112	5	1	1					121
Minnesota		5						15	6	1						27
Mississippi								16	1	7						24
Missouri		10						62	95	5	1					173
Montana								21	2							23
Nebraska								15	2							17
Nevada								2								2
New Hampshire								7								7
New Jersey		1						27	22	1						51
New Mexico								1								1
New York	2	505	17		3	3	1	192	66	3	3	1			3	799
North Carolina								38								38
North Dakota								12	1							13
Ohio	1							22	10	8		1				42
Oklahoma								39	59							98
Oregon								18	4							22
Pennsylvania		98	11					131	72	8		1				321
Porto Rico		1						2	2							5
Rhode Island		1						6	1							8
South Carolina								15	2							17
South Dakota								10	1							11
Tennessee								30								30
Texas	1							74	16	1						92
Utah			1					6	3		1					11
Vermont								1		1	1			1		4
Virginia								20	9							29
Washington		1						34	5					1		41
West Virginia								10								10
Wisconsin		1						1	2	1						5
Wyoming								2								2
Total	4	757	44	1	3	3	1	1,584	583	70	7	5	1	2	3	3,068

TABLE 31.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, CANCELED, AND REVOKED AND RECALLED, AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1921, BY STATES AND BY CLASSES—Continued.

Renewal applications disapproved.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Total.
Alabama								3								3
Arizona								4								4
California		29		3	15	15	2	20							3	87
Colorado		1										3				4
Connecticut		75						7				1			1	84
Florida								2	3							5
Georgia										4						4
Idaho								1								1
Illinois		108						126	4			20				258
Indiana								2								2
Iowa								2								2
Kansas								1								1
Kentucky	1	18						2	1							22
Louisiana							1	1								2
Maine								1		1						2
Maryland		1						2				1				4
Massachusetts		30						22	4							56
Michigan		1						2				1				4
Minnesota	1	1							1	1		1				5
Missouri	2	15						16	29	44						106
New Hampshire								2								2
New Jersey	1	124						56	2							183
New York	4	496		2	12	8		256	30					1		809
North Carolina								2								2
North Dakota								1								1
Ohio		14						31	14	17		13				89
Oklahoma								20	24							44
Oregon								1								1
Pennsylvania	2	228		1	4	1	1	367	137			22			3	766
Porto Rico					2				4							6
Rhode Island								3								3
South Dakota									1							1
Tennessee								2								2
Texas								8	28							36
Virginia														1		1
Wisconsin		26							1							27
Wyoming								3		1						4
Total	11	1,167		6	33	24	4	966	283	68		62		2	7	2,633

TABLE 82.—TAXES ASSESSED UNDER THE NATIONAL PROHIBITION ACT AND THE INTERNAL-REVENUE LAWS RELATING TO DISTILLED SPIRITS, WINES, FERMENTED LIQUORS, ETC., AND UNDER THE HARRISON NARCOTIC LAW, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.

Districts.	Liquors.							
	Special taxes and penalties (sec. 3244, R. S.).	$1,000 special taxes (sec. 1001, revenue act of 1918).	All special tax penalties.	Double tax (sec. 35, Title II, national prohibition act). Taxes.	Double tax (sec. 35, Title II, national prohibition act). Additional penalties.	Distilled spirits (all classes).	Brandy used in the fortification of sweet wines.	Rectified spirits.
Alabama	$66.67	$11,875.07	$5,145.84	$832,508.52	$598,500.00	$166.40		
Arizona	130.83		95.21	106,924.19	59,000.00			
Arkansas	536.75	16,250.10	4,296.21	429,136.74	257,500.00	737.92		
1st California	1,692.10		6,267.32	120,173.61	179,000.00	39,204.38	$725,526.98	$503.92
6th California	31.26		320.37	41,756.93	85,000.00	545.39	263,968.18	
Colorado	1,317.14	3,500.02	1,638.77	573,040.41	259,500.00	266.88		
Connecticut	1,817.57		968.53	543,380.12	156,000.00	1,086.88		4.80
Delaware				14,052.09	6,500.00			665.82
Florida	97.50	4,666.70	1,615.01	371,530.15	237,500.00	14.40		
Georgia	945.85	10,250.07	5,404.94	1,490,320.86	960,000.00	1,504.00		
Hawaii	300.85	5,500.01	1,616.89	295,185.27	227,000.00	448.00		
Idaho	655.03	2,750.02	882.98	126,522.17	71,000.00	19.20		.23
1st Illinois	6,034.05	56,000.14	24,523.80	2,465,808.07	989,000.00	1,203,915.44	.15	8,388.73
8th Illinois	3,640.20	17,583.45	5,706.01	881,910.26	421,500.00	33,562.50		9.92
Indiana	860.91	11,083.39	5,813.60	635,350.58	361,000.00	9,838.16		
Iowa	1,939.22	2,750.00	1,575.48	512,836.07	320,500.00			
Kansas	106.68	1,833.35	485.01	74,627.61	35,000.00	334.40		
Kentucky	900.93	35,916.85	9,308.57	863,202.19	443,000.00	191,951.31		165.88
Louisiana	190.84	1,600.01	3,738.72	221,879.52	276,000.00	94,615.63		
Maine	210.85		125.46	153,451.46	44,000.00	216.96		
Maryland	301.68	2,166.67	799.28	454,602.24	334,000.00	56,273.88		256.13
Massachusetts	16,508.14	1,833.36	33,950.17	144,324.12	740,500.00	95,529.76		3,005.76
1st Michigan	5,549.03	33,116.90	10,848.93	708,817.20	474,375.00	2,971.57		
4th Michigan	572.52	1,666.67	570.03	311,609.65	186,000.00	41.10		
Minnesota	3,289.63	23,916.84	7,082.91	1,437,093.83	680,000.00	2,213.60		55.20
Mississippi	188.75	11,833.40	3,063.33	567,377.13	369,500.00	161.60		
1st Missouri	1,539.21	166.67	536.46	485,075.56	272,000.00	384.36		
6th Missouri	265.85		179.66	448,559.29	225,000.00	55,638.34		
Montana	295.84	2,416.68	827.80	455,352.83	203,500.00	759.04		32.12
Nebraska	1,478.35	1,083.34	637.97	454,354.03	276,000.00	14.40		
Nevada	6.25	500.00	162.81	35,781.76	29,000.00	6.40		
New Hampshire	1,728.01	3,750.03	1,825.23	182,314.91	130,500.00	2,131.66		
1st New Jersey	7,442.54	1,833.34	5,181.01	10,213.02	44,500.00	66.47		
5th New Jersey	446.29		30,737.20	23,741.84	106,500.00	4,861.81		
New Mexico				83,850.77	47,000.00			
1st New York	343.78		3,802.45	89,989.23	255,500.00	3,178.03	150,197.10	126.38
2d New York	2,062.13	1,000.00	83,094.07	125,664.26	501,000.00	46,901.27	1.92	30.00
14th New York	127.50		2,424.12	18,246.59	162,000.00	13,178.11		
21st New York			1,094.92	78,735.98	74,000.00	8.21		
28th New York	77.50		5,016.71	33,139.86	165,600.00	45.15	24,479.68	
North Carolina	314.61	11,800.08	3,361.35	898,324.94	615,500.00	138.76		
North Dakota	342.51	666.67	261.75	152,706.42	96,500.00	482.63		
1st Ohio	622.12	4,166.69	1,795.94	229,679.31	127,000.00	27,715.84		
10th Ohio	591.68	5,333.35	1,960.27	511,618.16	253,500.00	5,158.40		5.40
11th Ohio	758.77	3,416.69	1,754.81	233,944.72	102,000.00			
18th Ohio	5,098.83	23,745.92	7,982.53	3,046,685.99	1,495,000.00	7,371.20		21.00
Oklahoma	115.01	5,583.35	1,441.81	385,979.67	256,500.00			
Oregon	1,300.05	9,500.03	2,769.76	266,348.17	150,000.00	1,190.25		
1st Pennsylvania	742.13	1,916.68	4,525.56	463,383.62	267,000.00	92,363.44		160.35
12th Pennsylvania	200.00		323.97	556,934.61	57,500.00	8,365.26		
23d Pennsylvania	104.17	1,166.68	11,599.79	57,578.53	294,500.00	39,521.39		2,750.18
Rhode Island	323.34		200.64	23,812.08	109,500.00			
South Carolina	106.68	1,916.68	1,413.71	520,541.31	383,500.00	19.20		
South Dakota		750.00	233.39	130,728.87	74,500.00	5.46		
Tennessee	298.34	6,083.39	2,280.60	588,390.20	409,500.00	50.40		
1st Texas	656.29	6,083.36	1,876.25	396,484.56	246,000.00	616.64		3.63
2d Texas	479.60	4,083.36	1,170.29	286,333.56	170,000.00	22.40		
Utah	386.67	666.67	352.68	219,416.84	109,500.00	377.60		
Vermont	125.84		293.97	17,809.01	25,000.00			16.75
Virginia	1,074.18	8,666.72	2,990.42	472,823.52	334,000.00	102.40		
Washington	1,046.68	4,416.69	2,112.75	326,040.68	207,000.00	689.92		
West Virginia	163.77	3,000.02	1,124.29	396,532.10	302,000.00	142.20		
Wisconsin	3,671.75	3,583.34	4,241.63	924,271.12	450,000.00			
Wyoming	362.11	2,583.35	300.49	281,734.66	133,500.00			
Total	82,583.43	375,872.80	328,331.43	28,390,133.10	17,943,875.90	2,047,130.00	1,165,173.22	16,208.40

TABLE 82.—TAXES ASSESSED UNDER THE NATIONAL PROHIBITION ACT AND THE INTERNAL-REVENUE LAWS RELATING TO DISTILLED SPIRITS, WINES, FERMENTED LIQUORS, ETC., AND UNDER THE HARRISON NARCOTIC LAW, YEAR ENDED JUNE 30, 1921, ETC.—Continued.

Districts.	Liquors—Continued.					Narcotics.			
	Wines, liqueurs, and cordials (all classes)	Fermented liquor.	Floor taxes (revenue acts of 1917 and 1918).	Miscellaneous collections (penalties, interest, offers in compromise, fines, etc.).	Total liquors.	Special taxes.	Miscellaneous collections (penalties, interest, offers in compromise, fines, etc.).	Total narcotics.	Grand total (liquors and narcotics).
Alabama				$21,667.50	$1,469,930.00	$1,010.02	$1,383.29	$2,393.31	$1,472,323.31
Arizona				2,035.00	168,185.23	895.14	1,060.71	1,955.85	170,141.08
Arkansas				11,616.41	720,076.13	125.19	1,406.68	1,531.87	721,608.00
1st California	$344,524.25	$12,695.50	$38,268.00	20,363.94	1,498,219.00	649.36	8,165.40	8,814.76	1,507,033.76
6th California	35,423.94	1,363.50	7,087.21	6,311.64	440,808.42	515.12	1,788.58	2,303.70	443,112.12
Colorado				19,610.74	858,873.99	260.38	823.69	1,084.07	859,958.06
Connecticut	6.03	15,652.50	6,814.29	37,285.68	703,016.40	443.27	857.92	1,301.19	704,317.59
Delaware	710.72		122.22	377.28	22,428.13	47.00	10.13	57.13	22,485.26
Florida	2.13			13,771.87	629,197.76	565.66	2,862.47	3,428.13	632,625.89
Georgia				80,316.08	2,648,831.80	1,043.60	7,369.00	8,412.60	2,557,244.40
Hawaii				1,121.03	531,172.05	24.02	670.05	694.07	531,866.72
Idaho				860.15	202,489.78	109.52	1,157.61	1,367.13	203,856.91
1st Illinois	5,716.03	247,419.67	135,022.96	201,166.43	5,342,995.48	2,047.11	11,268.07	13,315.18	5,356,310.66
8th Illinois	1,107.86	806.03	19,630.06	18,222.69	1,403,739.48	206.06	2,699.63	2,905.69	1,406,645.17
Indiana	529.34	36.00	6,397.69	19,601.06	1,070,600.73	1,130.75	2,052.25	3,183.00	1,073,783.73
Iowa				8,367.20	847,468.06	721.22	153.20	874.42	848,342.48
Kansas				275.00	112,662.05	311.05	710.46	1,021.51	113,683.56
Kentucky		5,771.75	954,260.57	16,759.21	2,521,327.26	347.11	5,539.10	5,886.21	2,527,213.47
Louisiana	160.48	1,284.00	212,891.70	4,411.32	816,672.22	474.29	769.87	1,244.16	817,916.38
Maine				1,239.12	199,243.85	193.07	771.14	964.21	200,208.06
Maryland	11.60		23,272.81	14,048.04	885,732.33	3,294.53	22,297.41	25,592.04	911,324.37
Massachusetts	622.28	11,542.50	181,809.70	12,145.54	1,247,771.33	928.73	3,807.71	4,736.44	1,252,507.77
1st Michigan	64.00		985.20	84,198.82	1,410,927.55	1,694.64	6,455.20	8,149.84	1,419,077.39
4th Michigan	34.40		82.64	1,395.28	501,972.29	319.01	3,285.00	3,604.01	505,576.30
Minnesota	72.72		17,907.54	36,985.59	2,208,617.92	452.49	700.00	1,152.49	2,209,770.41
Mississippi			3.20	8,326.48	960,453.89	935.54	4,391.50	5,327.04	965,780.93
1st Missouri	1,187.28	10,690.50	12,902.16	4,723.89	789,206.09	395.62	73,718.91	74,114.53	863,320.62
6th Missouri	7.94		59,826.36	1,697.64	791,175.08	290.60	25,810.24	26,100.84	817,275.92
Montana	1.00	130.34	4,310.51	4,033.31	671,658.97	346.02	2,218.38	2,564.40	674,223.37
Nebraska			11.00	27,574.59	761,173.68	704.12	2,575.93	3,280.05	764,453.73
Nevada	326.24		1,024.80	10,626.02	78,334.28	20.00	1,302.02	1,322.02	79,656.30
New Hampshire	12.80		319.45	843.51	323,425.60	341.38	176.00	517.38	323,942.98
1st New Jersey	656.80		3,819.07	1,870.66	75,535.91	495.98	89.67	585.65	76,121.56
5th New Jersey	1,816.29	12,141.50	41,369.63	26,719.79	247,333.35	401.00	2,969.55	3,370.61	250,703.96
New Mexico				946.33	131,797.10	38.01	137.92	175.93	131,973.03
1st New York	10,337.31	22,056.75	67,029.99	12,302.94	614,863.96	122.63	116.61	239.24	615,103.20
2d New York	48,188.93	22,293.50	29,276.43	54,673.79	912,186.30	560.48	255.21	815.69	913,001.99
14th New York	5,816.39	4,078.50	9,917.89	18,744.56	234,533.66	406.08	276.90	682.98	235,216.64
21st New York	74.56		1,011.59	3,942.15	158,867.51	198.40	2,080.73	2,279.13	161,146.64
28th New York	81,032.76	374,593.25	4,052.62	4,350.38	692,288.11	323.07	200.00	523.07	692,811.18
North Carolina			72.60	53,950.29	1,583,462.03	780.53	10,931.52	11,712.05	1,595,174.08
North Dakota				800.00	251,759.98	115.84		115.84	251,875.82
1st Ohio	52.64		2,784.69	58,664.77	452,482.00	249.45	341.76	591.21	453,073.21
10th Ohio	471.36	48.00	11,963.97	12,448.70	803,099.28	1,318.75	76.50	1,395.25	804,494.54
11th Ohio			1,242.70	3,962.90	347,080.59	384.58	255.00	639.58	347,720.17
18th Ohio	3,122.80		19,810.83	94,860.48	4,703,699.67	384.66	288.76	673.42	4,704,373.09
Oklahoma		72.00		11,432.07	661,123.91	202.56	3,069.25	3,271.81	664,395.72
Oregon	1,026.56		5.72	9,005.49	447,216.03	78.97	5,375.01	5,453.98	452,670.01
1st Pennsylvania	111.34	2,353.00	50,711.17	258,159.81	1,141,427.10	2,541.07	1,480.03	4,021.10	1,145,448.20
12th Pennsylvania		9,724.50	4,109.80	278,299.66	915,457.80	91.50	830.49	891.99	916,349.79
23d Pennsylvania	8,150.68		65,088.50	147,838.99	628,307.91	1,181.87	2,061.40	3,243.27	631,551.18
Rhode Island	15,320.12	1,161.00	1,039.07	1,304.42	152,660.67	117.88	1,750.00	1,877.88	154,538.55
South Carolina				21,755.92	929,255.50	174.30	2,040.00	2,214.30	931,467.80
South Dakota				3.73	206,222.45	145.07	.85	145.92	206,368.37
Tennessee				23,123.19	1,029,726.12	895.82	2,107.61	3,003.43	1,032,729.55
1st Texas		48.00	175.24	3,962.04	655,906.21	485.55	9,471.49	9,957.04	665,863.25
2d Texas	39.60			860.70	462,998.51	421.67	1,002.25	1,423.92	464,422.43
Utah	144.00		64.96	17,596.07	348,505.49	172.90	1,595.75	1,768.65	350,274.14
Vermont			54.47	2,508.82	45,808.86	151.32	605.87	757.19	46,566.05
Virginia				35,744.31	855,401.55	1,034.21	2,238.93	3,273.14	858,674.69
Washington			9.73	9,758.30	551,074.84	409.38	7,630.89	8,040.27	559,115.11
West Virginia			3,088.22	7,166.74	713,217.34	1,168.90	3,725.20	4,894.10	718,111.44
Wisconsin	140.56	20,973.00	5,395.54	11,077.80	1,423,354.74	1,606.79	1,371.46	2,978.25	1,426,332.99
Wyoming			1,632.33	4,521.33	425,134.07	95.33	160.79	256.12	425,390.19
Total	565,032.83	776,995.89	2,007,570.73	1,892,260.27	55,600,173.99	37,696.33	262,775.55	300,471.88	55,900,645.87

TABLE 83.—ABSTRACT OF ARRESTS, SEIZURES OF ILLICIT DISTILLERIES, DISTILLING APPARATUS, DISTILLED SPIRITS, WINES, ETC., AND TOTAL VALUE OF PROPERTY SEIZED, FOR VIOLATIONS OF THE NATIONAL PROHIBITION ACT AND THE INTERNAL-REVENUE LAWS RELATING TO DISTILLED SPIRITS, WINES, ETC., YEAR ENDED JUNE 30, 1921, BY STATES.

States.	Number of persons arrested.	Illicit distilleries and distilling apparatus seized.				Number of gallons of distilled spirits seized.	Number of gallons of beer seized.	Number of gallons of wine, cider, or pomace seized.	Appraised value of all property seized.
		Distilleries.	Stills.	Still worms.	Fermenters.				
Alabama	594	176	1,180	500	8,747	3,449.00	436,104.00	86.00	$477,743.26
Arizona	143	30	24			687.00		18.00	12,120.00
Arkansas	752	160	33	22	1	2,245.76	21,685.50	759.00	53,048.85
California	1,222		346		14	63,818.00	638.00	99,308.00	59,130.05
Colorado	409		177	86		2,219.50	920.25	22,330.50	8,475.66
Connecticut	847		124	1	1	8,265.06		78.50	126,252.76
Delaware	14					1.00	52.00		1,205.00
District of Columbia	631	51	1	6	25	4,712.00	2,050.00	1,584.50	83,128.42
Florida	293	16	322	262	1,728	8,287.00	54,883.00	297.00	2,049,746.63
Georgia	1,086	618	1,422	605	16,501	17,861.00	1,402,903.00	951.00	692,490.59
Hawaii	592	201	14	9	1,357	2,874.38	57,124.25	1,037.38	60,039.53
Idaho	150		52	19		463.75	346.50	6,554.00	5,593.50
Illinois	2,088	433	70	59	1,240	17,130.14	7,815.50	27,936.75	185,103.96
Indiana	777	137	114	107	1,107	5,255.14	2,004.75	8,915.02	195,006.36
Iowa	441	2	7	6	27	1,798.65	12,055.76	9,962.77	13,615.27
Kansas	42	1	1			27.50	194.75	54.00	737.25
Kentucky	976	403	390	217	2,167	3,254.00	116,361.00	2,894.00	66,906.00
Louisiana	411	133	77	24	103	2,618.00	16,091.00	3,806.00	412,978.50
Maine	130		9			195.50		38.00	5,237.91
Maryland	605	66	12	10	80	15,574.75	3,133.00	2,341.50	228,084.25
Massachusetts	1,915		678	63	89	11,441.00		2,274.00	176,865.70
Michigan	719	267	19	8	52	4,889.03	2,357.97	1,935.47	120,543.81
Minnesota	963	4	38	11	156	5,964.41	14,627.51	37,394.63	88,391.62
Mississippi	272	2	412	346	1,205	641.00	34,033.00	180.50	49,240.20
Missouri	1,186	134	59	5		6,588.25	114,158.50	3,375.00	56,762.51
Montana	470		122	39	19	3,103.00	609.50	13,915.00	59,520.75
Nebraska	721		1		23	1,148.53	13,353.59	4,682.26	12,059.70
Nevada	65		32	3		2,696.00	274.00	3,676.00	350.00
New Hampshire	199		89	1	9	316.00	34.00	244.00	5,848.82
New Jersey	249		24	26		7,500.00	829.00	3,680.00	62,440.50
New Mexico	240	29	11	1	3	818.73	415.00	3,873.25	14,132.50
New York	3,089	52	17	8	220	65,060.90	8,497.88	7,373.70	1,329,229.77
North Carolina	1,036	2,287	1,551	941	14,334	8,528.00	1,204,488.00	30,396.00	461,869.00
North Dakota	114		4		26	1,136.51	2,078.13	1,450.63	93,620.68
Ohio	3,334	761	128	80	584	26,514.00	83,460.00	9,278.50	687,795.56
Oklahoma	592	189	18	7		6,620.25	28,668.00	2,578.00	34,088.90
Oregon	206		106	1		15,256.00	363.00	566.00	17,062.85
Pennsylvania	770		107	113	23	27,354.00	2,618.00	1,113.00	248,963.77
Rhode Island	446		98		35	2,997.00	12.50	1,321.50	30,108.82
South Carolina	670	739	645	230	3,368	3,497.00	204,950.00	762.00	1,238,975.00
South Dakota	70		1	1		154.37	1,791.38	478.77	9,251.80
Tennessee	908	938	651	385	6,343	5,243.00	319,426.00	1,600.00	300,361.00
Texas	1,765	210	76	3	70	5,652.88	6,481.25	5,896.25	77,783.43
Utah	205		75	20	4	1,176.25	9.00	16,154.00	11,234.50
Vermont	79		51	2	1	58.50		305.00	3,423.40
Virginia	797	1,295	1,170	665	8,235	10,295.00	715,238.00	57,192.00	607,458.00
Washington	395		213	33		20,465.00	642.00	1,901.00	41,902.55
West Virginia	523	307	27	41	1,356	2,454.50	65,338.00	3,169.50	46,978.87
Wisconsin	246	105	99	101	431	4,853.12	1,918.50	10,186.00	71,956.07
Wyoming	200		94	25		795.00	1,277.00	12,050.00	4,830.50
Total	34,175	9,746	10,991	5,182	70,014	413,987.32	4,963,005.27	428,303.88	10,906,687.53

TABLE 84.—MONEYS PAID TO COLLECTORS OF INTERNAL REVENUE 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, YEAR ENDED JUNE 30, 1921, BY COLLECTION DISTRICTS.[1]

Districts.	In rem cases, proceeds.	Judgments.		Interest.	Costs.	Total.
		Civil suits, suits on bonds, etc.	Fines and penalties.			
Alabama	$987.96		$10,050.08		$37.00	$11,075.04
Arizona			2,550.00			2,550.00
Arkansas			1,425.00			1,425.00
1st California			7,335.00			7,335.00
6th California			1,000.00		10.00	1,010.00
Colorado			3,409.00		772.32	4,181.32
Connecticut			150.00		46.38	196.38
Delaware					85.53	85.53
Florida			4,756.00		114.10	4,870.10
Georgia	12,352.01		42,009.83		2,453.32	56,815.16
Hawaii			600.00		60.65	660.65
Idaho						
1st Illinois			50.00			50.00
8th Illinois			2,650.00		404.06	3,054.06
Indiana			400.00		103.15	503.15
Iowa			533.33		184.66	717.99
Kansas			175.00			175.00
Kentucky	225.76		16,175.00		28.00	16,428.76
Louisiana			1,825.00		20.79	1,845.79
Maine			435.00		20.38	455.38
Maryland			14,793.58		124.54	14,918.12
Massachusetts			343.00			343.00
1st Michigan			10,950.00			10,950.00
4th Michigan						
Minnesota	1,647.00		1,950.00		103.42	3,700.42
Mississippi			4,775.00		1,848.39	6,623.39
1st Missouri			500.00		66.53	566.53
6th Missouri		$1,778.27	22,425.00	$288.75	838.70	25,330.72
Montana			2,175.00		460.81	2,635.81
Nebraska			2,650.00		203.36	2,853.36
Nevada			1,164.00		291.05	1,455.05
New Hampshire						
1st New Jersey			750.00			750.00
5th New Jersey			15,296.50			15,296.50
New Mexico			312.80		362.22	675.02
1st New York			200.00			200.00
2d New York			7,640.00		236.54	7,876.54
14th New York			625.00			625.00
21st New York			925.00			925.00
28th New York			125.00			125.00
North Carolina	503.20	500.00	15,427.23		4,466.38	20,896.81
North Dakota						
1st Ohio			4,568.75		1,613.50	6,182.34
10th Ohio			230.00		58.78	288.78
11th Ohio			775.00		284.00	1,050.00
18th Ohio			914.60		339.98	1,254.58
Oklahoma			825.00		75.38	900.38
Oregon			8,320.00			8,320.00
1st Pennsylvania			705.00			705.00
12th Pennsylvania			300.00			300.00
23d Pennsylvania			14,960.60		66.86	15,027.46
Rhode Island			1,851.00			1,851.00
South Carolina			6,800.00		377.82	7,177.82
South Dakota						
Tennessee	4,877.35		10,954.95		1,463.68	17,295.98
1st Texas			7,560.00			7,560.00
2d Texas			600.00			600.00
Utah			1,350.00			1,350.00
Vermont			25.00			25.00
Virginia	650.00		5,952.00		215.98	6,817.98
Washington	1,707.51	360.56	9,785.57	43.48	967.99	12,865.11
West Virginia			8,257.00		1,719.78	9,976.78
Wisconsin			500.00			500.00
Wyoming			600.00			600.00
Total	22,950.79	2,638.83	284,389.82	332.23	20,527.02	330,838.69
Total for fiscal year 1920	16,531.58	6,495.93	484,728.60	768.80	46,488.57	554,913.48

[1] The decrease in the amount of the collections covered by this statement, compared with the amount recovered during the preceding fiscal year, is occasioned by the fact that the moneys recovered in court cases arising under the National Prohibition Act were not generally paid over to collectors of internal revenue by clerks of United States district courts.

TABLE 85.—EXPENSES OF THE INTERNAL-REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1921.

A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE.

Appropriation.	Salaries and expenses of collectors of internal revenue.					Collecting the war revenue.						Total.
Districts.	Salaries of collectors, deputies, clerks, etc.	Travel expenses of collectors, deputies, etc.	Salaries of gaugers, storekeepers, etc.	Travel expenses of gaugers, storekeepers, etc.	Seizure, sale, and miscellaneous.	Salaries of deputy collectors, clerks, etc.	Travel expenses.	Rent.	Telephone service.	Supplies and equipment.	Miscellaneous.	
Alabama	$24,486.83	$3,065.65	$1,223.40		$535.89	$60,745.11	$8,933.55		$180.10	$8.29	$432.69	$99,011.51
Arizona	17,025.90	1,694.84			1.35	28,322.60	5,437.04	$712.50	161.30	280.84	503.99	54,140.30
Arkansas	28,317.18	3,205.68			371.30	74,078.35	19,289.45	8,194.44	699.75	260.04	290.84	135,607.03
1st California	64,832.32	3,443.44	50,543.86	$5,767.35		230,993.92	18,406.37		107.12	2,238.80	1,016.65	367,349.83
6th California	27,026.61	1,495.48	4,882.03	995.29	14.69	143,553.45	15,468.47		1,058.65	2,582.59	1,292.01	198,869.27
Colorado	23,059.09	2,797.48			280.75	119,016.28	18,944.43		565.75	178.59	267.86	165,110.53
Connecticut	51,459.81	2,447.69	495.60	5.10	439.33	138,454.22	15,002.84	8,140.00	405.08	1,554.88	3,448.22	222,852.77
Delaware	23,714.72	102.49				8,138.86	1,407.99		243.15	52.50	99.99	33,761.70
Florida	21,631.34	5,643.41			360.23	83,912.41	19,360.17		445.75	9.15	496.95	131,859.41
Georgia	54,362.10	16,599.83			4,561.46	77,364.28	12,618.19	740.98	497.27	2,195.07	409.80	169,352.00
Hawaii	13,471.67	408.50				31,403.64	5,527.65	6,245.25	374.75	209.93	447.66	58,089.05
Idaho	6,403.34	604.41			20.20	48,137.03	11,271.15	4,320.00	191.20	152.85	312.93	70,422.11
1st Illinois	274,757.47	2,433.71	53,684.32	5,920.21	1,359.93	441,280.99	26,325.26	9,780.00	4,585.34	8,074.67	2,014.73	827,249.63
8th Illinois	67,546.59	8,307.98	21,704.19	6.63	1,078.04	190,266.25	29,802.57	14,600.00	1,840.53	341.66	2,091.76	337,086.18
Indiana	62,683.17	4,742.83	22,914.16	2.24	2.00	174,723.38	23,453.35	1,740.00	1,432.57	2,191.49	859.42	294,774.61
Iowa	69,610.33	13,465.11			271.95	185,561.68	40,262.27	2,139.03	750.10	2,859.59	2,143.10	317,069.46
Kansas	37,081.01	10,967.90			4.20	131,920.41	35,519.16	10,000.00	571.35	2,551.87	519.34	229,135.24
Kentucky	66,749.91	6,578.90	237,958.50	5,690.50	741.96	137,383.86	21,485.59	103.30	1,107.05	2,600.13	1,408.21	481,707.91
Louisiana	36,448.81	4,325.58	32,609.03		106.86	98,610.86	10,348.23		538.10	24.75	932.46	183,944.68
Maine	39,375.55	5,280.54			30.06	54,521.33	8,272.38		189.46	739.98	266.74	108,685.04
Maryland	167,615.88	4,542.40	54,209.71	159.70	1,241.92	106,815.67	13,879.94	330.00	1,841.20	2,980.89	10,443.80	364,130.17
Massachusetts	118,549.99	6,287.44	18,031.43	7.24	12,201.84	408,737.28	16,712.33	28,099.92	1,917.31	4,791.29	3,970.08	610,306.73
1st Michigan	65,965.68	4,160.50	1,807.18	16.73	85.00	175,803.95	10,867.77	2,025.00	1,355.10	832.09	1,363.67	264,201.65
4th Michigan	19,147.32	3,312.00	100.00			55,676.11	9,951.95		229.34	354.87	260.59	89,032.18
Minnesota	60,338.60	7,059.86			30.75	160,475.50	33,890.63		1,656.15	72.55	898.83	264,422.87
Mississippi	32,785.25	10,031.49			385.13	43,090.22	7,798.49	2,790.00	82.50	265.73	986.22	98,216.03
1st Missouri	48,876.87	3,264.01	2,837.70	2.07		145,550.61	18,430.47	120.00	493.83	478.38	1,130.41	221,184.35
6th Missouri	45,990.07	2,891.53	1,311.40		113.75	65,856.84	11,439.70		349.84	94.76	370.28	128,418.07
Montana	28,656.15	7,674.19			580.46	58,823.79	16,632.87	3,674.00	307.15	682.01	552.78	117,583.40
Nebraska	27,394.54	5,473.27			13.15	134,813.23	17,501.21		519.16	173.71	388.89	186,277.16
Nevada	25,807.82	4,610.42						6,650.00	48.25	250.14	259.44	38,626.07
New Hampshire	18,058.75	591.19			18.50	72,299.96	6,279.75	210.00	276.33	495.22	255.58	98,495.28
1st New Jersey	23,664.84	1,701.68	2,609.20		9.08	80,692.95	9,755.07	1,050.00	312.70	1,667.52	293.97	121,057.91
5th New Jersey	103,039.07	14,384.87	2,446.80	1,023.02	184.23	191,631.25	20,785.35	14,400.00	1,647.99	6,192.83	4,933.62	360,669.03
New Mexico	33,119.62	2,847.37			1.50	7,352.75	6,103.75	2,895.00	101.34	1,479.31	276.64	54,177.28
1st New York	96,737.44	6,613.67	2,843.36	1.40	366.42	208,472.00	7,300.76	1,212.42	1,186.98	3,332.00	2,163.33	329,229.78
2d New York	19,068.37	324.56	9,097.10	172.80	1,947.62	732,656.71	4,776.90	15,230.55	1,458.09	2,260.35	3,512.66	791,705.40
14th New York	51,768.91	15,126.97	5,874.82	30.24	221.00	208,204.18	42,844.35	1,650.00	1,548.06	37.08	1,163.52	328,409.18
21st New York	35,226.87	4,939.80	6,902.40		113.05	111,693.99	17,876.06	6,082.00	616.35	2,678.49	308.88	185,836.89
28th New York	50,016.30	3,402.83	1,460.06	65.21	191.62	147,651.21	11,324.07		709.80	1,209.00	460.85	216,657.94
North Carolina	85,039.85	20,510.28			1,134.17	92,236.87	15,940.71		877.01	89.06	1,488.28	217,317.71
North Dakota	62,849.34	13,583.52			2.10	340.00		5,100.00	348.40	1,615.73	271.53	84,110.62
1st Ohio	56,000.59	2,750.58	19,028.91	8.70	1,100.81	80,510.63	2,199.10		412.00	127.44	217.46	162,350.20
10th Ohio	25,677.56	2,673.64			407.70	69,005.37	11,613.92		548.05	46.75	458.68	111,031.67
11th Ohio	22,388.45	3,144.60			21.94	65,146.03	5,924.60		440.09	229.49	328.65	97,622.95
18th Ohio	51,717.64	1,101.66	1,128.59		88.90	207,437.39	12,925.19	1,062.50	1,415.57	4,259.76	1,018.29	282,755.99
Oklahoma	21,310.76	4,050.19				127,749.16	33,562.49		839.20	897.82	443.17	188,852.79
Oregon	34,723.75	2,657.10	281.82		125.77	83,330.28	17,431.94		505.64	1,265.13	632.48	140,043.91
1st Pennsylvania	93,987.60	5,131.57	22,997.70	431.20	90.00	296,254.24	14,836.99	10,674.60	2,388.12	6,529.39	3,769.78	463,091.19
12th Pennsylvania	29,115.48	3,081.60	1,579.40	103.21	61.55	93,351.95	8,924.89	160.00	370.33	1,310.96	471.87	138,551.24
23d Pennsylvania	33,992.28	1,554.73	31,515.98	704.90	455.65	313,463.89	23,207.78	880.00	1,072.17	4,610.36	1,769.29	413,217.23
Rhode Island	36,043.60	1,370.93			604.22	59,990.39	7,400.41	47.00	652.50	1,349.11	305.87	108,904.09
South Carolina	25,516.89	2,462.82	2,444.36		206.10	59,937.01	15,455.52	4,706.10	204.60	1,060.60	598.92	112,652.78
South Dakota	27,958.52	3,857.36			46.20	66,431.96	11,379.34	6,600.00	120.00	474.49	749.47	119,616.34
Tennessee	26,241.44	7,277.58			713.63	93,836.48	12,664.27		690.00	156.25	454.22	152,039.87
1st Texas	44,617.90	7,695.19			100.13	122,194.45	26,554.13	11.83	795.92	1,858.84	992.05	204,850.34
2d Texas	38,407.62	10,349.96				135,175.99	32,510.91	15,909.99	546.95	13,280.72	725.16	247,086.30
Utah	56,704.21	7,672.32			201.00	4,851.15			466.03	25.65	373.16	70,293.52
Vermont	18,958.25	468.41			30.75	42,477.52	8,782.56		449.46	85.26	155.36	71,435.57
Virginia	73,182.22	11,883.90	20.00		31.50	111,729.02	18,031.43	66.07	607.65	472.19	767.81	216,795.39
Washington	44,798.75	3,855.86			33.05	97,465.04	10,271.20		585.82	1,396.23	693.92	159,541.07
West Virginia	32,706.50	10,194.84	2,450.60		102.90	98,390.05	15,131.55		861.70	374.20	812.11	160,784.35
Wisconsin	67,822.16	10,173.59	5,401.80			212,107.32	33,203.90	1,645.44	1,028.15	547.58	735.77	333,268.71
Wyoming	37,630.65	9,865.75			100.36	6,278.66	1,073.21	4,200.00	168.87	431.62	207.88	50,060.00
Total	3,128,953.09	353,219.41	622,964.37	21,072.86	33,553.45	8,115,540.64	970,352.27	206,918.58	48,913.03	102,594.02	71,591.17	13,075,411.89

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TABLE 85.—EXPENSES OF THE INTERNAL-REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1921—Continued.

D. DISBURSEMENTS BY THE DISBURSING CLERK OF THE TREASURY DEPARTMENT, BY SUPERVISING AGENTS, AND DIRECT SETTLEMENTS THROUGH OFFICE OF COMPTROLLER GENERAL, TREASURY DEPARTMENT DIVISION.

Appropriations.	For what.	Salaries.	Travel expenses.	Rent.	Telephone and telegraph.	Supplies and equipment.	Stationery and printing.	Miscellaneous.	Freight and express.	Seizure and sale.	Total.
Salaries and expenses of collectors, etc.	Deputy collectors		[1] $1,719.84								$1,719.84
Collecting the war revenue	Agents and inspectors.	$5,715,958.50	1,113,354.18	$52,359.50	$9,787.84	$23,227.51		$8,161.13			6,922,848.66
	Agents' clerks	404,550.16									404,550.16
	Bureau expenses	9,417,897.81	362,289.37		26,991.07	[2] 293,593.91	[3] $1,014,197.67	75,754.46	$42,141.28		11,232,865.57
Collecting the war revenue (fraud fund).	Informers	[4] 2,837.65									2,837.65
Enforcement of the narcotic and national prohibition acts (narcotic part).	Special employees	2,555.82	1,605.00					369.93			4,530.75
	Agents and inspectors.	534.17	[5] 28,643.53					305.23			29,482.93
	Bureau expenses	62,533.95	793.69			659.25		535.50	204.97		64,727.36
Enforcement of the narcotic and national prohibition acts (prohibition part).	Agents and inspectors.	40,751.80	97,665.27								138,417.07
	Special employees	713.90	707.43					569.03		$887.60	2,877.96
	Bureau expenses	611,547.38	8,243.37	47,040.00	7,417.50	[6] 35,993.99	252,988.88	9,942.47	9,953.55		983,127.14
Salaries, office Commissioner of Internal Revenue.		670,135.00									670,135.00
Total		16,930,016.14	1,615,021.68	99,399.50	44,196.41	353,474.66	1,267,186.55	95,637.75	52,299.80	887.60	20,458,120.09

[1] Transportation requests were used, which can not be apportioned by districts.
[2] Includes furniture, $101,730.71; machines and stencils, $189,921.80; and books and laboratory supplies, $1,941.40.
[3] Includes $125,000 contingent fund transferred to Treasury Department under act May 5, 1920.
[4] Rewards under circular 99.
[5] Transportation requests were used which can not be apportioned by departments.
[6] Includes furniture, $8,680.98; machines and stencils, $16,279.35; books and laboratory supplies, $11,035.66.

E. RECAPITULATION.

Appropriations.	Salaries.	Travel expenses.	Rent.	Telephone service.	Supplies and equipment.	All other miscellaneous.	Salary deductions for retirement fund.	Total.
Salaries and expenses of collectors, etc.	$3,751,917.46	$376,012.11				$33,553.45	$21,305.40	$4,182,788.42
Collecting the war revenue	23,659,049.58	2,447,600.82	$259,308.08	$85,691.94	$419,415.44	1,212,215.64	352,071.97	28,435,353.47
Enforcement of the narcotic and national prohibition acts (narcotic part)	402,264.29	178,533.58	260.35	90.72	784.98	16,892.90		598,826.32
Enforcement of the narcotic and national prohibition acts (prohibition part)	4,116,838.14	1,406,525.57	173,887.05	25,410.50	73,005.69	472,418.70	[1] 32,495.60	6,300,581.25
Salaries, office of commissioner	670,135.00						16,032.28	686,167.28
Grand total	32,600,204.47	4,408,672.08	433,455.48	111,193.16	493,205.61	1,735,080.69	421,905.25	40,203,716.74

[1] Includes deductions from narcotic part.

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS.

Appropriations.	1918 and prior fiscal years.	1919	1920	1921	Total.
Refunding taxes illegally collected (secs. 3220 and 3689, R. S., as amended by the act of Feb. 24, 1919)	$7,496,163.65	$7,925,410.10	$10,560,931.59	$2,673,852.61	$28,656,357.95
Refunding internal-revenue collections (act of May 27, 1908)	233.30	6,496.63	89,030.68	89,854.98	185,615.59

TABLE 85.—EXPENSES OF THE INTERNAL-REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1921—Continued.

D. DISBURSEMENTS BY THE DISBURSING CLERK OF THE TREASURY DEPARTMENT, BY SUPERVISING AGENTS, AND DIRECT SETTLEMENTS THROUGH OFFICE OF COMPTROLLER GENERAL, TREASURY DEPARTMENT DIVISION.

Appropriations.	For what.	Salaries.	Travel expenses.	Rent.	Telephone and telegraph.	Supplies and equipment.	Stationery and printing.	Miscellaneous.	Freight and express.	Seizure and sale.	Total.
Salaries and expenses of collectors, etc.	Deputy collectors		[1] $1,719.84								$1,719.84
Collecting the war revenue	Agents and inspectors.	$5,715,958.50	1,113,354.18	$52,359.50	$9,787.84	$23,227.51		$8,161.13			6,922,848.66
	Agents' clerks	404,550.16									404,550.16
	Bureau expenses	9,417,897.81	362,289.37		26,991.07	[2] 233,593.91	[3] $1,014,197.67	75,754.46	$42,141.28		11,232,865.67
Collecting the war revenue (fraud fund).	Informers	[4] 2,837.65									2,837.65
	Special employees	2,555.82	1,605.00					369.93			4,530.75
Enforcement of the narcotic and national prohibition acts (narcotic part).	Agents and inspectors.	534.17	[5] 28,643.53					305.23			29,482.93
	Bureau expenses	62,533.05	793.69			659.25		535.50	204.97		64,727.50
Enforcement of the narcotic and national prohibition acts (prohibition part).	Agents and inspectors.	40,751.80	97,665.27								138,417.07
	Special employees	713.90	707.43					560.03		$867.60	2,877.96
	Bureau expenses	611,547.38	8,243.37	47,040.00	7,417.50	[6] 35,993.99	252,988.88	9,042.47	9,953.55		981,127.14
Salaries, office Commissioner of Internal Revenue.		670,135.00									670,135.00
Total		16,930,016.14	1,615,021.68	99,399.50	44,196.41	353,474.66	1,267,186.55	95,637.75	52,299.80	887.60	20,458,120.09

[1] Transportation requests were used, which can not be apportioned by districts.
[2] Includes furniture, $101,730.71; machines and stencils, $180,921.80; and books and laboratory supplies, $1,941.40
[3] Includes $125,000 contingent fund transferred to Treasury Department under act May 5, 1920.
[4] Rewards under circular 99.
[5] Transportation requests were used which can not be apportioned by departments.
[6] Includes furniture, $8,680.96; machines and stencils, $16,279.35; books and laboratory supplies, $11,033.06.

E. RECAPITULATION.

Appropriations.	Salaries.	Travel expenses.	Rent.	Telephone service.	Supplies and equipment.	All other miscellaneous.	Salary deductions for retirement fund.	Total.
Salaries and expenses of collectors, etc.	$3,751,917.46	$376,012.11				$33,553.45	$21,305.40	$4,182,788.42
Collecting the war revenue	23,659,049.58	2,447,600.82	$259,308.08	$85,691.94	$419,416.44	1,212,215.64	352,071.97	28,435,353.47
Enforcement of the narcotic and national prohibition acts (narcotic part)	402,284.29	178,533.58	260.35	90.72	784.98	16,892.90		599,820.82
Enforcement of the narcotic and national prohibition acts (prohibition part)	4,116,838.14	1,406,525.57	173,887.05	25,410.50	73,005.69	472,418.70	[1] 32,495.60	6,300,581.25
Salaries, office of commissioner	670,135.00						16,032.28	686,167.28
Grand total	32,600,204.47	4,408,672.08	433,455.48	111,193.16	493,206.61	1,735,080.69	421,905.25	40,203,716.74

[1] Includes deductions from narcotic part.

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS.

Appropriations.	1918 and prior fiscal years.	1919	1920	1921	Total.
Refunding taxes illegally collected (secs. 3220 and 3689, R. S., as amended by the act of Feb. 24, 1919)	$7,496,103.65	$7,925,410.10	$10,560,931.59	$2,673,652.61	$28,656,357.95
Refunding internal-revenue collections (act of May 27, 1908)	233.30	6,496.63	89,030.68	89,854.98	185,615.59

TABLE 86.—SUMMARY OF INTERNAL-REVENUE STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE AND THE POSTMASTER GENERAL, YEAR ENDED JUNE 30, 1921.

Kinds.	Number.	Value.
Spirits:		
Domestic	604,350	$88,251,417.00
Export	65,200	6,520.00
Case (domestic)	2,018,840	201,884.00
Case (export)	44,980	4,498.00
Rectified	5,100	87,147.00
Fortified sweet wine	200	
Wholesale liquor dealers	133,600	
Denatured alcohol	54,600	
Tobacco and snuff:		
Tobacco	1,771,974,360	56,796,460.58¼
Snuff	303,193,101	6,024,151.51½
Tin-foil wrappers for tobacco	10,556,640	118,142.55
Export, tobacco or snuff	64,400	
Cigars:		
Large	187,813,050	54,301,510.45
Small	70,104,200	1,058,028.00
Export, cigars and cigarettes	76,400	
Cigarettes:		
Class A	2,586,467,100	133,798,654.20
Class B	1,509,520	157,025.60
Oleomargarine:		
Domestic (colored)	370,100	1,407,290.00
Domestic (uncolored)	15,021,000	675,770.00
Export	115,000	
Butter: Process	235,000	20,512.50
Mixed flour	102,000	1,418.00
Playing cards	34,496,200	2,759,696.00
Documentary	301,803,300	46,256,140.00
Stock transfer	15,625,796	9,516,160.00
Future delivery	395,298	7,355,640.00
Proprietary	768,447,000	11,976,140.00
Wines, cordials, etc	1,126,348	2,046,335.00
Narcotics	3,724,900	150,507.50
Order forms for opium	1,037,500	10,375.00
Cigarette tubes	1,100,000	11,000.00
Special tax	1,192,059	30,286,243.82
Total	6,078,490,642	453,255,733.70¼

TABLE 87.—COST OF PRINTING AND BINDING FOR THE INTERNAL-REVENUE BUREAU AND SERVICE, FISCAL YEARS 1920 AND 1921, UNDER THE APPROPRIATIONS "PUBLIC PRINTING AND BINDING," "COLLECTING WAR REVENUE," AND "ENFORCING NATIONAL PROHIBITION."

Appropriation and classification.	1920		1921	
	Quantity.	Cost.	Quantity.	Cost.
Public printing and binding.				
Publications, regulations, decisions, etc	586,500	$17,605.69	618,025	$16,503.22
Blank forms	27,828,200	76,512.00	35,215,400	82,784.35
Blank books	3,887	4,296.77	810	1,993.93
Letterheads, etc	8,299,000	15,325.39	14,824,000	31,557.15
Record and guide cards and folders	13,206,350	22,173.50	6,704,422	11,084.40
Miscellaneous: Binding, memorandum sheets, etc		10,585.38		7,159.30
Total		146,589.33		151,082.35
Collecting the war revenue.				
Publications, regulations, decisions, etc	2,994,425	77,308.88	1,913,500	114,527.41
Blank forms	132,068,150	334,646.61	149,117,100	487,700.00
Blank books			550	445.57
Letterheads, etc	1,188,000	4,114.36	50,000	179.26
Record and guide cards and folders	350,000	246.63		
Miscellaneous: Binding, memorandum sheets, etc		2,105.20		24,926.22
Total		418,421.68		627,778.52
Enforcing national prohibition.[1]				
Publications, regulations, decisions, etc	702,000	24,366.42	385,000	3,324.10
Blank forms	12,114,100	95,191.56	18,282,000	176,137.54
Blank books	2,575	2,537.89	517	1,290.29
Letterheads, etc	1,819,000	5,119.95	2,275,000	4,869.65
Record and guide cards and folders	346,000	438.71		
Miscellaneous: Binding, memorandum sheets, etc		509.12		16,595.66
Total		128,166.65		202,216.24
Total from all appropriations.				
Publications, regulations, decisions, etc	4,284,925	119,370.99	2,916,525	134,354.73
Blank forms	172,010,450	506,353.77	202,614,500	746,621.95
Blank books	6,462	6,834.66	1,877	3,728.79
Letterheads, etc	11,306,000	24,559.70	17,149,000	36,606.06
Record and guide cards and folders	13,902,380	22,858.84	6,704,422	11,084.40
Miscellaneous: Binding, memorandum sheets, etc		13,199.70		48,681.18
Grand total		693,177.66		981,077.11

[1] The first requisition for printing for the Prohibition Unit was not issued until Oct. 4, 1919.

DECISIONS OF THE COURTS IN INTERNAL-REVENUE CASES FOR THE FISCAL YEAR ENDED JUNE 30, 1921.

CAPITAL-STOCK TAX.

Washington Water Power Co. v. *United States.*—Court of Claims of the United States (T. D. 3160).

The capital-stock tax is an excise tax imposed upon a corporation with respect to the carrying on or doing business by the corporation, which is a proper subject for taxation by the Government and within its constitutional powers of taxation.

The capital-stock tax imposed by the act of September 8, 1916, is not illegal because assessed and collected in advance under regulations of the Treasury Department, the act, by sections 407 and 409, contemplating that a corporation must pay a tax on its capital stock for the preceding year in order to do business for the coming year.

An action to recover a capital-stock tax paid in advance, on the ground that advance payment was unauthorized, can not be maintained where the tax became due and payable under the taxpayer's theory before suit was brought.

CORPORATION EXCISE TAX.

Henry Fink, Collector, etc., v. *Northwestern Mutual Life Insurance Co.*—United States Circuit Court of Appeals (267 Fed., 968; T. D. 3057).

In the case of a mutual life insurance company, transacting business on the level-premium plan, the surplus out of which dividends are paid in any year consists of the ascertained overpayments of premiums for the preceding year. Therefore surplus for the year 1909 was received prior to the time the act became effective, and dividends paid out of such surplus and applied, at the option of the policyholder, to purchase paid-up additions and annuities or in partial payment of renewal premiums were not income for the year in which they were applied. The surplus from premiums out of which the dividends for the year 1910 were declared was a part of the income for the year 1909 and formed a basis for taxation for that year. Maryland Casualty Co. *v.* United States, 251 U. S., 342, distinguished.

Premiums due and deferred and interest due and accrued but not actually collected in cash within the taxable year are not income "received."

Interest on policy loans, which by the terms of the contract was added to the principal when it became due, does not constitute income where it remains unpaid by the policyholder.

Decreases in the value of assets of an insurance company through amortization of premiums on bonds are mere book adjustments and are not deductible as an item of depreciation.

The reserve funds, the net addition to which is to be deducted from the gross income of a life insurance company in computing its net income, are those funds which are built up to mature the policy and do not include funds reserved because of liabilities on supplementary contracts not involving life contingencies and canceled policies upon which a cash-surrender value may be demanded.

The judgment of the district court (248 Fed., 568) modified.

Jewelers Safety Fund Society v. *Lowe, Collector, and Jewelers Safety Fund Society* v. *Anderson, Collector.*—United States District Court (T. D. 3078).

The premium receipts of "every insurance company" by whatever name they are called are, unless specifically exempted by the terms of the taxing statutes in question, a part of such company's gross income.

Premium deposits made in advance by members of a mutual insurance company to cover estimated losses and expenses are, so long as the payment thereof constitutes the consideration for contract of insurance, insurance premiums constituting gross income of the company.

Moneys received by way of interest upon bank balances and from investment of such portion of premium deposits as are not currently required for the payment of losses and expenses are profits earned by an insurance company subject to tax.

A corporation, organized to insure its members, limited to jewelers and dealers in goods ordinarily carried in the jewelry trade, against loss or damage by fire, theft, barratry, embezzlement, and transportation, which requires each member to deposit in advance a definite sum sufficient to cover estimated losses and expenses for the ensuing year, the balance of such deposits being returned to members, is a mutual fire insurance company and subject to the tax imposed by the act of August 5, 1909.

Nashville, Chattanooga & St. Louis Railway Co. v. *United States.*—United States Circuit Court of Appeals (269 Fed., 351; T. D. 3125).

No deduction for depreciation in value of the roadway of a railroad may be taken where, because of repairs, renewals, and replacements, he roadway as a whole is as valuable at the end of the taxable year as at the beginning.

The depreciation which may be deducted in determining net income is the decrease in intrinsic value due to wear and tear, decay, obsolescence, etc., of the physical property suffered during the taxable year as distinguished from the market value.

The roadway must be considered as a whole in determining whether depreciation has been sustained and the loss in value of separate units of the roadway may be offset by appreciation in other units.

There was sufficient evidence that the repairs, renewals, and replacements made offset any loss in value and that the roadway had not decreased in value, to justify the trial court in refusing to direct a verdict.

The decision of this court upon points raised on the former appeal (249 Fed., 678; T. D. 2697) is adhered to.

Walker, Collector, v. *The Gulf & Interstate Railway Co. of Texas.*—United States Circuit Court of Appeals (269 Fed., 885; T. D. 3133).

Where a railroad company, upon being prohibited by State law from owning and operating docks and channels, organized a terminal company for that purpose, of which it owned all shares of stock except such as were necessary to qualify directors, and advanced as loans to it from year to year sums sufficient to cover its deficit, the railroad company may not deduct as operating expenses, in computing net income for the measure of the corporation excise tax imposed by the act of August 5, 1909, the amount of such advances made during a taxable year.

Where interest on loans made by a parent corporation to its subsidiary accrued from year to year, but was not paid, the amount thus accrued during a taxable year can not be considered income to the parent company within the meaning of the act of August 5, 1909.

Great Northern Railway Co. v. *Lynch, Collector.*—United States District Court (T. D. 3147).

The amount of obligations of a railroad corporation carried on the books as liabilities, which became outlawed and were therefore written off during the taxable years 1910 and 1911, represented profit to the company which was properly included in its net income for the year in which so written off.

The excess of the sale price over the value on January 1, 1909, of property acquired prior to that date, and sold during 1909 and 1910, was income for the year in which received, although the sale price was less than the purchase price of the property.

The sale in 1910 and 1911 of property acquired prior to January 1, 1909, or an amount equivalent to its market value on that date, but in excess of its purchase price, did not result in income for the purposes of the corporation excise tax of August 5, 1909.

DISTILLED SPIRITS.

Violette v. *Walsh, Collector.*—United States District Court (T. D. 3169).

Under section 3224, Revised Statutes, an injunction will not be granted to restrain collection by distraint of the amount of an assessment by the Commissioner of Internal Revenue under color of a tax and claimed by the collector to be valid; for the time being, the collector determines the law as well as the fact, and the taxpayer's only remedy is payment, appeal, and suit for refund.

The eighteenth amendment to the Constitution rendered obsolete or repealed all earlier law that applied to, sanctioned, and taxed distilled spirits for beverage purposes, but did not forbid the mere manufacture of distilled spirits; the national prohibition act repealed only laws inconsistent with it, and is in addition to other existing law; the tax imposed on the manufacture of distilled spirits, regardless of their purpose, is still in force and collectible.

ESTATE TAX.

Lederer, Collector, v. *Pearce.*—United States Circuit Court of Appeals (266 Fed., 497; T. D. 3088).

Property passing under general power of appointment, where the construction and effect of the power and the rights of the parties thereunder are governed by the laws of Pennsylvania, should not be included in the gross estate of the decedent exercising the power in a case arising under Title II of the revenue act of 1916.

Victor E. Shwab, Executor, v. *Doyle, Collector.*—United States Circuit Court of Appeals (269 Fed., 321; T. D. 3119).

The act of September 8, 1916, Title II, applies to all transfers in contemplation of death, whether made before or after the passage of the act, provided the transferrer's death occurred after the act took effect.

The act of September 8, 1916, Title II, construed as applying to transfers made in contemplation of death before its passage, where the transferrer died after the act took effect, is not unconstitutional.

By the term "in contemplation of death," as used in section 202 of the act of September 8, 1916, and applied to a gift inter vivos, is not meant on the one hand the general expectancy of death which is entertained by all persons, nor, on the other, is the meaning of the term necessarily limited to an expectancy of immediate death or a dying condition. Nor is it necessary, in order to constitute a transfer in contemplation of death, that the conveyance or transfer be made while death is imminent, or immediately impending by reason of ill health, disease, injury, or like physical conditions. But a transfer may be said to be made in contemplation of death if the expectancy or anticipation of death in either the immediate or reasonably near future is the moving cause of the transfer.

The decedent on April 22, 1915, made a deed absolute in form conveying personal property worth about $1,000,000 in trust with no reservations in her favor. She died September 16, 1916, of apoplexy, primarily resulting from hardening of the arteries. She was a childless widow and had lived for many years in the family of a sister whose husband, and ultimately whose children, were the beneficiaries of the deed of trust. On May 26, 1915, the decedent made her will and in it referred to the disposition of her estate and to the wills made at the same time by her sister and brother-in-law. *Held,* That it was clear, in the light of the evidence presented, that a question of fact was presented for the jury's determination.

It was not error to charge that, in determining the issue of fact whether the transfer was made in contemplation of death, there might be taken into account the presumption afforded by the prima facie clause of section 202 (*b*) of the act, which provides that "Any transfer of a material part of his property in the nature of a final disposition or distribution thereof, made by the decedent within two years prior to his death without such a consideration (namely, a fair consideration in money or money's worth) shall, unless shown to the contrary, be deemed to have been made in contemplation of death * * *."

It is incompetent for a witness to state a fact which is for the ultimate conclusion of the jury; in the present instance, whether a testatrix had any expectancy that she was in danger of passing away in the near future.

Testimony of a witness that he understood that decedent, her sister, and the latter's husband made their wills together so as not to excite decedent, was properly excluded, witness plainly having no first-hand knowledge of the matter.

Where no exception was taken to overruling of objection to testimony on ground that it was immaterial, and the witness then testified without objection, a subsequent objection, on the question being substantially repeated to the same witness, but without statement of the grounds of asserted incompetency, and without motion to strike out the testimony already given, came too late.

United States v. *Stanley Field, as executor of the estate of Kate Field.*—Supreme Court of the United States (41 Sup. Ct., 256; T. D. 3150).

The conditions expressed in clause (*a*) of section 202, act of September 8, 1916, to the effect that the taxable estate must be (1) an interest of the decedent at the time of his death, (2) which after his death is subject to the payment of the charges against his estate and the expenses of its administration, and (3) is subject to distribution as part of his estate, are expressed conjunctively and it would be inadmissible, in construing the act, to read them as if prescribed disjunctively; hence, unless the three conditions are fulfilled, property involved does not become part of the gross estate.

Property passing under testamentary execution of a general power of appointment created prior but executed subsequent to the passage of the act of September 8, 1916, is not subject to the estate tax imposed by Title II of such act.

Union Trust Co. of San Francisco et al., executors, v. *Wardell, Collector.*—District Court of the United States (T. D. 3151).

The act of September 8, 1916, Title II, applies to a transfer made before the passage of the act and intended to take effect in possession or enjoyment at or after death, where the transferrer died after the act took effect.

The act of September 8, 1916, Title II, construed as applying to transfers made before its passage and intended to take effect in possession or enjoyment at or after the death of a transferrer who dies after its passage, is not unconstitutional.

EXCESS-PROFITS TAX.

Cartier-Holland Lumber Co. v. *Doyle, Collector.*—District Court of the United States (269 Fed., 647; T. D. 3080).

In determining liability under section 209 of the act of October 3, 1917, income derived from a single timberland deal by a partnership, whose principal business is dealing in lumber, can not, by reason of section 201 of the act, be considered and treated separate and apart from other partnership income or profits.

The term "invested capital," as used in section 209 of the act of October 3, 1917, includes all working capital consisting of money or property employed in the business or for its benefit, and furnished or paid in by one or more of the partners.

Where, during the year 1917, a partnership had invested capital, as above defined, more than nominal in amount, excess-profits taxes upon its income could not be assessed at the lower rate provided by section 209 of the act of October 3, 1917.

A partnership which had invested capital more than nominal in amount can not complain of regulations promulgated or of the method employed in determining the amount of such capital where the arbitrary or supposititious invested capital fixed upon was larger in amount than the invested capital actually possessed and employed, and the taxes imposed were correspondingly diminished.

Members of a partnership who are paid neither a salary nor commission for their services, but who buy and sell lumber and undertake and assume all the risks and enjoy all the benefits of a merchandising business, employing a large amount of capital, are not brokers.

Property of member of partnership deposited with bank and pledged as collateral security for the repayment of a loan by or for the benefit of the partnership in pursuance of the articles of partnership is part of the invested capital of such partnership.

Greenport Basin & Construction Co. v. *United States* and *Ira M. Young* v. *United States.*—District Court of the United States (269 Fed., 58; T. D. 3137).

The deduction provided for by section 203 of the Revenue Act of 1917 must be taken from net income as a part of the computation of the tax, and not before the computation.

La Belle Iron Works v. *United States.*—Supreme Court of the United States (41 Sup. Ct., 528; T. D. 3181).

The word "invested," as used in section 207, Revenue Act of 1917, defining "invested capital," in itself imports a restrictive qualification; when speaking of the capital of a business corporation or partnership, such as the act deals with, "to invest" imports a laying out of money, or money's worth, either by an individual in acquiring an interest in the concern with a view to obtaining income or profit from the conduct of its business, or by the concern itself in acquiring something of permanent use in the business, in either case involving a conversion of wealth from one form into another suitable for employment in the making of hoped-for gains.

The provision of clause (3) of section 207 (*a*) that includes "paid-in or earned surplus and undivided profits used or employed in the business" recognizes that in some cases contributions are received from stockholders in money or its equivalent for the specific purpose of creating an actual excess capital over and above the par value of the stock; and, in view of the context, surplus "earned" as well as that "paid in" excludes the idea of capitalizing (for the purposes of the tax) a mere appreciation of values over cost.

Clauses (1) and (2) of section 207 (*a*) refer to actual contributions of cash or of tangible property at its cash value contributed in exchange for stock or shares specifically issued for it; neither of these clauses nor clause (3) includes within the definition of invested capital any marking up of the valuation of assets upon the books to correspond with increase in market value, or any paper transaction by which new shares are issued in exchange for old ones in the same corporation, but which is not in substance and effect a new acquisition of capital property by the company.

In view of the special language employed in section 207, it can not be said that appreciated value of assets of a corporation over and above cost is as real as cost value, nor that "capital and surplus" mean merely the excess of all assets at actual values over outstanding liabilities, nor that "surplus" means the intrinsic value of all assets over and above outstanding liabilities plus par of the stock.

Where a declaration of a stock dividend representing increase in value of assets of a corporation was carried out by the surrender to the company of all the outstanding stock, and its cancellation, and the exchange of one share of new common and one share of new preferred stock for each share of the original stock, such stock dividend distribution can not be treated as paid for in tangible property, and the old shares can not be regarded as having been "paid in for" the new ones, within the terms of section 207.

Where no sum representing increase in value of ore lands of a corporation as the result of extensive exploration and development work was stated in the corporation's petition in a suit claiming a refund of tax paid or in its return of income (though a proper sum, not exceeding the cost of the work, might have been added to earned surplus on that account), it was not improper to attribute the sum added to the book value of such ore property to a mere appreciation in the value of property; in short, to what is commonly known as the "unearned increment," not properly "earned surplus," within the meaning of section 207.

Cases decided under the equal protection clause of the fourteenth amendment to the Constitution are not authority in determining whether a revenue act operates to produce baseless and arbitrary discriminations, to the extent of rendering the tax invalid under the due process clause of the fifth amendment, as the fifth amendment has no equal protection clause, and the only rule of uniformity prescribed with respect to duties, imposts, and excises laid by Congress is the territorial uniformity required by section 8 of Article I; nor are cases based upon the due process clause of the fourteenth amendment applicable.

The act, in basing "invested capital" upon actual costs to the exclusion of higher estimated values, is not violative of the due process clause of the fifth amendment to the Constitution in that it is so wholly arbitrary as to amount to confiscation; the act treats all corporations and partnerships alike, so far as they are similarly circumstanced, and if in its application the tax in particular instances may seem to bear upon one corporation more than upon another, this is due to differences in their circumstances, not to any uncertainty or want of generality in the tests applied.

It was proper and reasonable for Congress, in defining invested capital, to adopt the cost basis of valuation of property rather than the market value, thus excluding estimated appreciation, since, in addition to the important consideration of convenience in administration, the market value can not be determined accurately where it has not been realized or tested by sale made, and such sale can not be made without abandoning the very purpose for which the property is held, involving a withdrawal from business so far as that particular property is concerned.

It was not unreasonable for Congress, in adjusting the excess-profits tax, to accord preferential treatment to capital representing actual investments, as compared with capital representing higher valuations based upon estimates, however reliable, of what probably could be realized were the property sold instead of retained.

Lincoln Chemical Co. v. *Edwards, Collector.*—United States District Court (272 Fed., 142; T. D. 3183).

Where the earnings of a corporation have been spent in improving a secret chemical process (admitted to be an intangible asset), the increased value of the process due to the improvement effected by such expenditure is to be included in estimating "earned surplus used in business," as an element of "invested capital," as defined by section 207, Revenue Act of 1917.

This is also true in a case where the improvement was originally paid for with borrowed money, and where subsequent earnings were sufficiently large to repay the borrowed money and to create before the beginning of the taxable year an "earned surplus."

Under the facts of this case, a corporation having an earned surplus used in the business, amounting to $2,000, is not "a corporation having no invested capital or not more than a nominal capital," within the meaning of section 209.

INCOME TAXES.

Jewelers' Safety Fund Society v. *Lowe, Collector,* and *Jewelers' Safety Fund Society* v. *Anderson, Collector.*—United States District Court (T. D. 3078).

The premium receipts of "every insurance company" by whatever name they are called are, unless specifically exempted by the terms of the taxing statutes in question, a part of such company's gross income.

Premium deposits made in advance by members of a mutual insurance company to cover estimated losses and expenses are, so long as the payment thereof constitutes the consideration for contract of insurance, insurance premiums constituting gross income of the company.

Moneys received by way of interest upon bank balances and from investment of such portion of premium deposits as are not currently required for the payment of losses and expenses are profits earned by an insurance company subject to tax.

A corporation, organized to insure its members, limited to jewelers and dealers in goods ordinarily carried in the jewelry trade, against loss or damage by fire, theft, barratry, embezzlement, and transportation, which requires each member to deposit in advance a definite sum sufficient to cover estimated losses and expenses for the ensuing year, the balance of such deposits being returned to members, is a mutual fire insurance company and subject to the tax imposed by the act of October 3, 1913.

Cartier-Holland Lumber Co. v. *Doyle, Collector.*—District Court of the United States (269 Fed., 647; T. D. 3080).

In determining liability under section 209 of the act of October 3, 1917, income derived from a single timberland deal by a partnership, whose principal business is dealing in lumber, can not, by reason of section 201 of the act, be considered and treated separate and apart from other partnership income or profits.

The term "invested capital," as used in section 209 of the act of October 3, 1917, includes all working capital consisting of money or property employed in the business or for its benefit, and furnished or paid in by one or more of the partners.

Where, during the year 1917, a partnership had invested capital, as above defined, more than nominal in amount, excess profits taxes upon its income could not be assessed at the lower rate provided by section 209 of the act of October 3, 1917.

A partnership which had invested capital more than nominal in amount can not complain of regulations promulgated or of the method employed in determining the amount of such capital, where the arbitrary or supposititious invested capital fixed upon was larger in amount than the invested capital actually possessed and employed, and the taxes imposed were correspondingly diminished.

Members of a partnership who are paid neither a salary nor commissions for their services, but who buy and sell lumber and undertake and assume all the risks and enjoy all the benefits of a merchandising business, employing a large amount of capital, are not brokers.

Property of member of partnership deposited with bank and pledged as collateral security for the repayment of a loan by or for the benefit of the partnership in pursuance of the articles of partnership is part of the invested capital of such partnership.

W. H. Lawrence v. *Julius S. Wardell, Collector.*—District Court of the United States (270 Fed., 682; T. D. 3102).

A citizen of the United States who resided in the Philippine Islands during the entire year 1918 is subject to the tax imposed by the Revenue Act of 1918.

Jackson v. *Smietanka, Collector.*—United States Circuit Court of Appeals (T. D. 3159).

Where a receiver of a railroad was, in 1918, awarded a large sum in addition to his regular salary, as additonal compensation, which he was required to return on a cash receipts and disbursements basis as income for the year 1918, he was properly refused permission to report the income on an accrual basis, apportioning it over the five years of the receivership, for the reasons (1) that the taxpayer had no right to make his return on an accrual basis under section 212 of the revenue act of 1918, and (2) the award was compensation for personal services which was income of the calendar year of its determination and payment.

Where, upon demand by collector that he return award as income of 1918, taxpayer applied to court for a nunc pro tunc order showing that the additional compensation was earned and accrued in equal monthly installments throughout the receivership, which order was entered, such order was ineffective to alter the conclusion that the award was income for the year in which determined and paid.

W. J. Holbrook v. *George H. Moore, Collector.*—United States District Court (T. D. 3161).

Where, relying on the unofficial promises of a majority of the board of directors that additional salary would be voted him for past years, the president of a corporation overdrew his account with the corporation, additional salary, subsequently voted, was income to him for the year in which the amount thereof was finally settled upon and segregated by an order of the board, although he had actually received and spent the money, as overdrafts, prior to that year.

Where the corporation deducted the additional salary of the president when it made its income tax return, the validity of the order of the board granting such additional salary can not be questioned, although such president's vote as director of the corporation was necessary to pass the order, and the minority directors and the stockholders have never acquiesced therein.

The Kemper Military School v. *George F. Crutchley, Collector.*—District Court of the United States (T. D. 3164).

A corporation organized for the purpose of conducting a military school for profit, the stock of which is owned entirely by the officers, directors, and teachers of the institution, is not exempt from income tax as an educational institution, no part of the net earnings of which inures to the benefit of any private stockholder or individual, within the meaning of subdivision 6, section 231, revenue act of 1918.

The term "private" is not used in the statute in contradistinction to "official," whether the latter be used in a military or an institutional sense, but as the antonym of "public," the supposed beneficiary of the benevolent activities of an institution devoted exclusively to public betterment; private pecuniary profit and gain is the test to be applied, and the officers, directors, and teachers of a military school corporation, owning the stock thereof, are "private stockholders" within the meaning of the act.

A taxpayer can not claim a deduction in court for the first time, where, in its claim for refund filed precedent to bringing suit, it did not claim the right to such deduction or assert that it had failed to take it in computing net income in its return, or that it had failed to take credit for it, and where, consequently, a claim for the deduction was never presented to the Commissioner of Internal Revenue for his decision.

No deduction as expenses is allowed by the law in any case in respect of any amount paid out for new buildings, or for permanent improvements or betterments made to increase the value of any property or estate.

Richard R. Doerschuck v. *United States.*—United States District Court (T. D. 3170).

A dividend paid in debenture bonds of the corporation is income to the stockholders.

Where a dividend is paid in debenture bonds, the stockholders receive property in the form of securities available for disposition in the market, and entirely severed or distinguished from their control of the property as stockholders, which securities call for the payment of cash and do not invest the holder with merely a different form of holding of stock.

There is no question between persons receiving a dividend paid in debenture bonds and general creditors where the corporation is solvent, and any priority one might have over the other is immaterial.

Merchants' Loan & Trust Co., as trustee of the estate of Arthur Ryerson, deceased, plaintiff in error, v. *Julius F. Smietanka, formerly United States Collector of Internal Revenue.*—Supreme Court of the United States (41 Sup. Ct., 386; T. D. 3173).

Income includes gains realized by a single isolated sale of capital assets as well as from sales by one engaged in buying and selling as a business.

Where a trustee of life estate with remainder over sells capital assets of the estate acquired prior to March 1, 1913, for an amount in excess of the value of such assets on March 1, 1913, which value was greater than cost, the difference between selling price and value on that date is, for the purpose of taxation, to be treated as if the trustee were the sole owner, notwithstanding that under State law the entire proceeds of the sale are required to be added to the corpus of the estate and held for the remainderman and the profits of such sale do not go to the life tenant.

A testator creating a trust can not render appreciation of the trust estate after his death, realized by sale, nontaxable by a provision in his will that "accretions of selling value shall be considered principal and not income"; such provision in a will may be disregarded.

Trustees are taxable persons within the plainly expressed purpose of the act.

The term "income" has the same meaning in all of the income tax acts that was given to it in the corporation excise tax act of 1909, and includes profit gained through sale or conversion of capital assets.

David M. Goodrich v. *William H. Edwards, Collector.*—Supreme Court of the United States (41 Sup. Ct., 390; T. D. 3174).

Where a taxpayer sells property acquired prior to March 1, 1913, for a price in excess of its value on that date, such value being greater than its cost, the difference between such value and the selling price is income subject to taxation.

Where taxpayer acquired property prior to March 1, 1913, and sold it after that date for a price in excess of its value on that date but less than its cost, he received no gain from the transaction, hence no income subject to taxation.

Eldorado Coal and Mining Co. v. *Harry W. Mager, Collector.*—Supreme Court of the United States (41 Sup. Ct., 390; T. D. 3175).

Where a corporation sells assets acquired prior to March 1, 1913, for an amount in excess of their value on that date, such value being greater than their cost, the difference between the selling price and the value on March 1, 1913, is income subject to taxation.

James J. Walsh, Collector, v. *Frederick F. Brewster.*—Supreme Court of the United States (41 Sup. Ct., 392; T. D. 3176).

Where a taxpayer sells property acquired prior to March 1, 1913, for an amount in excess of its value on that date and also in excess of its cost, such value being less than its cost, only that part of the selling price which is above cost is gain and subject to taxation as income.

Where a taxpayer sells property acquired prior to March 1, 1913, for an amount in excess of its value March 1, 1913, but equal to its cost, he receives no profit, hence no income subject to taxation.

Where a taxpayer bought bonds in 1902 and 1903 at a price in excess of their value March 1, 1913, through an underwriting agreement such that he did not receive any interest upon the amount paid prior to the allotment to him of the bonds in 1906, he is not permitted to add interest on the investment for the time which so elapsed as a part of the cost to him of the bonds in determining his gain subject to taxation as income.

Stock dividends are not income subject to taxation.

W. H. Lawrence v. *Justus S. Wardell, Collector.*—United States Circuit Court of Appeals (T. D. 3178).

The power of Congress, in the enactment of revenue legislation applicable to the possessions of the United States, is not restricted by the uniformity and apportionment provisions of the Constitution, as it acts in the premises under the authority of paragraph 2, section 3, Article IV, of the Constitution, which clothes Congress with power to make all needful rules and regulations respecting the territory or other property belonging to the United States.

The revenue act of 1918 taxes the income of every individual, a citizen or resident of the United States, without respect to whether such individual had been subject to taxation under the revenue acts of 1916 and 1917; Congress did not, by using the words "in lieu of" in the revenue act of 1918, mean to tax only those incomes of individuals who had been subject to taxation under the two prior acts.

Chicago Title & Trust Co., as Trustees, v. *Smietanka, Collector.*—District Court of the United States (T. D. 3193).

The words "no matter how created or organized" in Section II, paragraph G (*a*), of the act of October 3, 1913, apply not only to insurance companies, but relate back to the words "every corporation, joint-stock company or association," so that what is meant is that all such concerns (not including partnerships) are included and are taxable.

An organization, in form a trust, created by an agreement of the stockholders of several street railway corporations desiring to effect a unitary control of the properties of such corporations, is an association within Section II, paragraph G (*a*), of the act of October 3, 1913, where the agreement uses language that reads much like the State corporation law, and superimposes that organization upon the several corporations by placing the legal title to the capital stock of those corporations in the trustees named, who are to do certain specified things only, and by providing for a committee which controls even the power of the trustees to vote the capital stock of the corporations, and which is elected and controlled by what are called participating shareholders, who hold certificates of common and preferred participating shares issued by the trustees in lieu of the capital stocks of the corporations.

An association may be organized independently of any statute, and when so organized is nevertheless subject to income tax as such.

The association is not an ordinary partnership, hence is not exempt as a partnership from the income tax on corporations, joint-stock companies, and associations imposed by Section II, paragraph G (*a*), of the act of October 3, 1913.

United States v. *Alan H. Woodward et al., Executors of Joseph H. Woodward, Deceased.*—Supreme Court of the United States (41 Sup. Ct., 615; T. D. 3195).

Federal estate tax paid by executors of an estate is an allowable deduction, under section 214 of the revenue act of 1918, in ascertaining the net taxable income of the estate for the year in which said estate tax "accrued," which means became due.

MUNITIONS MANUFACTURERS' TAX.

Traylor Engineering & Manufacturing Co. v. *Lederer, Collector.*—United States Circuit Court of Appeals (271 Fed., 399; T. D. 3171).

Where two individuals and a corporation contributed to the expenses of a trip abroad by the president of the corporation to secure for it a munitions contract, a contemporaneous agreement that the corporation and the individuals should divide the profits from such contract pro rata according to the amounts contributed by each, was, as between the individuals and the corporation, a side contract in the nature of a "grubstake," separate from the munitions contract.

The facts that the individuals agreed to do all in their power in furtherance of the contract became indemnitors for the return of advances on the contract in the event of nonperformance, and obtained permission from another corporation to use its proving ground in testing the munitions manufactured are not sufficient to associate them in the manufacture of munitions, but the corporation alone was the person engaged in the manufacture thereof, within the terms of the statute.

The tax applies to the entire net profits from the sale and distribution of the munitions before such profits are distributed under the terms of the side contract or "grubstake."

The amounts distributed to the individuals may not be regarded as expenses of manufacturing the munitions, deductible from the gross amount received from sales, under the munitions contract, in ascertaining taxable net profits.

NARCOTICS.

Dr. C. T. Doremus v. *United States.*—United States Circuit Court of Appeals (262 Fed., 849; T. D. 3085).

Notwithstanding Harrison Narcotic Act, section 2 (Comp. St., section 6287*h*), exception (*b*), excepting sales of the prohibited drugs on the written prescription of a registered physician, a sale by a druggist, who knows that the prescription was issued to gratify the holder's appetite, and not to cure disease or alleviate suffering, violates the law, and the physician issuing the prescription, knowing it is to be filled by a druggist having such knowledge, aids and abets the violation.

Knowledge by a druggist that a prescription under the Harrison narcotic law was issued to gratify the holder's appetite, and not to cure disease or alleviate suffering, is essential to guilt, and negligent failure to inquire will not take the place of knowledge.

The undisputed facts that the physician issued prescriptions only for narcotics; that many of the alleged patients were described in his prescriptions as addicts, and had the physical appearance of such; and that the prescriptions were issued to the same persons repeatedly and over long periods of time and without diminution in the quantity prescribed, indicating that no cure by reduction was intended by the physician, warranted the conclusion that the druggists must have known when they filled such prescriptions that they had been issued merely to satisfy addiction.

On a trial for abetting a violation of the Harrison narcotic law by a druggist, an instruction erroneously authorizing a conviction, though the druggist had no actual knowledge that a prescription was wrongfully issued, was not ground for reversal, where reasonable men could have drawn but the one inference that the druggist had such actual knowledge.

Jin Fuey Moy v. *United States.*—United States Supreme Court (254 U. S., 189; T. D. 3127).

Indictment which charged that defendant, a practicing physician, did feloniously, etc., sell, exchange, barter, and give away a specified quantity of morphine sulphate, to a person named, not pursuant to an order on a form issued by the Commissioner of Internal Revenue, by issuing and dispensing a prescription to such person, not a patient of the physician, which morphine was dispensed and distributed by the physician not in course of his professional practice only, was sufficient.

"Selling," in the criminal sense, is not confined to the parting with one's property, and under section 332 of the Criminal Code and section 2 of the Harrison Act one may take a principal part in the prohibited sale of an opium preparation by unlawfully issuing a prescription to a would-be purchaser; hence, there is no necessary repugnance between prescribing and selling.

Evidence considered and held to fully warrant the jury in finding that defendant aided, abetted and procured (sec. 332) a sale of morphine sulphate without written order upon a blank form issued by the Commissioner of Internal Revenue, and that he did this by means of a prescription issued not to a patient, and not in the course of his professional practice.

The phrases "to a patient" and "in the course of his professional practice only" (subdiv. (*a*), sec. 2, Harrison Act) are intended to confine the immunity of a registered physician in dispensing narcotics strictly within the appropriate bounds of a physician's professional practice, and not to extend it to include a sale to a dealer or a distribution intended to cater to the appetite or satisfy the craving of one addicted to the use of the drug; a "prescription" issued for either of the latter purposes protects neither the physician who issued it nor the dealer who knowingly accepts and fills it.—Webb *v.* United States (249 U. S., 96).

Dean v. *United States.*—United States Circuit Court of Appeals (266 Fed., 694, 695; T. D. 3140).

An indictment, charging the defendant with purchasing, selling, and distributing cocaine from a certain tin box, which was not the original stamped package containing said cocaine, and with having in his possession such a box containing cocaine, which did not bear appropriate tax-paid stamps, was held to state an offense under section 1 of the Harrison Antinarcotic Act, as amended by section 1006 of the act of February 24, 1919, and the possession of an unstamped package containing prohibited narcotics was held to be prima facie proof of violation of the act.

PROHIBITION.

William G. Street v. *Lincoln Safe Deposit Co.*—United States Supreme Court (41 Sup. Ct., 31; T. D. 3142).

Under the national prohibition act a warehousing corporation may permit to be stored in its warehouse, after the effective date of the act, liquors lawfully acquired before that date and which are so stored, solely and in good faith, for the purpose of preserving and protecting them until they shall be consumed by the owner, his family, or bona fide guests.

The owner of such liquor may lawfully remove the same from the warehouse to his home for consumption, but there is administrative authority to regulate the transfer.

An intention to confiscate private property, even in intoxicating liquors, will not be raised by inference and construction from provisions of law which have ample field for their operation in effecting a purpose clearly indicated and declared.

STAMP TAXES.

Baltimore & Ohio Railroad Co. v. *United States.*—Court of Claims of the United States (T. D. 3189).

Designation of a paper as an "Informal claim for abatement" in a suit to recover taxes paid is a mere conclusion of the pleader.

A request made to the Commissioner of Internal Revenue for a ruling as to tax liability was not a claim for abatement or refund, although the taxpayer in making such request stated that in its opinion no tax liability existed against it.

Where a taxpayer exhibited to the Commissioner of Internal Revenue specific deeds, each containing only a nominal consideration, and stated that in its opinion no stamp tax should apply to said deeds, and asked for a ruling with respect thereto, and, on the commissioner ruling adversely, accepted the ruling and did not ask for an abatement, said taxpayer, in view of section 3226, Revised Statutes, will not be heard to say that a claim for refund filed four years thereafter, the commissioner having in another case in which said taxpayer was not concerned made a ruling under another act of Congress that stamps were not required on such instruments, constitutes an amendment to its so-called informal claim for an abatement, so as to escape the two-year limitation provided by act of May 12, 1900, as amended by act of June 30, 1902, and enable said taxpayer to maintain suit upon rejection of the so-called perfected claim by the commissioner.