ANNUAL REPORT OF THE

Commissioner of Internal Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

1924

WASHINGTON
GOVERNMENT PRINTING OFFICE
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TREASURY DEPARTMENT

Document No. 2942

Internal Revenue

WASHINGTON

GOVERNMENT PRINTING OFFICE

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ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, October 1, 1924.

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, 1924.

COLLECTIONS[1]

The operations of the Internal Revenue Bureau during the fiscal year 1924, under the revenue act of 1921 and other internal-revenue tax legislation, resulted in the collection of $2,796,179,257.06, compared with $2,621,745,227.57 in the fiscal year ended June 30, 1923, an increase of $174,434,029.49, or 7 per cent.

The income-tax collections for the fiscal year 1924 amounted to $1,841,759,316.80, compared with $1,691,089,534.56 tax collected from both income and profits for the fiscal year 1923, an increase of $150,669,782.24, or 9 per cent. The collections made during the first six months of the fiscal year 1924 embraced payments of the third and fourth installments of the tax due on incomes in the calendar year 1922, together with additional collections on assessments made for prior years, which amounted to $821,259,551.98, compared with $676,796,120.32, representing payments of both income and profits taxes for the corresponding six months of the fiscal year 1923, an increase of $144,463,431.66. The collections made during the last six months of the fiscal year 1924 embraced payments of the first and second installments of the tax due on incomes in the calendar year 1923, together with additional collections on assessments made for prior years, which amounted to $1,020,499,764.82, compared with $1,014,293,414.24 for the corresponding period of the fiscal year 1923, an increase of $6,206,350.58. The tax on the returns of net income filed by individuals for the year 1923 was reduced by the revenue act of 1924, approved June 2, 1924, which provides for a credit or refund to the taxpayer of 25 per cent of the amount of tax shown upon his return filed for that year. Many taxpayers, availing themselves of the above act of Congress, took credit in making their June payments, which is reflected in the reduced receipts for the last six months of the fiscal year 1924.

The miscellaneous collections arising from objects of taxation other than income taxes amounted to $954,419,940.26 for the fiscal year 1924, compared with $930,655,693.01 for the fiscal year 1923, an increase of $23,764,247.25, or 3 per cent. The principal increases

[1] Refunds of taxes illegally collected made during the fiscal year 1924 are shown in a statement on p. 204 of this report.

for 1924 are from taxes on automobiles and motor cycles, tobacco manufactures, telegraph and telephone messages, on value of capital stock of corporations, and admissions to theaters, etc. The total increase from these several taxes is reduced largely by the decrease in the tax on estates for 1924, which amounted to $23,738,444.87.

The collection of internal-revenue taxes for the fiscal year 1924 and the last seven preceding years are summarized in the following table:

Sources	1924	1923	1922	1921
Distilled spirits, including wines, etc.	$27,580,380.64	$30,354,006.86	$45,563,350.47	$82,598,065.01
Fermented liquors	5,327.73	4,078.75	46,066.00	25,363.82
Tobacco manufactures	323,538,931.14	300,018,492.98	270,759,384.44	255,219,385.49
Oleomargarine	2,814,104.14	2,254,531.23	2,121,079.68	2,986,465.35
Capital-stock tax, including other special taxes	95,286,105.44	89,603,322.81	90,544,039.59	91,281,484.31
Miscellaneous, including war-excise taxes, etc., since 1917	490,676,910.89	487,580,856.72	686,881,719.92	914,227,755.36
Sales of internal-revenue stamps by postmasters	12,418,180.28	11,843,403.64	14,616,958.05	20,880,868.86
Total receipts from other income and profits taxes	954,410,940.26	930,655,603.01	1,110,532,618.15	1,367,219,388.20
Income and profits taxes	1,841,759,316.80	1,691,089,534.56	2,086,918,464.85	3,228,137,673.75
Total receipts [1]	2,796,179,257.06	2,621,745,227.57	3,197,451,083.06	4,595,357,061.95

Sources	1920	1919	1918	1917
Distilled spirits, including wines, etc.	$97,906,275.71	$365,211,252.26	$317,553,687.33	$192,111,318.81
Fermented liquors	41,965,874.09	117,839,502.21	126,285,857.65	91,807,193.81
Tobacco manufactures	295,809,355.44	206,003,091.84	166,168,659.90	103,201,592.16
Oleomargarine	3,728,276.05	2,701,631.08	2,336,907.00	1,995,720.02
Capital-stock tax, including other special taxes	102,953,701.35	33,497,047.82	27,281,269.12	15,708,732.87
Miscellaneous, including war-excise taxes, etc., since 1917	883,863,871.82	513,823,884.14	225,973,363.44	44,760,678.44
Sales of internal-revenue stamps by postmasters	24,437,893.75	10,199,466.51	4,336,182.21	----------
Total receipts from other than income and profits taxes	1,450,644,248.21	1,249,365,175.86	859,955,926.65	449,675,236.11
Income and profits taxes	3,956,936,003.60	2,600,783,902.70	2,838,999,894.28	359,718,404.33
Total receipts [1]	5,407,580,251.81	3,850,150,078.56	3,698,955,820.93	809,393,640.44

[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 deposits by postmasters of amounts received from sale of internal-revenue stamps, and deposits of internal-revenue collected through customs offices, while the latter represent the deposits of these collections in the Treasury or 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.

COST OF ADMINISTRATION

The expenditures in administering the internal-revenue laws for the fiscal year 1924 were $42,895,625.04, not including expenditures from appropriations for refunding internal-revenue collections and taxes illegally collected, which in no sense are administrative expenses.

The foregoing expenditures include, however, $7,509,146.27 for the enforcement of the prohibition law and $709,790.66 for the enforcement of the narcotic law, which are regulatory provisions rather than

tax measures. Deducting these two items of expense from the total, leaves $34,676,688.11 as the expenditure for collecting the internal-revenue taxes for the fiscal year 1924. As the aggregate receipts of internal revenue were $2,796,179,257.06, it will be seen that the cost of collection for the fiscal year 1924 amounted to $1.24 for each $100 collected. The cost of collection on a similar basis for the fiscal year 1923 was $1.39 for each $100 collected.

INADEQUATE HOUSING OF BUREAU

While some changes have been made in the course of the year looking to betterment of the housing conditions of the bureau no real improvement has been effected. The situation continues most unsatisfactory. The bureau is functioning in ten separate buildings. The Income Tax Unit has quarters in six buildings, viz: Annex No. 1, Pennsylvania Avenue and Madison Place NW.; Annex No. 2, Fourteenth and B Streets NW.; Building C, Sixth and B Streets SW.; Building No. 5, Twentieth and B Streets NW.; Pettus Building, Nineteenth Street and Virginia Avenue NW.; and building No. 462 Louisiana Avenue NW. The Prohibition Unit occupies portions of Building C, Sixth and B Streets SW., 1418–1420 Pennsylvania Avenue, NW., and the Graham Building, Fourteenth and E Streets NW. There is also located in Building C the Miscellaneous Tax Unit, which handles estate, capital stock, sales, tobacco and miscellaneous taxes. The Accounts and Collections Unit is housed in Building No. 5, Twentieth and B Streets NW. The office of the Solicitor is located in the Interior Building. The office of the Commissioner and the Assistant to the Commissioner, together with the Special Intelligence Unit, Division of Supplies and Equipment, Appointment Division, and Chemical Laboratory are in the Treasury Building.

Approximately two-thirds of the space occupied by the bureau is located in Building C, Annex No. 2, Pettus Building and Building No. 5, all temporary war structures which, because of their flimsy construction, are rapidly deteriorating. Most of them have already outlasted their life expectancy. Consequently, it is necessary to make frequent expenditures of large sums of money for repairs and replacements to make safe their further occupancy.

The fire hazard in these temporary structures is too great to warrant their further use, especially when the safe-keeping of important documents and records is involved. Thousands of tax returns, assessment lists, and other valuable papers are kept in these buildings while the returns are being audited. Many of these papers could not be replaced. Should they be destroyed heavy losses would result to the Government and, possibly, in many instances, to taxpayers as well.

With the numerous activities of the bureau so widely distributed it naturally follows that the operating efficiency is impaired. Much time is lost in transporting papers from building to building. Necessarily there is some duplication of effort. Not only do existing conditions interfere with proper administrative control and conduct of the bureau, they also cause much inconvenience to taxpayers, particularly those who come from outside of Washington to transact business with the bureau.

The work could be handled much more efficiently, as well as economically, if the bureau were housed in a single building adapted to

the purpose. The results would be reflected in increased collections of taxes due under the revenue laws, with a corresponding reduction in cost per hundred dollars of making these collections. Danger of loss from fire and misplacement would be reduced to a minimum.

It is imperative that prompt action be taken to relieve the situation. Accordingly, it is urgently recommended that provision immediately be made to provide a suitable fireproof building that will adequately care for the needs of the entire bureau. With that end in view a bill, S. 2284, was presented in the first session of the Sixty-eighth Congress and referred to the Committee on Public Buildings and Grounds.

INCOME TAX UNIT

WORK ACCOMPLISHED

Audit of returns.—During the fiscal year 2,329,191 income and excess profits tax returns (1,823,320 individual and partnership, and 505,871 corporation) were audited, as against 1,292,612 for the previous fiscal year.

Revenue agents' reports.—The number of reports of field examinations submitted was 199,581. The number of transcripts of returns sent to the field for examination was 201,505.

Adjustment of claims.—The number of claims adjusted during the year was 97,911. In addition, 73,804 certificates of overassessment were issued in cases in which no claims were filed. The total amount involved in certificates scheduled was $827,871,486.79. Claims to the number of 63,209 were allowed, and the total amount involved, including overassessments stated where no claim was filed, was $452,582,691.87, of which $118,311,079.78 was refunded and $334,271,612.09 abated or credited. The amount of interest paid on amounts refunded or credited under section 1324(a) of the revenue act of 1921 was $6,543,223.30. The number of claims rejected was 34,702 involving $375,288,794.92.

The number of claims received was 88,514 involving $1,515,786,087.54. The number of claims on hand at the end of the fiscal year was 79,956, compared with 95,271 at the end of the previous fiscal year.

Additional revenue.—A total of $487,564,966.22 in additional taxes was assessed. The above amount includes $161,515,217.33 assessed in order that the collection thereof would not be jeopardized, and in consequence this sum is subject to claims in abatement. In addition to the taxes so assessed, by rejection of claims in abatement and claims for credit of taxes previously assessed, there was made immediately available for collection $110,438,675.62.

Information service.—The rules and regulations section answered 54,537 inquiries of taxpayers on technical and administrative questions. In addition, this section prepared and issued weekly, quarterly, and semiannual bulletins and digests of income tax rulings.

Statistical division.—Complying with the provisions in the several revenue acts requiring the preparation and publication annually of statistics from the returns of net income, the statistical division has issued a volume, Statistics of Income, in each year beginning with the income-tax returns filed for 1916. The data contained in this series of publications and in the special compilations prepared from time to time in response to Senate resolutions are of great value in exhibiting the changing economic condition of the country, over the period of years, as reflected in the income-tax returns.

During the fiscal year there was issued a complete report, Statistics of Income, which volume in addition to presenting an extensive analysis of the income-tax returns filed by individuals and corporations for 1921, also contains statistical tables prepared from Federal estate-tax returns filed during the calendar year 1922. There was likewise issued the Preliminary Report, Statistics of Income, compiled from the personal income-tax returns for 1922.

Other major compilations of the statistical division, completed during the fiscal year, were two documents prepared in response to Senate resolutions. The first was published as Document No. 85, under the title Distributed and Undistributed Earnings of Corporations, and contains information relative to profit, surplus, and dividends of corporations reporting net taxable income of $2,000 and over in 1922, in accordance with Senate Resolution 110. The second compilation, published as Senate Document No. 67, under the title Corporate Income and Excess-Profits Tax for 1921, contains information regarding the excess-profits taxes of corporations based upon the business of 1921 and for which returns or assessments were made during the year 1922.

Records division.—This division as presently constituted maintains control and record with respect to all returns and claims except those of individuals reporting gross incomes of $15,000 or less. The division is composed of sections charged with special duties as follows:

The unaudited returns section is charged with the control of returns for years for which the audit has not been completed and with supplying the several units in Washington and in the field with a quantity of work sufficient to avoid waste and in such volume as not to develop confusion.

The sorting section handles all returns of information, segregating them in such manner as to accomplish a check of the items of income reported to have been paid to the individuals against the returns of individuals. During the year a change in the management of this section resulted in the movement of this information to collectors at dates six months earlier than in any previous year. This section is also charged with the auditing of withholding returns (110,000 in number in 1924), reporting income withheld from aliens. It is charged, also, with the duty of checking dividend returns and preparing information taken therefrom in such manner as to enable the bureau to check against the personal returns. Much additional revenue is derived in consequence of the activities of this section and many delinquencies in filing are developed.

The proving section is charged with the review of assessment lists submitted by collectors and the correction of such lists prior to their approval by the Commissioner. It is also charged with the preparation of additional assessment lists and with the review, briefing and recommending for acceptance or rejection of all amounts submitted as offers in compromise of the penalties and interest charges incurred under the several revenue laws. This section also maintains a control of all offers in compromise of tax liability and fraud penalty.

It receives, records, and makes proper disposition of all remittances received in the Income Tax Unit pertaining to income tax. It verifies computations on all income-tax returns and supporting schedules.

The claims control section is charged with the control of all incoming claims, the review of certificates of overassessment prepared in the audit to insure accuracy in compliance with procedure, the scheduling of certificates of overassessment to collectors, the checking of schedules after certification by the collector to insure accuracy of certification and with the adjustment of all blanket claims. It computes and schedules for payment interest due on refunds or credits allowed upon audit of returns.

The correspondence section has the care and custody of inactive returns and correspondence files.

The registration section prepares the control record of returns received in Washington.

The distribution section supplies the contact with the audit divisions necessary to insure accuracy of record and seeks to prevent unnecessary and improper movement within the Income Tax Unit of the permanent records of the Unit.

Personnel.—A reduction of approximately one and one-half million dollars in the allotment of salaries for the bureau's appropriation for the fiscal year necessitated the immediate abandonment of the recruiting program and the dismissal of a large number of employees from the service as well as the reduction in salaries of other employees. These changes were made after careful and detailed study of the performance records and conduct and attendance records of each employee in the Income Tax Unit. Every effort was made to do full justice to the service as well as to the individuals concerned. As a result of this program, 181 persons were dropped from the Washington office and 100 revenue agents and inspectors were dropped from the field service. These 281 separations resulted in a reduction of the annual pay roll of $544,070, which together with a saving resulting from reductions in salary and through the normal number of resignations, enabled the Income Tax Unit to keep within the restricted appropriations provided. At the end of the fiscal year the technical force of the Washington office of the Income Tax Unit numbered 2,221 and there were 2,453 clerical employees, a total of 4,674 persons, compared with 2,626 technical and 2,766 clerical employees, a total of 5,392 on June 30, 1923, a decrease of 718 persons during the year. In the field force there were on June 30, 1924, 486 clerical employees and 2,245 revenue agents and inspectors, compared with 509 clerical and 2,587 revenue agents and inspectors on June 30, 1923, a decrease of 365 during the fiscal year. The personnel of the entire Income Tax Unit, therefore, was decreased by 1,083 persons, or 13 per cent during the year.

In the last annual report for this bureau difficulties of maintaining a qualified staff of engineers and auditors for the Income Tax Unit were pointed out. Since that report was made the various kinds of work performed by all clerical, technical and professional employees, as well as the positions of employees in the offices of revenue agents in charge in the field, have been allocated to grades in accordance with the classification act of 1923, and on July 1, 1924, the new salary scale became effective.

The monthly comparative records of individual production have been improved and extended during the year, and will furnish means for putting into practical operation the provisions of the law designed to provide and maintain an efficient personnel. In a large group of employees like that composing the Income Tax Unit, engaged on production work in specialized lines, such a record is indispensable as a basis for the semiannual rating of efficiency for which the Bureau of Efficiency has provided. Moreover, a record which will show affirmatively that each employee is actually engaged upon the kind of work for which he has been graded and for which he is paid is a necessity, if exact fairness is to be applied in personnel management.

CHANGES AND IMPROVEMENTS IN ORGANIZATION AND PROCEDURE

A number of changes in organization were made during the year in accordance with a program adopted after a survey of the activities of the Unit. This program called for the centralization, so far as practicable, in one of three divisions of authority and responsibility for auditing all of any one of the three general classes of returns, personal, corporation and affiliated corporations, thus eliminating duplication of work, needless transfers of returns and overspecialization.

In following out this program the former special audit, natural resources and administration divisions were abolished. The consolidated returns subdivision was made a division. A records division and a service division were created from the former administration division. The natural resources audit and engineering divisions were organized on the basis of divisions, one of the audit and one of the engineering functions of the former natural resources division. The natural resources audit division was later abolished when it became feasible to transfer all audit and engineering functions to the temporary building at Fourteenth and B Streets. No further necessity existed for a specialized audit of returns involving natural resources features after the determination of the proper valuations by the engineers. When the amortization section was abolished the appraisal engineers assigned to that section were transferred to the engineering division. The special assessment and special adjustment sections were transferred to the office of the deputy commissioner. The special assignment section, the office of supervisor of claims, and the orders and codes section were discontinued.

To bring the field force into closer relation with the office organization of the Unit, the field division was abolished as such and the field divisions placed in the same relative position in their relation to the office of the deputy commissioner as the office divisions. An assistant deputy commissioner in charge of field divisions was appointed. The field reports control section, its records and personnel were merged with that of the unaudited returns section, records division, where its work has been more economically and effectively conducted. The field personnel section was transferred to the staff division, where its work was merged with that of the personnel and personnel research sections.

The files audit procedure, established during the preceding fiscal year with good results, was broadened to provide for the immediate examination of the 1923 returns upon their receipt by the Unit for

the purpose of determining whether an intensive audit is necessary and, if necessary, whether the case should be referred to the field for investigation without passing through the office audit. In this examination, apparent discrepancies such as mathematical errors, etc., are corrected, the assessment list changed and the taxpayer notified of the error. Those returns requiring an intensive audit are carded for field or office examination and those showing no change in tax liability are closed and immediately filed. As a result of this procedure, needless movement of returns is avoided.

The former industrial basis of assigning returns in the corporation audit division was abandoned as no longer necessary, and assignment of returns is now made to audit units on the basis of geographical districts. In place of the former manufacturers', trading, public utilities and personal service, finance, and miscellaneous sections, the sections are now designated as sections 21, 22, 23, 24, and 25. The organization of this division is now on the same basis as that of the personal audit division and the district files of the records division.

A personnel research section was established in the staff division for the purpose of installing and maintaining individual performance records, appropriation and pay-roll records and all matters relating to the rating of employees as to individual efficiency and class of work performed.

An affiliations section was established for the purpose of considering and ruling upon all questions pertaining to the affiliation of corporations.

The mail and duplicating sections were abolished and their work transferred to the newly created communication division of the bureau.

A photostat section was established under the service division.

The increasing number of conferences held in the Unit between representatives of the taxpayer and of the Government necessitated the institution of a definite and uniform procedure in the handling of such conferences. This was accomplished by the establishment of a conference unit under the supervision of each head of division, comprised of auditors selected because of their aptitude for conference work. Instructions were issued that conferences must be arranged in advance and that the taxpayer in requesting the conference must submit in advance a brief supporting all the points to be covered in the conference. For the Government the conferees were instructed carefully to review the case in advance of the conference, and to make every effort at the conference to reach a decision on the issue or issues involved in the case. A report uniform in character indicating the result of each such conference is required to be rendered by the conferee.

In order to eliminate unnecessary handling of returns, effective January 1, 1924, all individual income-tax returns filed on Form 1040 which show a gross income of $15,000 or less were retained in the offices of the collectors of internal revenue and audited in accordance with the procedure in effect for the audit of returns filed on Form 1040–A. This eliminates the forwarding to Washington annually of several hundred thousand personal returns.

To save the taxpayer the expense of coming to Washington and in an attempt, so far as possible, to bring the taxpayer and Government representatives together in the field office nearest the taxpayer, a procedure was established under which the taxpayer was notified upon receiving the examining officer's report on his return that, if desired, he might within 20 days file a protest with the local agent in charge and request a conference in the office of the agent in charge. Later an experimental procedure was established in eight of the field divisions which made compulsory the filing of all appeals, protests, and statements of fact with the local agent in charge, and all cases involving changes in tax liability are now referred to the agents in charge of these eight divisions.

The policy was adopted of referring all claims not fully substantiated or refuted by evidence in the files of the Unit to the field for investigation before action is taken in Washington. This avoids delay incident to an attempt to obtain information by correspondence.

The review section of the consolidated returns audit division was increased so that a single intensive review of all cases might be made in that section and the review in the several audit sections of the division was discontinued.

PROGRESS OF WORK

The number of returns audited during the year (2,329,191) was nearly twice the average number received annually for audit by the Income Tax Unit in Washington. This greater production during the last year resulted in a material reduction in the total number of cases now pending in Washington.

In the main, the intensive audit work has been confined to the excess-profits tax years 1917 to 1921, inclusive, and more particularly to the 1917 cases involving claims, or cases in which waivers have been secured, and to returns for 1918. Substantial reduction as a consequence of concerted and continued efforts was made in the number of cases pending for the earlier years. Many thousands of cases involving the tax years 1917 and 1918 were reopened in consequence of claims and applications for relief filed under sections of the law providing for such procedure.

By December 1, 1923, practically all the field divisions had disposed of the 1917 and 1918 cases assigned them. Photostats of selected returns for 1920 were sent to field divisions to form the basis of examination of 1919, 1920, and 1921. Efforts are being made by closer supervision to eliminate lack of uniformity in the procedure of the various field divisions and to place them in closer relationship with the Washington office. The new field procedure established during the year has considerably widened the scope of the work of the field divisions by establishing them as the fact-finding agencies of the bureau.

The audit divisions in Washington will become, as a consequence of the new field procedure, review organizations, the efforts of which will be directed to insuring accuracy and uniformity of decision and interpretation.

There were 88,514 claims received during the year 1924. This increase over the prior year in the number of claims filed was consequent upon taxpayers' efforts to protect themselves against the tolling of the statute of limitations.

The policy recently adopted of referring to the field claims not fully substantiated or refuted by evidence in the possession of the unit should result in accelerating the future disposition of this work.

In view of the reopening of cases, the extremely complicated character of the old cases, and the opportunities extended under the new revenue law for extension of litigation, it will not be possible to clear up, by the end of the fiscal year 1925, the returns for years in which the excess-profits tax is involved. Substantial gains toward a reasonable degree of currency will, however, be made.

The Income Tax Unit during the year gained approximately half a year on a current condition of work. It produced in additional revenue, deducting refunds, more than $300,000,000, or more than $15 for every dollar of its cost of operation. A reasonable degree of progress may also be expected for the next fiscal year.

COMMITTEE ON APPEALS AND REVIEW

The Committee on Appeals and Review was created October 1, 1919, taking over the functions previously exercised by the Advisory Tax Board. The functions and jurisdiction of this committee may be briefly described as follows:

First. As a quasi-judicial body of appellate jurisdiction, to act in an advisory capacity to the Commissioner of Internal Revenue, hearing appeals by taxpayers from action of the Income Tax Unit in cases where a deficiency in tax is discovered, and recommending specific decisions therein be made by the commissioner.

Second. To act in an advisory capacity to the commissioner with respect to the preparation of Treasury decisions, regulations and rulings as well as other miscellaneous matters affecting the administration of the various revenue acts.

The function heretofore exercised of advising the Income Tax Unit on questions arising during the course of audit, owing to the constantly increasing number of appeals, has been eliminated and the duties of the committee more closely confined to that of a purely appellate body. The volume of work handled by the committee has increased rapidly, particularly since the beginning of the calendar year 1922. Section 250 of the revenue act of 1921, providing for the right of appeal prior to assessment in those cases where a deficiency in the amount of tax is discovered, as well as the increased activities of the Income Tax Unit in completing the audit of returns, accounts for the noticeable increase in the number of appeals taken to and disposed of by the committee during the last year.

The following statement shows the number of appeals taken and the number disposed of for the year ended June 30, 1924:

On July 1, 1923, the committee had on hand undisposed of appeals numbering		1,195
Received July 1 to Sept. 30, 1923	569	
Received Oct. 1 to Dec. 31, 1923	1,067	
Received Jan. 1 to Mar. 31, 1924	1,439	
Received Apr. 1 to June 30, 1924	1,804	
Total number of cases received during fiscal year ended June 30, 1924		4,879
Total number of cases to be accounted for		6,074

Disposed of by recommendation or dismissal:		
July 1 to Sept. 30, 1923	719	
Oct. 1 to Dec. 31, 1923	892	
Jan. 1, 1924, to Mar. 31, 1924	1,179	
Apr. 1, 1924, to June 30, 1924	1,230	
Total number of cases disposed of during fiscal year ended June 30, 1924		4,020
Total number of appeals undisposed of June 30, 1924		2,054

As stated in the report for the fiscal year ended June 30, 1923 the number of appeals taken to the committee for that year was 3,889 compared with 4,879 for the year 1924, an increase of approximately 25 per cent. The increase in the number of appeals received for the six months period, beginning January 1 and ended June 30, 1924, was marked, there being nearly twice as many appeals received during that period as during the first six months of the fiscal year. However, during the six month period from January 1 to June 30, 1924, the number of cases disposed of was greatly increased, 1,179 being disposed of during the three month period from January 1 to March 31, 1924, and 1,230 being disposed of during the quarter from April 1 to June 30, 1924, an increase of approximately 50 per cent in cases disposed of during this period over the first six months of the fiscal year. The number of cases disposed of for the fiscal year ended June 30, 1924, was 4,020, an increase of slightly more than 50 per cent over the previous fiscal year. This increase in production was effected without enlarging the personnel of the committee. It was due largely to increased efficiency on the part of the membership of the committee and to the organization of a small force of technical experts to assist the members.

In addition to the work of the Committee on Appeals and Review, there was created in the bureau on May 29, 1923, a Special Committee on Appeals and Review. This committee was created for the purpose of considering and disposing of the large number of smaller cases. The jurisdiction of this committee was confined to cases involving an additional tax in amounts under $2,500. This committee has proved to be of great service and during the fiscal year disposed of 3,058 such cases.

In an attempt to bring the taxpayer into more intimate touch with the machinery of the bureau administering the income and excess profits tax laws, a field division of the Committee on Appeals and Review was created toward the end of the fiscal year 1923 for the purpose of hearing appeals of taxpayers in States distant from Washington, particularly those west of the Mississippi River. The field division has continued to function during the greater part of the fiscal year. It functions as a part of the central committee, its decisions being reviewed and approved by the central committee. Offices were first established at St. Paul, Minn., where were heard and disposed of about 150 appeals of taxpayers in the States of Minnesota, Wisconsin, North Dakota, South Dakota, Iowa, and Nebraska. The field division then held sessions at Los Angeles and San Francisco, Calif., where were heard and disposed of appeals by taxpayers in the States of Utah, Nevada, California, Arizona, and New Mexico. During November and December, 1923, a session was held at Portland, Oreg., where were heard and disposed of appeals of taxpayers in the

States of Washington, Montana, Oregon, Idaho, and Wyoming. The field division again began the hearing of cases in the field on April 1, 1924, a session being held at Kansas City, Mo., where were heard and disposed of about 200 appeals of taxpayers in the States of Texas, Oklahoma, Arkansas, Kansas, Missouri, and New Mexico. The field division proceeded to St. Paul, Minn., and held a session there beginning about June 1, 1924. The work of the field division in hearing cases in States west of the Mississippi River has proved to be a great success. It has enabled smaller taxpayers who do not feel justified in making the expenditures necessary to a trip to Washington to be heard without great expense, and has enabled taxpayers on the Pacific coast to have cases heard without undue expense and loss of time.

Section 250 of the revenue act of 1921, providing for the right to appeal prior to assessment in those cases where a deficiency in the amount of tax is discovered, was repealed by the act of June 2, 1924. As a result, the Committee on Appeals and Review, as such, has been abolished and such review work as has been found necessary in order that the commissioner may be properly informed in those cases which he is called upon to consider, has been assigned to a separate organization which has for its functions solely the review of cases after they are disposed of by the Income Tax Unit.

MISCELLANEOUS TAX UNIT

This unit is charged with the administration of all taxes other than income tax and certain taxes under the jurisdiction of the Prohibition Unit. The unit is composed of four divisions, viz, capital-stock tax division, estate tax division, sales tax division, and tobacco and miscellaneous division. The tobacco and miscellaneous division was consolidated with this unit December 16, 1923.

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 and the review committees of the respective divisions is taken up with conferences accorded taxpayers.

PERSONNEL

The personnel of the unit as of June 30, 1923, and June 30, 1924, is shown in the following table:

	Office		Field	
	1923	1924	1923	1924
Executive office	12	12		
Capital-stock tax division	117	115	(1)	(1)
Estate tax division	126	124	295	289
Sales tax division	157	138	(1)	(1)
Tobacco and miscellaneous division	153	143	(1)	(1)
Total	565	532	295	289

[1] The field deputies and agents assigned to investigations other than estate tax are not attached to this unit.

TAXES COLLECTED

The following comparative statement shows the collections of capital-stock, estate, sales, and tobacco and miscellaneous taxes for the years ended June 30, 1923, and June 30, 1924.

Year	Division				Total
	Capital-stock tax	Estate tax	Sales tax	Tobacco and miscellaneous taxes	
1923	$81,567,739.32	$128,705,206.55	$302,972,837.03	$384,233,786.12	$895,429,549.02
1924	87,471,641.52	102,966,761.68	331,676,041.80	398,574,361.00	920,688,856.00

CAPITAL-STOCK TAX DIVISION

The special excise tax for the privilege of doing business in corporate or organized form, imposed by section 1000 of the revenue act of 1921 and by section 700 of the revenue act of 1924, is administered by the capital-stock tax division.

Modifications of the law have been slight since its original enactment as section 407, Title IV, of the revenue act of September 8, 1916, and with the relatively small turnover in the auditing force during the last year the work has become well systematized, and taxpayers have become generally familiar with the law and the interpretations placed upon it by the bureau.

It is the policy to maintain an audit force only sufficiently large to complete the audit of one year's returns by the time the returns for the subsequent year are received, arranged, indexed, and prepared for audit. The audit of the 1924 returns was approximately 50 per cent complete on June 30, 1924, and is considered current.

Specialization in auditing returns by basic industries, previously inaugurated, has been found conducive to uniformity and enables the examiner to become more expert in the work, with beneficial results to the taxpayer as well as the Government. This specialization has been extended to include railroads, public utilities, banks and trust companies, mining and mineral holding companies, timber, oil, and natural gas companies, and textile corporations.

Audits for 1923 and prior taxable periods are considered closed except with respect to delinquent returns which are being received from time to time, also a relatively small number of cases reopened by reason of the filing of claims for abatement or refund of tax assessed.

The tax produced a revenue of approximately $87,472,000 for the fiscal year ended June 30, 1924, compared with $81,567,739 for the previous year. The entire force employed in Washington as of June 30, 1924, was 115, compared with 117 as of June 30, 1923. The field force employed to investigate delinquents and difficult cases was increased from 14 to 17 men, and all such employees are now revenue agents, whereas several deputy collectors were formerly assigned to this work. During the year the division conducted three classes for intensive training of the revenue agents assigned to capital-stock tax investigations. The success of these agents in making investigations

has fully justified the efforts expended. The total assessments of additional capital-stock tax made during the fiscal year 1924 amounted to $7,766,767.08.

The number of claims received during the year was 6,771, of which 6,402 were disposed of. There were 1,106 claims pending on July 1, 1923, and 1,475 on June 30, 1924, a net increase of 369. On June 30, 1924, there were 332 claims more than one year old. Of these there were 218 claims filed by building and loan associations where classification is being determined in cooperation with the Income Tax Unit.

On July 1, 1923, there were on hand 7,776 offers in compromise. There were received during the year 20,563 compared with 11,864 for the previous year. There were 22,174 offers disposed of during the year, 21,540 being accepted and 634 rejected. The increase in the number received was due largely to the drive for delinquent returns, the offers being submitted in compromise of the specific penalty incurred by reason of failure to file returns within the time prescribed by law.

Printing of the forms upon which taxpayers will file returns for the 1925 taxable period was deferred until after the signing of the revenue act of 1924, in order to ascertain whether the tax for the year would be imposed by section 1000 of the revenue act of 1921, or by section 700 of the new act. It was therefore necessary to extend the filing date to September 30, 1924, for the continental United States, and to October 31, 1924, for Hawaii.

Regulations have been revised to conform with provisions of the new law.

ESTATE TAX DIVISION

The Federal estate tax is imposed upon the transfer of the net estate occurring because 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 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. Under the revenue act of 1924 there is also imposed a tax upon the transfer of property by gift made during the calendar year 1924 and each calendar year thereafter. As in the case of the transfer of an estate of a decedent, there are limitations, and certain deductions are allowed.

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 the State statutes, and at times the study of laws of foreign nations, especially those applicable to the administration of estates and the descent and distribution of property. Examiners and agents not only must qualify under a civil-service examination but must also take a course of study and instruction and pass a subsequent examination on the law and regulations governing the Federal estate tax before being assigned to duty.

The number of estate tax returns filed in 1924 was 14,388, showing a tax liability of $76,198,627.75, compared with 14,272 returns filed in 1923, showing a tax liability of $82,266,951.88. The increase in the number of returns filed reflect in part the result of a delinquent canvass begun during the latter part of the year 1923.

Field investigations and office audit disclosed deficiency tax amounting to $45,934,192.94 compared with $62,764,429.95 for the previous fiscal year. While the deficiency tax for 1924 is less than that for 1923, it is far in excess of any other previous year since the estate tax law was enacted.

During the year 17,005 cases were audited, compared with 21,771 for the previous year. The necessary reduction in office personnel was, in the main, responsible for the decrease. A contributory cause was the suspension of audit production for two weeks in June, when new procedure had to be formulated and introduced as the result of the provisions of the 1924 revenue act. The field force submitted 24,297 reports (including 17,705 major investigations), compared with 23,847 for 1923. It is interesting to note that this increase in production was accomplished notwithstanding a material reduction in the personnel.

Since the enactment of the first estate tax law, September 8, 1916, there have been paid into the Treasury collections up to June 30, 1924, aggregating $762,329,076.07.

During the year 2,032 claims for abatement and 2,004 claims for refund were adjusted. A total of $17,638,744.06 was either abated or refunded, compared with $33,297,709.84 for the preceding year.

REVIEW SECTION

The committee heretofore known as the "Committee on Review and Appeals" has been designated "Review Section." This section is directly attached to the office of the deputy commissioner in charge of the Miscellaneous Tax Unit.

The establishment of a United States Board of Tax Appeals to hear and determine appeals filed under sections 308 and 312 of the revenue act of 1924 necessitated a change in procedure as to the method of conducting hearings. The review section grants hearings on all formal claims for abatement filed in connection with jeopardy assessments, on claims for refund, and on all protests filed by taxpayers against the tentative determinations of the estate tax division.

During the year ended June 30, 1924, there were held 629 scheduled conferences with representatives of taxpayers, and in addition a large number of informal conferences. There were also prepared 498 formal opinions. At the close of the year the work of the section was practically current.

SALES TAX DIVISION

The sales tax division is charged with the interpretation and administration of the following parts of the revenue act of 1921: Title V, tax on telephone and telegraph messages; Title VI, tax on beverages and constituent parts thereof; Title VIII, tax on admissions and dues; Title IX, excise taxes, the latter covering taxes payable by manufacturer on the sale of certain specified articles found in sections 900 and 904, and also covering tax payable by dealers on the sale of certain articles, such as sculpture, paintings, statuary, art porcelains, bronzes, jewelry, and articles made of or ornamented,

mounted or fitted with precious metals or imitations thereof, etc. The division is also charged with the interpretation and administration of similar or corresponding provisions of prior revenue acts in their application to cases still pending and to certain administrative sections of the revenue acts covering these taxes. The following table indicates the sections of the act imposing the various taxes, date effective, the number of the return forms used, and the number of the regulations relating to each section:

Sections of law	Class of tax	Effective dates	Return forms	Regulations
500	Telephone and telegraph	Jan. 1, 1922	727	57.
602	Beverages and constituent parts thereof	do	726	52.
800	Admissions	do	729, 729-A	43, pt. 1.
801	Dues	do	729	43, pt. 2.
900-4	Manufacturers' excise taxes	do	728	47.
902-5	Works of art and jewelry	do	728-A	48.

The work normally falls into three principal sections—one handling correspondence involving interpretations of the law and the applications of the regulations, the preparation of Treasury Decisions, regulations, etc., and the handling of claims for refund or abatement of taxes alleged to have been erroneously or illegally assessed or collected; one handling assessment matters, receiving and auditing returns filed by taxpayers, reviewing field reports and determining proper assessments, claims for credits on these returns for taxes alleged to have been previously overpaid, recommendations for disposition of offers in compromise covering penalties, etc.; and one handles routine clerical matters of an administrative nature.

The following table shows the status of claims during the year:

	Number	Amount
On hand July 1, 1923	25,100	$24,221,000
Received during the year	25,700	17,628,000
Total	50,800	41,849,000
Disposed of during the year	44,250	23,645,000
Balance on hand June 30, 1924	6,550	18,204,000

The total amount of refund claims finally disposed of was $12,845,000, of which amount $5,861,000 was refunded, the balance being rejected. Interest paid on the amount of refund claims allowed was $303,000.

During the year the average monthly number of returns received and audited was approximately 215,000, compared with 200,000 during the previous year. A large number of the returns claim credits against current liabilities for alleged prior overpayments. The same care and attention is required to handle these claims for credit as is exercised in connection with claims for refund or abatement. At the beginning of the year there were on hand 450 credit claims and 23,650 were received during the year, making a total of 24,100. There were 19,000 disposed of, leaving on hand 5,100 at the end of the year.

About 9,900 offers in compromise were on hand at the beginning of the year; about 20,150 new offers were received; approximately 19,000 were disposed of, of which number about 14,350, involving approximately $606,000, were accepted.

From time to time special investigations have been made to check up delinquent taxpayers. During the year investigations covering dealers in jewelry, etc., resulted in additional assessments of approximately $550,000. Investigations were also instituted in connection with insurance, tax on transportation charges, etc., under the revenue act of 1918, which resulted in much additional tax being assessed.

Many cases in dispute covered by the revenue act of 1918 imposing tax upon the transportation of oil by pipe line were disposed of during the year, payments being made in excess of $3,000,000, the cases being adjusted as a result of many conferences held with taxpayers and their representatives.

It has been found impracticable to cover by regulations all of the many different and varied questions arising in the administration of the law. It becomes necessary at times to examine contracts to determine if a sale has been made thereunder. Numerous cases are more readily and satisfactorily adjusted in conference, many of such conferences having been held during the year. Where issues arise, every opportunity is afforded the taxpayer to present his views, either by correspondence or personal interviews, or both.

The work has been expedited and facilitated by reason of the fact that the personnel of the division has become more and more experienced, and has the benefit of previously established rulings and precedents. Every effort is made to improve the efficiency of the personnel and quality of the work. Steps have been taken to secure uniformity of interpretations and rulings through a policy of discussing all questions of general interest or of a highly technical nature in a meeting of those having supervision of the work.

The passage of the revenue act of 1924, which was approved June 2, 1924, for the most part, in so far as the sales tax division is concerned, did not become effective until July 3, 1924, but a great deal of work fell upon the division during June, 1924, in preparing regulations, the need for which had been anticipated during the time the various proposed measures were under consideration by Congress. As a result, the division was able to prepare promptly drafts of the several regulations and forms for return of taxes.

For the fiscal year the total amount of taxes collected under the various sections coming under the administration of the sales tax division amounted to $331,676,041.80. Details are shown in Tables 1 and 3 on pages 62 to 71, 78 to 79, and 95 to 96, respectively, of this report.

In order to carry out the policy of publishing, for the information of taxpayers in general, all important rulings, the division has continued the practice of furnishing information and material for the Internal Revenue Bulletin.

TOBACCO AND MISCELLANEOUS DIVISION

The administration of the laws relating to the stamp taxes other than those under the Prohibition Unit is in the charge of the tobacco and miscellaneous division. The stamp taxes include the taxes on tobacco, snuff, cigars and cigarettes, cigarette papers and tubes, on

documents, including bonds, promissory notes, time drafts, trade acceptances, powers of attorney, passage tickets, proxies, customhouse entries, withdrawal entries from customs bonded warehouses and policies of insurance issued by foreign corporations upon property within the United States, stamp taxes on the issues, sales and transfers of stock and sales of produce for future delivery; special taxes upon businesses and occupations and upon the use of boats, stamp taxes on playing cards, oleomargarine, adulterated butter, renovated butter, mixed flour, filled cheese, and white phosphorous matches.

TOBACCO

The receipts from tobacco taxes during the fiscal year 1924, including taxes on domestic and imported manufactures, manufacturers' special taxes, and taxes on domestic and imported cigarette papers and tubes in packages, books or sets, were the greatest in the history of the Internal Revenue Service and exceeded the total internal revenue collections from all sources for any year prior to 1913.

The total collections from this source were $325,638,931.14, an increase of $16,623,438.16 or 5.38 per cent compared with the preceding year; and such collections represent 11.65 per cent of the total internal revenue receipts from all sources, compared with 11.78 per cent for 1923 and 8.46 per cent for 1922. The receipts from taxes on small cigarettes represent 62.54 per cent of the tobacco collections, the amount received from this source being $203,651,330.58, an increase of $21,066,523.75 or 11.53 per cent over the preceding year.

Receipts from special taxes imposed on manufacturers of cigars, cigarettes, and tobacco amounted to $1,137,148.36, an increase of $132,189.20 or 13.15 per cent, due to the increase during 1923 of sales of tobacco products, this tax being based on sales for the preceding fiscal year, as provided by law.

The total taxes collected on cigarette papers and tubes amounted to $1,029,292.55, a decrease of $66,704.19 or 6.09 per cent. Of this amount, $41,391.02 was collected on 4,134,102 packages of cigarette papers of domestic manufacture; $981,656.93 on 92,071,858 packages imported; and $6,244.60 on cigarette tubes payable by stamp. There were removed, exempt from tax, for consumption or use 175,537,592 packages of cigarette papers, each containing not more than 25 papers, and there were released tax free for use of cigarette manufacturers 33,565,235 cigarette tubes.

The following seven States furnished 85.3 per cent of the total receipts from tax on tobacco manufactures: North Carolina, $136,892,474.98; New York, $42,335,586.36; New Jersey, $26,871,859.64; Virginia $25,824,100.23; Pennsylvania, $22,769,177.24; Ohio, $11,813,329.95; Missouri, $11,193,683.60; total $277,700,212.

The leading States in the manufacture of tobacco products are as follows in the order named. In the manufacture of cigars weighing more than 3 pounds per 1,000—Pennsylvania, New York, Ohio, New Jersey, Florida, Virginia, and Michigan; in the manufacture of cigars weighing not more than 3 pounds per 1,000—Maryland, Pennsylvania, New York, New Jersey, and Virginia (see Table 13); in the manufacture of cigarettes weighing not more than 3 pounds per 1,000—North Carolina, New York, Virginia, New Jersey, Pennsylvania, and California; in the manufacture of cigarettes weighing more than 3 pounds per 1,000—New York, which accounts for 87.5 per cent of the total manufactured (see Table 14); in the manufacture of plug tobacco—Missouri and North Carolina; twist—Missouri, Tennessee, and Kentucky; fine-cut—Illinois, New Jersey, Michigan, and New York; smoking tobacco—North Carolina, Ohio, Kentucky, New Jersey, Illinois, and West Virginia; snuff—Tennessee, New Jersey, and Illinois (see Table 12).

Table 11 on page 106 shows, by internal revenue districts and States, the number of tobacco factories in operation during the calendar year 1923 and the quantities of leaf tobacco and other materials used in the manufacture of tobacco, and Table 12 on page 109 shows the quantities of the various classes of manufactured tobacco produced and the value of stamps used by these factories.

Table 13 on page 112 shows, by internal revenue districts and States, the number of cigar factories in operation during the calendar year 1923, the quantities of leaf tobacco used in the manufacture of cigars and the number of large and small cigars manufactured, which includes cigars withdrawn for exportation, free of tax, shown in Table 20 on page 121 and tax-free cigars used for personal consumption by employees in cigar factories, shown in Table 18 on page 119. The same information with respect to cigarette factories is shown in Table 14 on page 115. Table 15 on page 117 shows the quantities of leaf tobacco used in manufacturing the various classes of tobacco products for each year from 1914 to 1923, inclusive, and Table 16, on the same page, shows the production of manufactured tobacco products for each of the same years.

Table 17 on page 118 is a summary of operations of manufacturers of tobacco and cigars during the calendar year 1923, and of production of perique tobacco in Louisiana by growers and dealers registered as tobacco manufacturers.

Table 19, on page 120, shows the total receipts from taxes on each class of tobacco product and the per capita tax, based on the population as estimated by the Bureau of the Census, for the fiscal years 1915 to 1924, inclusive.

Table 20 on pages 121 and 122 shows the tobacco products exported free of tax, and Table 21 on page 122 shows the tax-paid products exported with benefit of drawback of the taxes and amount of such taxes refunded.

The tobacco products withdrawn from domestic factories, imported from Cuba, and brought in from Porto Rico and the Philippine Islands, based on the sale of stamps during the fiscal year, are shown in Table 22, on page 123. The percentages of increase or decrease in withdrawal of domestic cigars according to classes, as compared with the preceding fiscal year, were as follows: Class A decrease, 5 per cent; class B, decrease 10 per cent; class C, decrease 2 per cent; class D, increase 7 per cent; class E, decrease 2 per cent.

Table 23 on page 124 shows the quantities of leaf tobacco imported by cigar and tobacco manufacturers and dealers in leaf tobacco. Table 24 on page 126 shows, by internal revenue districts, the number of dealers in leaf tobacco in business during the calendar year 1923, the quantities of leaf tobacco exported by them, and the quantities of leaf tobacco received from farmers by dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers.

Table 25, on page 129, shows by internal revenue districts and States the quantities of the different classes of tobacco material held or owned by dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers on January 1, 1924, as reported on inventories as of that date.

Claims totaling $599,763.10 were allowed during the fiscal year ended June 30, 1924, $2,700.69, including $129.40 interest, being refunded to taxpayers on account of erroneous or illegal collections; unused stamps to the value of $349,245.56 were returned for redemption, and $247,816.85 was allowed for drawback of taxes paid on goods exported. (See Table 21.)

There were pending at the beginning of the fiscal year 59 violation cases, involving offers in compromise; 560 new cases were reported and 507 offers in compromise tendered during the year; cases closed by acceptance of offers in compromise numbered 509, amounting to $4,590.00, and 15 offers totaling $387.52 were rejected, leaving 42 offers pending June 30.

Total assessments made on tobacco assessment lists during the fiscal year amounted to $1,282,395.79. Of this amount $1,028,125.49 was tax on cigarette papers and tubes; $232,441.20 tax on deficiencies in manufacturers and dealers' accounts, and $6,330 was submitted as offers in compromise for violations. The balance, $15,499.10, covered ad valorem and 5 per cent penalties, interest, etc.

MISCELLANEOUS

The collections from miscellaneous stamp and special taxes amounted to $72,935,431.86, compared with $75,218,273.14 for the fiscal year 1923.

Documentary stamp taxes.—The largest part of the above collections were taxes on bonds, capital stock issues, conveyances, promissory notes, customshouse entries, passage tickets, proxies, powers of attorney, and foreign policies of insurance on property in the United States, which amounted to $43,031,608.47, compared with $44,603,166.20 for the preceding fiscal year. The tax on transfer of stock collected during 1924 amounted to $7,936,831.85, compared with $9,871,604.11 for the previous fiscal year, and the tax on sales of produce (future deliveries) netted $7,557,576.74, compared with $7,015,381.67 for the preceding year.

Miscellaneous special taxes.—Special taxes upon brokers, theaters, museums, circuses, bowling alleys and pool tables, shooting galleries, riding academies, passenger automobiles for hire, and use of pleasure boats amounted to $7,814,413.92, compared with $8,035,583.49 collected from the same sources for the preceding fiscal year.

The special taxes on proprietors of theaters, public exhibitions or shows for money, and circuses were repealed by the revenue act of 1924, effective at the close of the fiscal year ended June 30, 1924.

Oleomargarine.—The collections under the oleomargarine law for the year amounted to $2,814,104.14, an increase of $559,572.91, or 24.82 per cent. The receipts for 1924 as compared with those for 1923 are as follows:

Receipts for—	1923	1924	Increase (+) or decrease (−)	
			Amount	Per cent
Oleomargarine taxed at 10 cents a pound	$678,980.40	$989,318.50	+310,338.10	45.71
Oleomargarine taxed at ¼ cent a pound	507,707.72	570,605.09	+62,897.37	12.38
Manufacturers' special tax	33,095.29	34,528.50	+1,433.21	4.30
Wholesale dealers' special tax	284,845.83	343,457.78	+58,611.95	20.58
Retail dealers' special tax	749,901.99	876,194.27	+126,292.28	16.84
Total	$2,254,531.23	2,814,104.14	+559,572.91	24.82

There were 61 oleomargarine factories in operation during all or part of the fiscal year 1924. Five new manufacturers of oleomargarine qualified. During the fiscal year 1924 there were produced 11,518,155 pounds of colored oleomargarine and 228,198,834 pounds of uncolored oleomargarine, which is an increase of 3,258,492 pounds in the colored oleomargarine and 27,276,309 pounds in the uncolored oleomargarine over the figures for the fiscal year 1923. Increases were indicated in all other activities of the oleomargarine industry during the fiscal year 1924. The following table shows the operations by the oleomargarine manufacturers during the fiscal year 1924 as compared with operations during the fiscal year 1923:

	Colored oleomargarine		Uncolored oleomargarine	
	1923	1924	1923	1924
	Pounds	*Pounds*	*Pounds*	*Pounds*
Produced	8,259,663	11,518,155	200,922,525	228,198,834
Withdrawn tax paid for domestic use	6,642,926	9,833,365	199,995,540	227,974,866
Withdrawn free of tax for export	867,185	918,114	569,855	209,770
Withdrawn free of tax for use of United States	712,866	793,622		

Regulations 9 concerning tax on oleomargarine, which were revised in June, 1923, have proven satisfactory. The revised returns required of manufacturers of and wholesale dealers in oleomargarine have been instrumental in materially reducing the time and space required in their compilation. More returns were examined than during any previous year, and the work was performed with fewer employees than heretofore. This was possible due chiefly to the revised returns of manufacturers of and wholesale dealers in oleomargarine and the adoption of a more efficient method of abstracting these returns. Examination of the returns resulted in the discovery of 1,636 delinquent taxpayers from whom $18,203.61 in tax, penalties, and compromise offers was collected. This amount would have been lost to the Government had it not been developed through this work in the bureau.

Adulterated butter.—Collections under the adulterated butter law amounted to $37,642.78 compared to $41,476.20 for the previous fiscal year. There are three qualified manufacturers of adulterated butter in the United States and their entire production was withdrawn free of tax for export. Practically all of the stamp tax collected on adulterated butter was paid on butter that was found to contain excessive moisture. Under date of May 26, 1924, the

Supreme Court of the United States in the case of Lynch *v.* Tilden Produce Company rendered a decision holding that the Commissioner of Internal Revenue was without authority to provide by regulation that butter containing 16 per cent or more of moisture was adulterated, based solely upon that fact. The decision in no way invalidates the act of May 9, 1902, but holds that in order to sustain a case under section 4 of the act, in so far as the moisture content of the butter is concerned, it must be shown that some material or process was used with the intent or effect of causing the absorption of abnormal quantities of moisture. The decision will undoubtedly require a more vigilant investigation to obtain sufficient evidence to sustain a case of overmoisture and an effort will be made to have Congress fix by law the amount of moisture in butter that will constitute it adulterated.

Process or renovated butter.—Nine process or renovated butter factories were operated during the fiscal year 1924, and they produced a total of 4,044,476 pounds of renovated butter, an increase of 41,169 pounds compared with the previous fiscal year. The revenue derived from this source amounted to $10,676.56 compared with $10,292 for the previous fiscal year.

Mixed flour.—There were 11 qualified manufacturers of mixed flour operating during the fiscal year 1924. The amount of mixed flour manufactured during the year totaled 2,923,807 pounds compared with 2,717,169 pounds in 1923. The revenue derived from mixed flour totaled $1,040.50 compared with $1,011.41 in 1923.

Filled cheese and white phosphorous matches.—There are no qualified manufacturers of filled cheese or white phosphorous matches in the United States, since the tax and restrictions placed upon these occupations are practically prohibitive.

Playing cards.—There were 62 manufacturers, repackers, or importers of playing cards in operation during the fiscal year 1924 who manufactured, repacked, or imported a total of 52,694,722 packs. The revenue derived from this source amounted to $3,731,536.90, an increase of $346,310.07, or 10.23 per cent, compared with 1923.

Assessment and compromise.—A total of $1,903,255.05 appeared on the miscellaneous assessment lists certified, compared with $2,794,476.63 for the previous fiscal year. These lists included 1,027 additional assessments entered in this office aggregating $762,708.14 as against 1,495 additional asessments for the previous fiscal year, amounting to $1,779,862.68.

On June 30, 1923, there were on hand in the miscellaneous division 7,141 offers in compromise involving $51,386.45. The number of offers received during the fiscal year 1924 exceeded in number and amount those received during the previous fiscal year. There were 59,485 offers received during the fiscal year 1924, aggregating $377,853.66, as against 17,189, involving $150,849.80 for 1923. Of the 66,626 offers involving $429,240.11, 57,929 were accepted, amounting to $360,080.75, compared with 10,848 for the previous year, aggregating $103,942.81. There were 239 offers partially accepted during the year, involving $6,565 ($1,880 accepted and $4,685 rejected), while 152 offers aggregating $2,790.49 were totally rejected or withdrawn. The number of offers on hand at the close of the fiscal year awaiting additional evidence and further consideration was 8,306, aggregating $59,803.87.

The great increase in offers received was due largely to a more strict enforcement of the statutes imposing specific penalties for failure to pay miscellaneous taxes when due and the adoption of standard schedules of amounts acceptable as offers in compromise in lieu thereof. Despite this great increase the work on June 30, 1924, was practically current.

Claims.—On June 30, 1923, there were on hand 1,395 unadjusted claims, consisting of the following: 722 refund claims involving $196,605.02; 410 abatement claims involving $550,741.03; and 263 uncollectible claims involving $19,725.93. During the fiscal year there were received 8,723 claims, of which 5,882 were refund claims involving $1,582,214.60; 1,460 abatement claims involving $944,776.57; and 1,381 uncollectible claims involving $127,207.09. There were disposed of during the year 8,997 claims as follows: 5,965 refund claims (4,341 by allowance and 1,624 by rejection) amounting to $1,120,520.32; 1,567 abatement claims (1,258 by allowance and 309 by rejection), amounting to $1,108,058.76; and 1,465 uncollectible claims (1,426 by allowance and 39 by rejection), amounting to $76,940.33. On June 30, 1924, there were on hand unadjusted 1,121 claims as follows: 639 refund claims, amounting to $658,299.30; 303 abatement claims, amounting to $387,458.84; and 179 uncollectible claims, amounting to $69,992.69.

The reduction in the number of claims on hand June 30, 1924, compared with June 30, 1923, was 274.

Of the claims on hand unadjusted at the end of the fiscal year only 16 had been pending in the section more than six months. Of the amount refunded through allowed claims, $263,702.49 was from the appropriation for redemption of stamps and $9,922.17 from the appropriation for taxes illegally collected. Interest in the amount of $82.58 was paid during the year.

There were also examined and completed during the year 183 collectors' schedules for refunds of excess payments of taxes. Refunds amounting to $6,221.39 were thus allowed and charged to the appropriations for taxes illegally collected.

Recent court decisions, notably in the case of the West Virginia Pulp & Paper Company *v.* Bowers, collector, relating to the stamp tax on issues of stock, and Lynch *v.* Tilden Produce Company relative to the tax on adulterated butter, will necessitate the refunding during the present fiscal year of a much greater amount of these classes of tax than heretofore. A large number of claims are expected for redemption of stamps purchased by taxpayers for payment of tax on drafts, checks, and promissory notes, which tax was repealed by the revenue act of 1924.

ACCOUNTS AND COLLECTIONS UNIT

For purposes of effective administration, the Accounts and Collections Unit is divided into four divisions.

DIVISION OF OFFICE ACCOUNTS AND PROCEDURE

This division has charge of the office procedure and accounting methods in the collectors' offices, as well as the auditing of all revenue accounts of collectors. During the year, the unit concluded its work toward bringing the accounts of the collectors' offices into

balance with the records of the bureau. Through the efforts of the supervisors of accounts and collections, working in cooperation with the bureau force, the accounts of the four remaining collectors' offices previously out of balance were brought into reconciliation with the bureau records. In addition to this work, the supervisors of accounts and collections have examined the accounts of 51 other offices and furnished detailed reports covering organization, management and personnel; office procedure and methods; accounts and collections; and disbursements.

The examining and auditing work in the office accounts and procedure division has been kept current and all accounts have been referred to the Comptroller General within the required time.

On July 1, 1923, there were on hand in the various collectors' offices 14,033 claims for refund, credit and abatement of taxes. There were filed during the fiscal year ended June 30, 1924, 214,042 claims, making a total to be accounted for of 228,075. The collectors transmitted to the bureau or otherwise disposed of 211,252 claims, leaving on hand at the close of the fiscal year 16,823.

Various mimeographs have been prepared for the instruction of collectors' offices with a view to improving the accounting procedure and establishing closer control by the bureau.

As recommended by the Tax Simplification Board, detailed instructions were prepared in this division directing collectors to retain for audit, in addition to individual income tax returns filed on Form 1040–A, all individual returns filed on Form 1040 showing gross income of $15,000 or less. As a result of this procedure, collectors of internal revenue audited approximately 95 per cent of the more than 7,300,000 individual income tax returns filed. This division has been keeping in touch with the audit in collectors' offices with the result that 28 offices had completed the audit prior to the close of business June 30 and indications were that the majority of the offices would complete the audit by September 30. It is believed the showing made up to the present time has demonstrated that this class of work can be handled to advantage in the field and that a step has been taken in the right direction.

During the year the procedure for the examination of collectors' offices was revised and detailed instructions issued to the supervisors of accounts and collections. The experience gained during the drive to bring the accounts of the various collectors' offices into balance was of value in this revision. The examination reports now being received consequently show greater detail in connection with the accounts and enable this office better to ascertain the true condition of collectors' offices.

The Internal Revenue Manual was revised during the year and sent to the printer. The new manual will include the changes and improvements in procedure and methods which have taken place since the manual was last revised.

The provision of the revenue act of 1924 which provides for a 25 per cent reduction of tax on income received by individuals during 1923 made necessary the refunding of over 2,000,000 items and the crediting of approximately 1,900,000 items. This division prepared instructions to collectors in connection with the making of these refunds and credits. Indications at the close of the fiscal year were that the task would be carried through promptly, and with a minimum of friction.

Under date of April 1, practically all functions of the stamp division were transferred to the Bureau of Engraving and Printing. Therefore, it is necessary to maintain only a limited force to make provision for the care and credit of returned stamps and to see that the requisitions of collectors for stamps are promptly filled.

During the year a total of 6,653,648,359 stamps, valued at $444,598,832.10 was issued to collectors of internal revenue and the Postmaster General.

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 $30,694,845.12. These were of various kinds and denominations, including partly used books from outgoing collectors and stamps for which there was no use.

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

All of the stamps in the vaults of the stamp division, valued at $263,692,955.17, were transferred March 31, 1924, to the Bureau of Engraving and Printing which now has the custody and shipment of all internal revenue stamps with the exception of tobacco stamps imprinted on tin-foil wrappers. The stamps are shipped on shipping orders prepared by the stamp section of this division. The transfer resulted in an annual saving of $13,980 in salaries and the $240 bonus.

DIVISION OF FIELD ALLOWANCES

The field allowances division is charged with granting allowances to collection districts covering personnel, supplies, equipment and space, and the keeping of adequate records thereof.

On June 30, 1924, there was in this service an authorized force, exclusive of collectors, of 6,666 employees, consisting of 4,246 office employees and 2,420 deputy collectors, compared with 4,564 office employees and 2,747 field deputy collectors, or a total authorized force of 7,311 on June 30, 1923, a decrease of 645 in the authorized force in the fiscal year 1924. This reduction in personnel has been necessary, due to a decrease in appropriations for the fiscal year. There are assigned to the field collection service allotments 1 to 5, inclusive, from the appropriation "Salaries and expenses of collectors," and allotments 11 to 14, inclusive, from the appropriation "Collecting the internal revenue." For the fiscal year ended June 30, 1924, the total granted on these allotments was $12,963,050 compared with a total of $14,123,000 granted for the same allotments for the fiscal year ended June 30, 1923, a decrease of $1,159,950 for the fiscal year ended June 30, 1924.

A comparison of allotments 1 and 11, which provide for the salaries of permanent employees, is interesting. For the fiscal year 1923 a total of $11,530,000 was granted for payment of salaries of per-

manent employees compared with $10,693,050 granted for the fiscal year 1924 a decrease in salary allotment of $836,950. Of this sum there was expended in 1923, $11,360,534.05 compared with $10,588,825.63 expended in 1924, a decrease in permanent personnel cost for 1924 of $771,708.42. This reduction in cost of permanent personnel was necessary notwithstanding a normal increase in work, due to an increase in the number of returns filed throughout the collection service, as well as an increase in the duties assigned collectors' offices. To handle this increase in work with a reduced personnel it was necessary to employ temporary assistance. During the fiscal year 1924 $197,651.14 was expended for temporary assistance, compared with $93,790.94 for the previous fiscal year, an increased expense in 1924 of $103,860.20. Deducting the increased cost of temporary assistance from the decreased cost of permanent employees during the fiscal year 1924, the net reduction in the cost of personnel during the fiscal year 1924 was $667,848.22.

Every effort was made during the year to raise the standard of requirements for employment in the collection field service. Applicants are required to indicate education and experience, and the collector, at the time of forwarding his recommendation for appointment, sets forth the duties to be performed in order that intelligent decision may be reached as to whether the qualifications of the individual fit him for the tasks which will be assigned him in the event of employment. A continuation of this policy may be expected during the coming fiscal year.

Efficiency ratings are submitted annually covering each employee in the collection service, and where an individual falls below the average attained by his district, prompt correspondence is had to ascertain the reasons for such delinquency. In the event the explanation is not satisfactory, the employee is either placed on probation or his permanent separation effected.

In accordance with a decision of the comptroller with regard to the adjustment of compensation of collectors' employees on the basis of the classification act of 1923, it was necessary to classify each of the approximately 6,700 employees of the collection service. The grades to which the individual employees were assigned were determined on the basis of a description of the duties performed as contained on the efficiency rating forms submitted by collectors as of April 1, 1924. A description of each employee's duties was carefully scrutinized and determination made as to the grade in which the employee's duties fell. Upon completion of this individual classification, a letter was addressed each collector accompanied by a list showing the names of all his employees by salary grade, together with the total compensation under the classification act as of July 1, 1924. This task, involving the classifying of each employee's position without reference to the compensation or individual, required a great mass of detailed work which has been expeditiously accomplished. Collectors are required upon receipt of these lists immediately to forward proper forms, in order that appointment of each employee in their districts at the new compensation established may be made effective at the beginning of the fiscal year 1925.

During the year $300,784.69 was expended for rental for collectors' offices and branch offices, compared with $227,137.16 for the preceding fiscal year. This increase of $73,647.53 was due in great part to the removal of the collector's office at Boston, Mass., to more commodious quarters, and to the removal of the collector's office at Brooklyn, N. Y., from Federal to commercial space. Arrangements were made also to remove the collector's office at Richmond, Va., from Federal to commercial space. The removals were necessitated because of the lack of adequate quarters satisfactorily to house the collectors' organizations.

DISBURSEMENT DIVISION

The disbursement division is charged with the duties of keeping the accounts in connection with expenditures from appropriations made available by the Congress for the use of the Internal Revenue Bureau and Service. The division also is charged with the responsibility and supervision of the administrative examination required by law of the disbursing accounts of collectors, revenue agents, and prohibition directors, as well as the administrative audit of miscellaneous vouchers for transportation, equipment, telephone service, rentals, etc., paid from internal-revenue funds by the disbursing clerk of the Treasury Department, and direct settlements by the general accounting office. All amounts allowed for the refund of taxes illegally or erroneously collected, redemption of revenue stamps, abatements of claims, etc., are verified and recorded in the division.

The disbursement division administratively examined and recorded 1,812 monthly accounts of collectors of internal revenue, revenue agents in charge, and Federal prohibition directors, together with 179,541 supporting vouchers, in addition to which 15,930 salary and expense vouchers of employees, and 14,626 vouchers covering miscellaneous expenses, special employees, informers, etc., were audited and passed to the disbursing clerk of the Treasury Department and General Accounting Office for payment. A total of 10,320 schedules of refunds on account of taxes illegally or erroneously collected was recorded and the 192,658 items contained therein scheduled for report to Congress.

Much good has been accomplished by careful attention given to the settlements of differences established by the General Accounting Office against the disbursement accounts of field officers and that of the disbursing clerk of the Treasury Department relating to internal revenue funds. Differences are looked after currently and adjustments are made as soon as practicable.

A mechanical system of accounting for the appropriation accounts gives daily information of the balances existing in the various appropriations and the several allotments made therefrom. This information is very beneficial to the different units of the bureau, as it enables them to know currently the unencumbered balances of the various allotments made to them for specific purposes, preventing possible overdrafts and allowing the planning of future administrative activities.

FIELD PROCEDURE DIVISION

The field procedure division has charge of the direction of field investigations made by collectors' field forces, the planning of delinquent drives, and the organization of collectors' division, subdivision, and stamp offices. The work of special squads of internal revenue

agents and deputy collectors under supervisors of accounts and collections is also handled by this division.

In addition to the above, correspondence study courses for all collectors' employees except those in minor positions are maintained in this division, and the annual schools of instruction on tax laws for field deputy collectors are conducted under the direction of this division.

Constant endeavor is made to afford taxpayers the best possible facilities in the transaction of their business with the internal revenue service. On June 30, 1924, there were open 169 division headquarters offices, 8 subdivision offices, and 21 offices at which stamps only were sold, in addition to the 65 collectors' offices, a total of 263 offices and branch offices.

The 10 per cent reduction in appropriations, effective July 1, 1923, necessitated a reduction in the field force under collectors of internal revenue of 304 deputy collectors out of a total of 2,747.

Collectors' field forces gave special attention to the serving of warrants for distraint, the verification of returns filed indicating additional tax due, and the conduct of delinquent drives. A total of 123,407 warrants for distraint was served which involved the collection of $22,342,407, compared with 159,463 warrants served and $17,081,651 collected for the fiscal year ended June 30, 1923. In most districts the amount collectible on outstanding balances is now comparatively small. An average of 2,231 deputy collectors made 695,463 revenue-producing investigations, including the serving of warrants for distraint. The amount collected and reported for assessment as the result of these investigations aggregated $53,953,593. The average number of investigations made per deputy and the average amount of tax collected and reported for assessment were 312 and $24,184, respectively. The total number of revenue-producing investigations made during the fiscal year 1923 was 767,518, involving $47,031,349 delinquent and additional tax.

The work of collectors' field forces was again supplemented by special squads which engaged in the more technical investigations under the direction of supervisors of accounts and collections, the squads being composed of internal revenue agents on the rolls of the Accounts and Collections Unit, and a few deputy collectors. An average of 260 officers in these special squads made a total of 75,061 revenue-producing investigations, including the serving of warrants for distraint, which resulted in collecting and reporting for assessment tax in the amount of $28,697,617. The average number of cases per officer was 288 and the average amount collected per officer was $110,375. In addition to warrants for distraint served by collectors' forces, one of the special squads operating in the second and third districts in New York served 23,272 warrants involving tax in the amount of $15,973,916.

The total number of revenue-producing investigations made by the special squads during the fiscal year 1923 was 29,309 and the amount collected and reported for assessment was $17,666,325.

The total collected and reported for assessment as the result of the activities of both the force of field deputy collectors under the supervision of collectors and the special squads under the supervision of supervisors of accounts and collections was $82,651,210 compared with $64,697,674 for the fiscal year 1923.

PROHIBITION UNIT

In order to coordinate work of the different divisions of the unit with respect to the consideration of applications for and the issuance of permits to manufacture, sell, purchase, transport, or prescribe intoxicating liquor, a committee of the Prohibition Unit was appointed May 16, 1924, known as the Central Committee, its duties being to see that the issuance of permits is at all times kept current and correct; that the necessary official inspections are promptly made on pending applications; that the office of the counsel of the unit furnishes prompt assistance in connection with legal features of permit matters when requested, and that all work relating to permits or preparatory thereto is duly coordinated and kept up to date; and to consider any major and perplexing questions that arise in the unit.

In the fall of 1923 Form 1403, "Physicians' prescription blanks" were revised and Series C inaugurated. This action was taken on account of the fact that Series B of this form had been counterfeited to a considerable extent. Thus far there has been little counterfeiting of the C series of prescription blanks.

During the year storage charges on seized liquors were reduced by approximately $35,000 per annum.

Regulations 60—Intoxicating Liquor—were revised, printed, and distributed.

There were 3,374 employees on the rolls of the unit at the close of the fiscal year 1924 compared with 3,413 at the close of the fiscal year 1923, a decrease of 39.

During the year 6,095,819 pieces of mail passed through the section of mail control of the unit.

COLLECTIONS

A total of $855,395.37 was collected under the tax and tax-penalty provisions of the national prohibition act for the fiscal year 1924 compared with $729,244.23 for the fiscal year 1923. In addition, as shown by the records of the Solicitor of the Treasury Department, there were certain collections through the Federal courts, such as fines and forfeitures, made by the Department of Justice which assists in enforcing the national prohibition act, amounting to $5,682,719.87 compared with $4,366,056 for the fiscal year 1923.

OFFICE OF CHIEF, GENERAL PROHIBITION AGENTS

On June 1, 1923, 533 agents were assigned to duty on the force of general prohibition agents. On June 30, 1924, there were on the rolls 561 such agents. During the year, 32,611 cases were reported by these agents, an increase of 15,640 over the number of cases reported for the preceding fiscal year. The 1924 cases were divided as follows: Investigations of applications for permits to use or sell intoxicating liquor 13,734; investigations of alleged violations by breweries, 150; miscellaneous cases, such as illegal transportation, sale or possession of intoxicating liquor, 18,727. There were 23,552 arrests made, and 22,939 persons were recommended for prosecution as a

result of the activities of the force of general prohibition agents. These accomplishments are separate from and in addition to the work done by the Federal prohibition agents employed under Federal prohibition directors for the States, the directors reporting 44,609 arrests during the fiscal year 1924 for violation of the prohibition laws and seizures of 2,799 automobiles and 111 boats for illegal transportation of liquor.

In addition to their usual work the general prohibition agents were charged with the enforcement features of the work in New York and Pennsylvania during the year. They made a special drive to obtain evidence of breweries operating in violation of the law, to lessen the diversion to illegal uses of alcohol supposedly withdrawn for industrial uses, and to develop conspiracy cases. As a result, a considerable number of breweries have been seized or placed under injunction, the monthly withdrawals of industrial and denatured alcohol in New York and Pennsylvania have been reduced by approximately 200,000 wine gallons, a large number of hotels and other large business properties have been closed under injunction, and important conspiracy cases were reported. No change was made in the organization. Eighteen field divisions were maintained as during the previous year, and a force of 10 field supervisors was assigned to duty under direction of the head of the division.

OFFICE OF COUNSEL OF PROHIBITION UNIT

Division of interpretation.—Except for such matters as are handled directly by the counsel of the unit, all opinions of the counsel for all divisions of the unit have been prepared in this division, also the various regulations emanating from the unit.

Legal opinions as to the construction of statutes, regulations, legal procedure, and practice have been prepared at the request of the various divisions of the unit, as well as in answer to various organizations and individuals having business with the department, relative to the traffic in liquor for nonbeverage purposes.

The attorneys of this division have rendered legal assistance to United States attorneys in many important and complicated cases to collectors of internal revenue, and to prohibition directors in the prosecution of criminal and civil proceedings, as well as administrative hearings.

The miscellaneous correspondence of the unit on matters involving interpretation of the liquor and narcotic laws and regulations has been handled by this division. The library of the unit has been conducted by the division.

Compromises, claims, and assessments, fiscal year 1924

COMPROMISES

Offers in compromise	Pending July 1, 1923	Received during year	Accepted	Rejected	Pending June 30, 1924 [1]
Number	1,387	4,278	3,904	451	1,170
Amount	$159,509.06	$934,391.21	$836,615.79	$75,570.61	$165,964.14

[1] 120 offers in compromise, totaling $15,743.73, were canceled.

Compromises, claims, and assessments, fiscal year 1924—Continued

CLAIMS

Claims	Pending July 1, 1923	Received during year	Allowed	Rejected	Pending June 30, 1924
Refund:					
Number	106	606	212	237	165
Amount	$453,390.25	$513,713.22	$196,144.37	$580,241.96	$150,717.14
Abatement:					
Number	2,322	3,507	3,983	390	1,456
Amount	$9,656,764.77	$9,348,197.28	$12,496,551.76	$2,735,201.55	$3,772,208.41
Uncollectible:					
Number	2,086	9,422	10,017	589	904
Amount	$3,481,472.00	$10,158,772.87	$17,170,932.25	$1,022,432.54	$1,467,880.08
Total number	4,518	13,435	14,212	1,216	2,525
Total amount	$13,590,627.02	$20,050,683.37	$29,872,628.38	$4,347,876.38	$5,420,805.63

ASSESSMENTS

Assessments	Assessments proposed	No hearing directed	No assessment directed	Assessment made	Pending with collectors
Number	8,091	2,671	175	438	4,757
Amount	$16,520,238.27	$4,727,351.02	$234,847.51	$1,156,866.55	$10,401,173.10

The work of the interpretation division is current, a large reduction having been made in outstanding claims and assessments.

Division of litigation.—This division handles, in conjunction with proper court officials, all matters relating to the prosecution of criminal and civil cases arising under the national prohibition act.

The provision of the national prohibition act authorizing the issuance of injunctions to restrain violators of the law was freely invoked with good results. A concerted effort was made in this respect. Injunctions have been obtained on a large scale in the United States district courts in practically every State and Territory and efforts made to have the State prosecuting attorneys institute such proceedings in the State courts. Briefs were prepared and forwarded to Federal prohibition directors in each State for circulation among the State authorities. Several States' attorneys have instituted appropriate proceedings. During the year attorneys from the division have been assigned to the various States to assist the United States attorneys in the institution of these proceedings. Within a period of six weeks 300 injunctions were prepared in two counties of one of the States.

Questions as to the right of State authorities to make searches and seizures under the national prohibition act and as to the application of various sections of the Revised Statutes since the passage of the national prohibition act have arisen in the courts. Briefs on the law have been prepared and forwarded to United States attorneys with the result that in the majority of cases favorable decisions have been obtained.

Special efforts have been made by the Prohibition Unit and United States attorneys to indict and bring to trial violators of the permissive features of the national prohibition act.

During the year a greater number of revocation hearings have been conducted and the records reviewed in this office than ever before.

A board of review has been organized to pass upon involved cases to insure full and careful deliberation of the law and facts at issue.

The conspiracy provisions of the criminal code have been frequently invoked in the prosecution of alleged violators of the internal revenue laws and the national prohibition act. During the year 720 indictments for conspiracy were found, 841 convictions were obtained, 18 criminal informations charging conspiracy were filed, and $755,608.00 was imposed in fines in conspiracy cases only. Fifty-six breweries were seized and 19 were closed by injunctions. During the year 136 applications for permits to operate dealcoholizing plants were disapproved and 24 permits to operate such plants were revoked by the usual revocation proceedings. Libels were filed against the 56 breweries seized.

A number of decisions have been rendered this year which are of considerable importance. In the case of a brewing company the court declared that the Government may seize beer and machinery used in the illegal manufacture and disposition of beer, even though the brewery holds from the Government a permit to develop beer in the manufacture of near beer; that the Volstead Act authorizes a decree of forfeiture by libel proceedings of property concerned in violation of its provisions; and defines the words "civil officers" to include prohibition enforcement officers.

A considerable improvement has been made in conditions with respect to bonded wineries. Of a large number operating without a permit at the beginning of the year, the vast majority have since procured permits or have closed. Many small wineries have been closed. The investigating officers have made more frequent and more exhaustive investigations than heretofore with the result that many irregularities have been discovered and corrected.

During the year 3,340 revocation hearings from the various States were reviewed in the division, 1,988 permits were revoked and canceled, and 1,352 were continued. The division prepared 47 indictments, 321 criminal informations, 788 bills for injunctions, 176 libels, and 55 search warrants.

There were 825 bonds reviewed and demands were made for payment upon the principals and sureties of approximately $3,583,282 upon default in payment or settlement of the civil liabilities incurred. Seventy-seven cases were referred to the Department of Justice for the institution of suits to collect the amounts due under the terms of the bonds.

Two vessels of foreign registry and 11 of American registry, with their liquor cargoes, were seized; also 184 motor boats and other small craft.

On July 1, 1923, 140,767 cases were pending in the division; final action, so far as this division is concerned, has been taken on 40,722 cases.

NARCOTIC DIVISION

On June 30, 1924, 364 persons were registered under the Harrison narcotic law, as amended, as importers and manufacturers, 2,060 as wholesale dealers, 46,416 as retail dealers, 143,232 as practitioners, and 96,975 as dealers in and manufacturers of untaxed narcotic preparations, the latter number including registrants not required to pay special tax by reason of paying another tax under the act, or a total of 289,047 registrations.

At the beginning of the year a total of 180,270 ounces of imported taxable narcotic drugs of all kinds was in customs custody, and 4,739,290 ounces were imported during the year, making a total available quantity of 4,919,560 ounces. Of this, 4,886,118 ounces were withdrawn during the year for domestic consumption, miscellaneous disposition amounted to 3,890 ounces, and 29,552 ounces were lost, wasted, or confiscated, leaving nothing in customs custody at the close of the year. There was an aggregate of 5,017,652 ounces of narcotic drugs, both in pure form and as part content of compounds and preparations, in the possession of manufacturers on July 1, 1923. Imports amounting to 4,886,118 ounces were withdrawn and added to this quantity during the year, making a total of 9,903,770 ounces. During the year manufacturers exported 1,980 ounces of this supply or of the drugs derived therefrom through manufacturing, and 391,256 ounces of like description were sold by them to domestic purchasers, leaving a total of 4,653,782 ounces in the possession of manufacturers on June 30, 1924. A mathematical balance can not be produced from the foregoing statement, as an alkaloid or derivative is not the equivalent in weight of the drug from which it is obtained through a manufacturing process.

During the year ended June 30, 1923, a total of 6,180,582 ounces of narcotic drugs of all kinds was imported, while during the year ended June 30, 1924, an aggregate of 4,739,290 ounces was imported, a decrease of 1,441,292 ounces. During the same periods 13,683 ounces and 6,598 ounces, respectively, were exported, showing a decrease of 7,085 ounces. The net aggregate quantity of pure drugs of all kinds contained in products sold by manufacturers to domestic purchasers during the fiscal year 1923 amounted to 2,393,844 ounces, and domestic sales of this description for the fiscal year 1924 involved 391,256 ounces, or a decrease of 2,002,588 ounces. The drugs exported involved 425,105 taxable ounces of products and those sold to domestic purchasers 3,423,697 taxable ounces. (Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle. A compound or preparation containing a narcotic drug in a quantity exceeding the statutory exemption is taxed the same as the pure drug.)

Manufacturers of exempt (nontaxable) narcotic preparations purchased 15,266 ounces of narcotic drugs, involving a total of 28,986 taxable ounces.

Officials of the Federal and of State, county, and municipal governments and institutions, who, as such, are exempt from registration and payment of tax under the Harrison Narcotic Act, purchased during the year a total of 9,780 ounces of narcotic drugs contained in stamped packages amounting to 91,323 taxable ounces.

During the year a total of 17,218 ounces of narcotic drugs and preparations came into the possession of the Government through

enforcing the internal-revenue narcotic laws, an increase of 8,540 ounces over the previous year, during which 8,678 ounces were acquired.

At the beginning of the year 3,366 violations of the Harrison Narcotic Act were pending against persons not entitled to registration under the law, and a total of 5,685 violations against such persons was reported during the year. At the beginning of the year 2,035 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 27,439 registered persons on account of failure to register and pay special tax as required under the act, and 1,616 violations of the law were reported during the year which involved other charges of greater significance. Accordingly, a total of 9,051 violations accrued during the year against unregistered persons and 31,090 violations of all kinds against registered persons.

Of the unregistered persons charged with violations of the law 3,997 were convicted, 252 were acquitted, 23 submitted acceptable offers in compromise of their liability, 1,568 cases were dropped, and 3,211 cases were pending at the close of the year. Of the cases accruing against registered persons, collection of specific penalty was made in 27,439 cases, 245 persons were convicted, 24 were acquitted, and 735 submitted acceptable offers in compromise of their liability, 525 cases were dropped, and 2,122 cases were pending at the close of the year.

At the beginning of the year 89 cases of violations of the act of January 17, 1914, regulating the manufacture of smoking opium, were pending and 89 cases were reported during the year, or a total of 178 violations. During the year 54 persons were convicted, 7 were acquitted, 3 submitted acceptable offers in compromise of their liability, 44 cases were dropped, and 70 violations were pending at the close of the fiscal year.

A total of 4,242 convictions under the internal-revenue narcotic laws was had, for which the courts imposed sentences aggregating 5,028 years, 10 months and 15 days and fines amounting to $511,664.91. A total of 758 cases was compromised, the aggregate amount collected being $83,826.25. During the year ended June 30, 1923, a total of 7,201 cases of criminal character was reported, whereas during the last fiscal year 7,301 such cases were reported. An increase of 100 cases over the previous year is to be noted, indicating a more effective operation of the field force and more efficient means for disclosing violations of the law. The general attitude of the courts toward violators of the narcotic laws is reflected by the fact that 4,242 convictions were had during the year ended June 30, 1924, whereas only 4,194 convictions were obtained during the fiscal year 1923. Likewise sentences for the past year totaled 5,028 years, 10 months, and 15 days, whereas the aggregate for the preceding year was only 4,692 years, 6 months, and 21 days. Similarly, fines increased from $291,690.46 to $511,664.91.

Monthly returns of sales, etc., rendered by importers, manufacturers, and wholesale dealers afford means not only for controlling the manufacture and sale of narcotics but also for a systematic scrutinizing of all purchases. In so far as possible with the present force, every person the aggregate of whose purchases has appeared

excessive has been investigated. An abstract system, arranged during the year 1922, in connection with the audit of the monthly returns for apprehending such purchasers, has resulted in directing the inspections and investigations of registered persons most essential to that aspect of the enforcement of the law. Greater economy in the operation of the field force in making inspections is also thereby afforded.

The number of agents and inspectors in the narcotic field force averaged 176 for the year. The collections under the narcotic laws for the fiscal year ended June 30, 1924, were $1,057,066.33, an increase of $43,800.07 over the collections for the previous year, which were $1,013,266.26.

PERMIT DIVISION

The functions of the permit division are as follows: The issuance of all basic permits for the use and sale of intoxicating liquors under the national prohibition act, including the importation and exportation of the same; the passing upon all nonbeverage bonds submitted in support of permits to ascertain whether such bonds are properly executed; the renewal of all nonbeverage permits which have been outstanding for one year, except manufacturers' permits, which now remain in force by virtue of revised Regulations 60; establishing of standards for medical and toilet preparations and flavoring extracts; receiving, filing, and checking commissioner's copies of withdrawal Forms 1410A covering withdrawals allowed by directors, and checking overdrafts in every case where withdrawals have exceeded amounts allowed on the basic permits.

The following table shows the number and classes of permits issued during the fiscal year ended June 30, 1924:

	Renewals	New
A permits, to manufacturers, bonded warehouses, and free warehouses	581	81
B permits, wholesale druggists	376	70
C permits, to transfer	296	13
D permits, to import and use	6	3
E permits, to import and sell	61	19
F permits, to export alcohol only, to places other than Canada, Mexico, West Indies, and other near-by islands	29	5
G permits, to export alcohol to Canada, Mexico, West Indies, and other near-by islands, and other liquors to any destination	94	39
H permits, to use (intoxicating liquors for manufacturing purposes)	26,402	4,032
I permits, to use and sell	16,008	3,035
J permits, to prescribe for physicians, and to use intoxicating liquor for physicians, dentists, and veterinarians (issued by Federal prohibition directors)	0	66,982
K permits, to manufacture vinegar and to produce intoxicating liquor for conversion into same	393	113
L permits, to operate dealcoholizing plants	278	44
M permits, to use sirups and extracts for manufacturing soft drinks (issued only in special cases)	0	0
N permits, to procure medicated alcohol in quantities exceeding 1 pint	28	4
O permits, to rectify	0	0
P permits, to receive and possess for storage in bond	35	8
P extension permits, to sell from concentration		28
Q permits, hospitals		162
R permits, to produce mash for the purpose of producing yeast, after which residue is to be destroyed	1	1
Special permits, cases not covered by above classes	157	115

Permits revoked	1,218
Renewal applications disapproved	732
New applications disapproved	967
Permits canceled, superseded, surrendered, and recalled	2,527
Total outstanding permits	115,354

Steps were taken to exercise a closer supervision over the withdrawal and use of wine withdrawn for sacramental purposes. To this end it is purposed to have all copies of Form 1412 employed in the withdrawal of sacramental wine and issued by the State directors forwarded to the Washington office, as is now being done with withdrawals of all other kinds of intoxicating liquors and wines.

INDUSTRIAL ALCOHOL AND CHEMICAL DIVISION

This division conducts the chemical work for the Internal Revenue Bureau in Washington and in the field and administers the provisions of Title III of the national prohibition act. It also administers certain features of the general internal revenue laws relating to bonded warehouses, storekeeper-gauger assignments, and other miscellaneous items under Regulations 7 and 30. The division is also charged with the work connected with the concentration of distilled spirits in accordance with the provisions of the act of February 17, 1922, and Treasury Decision 3351 promulgated thereunder.

Chemical section.—During the year new laboratories were installed at Minneapolis and Providence, making nine branch laboratories fully equipped and in operation. The following tables show the number and character of samples analyzed during the last fiscal year:

Washington laboratory

Butter	48	Medicinal preparations (non-beverage)	1,786
Oleomargarine, fats, and oils	1,976	Denatured alcohol	12,090
Distilled spirits	5,019		
Fermented beverages	2,422	Total	24,119
Genuine whisky	172		
Narcotic drugs	606		

This is 4,313 less than the number of samples analyzed in the Washington laboratory in the fiscal year ended June 30, 1923. This decrease is due to the fact that more samples are being analyzed by the field laboratories.

Branch laboratories

Buffalo	5,301	Philadelphia	6,112
Chicago	8,080	Providence	1,282
Columbus	1,990	San Francisco	8,677
Little Rock	8,221		
Minneapolis	3,441	Total	72,243
New York	29,159		

This is an increase of 21,279 over the number analyzed during the fiscal year ended June 30, 1923. The greatest increase was in the New York laboratory, due to the activities of the local police officers, who bring all samples taken in cases of violation of the narcotic and national prohibition acts to the New York laboratory for analysis.

A total of 96,362 samples was analyzed by the Washington and field laboratories during the fiscal year ended June 30, 1924, an increase of 16,966 over the number analyzed during the fiscal year ended June 30, 1923.

Members of this division spent 2,495 days in attendance at court as expert witnesses and in special field investigations where a technical man was required.

Industrial alcohol section.—The work of this section, which administers Regulations No. 61, drawn under Title III of the national prohibition act, has changed very little in character during the past fiscal year. During the year special efforts have been made, in cooperation with the office of the chief, general prohibition agents, to minimize diversions of industrial alcohol in certain sections of the country. As a result there have been a number of revocations of industrial alcohol plant permits, denaturing plant permits, and permits of bonded users of specially denatured alcohol. The following shows the changes of the past year:

At the close of the fiscal year there were qualified to operate for the production, storage, and denaturation of alcohol, respectively, under Title III of the national prohibition act, 69 industrial alcohol plants, 79 bonded warehouses, and 88 denaturing plants. During the year 6 industrial alcohol plants, 2 bonded warehouses, and 16 denaturing plants were established, while 8 industrial alcohol plants, 10 bonded warehouses, and 20 denaturing plants were discontinued. For the production of distilled spirits for nonbeverage purposes, other than alcohol, there were operated during the fiscal year 2 rum distilleries and 21 fruit distilleries. No grain distilleries were operated during the year.

The number of permits issued for withdrawal of tax-free alcohol under Title III of the national prohibition act during the past year somewhat exceeds the number issued during the year ended June 30, 1923, 3,981 having been issued in the fiscal year 1923 and 4,266 in the fiscal year 1924.

There were also issued 14 permits covering tax-free withdrawals of spirits, other than alcohol, by the United States under section 3464, Revised Statutes.

The number of bonded manufacturers qualified to use specially denatured alcohol for the fiscal year ended June 30, 1923, was 5,445. During the last year the number increased to 6,621. The increase of 1,176 authorizations was due to the use of denatured alcohol in the manufacture of products previously produced from pure alcohol. During the same period 179 permits to use specially denatured alcohol were revoked.

Concentration of distilled spirits.—The concentration program has been substantially completed. A few warehouses remained to be transferred owing to peculiar conditions, such as seizures, revocations, and other difficulties, but since the enactment of concentration legislation 212 warehouses have been discontinued and several were in process of removal at the end of the fiscal year. It is estimated that over seven-eighths of the bonded stock has been moved. This has resulted in a large permanent saving and much greater security to the spirits.

AUDIT DIVISION

The audit division is charged with the preparation of all assessment lists and with the examination and audit of all reports and accounts which relate to distilleries; general and special bonded warehouses; industrial and denatured alcohol plants; dealers in and manufacturers using denatured alcohol; wineries, breweries, dealcoholizing plants; liquor dispensed on physicians' prescriptions; wines for sacramental purposes; liquors used in manufacturing and compounding; and liquors received by physicians, hospitals, etc.

Distilled spirits.—During the fiscal year ended June 30, 1924, there were produced 135,897,725.83 proof gallons of alcohol, an increase of 13,494,876.03 proof gallons compared with the quantity produced during the preceding fiscal year.

There were withdrawn from warehouse on payment of tax 9,379,729.21 proof gallons of alcohol, and there were withdrawn for tax-free purposes, including withdrawals for denaturation, for export, and for use of the United States, hospitals, laboratories, colleges, and other educational institutions, a total of 121,753,633.16 proof gallons of alcohol.

There were withdrawn, tax paid, from distillery, general and special bonded warehouses 1,854,429.0 taxable gallons of distilled spirits (including brandy) other than alcohol, an increase of 36,115.3 gallons compared with the quantity withdrawn, tax paid, during the preceding year.

Cereal beverages.—During the fiscal year ended June 30, 1924, there were 483 dealcoholizing plants in operation, compared with 528 such plants in operation during the preceding year. There were 151,606,909 gallons of cereal beverages produced during the past year, a decrease of 11,723,073 gallons under the quantity produced during the preceding year.

Denatured alcohol.—During the fiscal year 1924 there were withdrawn from bond, free of tax, for denaturation, 121,576,196.10 proof gallons of alcohol and rum, against 105,819,404.91 proof gallons withdrawn for this purpose during the previous year.

There were 67,687,295.76 wine gallons of denatured alcohol produced during the past fiscal year, of which 34,602,003.72 wine gallons were completely denatured and 33,085,292.04 wine gallons were specially denatured compared with 57,565,142.68 wine gallons of denatured alcohol produced during the previous fiscal year, of which 27,128,229.54 wine gallons were completely denatured and 30,436,913.14 wine gallons were specially denatured.

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

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

The total production of wine amounted to 8,507,475.57 gallons during the fiscal year ended June 30, 1924, a decrease of 5,467,171.00 gallons, compared with the quantity produced during the preceding fiscal year. Of the wine produced during the year 3,305,966.65 gallons, having not over 14 per cent and 3,881.35 gallons having over 14 per cent but not over 21 per cent alcoholic content, were fortified with brandy, and 3,753,637.14 gallons of sweet wines were produced therefrom, of which 130,368.46 gallons had not over 14 per cent, 3,449,928.74 gallons had over 14 per cent but not over 21 per cent, and 173,339.94 gallons had over 21 per cent but not over 24 per cent alcoholic content.

The quantity of wines removed on payment of tax for medicinal and sacramental purposes during the fiscal year amounted to 4,194,030.65 gallons, of which 1,580,104.48 gallons had not over 14 per cent and 2,613,926.17 gallons had over 14 per cent but not over 21 per cent alcoholic content, compared with 3,697,985.50 gallons removed for these purposes during the preceding fiscal year, of which 1,431,545.04 gallons had not over 14 per cent and 2,266,440.46 gallons had over 14 per cent but not over 21 per cent alcoholic content.

There were removed tax free during the year, including removals for distilling material, for export, and as vinegar, a total of 4,911,021.60 gallons, of which 4,899,045.10 gallons had not over 14 per cent and 11,976.50 gallons had over 14 per cent but not over 21 per cent alcoholic content. The losses on storage aggregated 1,316,774.77 gallons.

On June 30, 1924, there were 31,905,896.10 gallons of wine on hand at bonded wineries and bonded storerooms, of which 21,925,382.41 gallons had not over 14 per cent, 9,819,541.13 gallons had over 14 per cent but not over 21 per cent, and 160,972.56 gallons had over 21 per cent but not over 24 per cent alcoholic content, compared with 33,383,400.86 gallons on hand June 30, 1923, of which 23,663,612.04 gallons had not over 14 per cent, 9,646,779.34 gallons had over 14 per cent but not over 21 per cent, and 73,009.48 gallons had over 21 per cent but not over 24 per cent alcoholic content.

The small decrease in the quantity of wine on storage in the face of the large decrease in production is due to the fact that the decreased production is still about equal to removals.

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 specially referred by the commissioner on appeal or otherwise; cases of a similar character received direct from the Income Tax Unit; memoranda from the Committee on Appeals and Review; estate, capital stock, and sales tax questions; documentary, public utilities, insurance, occupational, beverage, luxury, tobacco, oleomargarine, and special taxes; the more important prohibition questions; distilled spirits and narcotics; accounts, supplies and equipment, and the consideration, preparation, and revision of Treasury decisions and of regulations, mimeographs, and other formal compilations.

APPEALS DIVISION

On July 1, 1923, the appeals division had before it 615 cases which had been referred by the commissioner for disposition, and four additional cases were received during the year. All of the cases pending in this division were disposed of and the division abolished prior to the close of the fiscal year 1924.

ADMINISTRATIVE DIVISION

The administrative division is charged with the supervision of the library, mails and files, supplies and equipment, personnel, and editorial matters arising in and affecting the work of the office.

The support and cooperation rendered by this division have proved of benefit to attorneys assigned to the other divisions and have afforded them great assistance in the dispatch of matters handled by them.

INTERPRETATIVE DIVISION I

The questions presented to Interpretative Division I for decision relate entirely to questions arising under the income and excess profits tax provisions of the several revenue acts. The work may be generally divided into two classes, (1) the rendering of decisions on specific questions and (2) the examination of all income and excess profits tax claims where the amount involved is $50,000 or more. The opinions rendered take the form of Treasury decisions, solicitor's opinions and informal memoranda, dependent on the importance of the questions involved and their relation to the existing rules in the bureau. The requests for opinions originate ordinarily with the Committee on Appeals and Review, which refers to this office such of its cases in which the question is primarily of a legal nature, and with the Income Tax Unit. The letters prepared in the bureau which contain rulings on questions of law, requiring the signature of the Secretary or one of his assistants, or the commissioner, are required to be passed on and approved in this division. Also, all rulings which are proposed for publication in the Weekly Bulletin are reviewed and approved before their publication is authorized.

The following questions have been made the subject of careful study during the year.

Taxability of officers and employees of public utilities and other enterprises owned and operated by a State or municipality.

Reciprocal exemption of income derived from the operation of foreign ships under section 213 (b) (8) of the revenue acts of 1918 and 1921.

The taxable status of estates in process of administration under the several revenue acts.

The subject of consolidated returns with particular reference to the expressions "control through closely affiliated interests" and "substantially all the stock" as those expressions appear in the revenue acts of 1918 and 1921.

The exempt status of building and loan associations, farmers' cooperative enterprises, and business leagues and chambers of commerce.

The taxability of assessment and premium deposit insurance companies under the revenue act of 1918.

The taxable status of income received by Indians from tax-exempt land and land restricted as to alienation.

The proper method of taxing annuities and life interests in trust funds.

INTERPRETATIVE DIVISION II

The work of this division is divided into six groups, (1) interpreting the provisions of law relating to the following taxes: Admissions and dues, beverage, capital stock, estate, excise, insurance, legacy, occupational, oleomargarine, special, stamp, telephone and telegraph, tobacco, transportation; (2) preparing and reviewing regulations, Treasury decisions, solicitor's opinions, informal memoranda and letters relating to such taxes; (3) reviewing and approving claims for abatement, redemption and refund of the above taxes involving amounts in excess of $500; (4) assisting in the drafting of contemplated revenue legislation relating to the above taxes; (5) supervising the disposition of real estate acquired by the Government under the provisions of internal-revenue laws and, with the approval of the Secretary, authorizing the sale at public vendue of the interest of the United States in such realty; (6) considering and reviewing all administrative questions of a legal nature arising in connection with all internal-revenue laws, including the inspection of returns under rules and regulations prescribed by the Secretary and approved by the President, and approving the furnishing of certified copies of returns. Until May 1, 1924, the division also considered and approved all offers in compromise other than those in litigation or in bankruptcy or involving fraud. On that date these matters were transferred to the bankruptcy and receivership section of the civil division.

During the year the division conducted more than 200 hearings on interpretative cases and also considered and prepared changes in procedure within the bureau made necessary by the creation of the Board of Tax Appeals. It also reviewed 5,727 claims, 84,911 compromises, 3,402 letters and 1,366 interpretative cases. There were 107 real estate cases pending on July 1, 1923. During the year 3 were received and 61 disposed of, leaving 49 cases pending on June 30, 1924. There were 43 quit claim deeds executed and delivered.

CIVIL DIVISION

The civil division, in cooperation with the Department of Justice and the United States attorneys' offices, handles all civil internal-revenue cases pending in the Federal courts. These cases include the prosecution of suits by the United States to recover unpaid taxes where the period for assessment has expired; suits by the United States to recover unpaid taxes due from dissolved corporations, and the defense of suits brought by taxpayers against collectors of internal-revenue or the United States to recover taxes alleged to have been erroneously assessed and collected. While the United States attorneys are charged with the responsibility for the conduct of these cases, the attorneys of the civil division prepare and brief the cases for trial, both as to the facts and the law, and an attorney of the civil division is usually present to assist at the trial. In most instances the trial of the case, at the suggestion of the United States attorney, is conducted by the attorney of the civil division. Where cases are appealed, the attorneys of the civil division assist in preparing the record and an appeal brief is forwarded to the United States attorney for printing and filing. Cases in appellate courts are frequently argued by the attorneys of the civil division. In appeals to the Supreme Court or petitions for certiorari the petition is prepared in the civil division and forwarded to the Department of Justice and a brief is prepared for the use of the Solicitor General in the argument of the case.

The following civil internal-revenue tax cases were decided by the Federal courts during the fiscal year, 1924:

	Decided for the Government	Decided against the Government	Partly for the Government and the taxpayer	Total
District courts	66	27	4	97
Circuit courts of appeal	14	13	2	29
Court of Claims	4	6	2	12
Supreme Court	4	6	2	12
Total	88	52	10	150

The number of civil internal-revenue tax cases pending in the Federal courts at the end of the fiscal year, 1924, compared with the number pending at the end of the previous fiscal year, is as follows:

	Suits to be brought by the United States	Cases in district courts for trial	Cases in circuit courts of appeal	Cases in the Court of Claims	Cases in the Supreme Court	Cases pending settlement	Cases pending payment of judgment claims	Miscellaneous cases	Total
Civil cases pending July 1, 1923	63	602	25	536	23	87	29	5	1,370
Civil cases pending June 30, 1924	103	937	18	505	15	127	22	36	1,853

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

A total of 501 civil cases was closed on the records of the civil division during the year. During the year 212 interpretative jacketed cases were referred to the civil division, 206 were disposed of and 6 were pending July 1, 1924.

The civil division also handles all claims against the estates of insolvent or deceased persons and supervises the filing of claims for Federal taxes in all bankruptcy and receivership proceedings. Evidence in support of the Government's claim is assembled in the civil division and forwarded to the collector or the United States attorney for use before the referee or trustee. Briefs are also prepared upon the law points involved and in important cases an attorney of the civil division is present at the hearing.

In April, 1924, the former bankruptcy section of the civil division was reorganized and is now designated as the bankruptcy, receivership, and compromise section. The number of attorneys handling bankruptcy and receivership cases has been increased to ten and further increases are contemplated. Compromises formerly handled by Interpretative Division II are now assigned to this section and passed upon by clerical assistants. The work of the section is summarized as follows:

	Bankruptcy	Receivership	Insolvency, assignments, etc.	Total
Cases pending July 1, 1923	1,953	444	38	2,435
Cases closed during year	804	139	7	950
Cases pending June 30, 1924	2,417	691	125	3,233

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

On June 30, 1924, a total of 392 insolvency compromise cases was pending.

A digest of important tax cases decided by the Federal courts during the year is found at the end of the statistical tables, infra, page 207.

PENAL DIVISION

Until the enactment of the revenue act of 1924 on June 2, there were no substantial changes in the functions of this division from that outlined in the annual report for the previous fiscal year. The new revenue law relieves this division of the function of acting for the commissioner in a final disposition of an appeal from a proposal of the Income Tax Unit to assert the ad valorem fraud penalties. Under the procedure made necessary by the revenue act of 1924, the penal division merely reviews the action of the Income Tax Unit before the final determination of a deficiency of tax or proposal to assert a fraud penalty is made by the commissioner. From this final determination the taxpayer is authorized to take an appeal to the Board of Tax Appeals, a tribunal independent of the Treasury Department, created by the new law.

With the exception of the period since June 2, 1924, the work of this division has consisted chiefly of (1) hearing of appeals brought by taxpayers from the rulings of the Income Tax Unit and of determining on such appeal the liability for taxes and fraud penalties; (2) recommending criminal prosecutions to the Department of Justice and assisting that department in such prosecutions; (3) preparing memoranda and letters in answer to inquiries from collectors of internal revenue and other of the field forces of the bureau relative to matters involving liens, distraint warrants, sales and purchases by the Government of property under seizure, and similar subjects; (4) considering and passing upon offers in compromise submitted by taxpayers in cases in which fraud or violation of criminal statutes are involved; and (5) the consideration of claims for reward.

The duty involving the recommendation of fraud ad valorem penalties, formerly performed by this division, was taken over during the fiscal year 1923 by the then newly created special adjustment section of the solicitor's office. Throughout the fiscal year this section has functioned independently of the penal division and its work is not reviewed by the penal division until a case is later put up on an appeal taken by the taxpayer made pursuant to the recommendation of the special adjustment section. Upon the hearing of an appeal by the penal division the decision therein is set out in a written opinion to the commissioner, which is signed by the solicitor.

This opinion reviews the facts, the law and regulations relative thereto, and summarizes the conclusions reached. Upon this opinion the final assessment of taxes and penalties were based.

It is the practice to have special attorneys who are assigned to the penal division go into the field and investigate important cases pending in the solicitor's office, and when prosecution is contemplated these attorneys act as special advisers to the proper officials charged with the duty of representing the Government in court. Special attorneys are stationed in New York, Chicago, and Philadelphia throughout the year. As a result of this work, the Government has been assisted in securing convictions in many important and vigorously contested prosecutions instituted against persons who have attempted to evade tax liability.

At the beginning of the fiscal year there were pending 597 cases involving alleged fraud in connection with the internal revenue laws. There were received 1,382 new cases, making a total of 1,979 cases pending during the year. Cases disposed of numbered 1,023, so that on June 30, 1924, there were pending in the penal division 956 cases.

The cases in this division are classified in two ways: (1) as to whether they involve income tax or taxes other than income tax. The first cases are classified as "income tax," the latter are classified as "miscellaneous taxes"; (2) as to whether they involve action in courts or in other branches of the bureau outside of the solicitor's office. The first class includes appeals, requests for opinion, etc. Such cases are classified as "interpretative cases." The second class includes cases which have been referred to the Department of Justice for the institution of criminal proceedings, and cases in which compromise offers have been made by the taxpayers. Such cases are classified as "law cases."

A summary of the work of this division under the classifications above noted is as follows:

"INTERPRETATIVE CASES"

Pending on July 1, 1923:		
Income tax cases	162	
Miscellaneous tax cases	67	
		229
Received during fiscal year ending June 30, 1924:		
Income tax cases	623	
Miscellaneous tax cases	143	
		766
Total interpretative cases pending during fiscal year		995
Closed during fiscal year ending June 30, 1924:		
Income tax cases	440	
Miscellaneous tax cases	120	
		560
Cases pending at close of fiscal year June 30, 1924:		
Income tax cases	325	
Miscellaneous taxes	110	
		435

"LAW CASES"

Pending on July 1, 1923:		
Income tax cases	185	
Miscellaneous tax cases	183	
		368

Received during fiscal year ending June 30, 1924:		
Income tax cases	258	
Miscellaneous tax cases	192	
		450
Total law cases pending during fiscal year		818
Closed during fiscal year:		
Income tax cases	162	
Miscellaneous tax cases	135	
		297
Cases pending at close of fiscal year ending June 30, 1924:		
Income tax cases	281	
Miscellaneous tax cases	240	
		521
Cases pending on July 1, 1923		597
Cases received during fiscal year		1,382
Total cases pending during fiscal year		1,979
Total cases closed during fiscal year		1,023
Total cases pending July 1, 1924		956

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 1924, as follows:

Pending July 1, 1923, 2; presented during the year, 13; disposed of during the year, 7; pending July 1, 1924, 8.

Two reward claims were rejected, one because the essential facts in the case were in possession of the Government prior to the date when the information was furnished by the claimant and the other for the reason that the indictments against the delinquent taxpayer were dismissed, the proof being insufficient to sustain a charge of fraud.

Five claims for reward were allowed by this office in a total sum of $3,584.14.

Of the 8 claims for reward now pending, 3 are under immediate consideration as to the amount properly allowable, and 5 are awaiting the receipt of further supporting data.

SPECIAL ADJUSTMENT SECTION

Conditions under which the special adjustment section was established were changed by the provisions of the revenue act of 1924 creating the United States Board of Tax Appeals. The section continued without change, however, until the end of the fiscal year. The section was created in May, 1923, primarily to insure that no person immediately responsible in the first instance for the assertion of a fraud penalty in an income or excess profits tax case should take any part in the final decision of the case on demand by the taxpayer for review. The function of the special adjustment section was to determine in the first instance whether a fraud penalty should be asserted, and no member thereof was allowed to take part in any subsequent review demanded by the taxpayer.

Ordinarily, three attorneys were assigned to the special adjustment section, but during a large portion of the last fiscal year the work was sufficiently diminished to allow of a reduction to two, and during a

portion of the time when the force consisted of three attorneys one of these had time to take part in the work of the solicitor's office along entirely different lines. Care was, however, always taken to guard against reduction of force or the assumption of additional work to such an extent as would militate against giving fraud cases all the study and consideration necessary to reach the correct solution.

The number of fraud cases passed on by the special adjustment section during the year was 333. There were pending at the beginning of the year 16 cases and at the end of the year 10. The work of the section was at all times practically current and the existence of the section had therefore been conducive to the expeditious handling of cases.

SUMMARY OF WORK, SOLICITOR'S OFFICE, FISCAL YEAR ENDED JUNE 30, 1924

	First quarter	Second quarter	Third quarter	Fourth quarter	Total
Letters prepared	4,422	4,587	4,765	4,821	18,595
Letters approved	763	1,005	988	144	2,900
Opinions prepared	7	2	9	5	23
Opinions approved (A. R. R. and A. R. M.)	25	18	21	25	89
Treasury decisions prepared	16	9	33	26	84
Treasury decisions approved	5	2	1	0	8
Memorandums prepared	3,734	4,851	3,390	2,932	14,416
Telegrams (prepared and approved)	283	290	359	358	1,270
Mimeographs (prepared and approved)	0	3	0	5	8
Miscellaneous letters, memorandums, etc., not included in above	7	10	12	8	37
Form letters	756	119	12	61	948
Total	9,998	10,453	9,590	8,358	38,438

Claims for abatement and refund

Kind of tax involved	On hand July 1, 1923	Received during year	Total	Disposed of during year	On hand June 30, 1924
Admissions and dues	1	229	230	229	0
Beverage	0	638	638	636	2
Capital stock	25	1,084	1,109	1,067	44
Estate	31	2,002	2,033	1,989	44
Excise	6	1,337	1,343	1,269	74
Income	97	3,189	3,286	3,085	201
Insurance	1	252	253	253	0
Legacy	0	19	19	9	10
Miscellaneous	2	114	116	115	1
Narcotic	0	1	1	1	0
Penalties	0	447	447	446	1
Prohibition	0	291	291	291	0
Stamp	1	489	490	464	26
Special	0	55	55	53	2
Tobacco	0	180	180	171	9
Transportation	1	520	521	519	2
Total	165	10,847	11,012	10,596	416

Compromises

IN SUIT

On hand July 1, 1923:		
Not acted upon		177
Rejected		46
Received during year		1,141
Total to be accounted for		1,364
Accepted:		
Corporation income tax	235	
Individual income tax	99	
Prohibition and narcotic	14	
Miscellaneous	35	
Total accepted	383	
Otherwise disposed of	49	
Rejected	159	
		591
On hand June 30, 1924:		
Income tax	674	
Sales tax	41	
Tobacco and miscellaneous tax	28	
Capital-stock tax	16	
Estate	14	
		773
Amounts accepted:		
Corporation income tax		$4,095,052.17
Individual income tax		270,443.14
Prohibition and narcotic taxes		16,240.75
Miscellaneous		127,327.51
		4,509,063.57

NOT IN SUIT

Kind of compromise	On hand July 1, 1924	Received during year	Total to be accounted for	Accepted	Rejected	Total handled	On hand June 30, 1924	Total amounts accepted
Income taxes	23,901	272,925	296,826	277,917	909	278,826	18,000	$1,064,690.00
Estate taxes	173	2,994	3,167	2,915	2	2,917	250	51,290.75
Capital-stock taxes	7,776	20,563	28,339	21,540	634	22,174	6,165	231,315.27
Sales tax division	9,010	20,157	30,073	14,345	4,628	18,973	11,100	605,032.08
Tobacco and miscellaneous taxes	7,200	59,992	67,192	58,677	167	58,844	8,348	366,550.75
Prohibition and narcotic cases	1,367	4,264	5,631	3,890	571	4,461	1,170	820,375.04
Total	50,333	380,895	431,228	379,284	6,011	386,195	45,033	3,719,871.89

OFFICE CASES

Statement of bureau cases handled by the solicitor's office during the fiscal year ended June 30, 1924, distinct from cases actually handled in the Federal courts

Division	Cases on hand July 1, 1923	Received during year	Total	Disposed of during year	On hand June 30, 1924
Appeals	615	4	619	619	0
Interpretative I	58	785	843	832	11
Interpretative II	87	1,146	1,233	1,203	30
Civil	0	180	180	177	3
Penal	229	766	995	560	435
Special adjustment	16	327	343	333	10
Total	1,005	3,208	4,213	3,724	489

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, 1924, as furnished this office by the Department of Justice:

Internal revenue

	Civil	Criminal
Number cases pending, July 1, 1923	1,185	2,705
Number cases commenced during fiscal year ended June 30, 1924	1,236	392
Number cases terminated during same period	910	1,140
Number cases pending at close of business on June 30, 1924	1,511	1,957

Prohibition

	Civil	Criminal
Number cases pending, July 1, 1923	4,140	23,060
Number cases commenced during fiscal year ended June 30, 1924	5,741	45,878
Number cases terminated during the same period	4,210	46,609
Number cases pending at close of business on June 30, 1924	5,671	22,329

BUREAU AND FIELD PERSONNEL

The following statement shows the number of employees in the Internal Revenue Service on June 30, 1923, and the number in the service on June 30, 1924:

	June 30, 1923	June 30, 1924	Increase(+) or decrease(−)
Employees in Washington	7,239	6,447	−792
Collectors' offices	7,085	[1] 6,588	−497
Internal-revenue agents' force	3,549	[2] 3,170	−379
Prohibition field service (including narcotic officers)	2,695	[3] 2,631	−64
Supervisors of accounts and collections	51	46	−5
Special intelligence force	56	91	+35
Storekeeper-gaugers	320	230	−90
Total	20,995	19,203	−1,792

[1] Exclusive of 282 temporary employees.
[2] Exclusive of 6 temporary employees and inclusive of 153 internal revenue agents engaged in miscellaneous and sales tax work also one stamp agent.
[3] Exclusive of 233 temporary employees.

Under the provisions of the retirement act, 19 classified employees were retained in the service after reaching the age of 70; 62 were retired on annuity, 7 of the latter being retired on account of total disability.

INVESTIGATION OF BUREAU

In accordance with Senate Resolution No. 168 of the 68th Congress, first session, the Bureau of Internal Revenue has been under investigation by a select committee of the United States Senate. The hearings in this investigation began March 14, 1924, and continued until April 9, 1924, when an indefinite adjournment was taken. The investigation has not been concluded and no report has been made by the Senate committee.

Respectfully,

D. H. BLAIR
Commissioner of Internal Revenue.

A. W. MELLON
Secretary of the Treasury.

STATISTICAL TABLES

TABLE 1.—RECEIPTS[1] FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

Districts	Income (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	Spirits for export; stamps, each 5 and 10 cents	Bottled in bond spirits; case stamps, each 10 cents	Still or sparkling wines, cordials, etc., 15 cents to $1	Grape brandy for fortifying sweet wines; per gallon, 60 cents	Rectifiers	
			Fruit; per gallon, $2.20	Other materials; per gallon, $2.20	Fruit; per gallon, $6.40	Other materials; per gallon, $6.40						Less than 500 barrels, $100	500 barrels or more $200
Alabama	$7,984,248.70	$264,656.37	$1,387.95						$264.00				
Arizona	1,591,667.27	60,222.03											
Arkansas	5,431,632.83	92,544.55											
1st California	48,252,423.81	2,642,870.84	7,693.65	$1,310,051.73				$18.30	2,100.00	$401,926.91	$480,334.61		
6th California	44,149,018.17	1,785,802.04	34,427.55	4,678.74				70.00	482.00	65,722.25	135,031.10		
Colorado	11,543,616.03	359,036.66		60,033.16									
Connecticut	26,901,779.90	2,706,996.15								1,139.49			
Delaware	9,127,303.62	71,499.98											
Florida	8,005,449.14	1,118,980.51											
Georgia	13,869,531.55	480,572.26											
Hawaii	5,021,422.53	134,679.05											
Idaho	1,271,318.63	126,335.86											
1st Illinois	151,584,372.97	6,095,971.80	9,458.24	2,128,316.98	$7.18	$16.52	$273.51	100.00	5,928.00	264,055.16		$183.34	
8th Illinois	9,487,635.71	401,483.35		3,364,111.52				20	95.04				
Indiana	26,384,368.37	726,081.90		1,803,691.50					386.00				
Iowa	12,854,337.96	708,069.00											
Kansas	17,323,184.44	401,730.21											
Kentucky	14,284,640.29	556,255.65		2,452,012.49		9,019.53		112.41	49,840.00	56.40			
Louisiana	13,400,178.10	658,418.69		1,048,347.76						100.00			
Maine	8,978,879.87	3,549,371.59											
Maryland	49,726,527.86	1,874,903.56		1,578,679.52		11.52	386.90	77.50	11,282.00	667.00		58.34	$200.00
Massachusetts	109,857,344.01	7,547,053.27		1,102,291.22			15,072.12	326.10	394.00	214.00			600.00
1st Michigan	94,234,249.64	3,283,688.70		705,810.00				2.00		335.00			
4th Michigan	10,144,140.36	1,252,876.93								.80			
Minnesota	23,855,584.21	1,371,428.47		53,713.22						30.00			
Mississippi	4,008,798.72	243,706.62											
1st Missouri	30,571,286.79	1,266,219.73		168,092.33					728.00	17,312.68			
6th Missouri	13,545,123.31	871,953.89		209,839.22					2,230.05				
Montana	2,060,340.38	50,912.77											
Nebraska	7,458,788.40	475,226.54								24.00			
Nevada	581,492.18	7,364.52								1,696.20			
New Hampshire	4,038,467.48	468,189.91											
1st New Jersey	16,574,381.36	1,503,923.21								2,385.73	2,392.90		
5th New Jersey	53,045,698.19	2,236,741.74	779.68							270.23		100.00	
New Mexico	890,835.06	4,073.83											
1st New York	38,109,073.06	9,411,737.16		205,214.56			551.88		350.00	182,608.40	23,310.42		
2d New York	289,287,776.47	10,675,146.73		277,440.23					1,232.00	414,881.20			
3d New York	96,944,203.91	3,566,948.76		2,509,223.64			231.21	69.40		3,659.00			
14th New York	85,127,273.16	3,205,069.04		28,285.03						14,871.30		800.11	
21st New York	14,939,793.00	2,366,761.25		2,035.44						184.08	120.84		
28th New York	32,185,814.10	2,125,758.56		899.80			1,360.38			33,628.00	4,679.82	100.00	
North Carolina	18,173,156.85	460,450.82											
North Dakota	771,387.02	20,099.74											
1st Ohio	24,678,242.92	858,875.39	627.88	2,745,005.11				1.70	1,820.00		37.00		
10th Ohio	11,853,070.09	432,737.04								42,659.08	18,058.56		
11th Ohio	10,063,391.10	324,657.96											
18th Ohio	48,817,760.66	1,179,102.76		3,220.68						80.60	338.56		61.89
Oklahoma	11,028,491.98	139,035.53											
Oregon	8,244,145.27	140,178.69						3.00					
1st Pennsylvania	115,509,487.76	8,641,150.48	1,104.62	2,263,956.46		25.00	25.00	153.40	1,104.00	4,744.64		28.00	
12th Pennsylvania	14,688,087.59	1,035,920.24		4,545.70									
23d Pennsylvania	68,173,368.81	4,829,072.61		577,545.13			3,753.86	298.00	14,836.00		46.88		11.35
Rhode Island	16,241,809.18	2,097,417.42								426.24			
South Carolina	7,544,042.97	249,469.70											
South Dakota	1,169,750.72	68,422.59											
Tennessee	11,943,033.92	480,750.85											
1st Texas	15,595,725.09	603,750.67								67.20			
2d Texas	12,699,560.72	661,610.18											
Utah	2,937,172.54	104,068.69											
Vermont	2,935,562.31	126,420.91											
Virginia	16,048,299.83	989,118.03											
Washington	[2]14,913,598.48	497,818.95											
West Virginia	14,380,962.07	547,012.43		472.78									
Wisconsin	27,215,717.70	1,764,283.96		172,640.44						367.20	704.00		
Wyoming	1,595,640.08	56,187.79											
Philippine Islands													
Total	1,841,759,316.80	102,966,761.68	55,479.57	24,769,553.89	7.18	9,072.57	21,634.86	1,232.01	93,161.09	1,454,062.88	665,054.69	1,266.79	873.14

[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 deposits by postmasters of amounts received from sale of internal-revenue stamps and deposits of internal revenue collected through customs offices, while the latter represent the deposits of these collections in the Treasury or depositaries during the fiscal year concerned, the differences being due to the fact that some of the collections in the latter part of the fiscal year can not be deposited, or are not reported to the Treasury as deposited until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury.

[2] Includes $20,329.08 income tax on Alaska railroads (act of July 18, 1914).

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued

Districts	Distilled spirits and alcoholic beverages—Continued										
	Liquor dealers		Manufacturers of stills, $50	Stills or wormsmanufactured; each, $20	Fermented liquors; per barrel, $6	Brewers		Malt liquor dealers		Miscellaneous collections relating to distilled spirits	Total
	Retail, $25	Wholesale, $100				Less than 500 barrels, $50	500 barrels or more, $100	Retail, $20	Wholesale, $50		
Alabama	$2,190.31	$100.00									$3,942.26
Arizona											
Arkansas											
1st California	18,009.41	1,533.34	$187.51	$80.00			$83.34			$909.35	2,223,017.65
6th California	18,178.04	1,485.43	100.00							7,682.07	267,857.18
Colorado	652.10	400.00									61,085.26
Connecticut	9,866.32	923.50									11,929.31
Delaware	25.00	100.00									125.00
Florida								$125.00	$500.00		625.00
Georgia	600.00										500.00
Hawaii	241.67										241.67
Idaho											
1st Illinois	45,491.10	3,930.01	8.34		$1,042.04			1,047.29		492.86	2,460,370.57
8th Illinois	4,992.67	4,100.00									3,373,299.43
Indiana	200.00	1,190.00									1,805,467.50
Iowa	2,783.67	925.00									3,708.57
Kansas	100.00	300.00									400.00
Kentucky	6,170.80	5,000.01		77.50				83.33			2,522,372.47
Louisiana	7,278.10	508.75								133.07	1,058,367.68
Maine											
Maryland	11,040.85	1,835.43									1,604,219.06
Massachusetts	21,626.99	1,410.13	18,858.18	40.00						1,773.49	1,160,604.23
1st Michigan	697.93	758.34									707,603.27
4th Michigan	758.09	100.00								6.39	865.28
Minnesota	14,450.31	700.00									68,893.53
Mississippi		50.00									50.00
1st Missouri	6,310.85	1,026.01		74.08							183,542.95
6th Missouri	8,897.15	908.34									221,874.76
Montana	4,878.74	616.67									5,295.41
Nebraska	125.00	400.00	148.75								697.75
Nevada	903.14										2,599.34
New Hampshire	1,136.50										1,136.50
1st New Jersey	3,684.14	170.42								54.31	8,667.50
5th New Jersey	15,576.62	1,331.89	3,760.92							232.87	22,052.21
New Mexico											
1st New York	28,446.27	2,041.69			1,500.00	$500.00	100.00			461.02	445,084.24
2d New York	9,634.00	9,398.99	30.00							11,407.72	724,024.23
3d New York	15,567.16	3,035.63								22.25	2,532,598.40
14th New York	15,782.08	508.34									59,446.75
21st New York	4,246.65	100.00								25.00	6,712.01
28th New York	8,385.89	1,455.00	100.00							26.34	50,636.23
North Carolina	125.00	300.00							175.00		600.00
North Dakota											
1st Ohio	3,756.38	1,141.67	183.34	160.00						534.02	2,753,267.10
10th Ohio	1,510.26	400.00									62,627.90
11th Ohio	2,234.30	691.66									2,925.96
18th Ohio	5,221.22	1,215.32								94.97	16,183.24
Oklahoma	56.25	225.00						25.00	100.00		406.25
Oregon	81.25	200.00									284.25
1st Pennsylvania	32,705.99	2,525.85	29.17						46.73	2,927.96	2,309,373.82
12th Pennsylvania	6,190.03	233.34									10,969.07
23d Pennsylvania	20,978.74	2,161.39	32.92								619,664.17
Rhode Island	4,813.61	671.67									5,911.52
South Carolina	50.00	300.00									350.00
South Dakota	12.50										12.50
Tennessee	75.00	350.00	400.00								825.00
1st Texas	4,382.76	348.15	1,000.00								5,798.11
2d Texas	6,471.47	1,150.74									7,622.21
Utah	50.00	100.00									150.00
Vermont	954.17	200.00									1,154.17
Virginia	8,870.00	900.00								72.33	4,842.33
Washington	25.00	100.00									125.00
West Virginia	150.00	225.00									847.78
Wisconsin	14,748.51	725.00								11.69	188,596.84
Wyoming	1,157.95										1,157.95
Philippine Islands											
Total	398,318.84	60,526.71	22,837.13	431.58	2,542.04	500.00	183.34	1,280.62	821.73	26,867.71	27,585,708.37

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, 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	Leaf tobacco sold, removed, or shipped in violation of sec. 3360, R. S., etc.	Cigarette papers, per package, ½ and 1 cent	Cigarette tubes, per 50 or fractional part, 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	$15,401.74	$1,067.70	$1,230.75	$2.40				$17.04					
Arizona	247.00	56.40	473.63										
Arkansas	4,426.70	2,158.89	854.31										
1st California	93,497.06	6,073.86	185,717.20	2,336.80	$8,621.87	$22.50	$558.24	5,289,074.50	$386.44	$124.09 33,855.01		$73,678.00	
6th California	37,852.39	10,857.15	136,710.20	762.60	3,137.04	138.24	360.73	1,646.01		4,710.84			
Colorado	17,268.66	3,166.65	107,977.10	125.52	766.68			20.52		3,033.79			
Connecticut	17,272.65	128,425.47	137,855.25	3,302.25				10.54		10,578.21			
Delaware	3,821.00	660.30	265,251.83						389,210.74				
Florida	650,004.13	172,732.56	2,778,687.14	856,153.25	54,887.44		8.41	10,905.42				327.60	
Georgia	100,836.25	1,328.10	12,446.05	43.20	6.00			14.40		1,026.18			
Hawaii	1,057.50	6.30	142.88				1.08	36.33		5,287.66			
Idaho	1,941.00	120.00	4,743.45	1.50						27.00			
1st Illinois	104,118.44	85,187.55	584,050.04	28,099.80	10,586.67	14.25	2,267.79	14,320.91	1,691,550.84	4,199,387.43	$0.72	438.00	$180.00
8th Illinois	47,111.80	93,899.61	163,705.60	217.50						40,523.29			
Indiana	291,757.02	647,850.44	527,100.77	2,892.80	2,315.11			7.98	5,859.00	79,051.09		1.22	
Iowa	95,739.60	107,384.83	75,780.88	37.60	14.61					133,534.31			
Kansas	18,948.33	12,228.85	13,009.25							4,401.52			
Kentucky	102,600.78	64,496.75	390,804.43	5.70	89.63	4.49		1,162,809.66	69.33	6,816,877.52	25.00		
Louisiana	130,480.87	18,381.64	303,211.16	5,339.64	5,015.48			14,380.67	929.55	25,750.01	30.00		
Maine	4,707.36	28,075.06	33,453.72					2.16		28.65		1.50	
Maryland	100,609.71	182,975.04	391,710.85	770.94	3,498.20	258,252.48	6.48	324.06		1,213,448.29			
Massachusetts	57,130.92	262,774.19	669,887.92	4,846.54	29,180.69	18.00	567.51	12,883.95	51,636.63	35,131.80		120.74	
1st Michigan	79,582.60	670,000.19	1,117,199.02	40,553.10	5,611.59			94,677.93	10,099.82	2,522,386.24			
4th Michigan	54,848.04	86,640.76	318,485.17	405.60	338.62	.15		.94	373.50	4,535.52			
Minnesota	80,639.93	13,633.21	154,950.17	61.80	180.00		3.32	139.17		19,284.90			
Mississippi	924.26	61.89	119.25		1.50								
1st Missouri	22,440.98	27,240.68	100,780.17	1,451.46	3,858.40		50.75	34.75	53.82	10,867,055.61			
6th Missouri	76,821.58	51,026.01	24,645.88	48.00	270.00					1,860.21			
Montana	671.49	86.21	16,740.86							513.39			
Nebraska	56,490.00	7,572.96	18,812.39	9.00	22.50			15.27		9,719.54			
Nevada	6.00	356.10	2,141.98										
New Hampshire	1,213.80	84,291.60	495,532.35							69.30			
1st New Jersey	8,059.77	5,711.88	1,012,107.10	57,042.41	830.96			210,211.65		651.93	25.16		
5th New Jersey	328,551.78	608,245.70	2,154,009.94	33,029.74	12,204.54	108,423.75	10.80	16,450,902.21	1,709,916.93	4,073,338.49			
New Mexico		243.00	706.58							37.80			
1st New York	455,386.33	63,632.67	202,079.80	16,336.62	479.23	3,580.50	167.20	19,766,903.57	72	176,858.81			
2d New York	103,505.00	43,740.96	313,705.36	190,837.98	294,848.19	2,703.35	49,268.59	6,727,706.74	10,910.50	1,006,855.40		800,633.09	6,240.60
3d New York	487,313.98	90,717.88	1,714,608.27	190,989.04	17,253.84	3,580.50	56,928.96	7,150,478.82	5.40	6,053.55		117.00	
14th New York	186,792.00	75,823.05	725,285.07	8,333.40	72.01	120,000.00	506.88	1,234.47		152,179.40			
21st New York	164,900.72	178,274.99	199,212.67	139.20	162.45			17.67		210,832.92			
28th New York	34,701.82	23,507.33	62,886.56	813.38	5,363.88	1.50	17.57	51.75	2,564.10	104,866.01			
North Carolina	27,018.54	57,267.80	5,536.35					115,826,039.04		20,614,227.07	848.18	135,998.79	11,250.00
North Dakota	1,200.40	283.20	3,189.15										
1st Ohio	184,348.97	583,382.32	353,047.30	9,257.70	7,054.58			28.23		5,010,676.51	20.00		
10th Ohio	312,136.23	436,959.47	366,752.71	1.50	1.51		2.88	11.51		3,078,629.55			
11th Ohio	382,944.56	312,018.71	11,860.36	3.30				.60		505.26			
18th Ohio	285,481.07	98,177.97	231,169.64	1,705.76	77.76	402.51	358.18	380.10	292.68	68,561.06	44.71		
Oklahoma	16,873.30	2,756.70	1,542.15							80.46			
Oregon	7,834.00	1,901.03	10,526.57	2.10	.75		1.68	26.52		1,512.24			
1st Pennsylvania	2,499,746.92	2,970,184.81	5,270,917.11	162,075.09	26,606.11	219,797.25	6,601.64	8,744,570.11	347.22	313,961.51	5.00	6.00	
12th Pennsylvania	168,770.86	470,891.99	624,377.71					21,600.00		470,599.20			
23d Pennsylvania	512,400.16	28,998.19	8,525.21	436.50	6,400.50	164.40	112.80	540.38	1,854.13	19,345.46			
Rhode Island	18,333.35	17,087.70	29,533.43				5,504.80	91.20	68.33	3,368.40		300.00	.01
South Carolina	74,535.64	44,492.73	3,363.98	105.00	157.50			8.88		2,043.49			
South Dakota	9,426.80	5,485.80	28,339.20	30.00	38.75					1,208.24			
Tennessee	15,825.78	902.37	184,297.03	1.20	49.50		28.45	11.47	3,126,191.85	492,489.70			
1st Texas	50,904.38	6,032.04	61,949.28	481.65	67.88		.15	406.94		29,169.04	10.00		
2d Texas	5,415.40	1,468.65	1,442.48		7.50			6.15		147.42			
Utah	573.60	1,074.60	23,661.99		21.75					243.54			
Vermont	1,467.82	2,324.17	4,495.15					3.00		14.85			
Virginia	1,283,141.54	22,256.67	130,608.10	9.00		39,000.00	3,753.56	22,101,558.78		2,162,456.96	50.00		
Washington	9,540.99	4,189.30	18,877.80	18.00	44.63		.72	38.73		1,378.30	103.45		
West Virginia	367,825.70	539.28	624.67	3.00	23	35.00		13,921.02		2,050,026.15	20.00		
Wisconsin	58,877.57	24,467.13	478,460.98	2,333.41	558.01		14.96	24.83	2,567.93	616,109.42			
Wyoming	143.00	72.00	3,990.15							81.70			
Philippine Islands	714,559.55	25,935.07	13,472.48	85.62	180.58		6.48	3,218.10		40.50			
Total	10,971,717.31	8,950,466.04	23,244,373.91	1,537,857.50	501,050.69	756,138.85	126,167.60	203,851,330.58	7,005,080.46	66,700,455.74	1,182.22	1,011,621.94	17,670.61

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued

Districts	Tobacco and tobacco manufactures—Continued											
	Cigar and cigarette manufacturers—Annual sales						Tobacco manufacturers—Annual sales				Miscellaneous collections relating to tobacco	Total
	Not over 50,000 cigars, $4	50,001–100,000 cigars, $8	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		
Alabama	$88.05	$28.00	$102.00	$127.50							$1,524.17	$19,590.25
Arizona	19.00	22.00									24.71	842.74
Arkansas	28.00	18.00	36.00	24.00	$44.83		$12.00				63.75	7,788.57
1st California	665.05	211.50	180.00	324.00	1,869.70	$5,079.80	195.50	$12.00			800.83	5,704,204.80
6th California	405.08	196.00	138.00	120.00	1,831.33	9.49	232.00				742.07	109,864.07
Colorado	152.39	79.50	79.50	72.00	1,351.57		79.50					134,173.47
Connecticut	443.36	345.00	318.00	296.00	2,713.75		120.00				22.31	301,709.79
Delaware	28.00	7.00	35.00	48.00	2,935.40					$349.60	2.03	662,399.50
Florida	2,554.50	9,447.89	11,861.09	18,581.36	11,620.40			791.65	$432.94		5,632.70	4,590,628.57
Georgia	121.02	72.50	93.00	374.00	1,849.04		25.50				818.03	119,051.27
Hawaii	8.00										22.62	6,562.37
Idaho	36.00	18.00	24.00	28.00			12.00				129.54	7,080.49
1st Illinois	2,207.05	1,322.00	1,515.75	1,632.00	4,554.64	23.94	869.00	24.00		4,733.28	51.00	6,737,135.10
8th Illinois	732.38	454.09	672.46	658.00	1,206.70		342.50	12.00				259,536.02
Indiana	507.45	354.50	468.00	504.00	19,599.70		330.50	24.00	48.00			1,488,671.58
Iowa	347.02	314.00	414.00	288.00	4,094.80		299.50	12.00		66.40		418,324.45
Kansas	164.67	99.25	72.00	72.00	522.88		108.00				136.36	49,763.12
Kentucky	143.82	55.50	84.00	108.00	8,322.00	2,280.88	185.50		120.00	5,944.48	962.17	8,561,088.64
Louisiana	109.01	51.50	123.00	192.00	5,503.00	29.28	402.50	12.00	72.00	60.96	201.31	516,185.67
Maine	123.78	170.74	92.00	59.00	568.34							87,882.30
Maryland	333.03	90.50	192.00	192.00	10,823.87	2,166.06	60.50			1,154.94	427.74	2,187,041.67
Massachusetts	835.97	374.34	318.00	308.00	11,298.33	12.40	198.50	24.00	24.00	37.60	265.24	1,127,881.27
1st Michigan	494.23	209.00	235.00	374.00	24,084.44	505.39	149.50	1,970.08	22.00	253.28	20.00	4,568,435.61
4th Michigan	454.34	229.00	220.00	257.00	33.80		155.50			5,791.60	219.93	473,020.38
Minnesota	421.32	406.76	368.00	336.00	2,421.10	.12	317.16				1,500.00	274,665.95
Mississippi	4.00	10.00									16.23	1,137.13
1st Missouri	476.09	358.38	320.00	288.00	824.40	.30	66.00	12.00		10,272.96		11,035,593.75
6th Missouri	197.37	84.00	128.00	208.00	2,752.80		48.00					158,059.85
Montana	147.34	42.50	36.00		102.36		61.00				17.58	18,423.67
Nebraska	172.37	62.00	107.00	140.00	1,106.05		175.50					94,410.52
Nevada	10.87	6.00										2,520.75
New Hampshire	71.30	25.31	130.23	24.00	6,483.80		6.00				101.87	587,048.50
1st New Jersey	190.03	18.00	126.85		11,867.20	417.18	24.00	12.00				1,307,905.11
5th New Jersey	601.45	219.00	458.00	356.00	41,117.31	36,623.87	177.00	12.00	48.00	5,383.36	171.60	25,503,954.53
New Mexico	8.00	6.00					8.00				60.58	1,057.58
1st New York	1,503.01	441.00	600.00	633.33	11,099.08	34,584.38	282.52			147.20	160.00	20,734,918.57
2d New York	591.15	3,504.63	410.00	701.00	6,435.30	15,412.38	1,164.01	140.00	120.00	963.10	6,448.01	9,405,833.40
3d New York	1,844.97	607.50	636.00	664.25	44,575.47	11,064.84	194.00	15.00	46.00	40.00	3,867.70	9,817,603.97
14th New York	993.14	457.00	526.00	600.00	11,521.00	2.64	139.50	12.00		88.00		1,284,565.62
21st New York	537.71	350.00	384.00	520.00	9,213.30		455.58	12.00		94.72	190.00	705,357.93
28th New York	701.01	372.50	396.00	432.00	267.90		297.00	12.00		02.56		237,308.87
North Carolina	102.15	25.50	52.68	117.00	1,243.60	193,473.39	42.00	12.00	48.00	18,775.20	397.71	130,892,474.08
North Dakota	43.35	24.00	24.00								82.00	4,846.19
1st Ohio	479.04	271.00	417.00	336.00	16,695.80		200.75		24.00	4,703.00	380.00	6,171,416.80
10th Ohio	269.03	207.50	200.00	310.00	21,161.03		79.00		24.00	2,259.36	.62	4,210,008.90
11th Ohio	168.84	84.00	210.00	309.00	14,672.73		12.00				20.00	722,809.06
18th Ohio	512.88	206.00	378.00	456.00	10,426.14		385.00	36.00	24.00		924.71	700,096.10
Oklahoma	337.80	33.50	48.00	57.30							57.36	21,786.57
Oregon	133.35	85.00	84.00	24.00	164.20		54.00					31,349.44
1st Pennsylvania	1,897.06	831.00	1,500.00	2,481.00	161,338.41	17,824.70	797.00	84.00	72.00	489.60	5.60	20,401,298.94
12th Pennsylvania	190.01	95.50	132.00	131.00	18,854.28	34.74	108.00		24.00	411.52		1,776,220.81
23d Pennsylvania	407.45	192.00	452.00	576.00	11,011.44	2.58	238.20					591,657.49
Rhode Island	120.34	84.00	84.00	144.00	449.20	4.97	30.00		24.00			75,227.73
South Carolina	42.02	1.50	92.28	30.00	2,410.20		6.00					127,320.18
South Dakota	108.94	74.00	72.00	48.00	367.90		89.50				45.82	45,344.95
Tennessee	81.34	60.50	48.82	48.00	1,032.40		80.00	24.00	72.00	3,310.72	5.58	3,824,500.71
1st Texas	48.34	45.00	48.00	96.00	1,313.90	.24	18.00				6.00	150,586.84
2d Texas	369.65	58.00	70.00				12.00					8,986.65
Utah	34.01	12.00	36.00		222.60		18.00				136.37	26,034.46
Vermont	72.00	6.00	40.00	42.00	47.75							8,512.74
Virginia	101.67	82.50	70.00	126.00	35,107.70	42,218.09	118.00		48.00	3,062.86	260.80	25,821,100.23
Washington	212.68	109.50	87.00	48.00	218.30		48.00					34,915.40
West Virginia	122.34	103.00	134.00	216.00	8,925.36	61.30	64.50			1,782.56		2,444,404.11
Wisconsin	1,258.61	900.00	1,100.00	1,092.00	3,808.80		412.64	12.00	48.00	517.92		1,192,554.21
Wyoming	8.00	38.50	12.00				12.00					4,357.35
Philippine Islands												757,498.38
Total	26,576.60	24,859.89	27,296.04	36,194.68	573,557.48	362,832.96	10,003.97	3,277.73	1,340.94	71,147.38	26,960.38	325,638,931.14

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued

Districts	Oleomargarine								Adulterated butter				
				Retail dealers		Wholesale dealers					Dealers		
	Colored, per pound, 10 cents	Uncolored, per pound, ¼ 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				$1,792.51	$3,025.94	$1,240.00	$3,163.36	$9,821.81					
Arizona					1,201.93		433.34	1,805.27					
Arkansas				625.36	4,806.67	1,880.00	750.01	8,062.04					
1st California		$30,114.40	$1,800.00		17,661.65		4,516.67	54,292.62	$163.10				$163.10
6th California		13,893.75	1,900.00		38,850.20		5,404.55	60,048.59					
Colorado	$1,940.00	938.00	600.00	48.00	11,155.52		4,421.69	19,103.21		$50.00			50.00
Connecticut					6,856.28		2,555.00	8,410.28					
Delaware				3,514.00	2,157.90	640.00	400.00	6,711.90					
Florida					6,533.49		5,638.37	12,171.86					
Georgia				168.00	8,290.15	960.00	4,850.01	11,268.16					
Hawaii													
Idaho					1,933.68		947.92	2,881.60	103.20				103.20
1st Illinois	263,085.30	292,677.50	8,250.00	65.00	47,191.49	1,178.76	14,128.80	626,588.85	360.00				360.00
8th Illinois	61,781.80	8,214.75	1,200.00		85,223.85	480.00	10,989.21	117,889.41	570.00	750.00			1,320.00
Indiana	119,763.50	6,300.50	1,200.00	12,538.25	51,789.91	4,465.00	11,393.79	207,450.95					
Iowa					39,124.24		17,378.93	56,501.17	4,782.00	750.00			5,532.00
Kansas	176,316.00	31,474.28	2,400.00	3,049.00	27,429.53	1,780.00	5,983.36	218,432.47					
Kentucky				271.50	9,100.58		1,400.00	10,772.08				$1,232.00	1,232.00
Louisiana	10,610.00	532.50		877.00	7,700.86	1,040.00	2,950.00	23,710.36		350.00	$36.00	320.00	706.00
Maine					8,108.12		6,316.67	14,424.79					
Maryland	160,377.00	4,593.70	1,200.00	9,550.00	12,947.04	2,640.00	5,620.85	196,928.59					
Massachusetts	1.00	9,425.50	600.00	8.00	19,181.48		13,793.34	43,009.32				32.00	32.00
1st Michigan		2,029.50		72.00	34,724.63	78.00	13,855.08	50,759.21					
4th Michigan					16,558.16		9,300.07	25,858.23	108.00	62.50			170.50
Minnesota	1,660.00	7,222.75	1,200.00		21,787.93		10,833.37	42,704.05	2,388.13				2,388.13
Mississippi				463.00	1,444.16	66.00	1,095.34	3,068.49	96.00				96.00
1st Missouri	81,282.50	16,999.35	2,050.00	6,773.00	8,211.13	1,400.00	1,746.68	117,492.66	252.00				252.00
6th Missouri	19,750.00	6,795.00	600.00	751.50	21,315.52	336.00	4,333.34	56,881.36	390.00				390.00
Montana				5.00	2,020.00		1,618.97	3,643.97	1,157.80	114.98			1,272.78
Nebraska	9,650.00	8,560.00	600.00	765.00	17,531.93	881.00	5,955.01	38,942.94	78.00				78.00
Nevada					345.80		200.00	545.80					
New Hampshire				30.00	2,700.05		2,233.33	4,963.38					
1st New Jersey					13,556.46	50.00	2,350.01	15,956.47					
6th New Jersey	27,732.40	60,081.86	3,000.00	88.00	20,189.65	841.67	5,133.34	116,086.92	1,000.00				1,000.00
New Mexico					659.40		283.34	942.74					
1st New York					12,210.55		2,827.01	15,037.56					
2d New York					910.76		10,100.00	11,010.76	510.00	1,800.00			2,310.00
3d New York					3,920.94		800.00	4,720.94					
14th New York					10,325.53		8,100.02	27,426.55					
21st New York					19,602.24		9,933.34	29,535.58	228.00	442.50			670.50
28th New York		9,750.00	600.00		21,561.74		9,138.78	40,840.52					
North Carolina				48.00	1,317.92	480.00	1,629.18	3,475.10					
North Dakota					1,978.57		1,733.36	3,711.93	72.00	175.00			247.00
1st Ohio		26,131.25	1,200.00		17,981.74		5,350.03	50,663.02	594.00				594.00
10th Ohio		1,036.25	1,200.00		19,106.44		3,566.68	24,909.37	3,366.00	555.00			3,921.00
11th Ohio		17,135.00			19,453.08		5,583.35	42,171.43					
18th Ohio					32,574.50		11,016.72	43,591.22					
Oklahoma				2,883.00	11,426.13	1,440.00	2,921.69	18,670.82					
Oregon	147.00	3,611.50	600.00		8,821.59		1,066.67	14,246.76	298.00	100.00			398.00
1st Pennsylvania					11,529.26		3,400.00	14,929.26					
12th Pennsylvania					3,494.63		800.00	4,294.63					
23d Pennsylvania					8,614.15		4,200.00	12,814.15					
Rhode Island	135.00	3,935.50	1,450.00		3,628.63		1,400.00	10,549.13					
South Carolina					1,068.82		1,550.00	2,618.82					
South Dakota					5,001.41		3,043.36	8,044.77					
Tennessee	35,502.00	446.25	600.00	2,872.38	8,704.82	1,181.85	3,900.00	53,207.30	24.00				24.00
1st Texas				718.00	2,290.27	960.00	3,316.68	7,284.95					
2d Texas	19,615.00	4,480.00	1,200.00	1,203.00	4,192.15	880.00	2,705.01	34,275.16					
Utah					2,297.76		1,150.00	3,447.76					
Vermont					1,893.88		2,000.00	3,893.88					
Virginia				2,768.00	6,883.09	5,900.00	5,216.67	19,767.76					
Washington		735.00			15,968.04		4,092.50	20,795.44	7,736.69	3,950.26			11,686.95
West Virginia				986.00	10,121.44	480.00	5,950.01	17,537.45					
Wisconsin		10,491.00	1,078.50		25,594.37		13,518.69	50,680.56	2,424.99	200.63			2,625.62
Wyoming					1,821.92		200.00	2,021.92					
Philippine Islands													
Total	989,318.50	570,005.09	34,528.50	52,932.50	823,201.72	31,278.28	312,179.50	2,814,104.14	26,721.91	9,300.87	36.00	1,584.00	37,642.78

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued

Districts	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	Stamps sales by postmasters	Bonds, capital stocks issues, conveyances, etc. (according to class and value)
Alabama							$164,893.60	$108,303.69
Arizona							34,332.81	34,759.88
Arkansas							119,342.84	92,128.12
1st California							220,768.84	1,081,431.14
6th California							272,301.94	1,427,776.27
Colorado				$5.00	$12.00	$17.00	105,421.64	208,225.30
Connecticut							159,501.59	265,080.35
Delaware							11,715.83	105,734.25
Florida							434,842.55	194,048.78
Georgia							262,733.84	156,049.50
Hawaii							927.56	60,429.10
Idaho							72,115.84	8,830.49
1st Illinois							298,532.81	2,828,811.00
8th Illinois					9.00	9.00	199,816.86	170,295.02
Indiana							429,205.48	215,876.26
Iowa							384,545.86	257,580.84
Kansas	$818.00	$50.00	$868.00	38.00	34.00	72.00	282,037.55	95,239.29
Kentucky							173,198.12	222,141.91
Louisiana							164,410.33	353,081.40
Maine							123,790.76	23,180.94
Maryland	3,598.00	58.34	3,656.34				183,655.20	601,240.00
Massachusetts							727,978.88	1,133,304.53
1st Michigan							195,292.65	779,933.26
4th Michigan							141,881.32	143,719.95
Minnesota	3,450.38	100.00	3,550.38				217,088.79	442,184.71
Mississippi							126,926.58	21,198.76
1st Missouri							120,814.42	471,029.44
6th Missouri	1,461.75	50.00	1,511.75	12.50	12.00	24.50	155,750.03	318,171.30
Montana							64,381.09	34,034.03
Nebraska					12.00	12.00	184,031.23	204,748.02
Nevada							15,251.59	15,458.14
New Hampshire							41,334.39	18,952.14
1st New Jersey							251,954.32	120,398.46
5th New Jersey							482,221.49	522,700.33
New Mexico							25,450.25	14,019.46
1st New York					12.00	12.00	274,516.21	665,835.67
2d New York				740.00	132.00	872.00	60,123.22	8,990,873.32
3d New York							33,824.00	129,286.77
14th New York							279,303.62	152,363.14
21st New York							144,935.11	241,941.32
28th New York							140,389.84	567,728.25
North Carolina							308,051.89	153,294.19
North Dakota					22.00	22.00	57,946.74	37,799.63
1st Ohio							87,061.60	370,019.37
10th Ohio							97,579.48	165,718.27
11th Ohio							91,956.00	186,444.47
18th Ohio							294,865.02	842,670.58
Oklahoma							274,128.40	128,005.78
Oregon							117,293.19	178,127.62
1st Pennsylvania							347,693.95	1,936,655.45
12th Pennsylvania							133,127.41	211,925.01
23d Pennsylvania							346,840.29	762,780.61
Rhode Island							13,804.86	164,129.07
South Carolina							163,492.42	50,434.96
South Dakota		650.00	650.00				79,336.69	42,030.75
Tennessee	322.75	108.34	431.09				194,265.43	290,957.78
1st Texas							781,465.54	123,905.48
2d Texas							174,567.43	115,278.04
Utah							17,574.38	107,786.23
Vermont							62,874.24	4,040.63
Virginia							192,630.76	391,001.56
Washington							211,673.46	259,592.59
West Virginia							273,805.11	130,291.94
Wisconsin							303,972.54	410,572.24
Wyoming							40,346.73	16,952.05
Philippine Islands								2,458.00
Total	9,650.88	1,025.68	10,676.56	795.50	245.00	1,040.50	12,418,180.28	30,613,428.19

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued

Districts	Stamp taxes (not elsewhere specified)—Continued				Telegraph and telephone		
	Documentary—Continued						
	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	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
Alabama	$284.20			$273,481.55	$23,857.98	$251.86	$23,609.34
Arizona				69,092.69	4,188.49	170.50	4,364.99
Arkansas				211,470.96	52,044.52		52,044.52
1st California	34,750.25		$8,963.60	1,346,913.83	1,558,901.25	13,753.25	1,572,114.50
6th California	6,730.98		877.90	1,707,687.09	348,462.97	6,637.20	355,100.17
Colorado	5,977.36	$4,598.28	850.96	325,073.54	471,527.17	4,282.28	475,809.45
Connecticut	20,342.43		.48	448,023.85	427,472.55	4,000.29	431,472.84
Delaware	5,499.88			122,949.96	5,579.75		5,579.75
Florida				628,801.33	63,532.77		63,532.77
Georgia	1,850.72			430,534.12	1,154,742.78		1,154,742.78
Hawaii	1,029.50		2,645.92	65,032.02	18,442.27		18,442.27
Idaho				80,946.83	8,840.88		8,840.88
1st Illinois	307,685.91	1,446,407.75	78,743.20	4,900,060.68	1,220,404.63	8,999.54	1,220,404.17
8th Illinois	941.84		232.00	371,284.72	171,952.51		171,952.51
Indiana	934.30		57,076.16	713,094.20	478,539.34		478,530.34
Iowa	120.00			652,552.70	235,849.75	62.03	235,911.78
Kansas	296.91			377,573.75	178,984.38		178,984.38
Kentucky	4,229.68		4.00	399,573.71	100,212.79	207.60	100,420.39
Louisiana	1,834.79	1,984,090.64		2,500,517.16	80,583.77	646.92	81,230.09
Maine	265.70			147,223.40	21,104.73		21,104.73
Maryland	9,200.16		.96	794,166.41	838,320.53	10,131.50	848,452.03
Massachusetts	161,298.61		734.48	2,023,286.50	1,357,985.42	2,706.84	1,360,692.26
1st Michigan	18,177.86		649.60	994,053.37	572,567.03	3,573.83	576,140.86
4th Michigan	2,961.72			288,562.99	50,753.03		50,753.03
Minnesota	268.92	163,528.06	61.00	523,132.48	243,521.54	7,314.09	250,835.63
Mississippi	244.88			148,370.52	10,718.24	75.36	10,793.60
1st Missouri	12,008.64	24,553.90	320.96	628,728.36	1,470,538.61	2,944.54	1,473,483.15
6th Missouri	145.48	80,594.08	366.08	555,026.97	282,432.39		282,432.39
Montana	30.00			89,045.12	12,218.38		12,218.38
Nebraska	58.12	71.00	14.48	368,022.87	682,738.61	3,156.12	685,894.63
Nevada				30,709.73	5,505.03		5,505.03
New Hampshire	130.05			60,416.58	5,517.98		5,517.98

1st New Jersey	31.70		2,320.00	374,704.54	1,645.59		1,645.59
5th New Jersey	17.00		531,318.10	1,516,250.98	37,007.08		37,007.08
New Mexico				39,469.71	4,975.80		4,975.80
1st New York	119.68		397,724.16	1,838,195.72			
2nd New York	7,105,932.82	3,845,004.26	5,186.24	20,007,119.86	16,253,527.00	1,314,696.49	17,568,223.49
3rd New York	565.00		192.00	163,847.77	848.95		848.95
14th New York	676.86			432,343.62	98,207.99	28.64	98,236.63
21st New York				356,876.43	56,990.01		56,990.01
28th New York	13,415.54		6.24	721,539.87	122,125.05	374.48	122,500.13
North Carolina	604.86			461,950.44	105,331.38		105,331.38
North Dakota	10.00			95,756.37	26,924.81		26,924.81
1st Ohio	10,321.66		2,641,210.64	3,109,213.36	218,886.91	2,000.49	220,887.40
10th Ohio	869.64	1,526.00	299.84	265,993.23	99,437.82		99,437.82
11th Ohio	1,928.30		250.00	280,578.77	69,601.01		69,601.01
18th Ohio	31,729.50		28.28	1,172,293.39	860,256.31	6,392.67	866,648.98
Oklahoma	530.50			402,664.08	124,510.74	8.53	124,519.27
Oregon		1.30	99.12	295,521.23	63,552.17		63,552.17
1st Pennsylvania	95,534.38		27.12	2,379,910.90	1,524,743.13	26,732.71	1,551,475.84
12th Pennsylvania	3,137.54			348,189.96	26,268.59		26,268.59
23d Pennsylvania	45,700.06		26.88	1,155,147.84	63,149.10	336.40	63,485.50
Rhode Island	10,421.46			188,352.39	10,033.16	342.07	10,375.23
South Carolina				213,927.38	23,368.43		23,368.43
South Dakota				121,366.44	75,117.12		75,117.12
Tennessee	2,505.10			487,728.31	59,293.96	17.85	59,311.81
1st Texas	991.00		1,285.60	907,647.62	115,058.22	182.72	115,240.94
2d Texas				289,945.47	303,594.52	2,804.06	306,398.58
Utah	266.44			125,827.05	18,680.19	115.56	18,795.75
Vermont				66,915.07	11,645.72		11,645.72
Virginia	4,422.66			588,654.98	36,704.42		36,704.42
Washington	1,993.92		13.52	473,273.48	155,113.09	62.28	155,175.97
West Virginia	4,054.72			408,151.77	87,339.28		87,339.28
Wisconsin	1,373.50	7,191.46	4.32	723,114.06	446,184.84		446,184.84
Wyoming				57,298.78	1,749.14	540.00	2,289.14
Philippine Islands				2,458.00			
Total	7,936,831.85	7,557,576.74	3,731,536.96	62,257,553.95	33,238,874.70	1,423,554.20	34,662,428.90

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued

Districts	Manufacturers' excise tax (sec. 900, revenue act 1921)						
	Automobile trucks and automobile wagons, 3 per cent	Other automobiles and motor cycles, 5 per cent	Tires, parts or accessories for automobiles and motor cycles, 5 per cent	Cameras and lenses, 10 per cent	Photographic films and plates, 5 per cent	Candy, 3 per cent	Firearms, shells, and cartridges, 10 per cent
Alabama	$14,771.71	$1,412.61	$15,026.19	$5.00		$30,628.82	
Arizona	1,186.67		1,442.34			4,646.68	
Arkansas	20,230.74					19,536.62	
1st California	142,008.76	633,224.95	246,229.31	1,377.04	$247.39	294,740.76	$34,155.13
6th California	172,287.32	20,552.09	827,002.50	47.80	81.86	244,550.12	1,363.97
Colorado	4,948.89	13,104.83	214,757.28	10.50		78,873.89	
Connecticut	18,417.37	88,199.75	783,309.67	3,245.55	25.54	239,027.38	1,843,874.82
Delaware	1,673.55	2,735.39	2,752.30			4,471.78	121.08
Florida	4,473.17	2,797.11	4,533.59			10,041.01	
Georgia	4,237.51	9,971.63	50,824.88			131,461.88	
Hawaii	97.25		1,682.86			4,599.21	
Idaho	432.93	670.90	1,384.91			15,170.85	
1st Illinois	810,537.28	1,646,227.63	2,056,713.59	44,030.49	3,948.20	1,304,618.20	75,462.03
8th Illinois	19,551.81	4,782.45	55,314.14	23.86		45,851.77	407,752.91
Indiana	223,894.11	8,214,082.33	1,183,558.08			190,683.53	
Iowa	15,455.34	1,014.35	219,222.57	359.72		168,987.61	
Kansas	5,323.27	7,657.67	15,589.31	3.19		35,023.62	
Kentucky	16,015.96	51,613.85	20,348.74			51,969.12	
Louisiana	9,084.86	2,812.62	7,976.34			82,100.60	
Maine	3,487.36	2,092.97	1,052.95			22,588.00	
Maryland	47,527.66	11,282.43	47,680.78	4.71	25.95	193,177.86	
Massachusetts	227,626.65	349,496.47	1,889,051.87	1,739.43	14,350.59	1,547,969.93	397,908.10
1st Michigan	5,179,015.42	84,926,621.72	5,711,474.97	262.58	3.21	111,238.12	7,386.13
4th Michigan	85,674.66	104,589.49	253,075.07			37,284.03	1,852.32
Minnesota	26,597.37	23,362.21	198,363.46	5,293.33	1.28	206,284.55	4,390.35
Mississippi	3,897.29	4.80	544.78			16,256.35	
1st Missouri	36,842.55	666,118.00	327,686.66	104.85	53,897.78	407,363.20	
6th Missouri	4,761.81	5,069.27	85,778.18	10.05		206,618.53	2,042.17
Montana	494.56		792.31			6,577.23	
Nebraska	5,739.32	5,678.09	140,864.99	6.05		50,773.96	
Nevada	55.19		284.53			1,110.23	
New Hampshire	10,924.66	2,985.51	3,715.32			8,203.71	
1st New Jersey	6,209.45	33,317.60	437,551.88	8.80		73,214.91	
5th New Jersey	135,139.71	1,191,783.71	806,487.48	314.28	7,474.99	148,186.46	252.30
New Mexico	39.60		2.66			1,723.93	
1st New York	111,895.24	547,905.53	532,787.66			615,326.61	
2d New York	948,246.67	137,123.04	161,314.08	8,057.48	14,012.54	707,058.99	126,743.58
3d New York	50,268.34	149,250.86	3,165,217.42	24,462.18	1,242.27	294,905.82	14,080.73
14th New York	30,325.25	14,596.73	61,244.92	45.64		178,503.95	9,832.29
21st New York	127,534.95	824,393.31	198,406.09	94,132.88	2,712.08	100,918.31	94,524.56
28th New York	482,990.52	518,454.45	611,570.31	543,663.70	788,481.98	196,744.80	24.89
North Carolina	38,773.78	4,224.20	100,296.69			38,892.24	
North Dakota	3.00	42.43	724.21			7,351.30	
1st Ohio	199,832.98	137,088.78	681,599.26	30.48		175,217.01	314,309.32
10th Ohio	270,904.06	5,894,658.49	559,363.42			91,689.20	
11th Ohio	122,060.23	8,164.22	444,980.46			32,498.68	
18th Ohio	1,025,918.50	3,120,537.33	8,189,086.18		16.87	201,507.97	2,906.95
Oklahoma	3,173.88	2,544.13	2,876.67		15.16	23,779.39	
Oregon	1,218.53	3,294.28	23,503.48	31.10	78.82	80,313.68	
1st Pennsylvania	385,440.52	121,522.56	1,309,291.80	124.99	6.17	1,477,521.88	19,830.82
12th Pennsylvania	38,013.10	10,514.19	53,782.24			34,192.77	
23d Pennsylvania	59,808.22	24,341.35	789,965.15	45.28	31	235,578.64	4.22
Rhode Island	2,491.35	147.11	41,174.24			14,752.25	1,103.10
South Carolina		65,073.69	10,790.21			7,545.02	
South Dakota	1,877.02		45,311.53			15,047.25	
Tennessee	87.72		43,469.69			202,127.21	
1st Texas	11,866.26	8,382.62	51,048.79			96,387.17	67.28
2d Texas	12,068.99	12,002.38	43,648.33	478.60		102,014.89	1,389.42
Utah		323.79	4,092.00			110,067.00	8,584.90
Vermont	435.65	162.69	2,127.07			13,453.28	
Virginia	14,748.17	17,576.63	33,942.85	.60	1,437.75	89,812.22	
Washington	12,641.70	18,194.19	48,516.21			171,363.02	121.00
West Virginia	12,921.56	24.53	63,997.95			24,603.06	
Wisconsin	279,159.17	3,147,606.01	745,812.40			437,248.96	
Wyoming		24.00	582.98			5,659.89	
Philippine Islands							
Total	11,510,563.05	112,870,536.57	33,633,609.78	717,915.15	888,960.80	11,803,703.78	3,370,084.17

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued

Districts	Manufacturers' excise tax (sec. 900, revenue act 1921)—Continued							
	Hunting and bowie knives, 10 per cent	Dirk knives, daggers, etc., 100 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	Yachts, motor boats, etc., 10 per cent	Total
Alabama							$12.07	$61,856.40
Arizona								7,276.69
Arkansas								39,787.36
1st California	$19.37	$4.50	$242.52	$414.45	$1,037.74	$1,332.09	4,479.65	1,339,534.25
6th California	34.70	26.47	2,516.14	1,263.50	167.11	3,023.34	7,525.67	1,250,643.19
Colorado	41.08							311,736.47
Connecticut	3,082.53	11.10	14,677.43	194.33	10.72	139.53	13,618.10	3,007,742.82
Delaware							11,317.17	23,071.27
Florida			1.53				6,217.57	28,063.98
Georgia								190,495.90
Hawaii			42.32					6,421.64
Idaho					6.48			17,666.07
1st Illinois	309.45	1,689.85	50,837.93	98,862.04	12,124.77	31,810.58	1,851.03	6,139,022.97
8th Illinois			27.62				57.00	533,361.55
Indiana			34,641.03	2,599.52	61.20	3,875.08	2.71	9,853,397.59
Iowa			30.77				90.00	405,160.36
Kansas								63,597.00
Kentucky			669.92					140,617.59
Louisiana					735.46			102,709.58
Maine							5,270.87	84,492.15
Maryland	6.00		3,673.79	14.20	720.21	188.43	2,253.05	306,555.06
Massachusetts	158.32	9.89	5,721.93	466.42	3,478.08	2,628.81	28,501.33	4,469,204.72
1st Michigan			2,929.59	21,980.30	627.26		36,537.78	95,997,978.07
4th Michigan	6,750.85	314.72	6,700.56	46.89	1,132.62	2.75	442.00	587,935.98
Minnesota	262.81	.73	74.11	3,007.81		1,241.74	3,340.25	472,709.98
Mississippi								20,703.22
1st Missouri			17.86	74.79	1,401.80	1,901.24	450.00	1,495,858.72
6th Missouri	163.00		24.98	2,824.58		24.25		307,516.82
Montana								7,864.10
Nebraska								203,002.41
Nevada								1,449.86
New Hampshire	7.42						67.50	23,094.14
1st New Jersey			520.89			1,705.11	18,834.80	565,858.44
8th New Jersey	1,515.98	257.84	31,549.22	2,719.91	186.81	4,602.61	32,098.83	2,363,169.53
New Mexico								1,766.19
1st New York			44,275.61	1,423.50	3,748.59	329.33	2,902.50	1,860,591.57
2d New York	955.21	1,039.42	36,500.32	512.34	37,516.67	4,146.80	1,967.11	2,180,293.85
3d New York		203.58	8,468.69	11,338.16	41,538.78	58,083.40	901.16	3,819,861.59
14th New York	712.39	1.09	509.42	2,194.89	5.30	5.10	45,710.23	343,756.19
21st New York	3,940.71		2,420.13	145.45	6,942.26	37,933.03	7,007.03	1,492,216.30
28th New York	1,484.56	162.18	1,169.69	18,525.53	572.40	72.09	6,140.30	3,170,054.30
North Carolina				1.97		1,037.37		189,276.25
North Dakota								8,120.94
1st Ohio	753.15		3,950.31	2,723.64	5,111.74	5,190.62		1,525,824.19
10th Ohio			720.61				270.00	6,817,884.78
11th Ohio				5,412.98	690.95	3.93		613,811.42
18th Ohio			404.40	657.11	349.48	24.55	3,081.80	12,001,585.14
Oklahoma								82,359.23
Oregon	2.49		993.08	138.64	.48	99.05	484.03	110,252.66
1st Pennsylvania		4.50	2,720.33	434.82	26,177.97	7,793.26	46.73	3,851,016.35
12th Pennsylvania				3,453.74		1,900.06		141,856.10
23d Pennsylvania	402.32			1.14	589.84		1,022.33	1,151,756.50
Rhode Island			98.46	264.00	209.21		13,381.30	73,621.02
South Carolina								83,400.07
South Dakota								92,235.80
Tennessee			949.96			6.00		246,340.58
1st Texas							13.84	127,765.96
2d Texas	.93		5.55	52.51	48.43	1,448.64	930.00	174,088.55
Utah				1.25				123,065.94
Vermont			57,520.52					73,699.21
Virginia	96.40				2.85	159.40	1.08	157,777.90
Washington		54.36	1,278.03			525.94	1,441.49	201,269.26
West Virginia					133.32			101,547.10
Wisconsin	276.06	120.19	2,459.43	1,079.90	119.90	1,397.22	4,830.43	4,620,105.29
Wyoming								6,276.87
Philippine Islands								
Total	20,982.33	3,910.12	310,163.77	183,430.27	145,405.43	172,604.35	258,908.34	175,900,047.91

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued

Districts	Manufacturers' excise tax (sec. 904, revenue act 1921)							Excise taxes (consumers or dealers)		
	Carpets and rugs, on amount in excess of $4.50 per square yard as to carpets, $6 per square yard as to rugs, 5 per cent	Trunks, on amount in excess of $25 each, 5 per cent	Valises, traveling bags, suit cases, hat boxes, etc., on amount in excess of $35 each, 5 per cent	Purses, pocketbooks, shopping and hand bags, on amount in excess $5 each, 5 per cent	Portable lighting fixtures, including lamps and lamp shades, on amount in excess of $10 each, 5 per cent	Fans, on amount in excess of $1 each, 5 per cent	Total	Sculpture, paintings, etc., of sale price, 5 per cent	Jewelry, watches, clocks, etc., of sale price, 5 per cent	Total
Alabama									$158,017.62	$158,017.62
Arizona		$9.44					$9.44		47,014.95	47,014.95
Arkansas									95,871.18	95,871.18
1st California	$16,280.01	460.58	$635.45	$5,872.18	$5,894.49	$72.20	29,204.91	$24,840.56	823,835.17	848,681.73
6th California	4,544.50	745.92	959.48	4,125.81	9,234.00	474.69	20,084.40	19,331.45	862,671.05	882,002.50
Colorado		6.70	.50		11.43		18.63	1,789.16	196,235.80	198,024.96
Connecticut	8.40		.25	356.03	7,468.39	33.18	7,866.25	7,082.02	339,000.20	346,082.22
Delaware	5.12						5.12		24,368.36	24,368.36
Florida				295.53			295.53		170,819.64	170,819.64
Georgia									222,846.17	222,846.17
Hawaii	1,307.04	19.95	31.08	23.25	45.90	50.33	1,477.55	95.61	33,506.34	33,601.95
Idaho		20.39					20.39	12.47	36,859.80	36,872.33
1st Illinois	34,777.14	5,190.43	3,631.46	3,933.30	93,652.59	3,691.03	144,875.95	18,897.40	2,091,099.53	2,109,996.93
8th Illinois	1.20				164.47		165.67		184,923.77	184,923.77
Indiana	298.60	2,712.08		4.56	964.61		3,979.85		405,348.44	405,348.44
Iowa				38	12.95		13.33	33.50	309,758.12	309,791.62
Kansas		79.52			7.29		86.81		162,930.35	162,930.35
Kentucky		158.57					158.57	4.12	194,339.47	194,343.59
Louisiana								650.36	211,950.18	212,600.64
Maine	796.48	48.61					845.09	465.61	89,567.22	90,032.83
Maryland	1,241.21	77.69		198.55	43.56	23.75	1,584.76	3,249.67	521,553.55	524,803.22
Massachusetts	7,740.09	391.82	926.00	2,077.56	3,000.17	44.85	14,180.49	33,054.58	1,222,616.66	1,255,671.24
1st Michigan	1,269.46	30.44	3.74	227.92	989.28	71.00	2,591.84	2,230.46	790,426.58	792,657.04
4th Michigan				3.73	1,202.13		1,205.86		134,677.20	134,677.20
Minnesota	887.46	134.64		178.52	266.96		1,467.58	1,036.74	372,658.87	373,695.61
Mississippi									52,200.63	52,200.63
1st Missouri	1,893.98	4,664.78	702.85	48.09	119.98		7,429.68	4,311.89	376,366.58	380,678.47
6th Missouri	1,161.15	26.97		370.92	148.52		1,707.56	641.39	293,043.39	293,684.78
Montana								124.11	53,523.92	53,648.03
Nebraska		18.76	.70	109.99			129.44	21.06	153,741.49	153,762.55
Nevada									17,141.50	17,141.50
New Hampshire	3.33			9.44	13.85		26.62	120.40	54,611.33	54,731.73
1st New Jersey	24,360.04						24,360.04	196.75	113,934.69	114,131.44
5th New Jersey	550.31	2,223.74	8,153.48	5,051.64	347.61		16,326.78	3,109.41	297,202.59	300,312.00
New Mexico									18,984.29	18,984.29
1st New York	410.42	166.30	2,668.35	6,864.68	2,535.53	12.85	12,658.13	7,637.69	302,094.70	309,732.39
2d New York	130,178.16	3,211.40	7,737.86	33,825.60	31,226.18	1,356.43	207,535.63	54,621.90	1,113,460.35	1,168,082.34
3d New York	633,102.67	2,177.82	13,421.37	74,454.81	61,582.22	7,212.85	791,961.74	502,661.51	2,590,631.26	3,093,292.77
14th New York	96,792.75		57	47.36	.28		96,840.86	118.98	243,867.78	243,986.74
21st New York	3,909.47	3,300.86			308.26		7,518.59		221,896.05	221,896.05
28th New York	598.81	353.21	1,346.60	5,398.45	1,586.58	.10	9,283.75	18.93	491,255.92	491,274.85
North Carolina			78.94		6.13		85.07		142,442.49	142,442.49
North Dakota									33,202.52	33,202.52
1st Ohio	578.04	2,897.67	43.55	5,387.89	41.95	62.24	9,011.34	6,106.95	373,178.59	379,285.54
10th Ohio					1,093.21		1,093.21	23.00	173,817.91	173,840.91
11th Ohio		66.94	295.11				362.05		222,417.18	222,417.18
18th Ohio	522.66	668.78	6.50	24.65	1,125.47	82.92	2,430.98	2,816.89	633,642.55	636,459.44
Oklahoma					4.40		4.40	524.46	128,269.18	128,793.64
Oregon	1,528.75	181.21	45.47	122.59	60.18		1,941.20	7,637.34	188,182.37	195,810.71
1st Pennsylvania	103,118.58	2,198.69	2,643.61	5,135.71	10,415.03	225.57	123,737.09	15,191.14	1,203,798.65	1,218,989.79
12th Pennsylvania	6.03			83.11	8.08		97.22	.08	180,097.80	180,097.88
23d Pennsylvania	2,669.55	69.39	32.06	1,128.02	982.65	71.36	4,953.03	4,628.74	714,699.78	719,328.52
Rhode Island	18.21	19.57			18.05	.82	56.65	364.11	124,445.46	125,809.57
South Carolina									73,250.52	73,250.52
South Dakota									46,749.87	46,749.87
Tennessee		348.24	19.36				367.60	13.11	265,712.74	265,725.85
1st Texas	1.39	.69		6.69		.62	9.39	1,334.90	309,771.96	311,106.86
2d Texas	7.39	78.13	.38	.18	11.71	33.59	131.38	23,447.79	309,303.18	332,750.97
Utah								78.41	73,302.80	73,381.21
Vermont								62.65	34,802.80	34,865.45
Virginia	9.10	808.07	304.28	27.35			1,148.80	10.34	212,111.88	212,122.22
Washington	901.24	317.32	164.75	36.16	94.13		1,513.60	6,982.44	331,980.36	338,962.80
West Virginia					405.95		405.95		179,857.55	179,857.55
Wisconsin		23,963.64	9.82		5,102.13		29,075.59		546,528.86	546,528.86
Wyoming									28,376.44	28,376.44
Philippine Islands										
Total	1,071,478.74	57,838.95	43,866.47	155,440.55	240,106.30	13,526.38	1,582,341.39	755,566.17	22,634,406.26	23,389,972.43

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued

Districts	Beverages, nonalcoholic						
	From cereals, etc., containing less than ½ of 1 per cent of alcohol by volume, per gallon, 2 cents	Unfermented grape juice and other fruit juices, etc., and carbonated beverages, per gallon, 2 cents	Still drinks containing less than ½ of 1 per cent of alcohol by volume, etc., per gallon, 2 cents	Natural or artificial mineral waters or table waters (sold in containers at over 12½ cents per gallon), per gallon, 2 cents	Fountain sirups used in manufacturing, compounding, or mixing soft drinks, per gallon, 5 or 9 cents	Carbonic acid gas, per pound, 4 cents	Total
Alabama	$130.23	$977.54	$410.11	$128.01	$22,294.54	$23,651.23	$47,591.66
Arizona		487.21	890.46	34.90	7,279.91		8,692.48
Arkansas			11,019.02	6,237.50	14,825.19		32,082.71
1st California	98,122.80	14,443.93	3,234.86	12,707.37	89,093.37	59,525.89	277,128.22
6th California	74,505.07	11,527.16	8,125.14	2,015.08	77,913.64	13,853.36	187,940.45
Colorado	21,246.75	1,491.36	1,348.35	2,365.94	20,717.32	265.21	47,434.93
Connecticut	41,248.72	1,737.34	1,057.00	1,466.28	39,058.77	28.66	84,595.83
Delaware	13,521.03	490.75	24.13	10.92	3,921.03	26.10	17,993.90
Florida	7,099.73	2,843.30	4,612.00	1,635.63	38,031.71	6.00	54,228.37
Georgia		8,561.45			1,175,200.89	93,740.64	1,277,502.98
Hawaii	107.15	2,805.23	284.04	829.75	8,008.52	1,917.31	13,952.00
Idaho	1.75	167.80	255.55	1.92	7,050.06	3.37	7,480.45
1st Illinois	314,395.17	43,884.42	8,109.79	21,448.37	161,806.92	749,388.79	1,299,031.40
8th Illinois	317.78	1.20	175.54		72,021.59	11.76	72,527.87
Indiana	30,757.59	37,655.85	8,075.08	542.86	78,678.36		155,709.74
Iowa	583.99	3,669.88	9,930.23	509.21	40,350.93	29.87	55,074.11
Kansas	93.19	1,170.13	2,954.49	501.84	29,888.16	10.37	34,617.98
Kentucky	45,981.11	3,499.97	2,088.02	695.81	35,899.88	21,586.38	109,751.17
Louisiana	25,165.56	1,396.84	6,457.11	869.23	54,895.49	1,289.47	90,073.70
Maine	25.76	607.47	809.26	10,421.10	16,047.11	.80	27,905.49
Maryland	55,104.88	3,530.56	1,313.53	2,305.01	84,988.81	123,432.38	270,675.17
Massachusetts	68,090.62	7,728.40	2,997.01	1,431.66	203,925.35	20,567.03	304,740.07
1st Michigan	52,748.87	8,552.56	5,496.75	8,929.13	90,091.27	3,618.00	169,436.52
4th Michigan	13,110.66				17,273.91	9.72	30,394.29
Minnesota	112,734.64	9,662.86	13,053.01	1,829.17	49,423.89	1,434.42	188,537.99
Mississippi		2,696.39	1.50	1,962.49	23,610.03	18.46	28,178.87
1st Missouri	186,479.21	1,017.54	2,982.15	1,547.49	71,343.13	13,871.01	278,134.73
6th Missouri	27,101.55	1,647.81	3,117.02	1,398.09	31,045.79	3,781.51	68,091.77
Montana	2,521.38	635.30	244.50	263.21	8,171.79	153.02	12,089.50
Nebraska	14,486.83	3,688.51	3,295.67	54.61	22,595.44	191.95	44,113.01
Nevada	2,153.51	132.27		44.28	3,467.85		5,797.91
New Hampshire	23.46	494.04	277.64	39.78	14,753.34	8.95	15,597.21
1st New Jersey	10,459.84	13,014.46	1.75	73.70	20,511.48	3.20	53,064.52
5th New Jersey	200,159.64	2,752.96	540.09	3,306.04	58,855.06	167,673.16	433,287.55
New Mexico	2.56	57.30	222.44	13.07	3,247.73	48.05	3,591.16
1st New York	273,628.96	8,317.98	1,697.03	1,340.94	71,256.59		355,831.80
2d New York	4,012.36	5,488.95	5,574.59	21,751.59	133,247.14	489.67	170,564.30
3d New York	320,545.90	24,600.10	1,495.78	17,497.73	68,493.62	733.71	433,366.84
14th New York	73,599.56	4,919.55	964.22	12,338.05	62,800.50	534,280.04	688,902.22
21st New York	81,270.17	1,241.02	682.50	798.04	24,938.96		108,930.69
29th New York	110,072.16	33,414.35	3,346.60	2,563.27	69,988.93	1.46	219,386.77
North Carolina	152.78	1,196.09	1,409.66	636.99	68,116.61	4,346.83	75,859.96
North Dakota	32.36	944.68	1,182.48	16.69	7,183.20		9,059.31
1st Ohio	82,004.95	13,768.54	5,442.07	4,321.61	29,915.61	67,515.76	202,966.54
10th Ohio	48,478.85	11,126.60	5,806.74	529.59	20,073.52	306.84	86,412.14
11th Ohio	16,247.41	3,030.67	2,709.46	512.18	32,899.75	33.46	55,432.93
18th Ohio	51,567.08	11,517.29	3,252.93	9,812.26	76,114.86	108,717.42	260,981.84
Oklahoma	120.10	1,607.62	1,271.02	65.76	27,630.41	7.18	30,702.09
Oregon	14,210.86	2,596.85	454.86	58.93	22,591.86	80.00	39,933.36
1st Pennsylvania	402,954.65	4,186.92	2,681.35	6,229.64	138,242.35	11,048.88	566,143.79
12th Pennsylvania	190,119.12	2,878.35	782.88	1,534.85	31,405.55	1,489.20	228,153.95
23d Pennsylvania	127,515.34	9,638.29	1,090.75	2,393.42	97,205.08	17,984.01	255,826.89
Rhode Island	2,024.55	256.50	598.01	648.56	28,029.05	19.98	31,676.65
South Carolina					31,426.64		31,426.64
South Dakota	614.98	934.14	2,492.20	353.47	8,260.87	8.44	12,663.10
Tennessee	9,340.99	3,294.38	1,885.58	585.38	38,106.24	1,800.54	55,013.11
1st Texas	21,456.95	3,938.46	5,226.48	296.25	59,178.91	34.28	90,131.33
2d Texas	526.71	2,176.45	4,087.96	4,052.41	115,755.84	3,071.02	129,670.41
Utah	7,151.13	1,069.12	963.12	28.19	11,643.23		20,854.79
Vermont	56.17	419.16	487.37	22.02	5,348.47	.36	6,333.55
Virginia	11.28	62.71	168.38	199.01	71,196.64		71,628.02
Washington	13,817.46	3,721.47	1,124.03	238.75	26,488.64	7,125.15	51,513.50
West Virginia		498.36	1,145.33	270.55	31,433.58	9,135.46	42,481.28
Wisconsin	192,343.89	14,740.33	17,172.54	7,953.43	38,286.45	1,791.45	272,288.09
Wyoming	1,452.86	115.27	182.39	334.71	4,074.05	844.03	7,003.31
Philippine Islands							
Total	3,471,974.60	368,626.13	179,807.49	182,987.91	4,146,461.71	2,071,008.24	10,418,866.08

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued

Districts	Narcotics								
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Importers, manufacturers, and compounders, $24	Dealers		Practitioners, $3	Dealers in untaxed narcotic preparations, $1	Opium order blanks, per hundred, $1	Miscellaneous collections relating to narcotics	Total
			Wholesale, $12	Retail, $6					
Alabama	$87.37	$144.00	$637.00	$4,213.38	$6,075.13	$417.87	$256.09	$12,891.10	$24,722.84
Arizona	130.00		60.00	663.50	903.91	34.25	27.56		1,819.22
Arkansas	56.35	144.00	418.00	4,191.27	10,021.95	504.09	206.23		15,541.80
1st California	562.26	6,233.00	751.00	6,196.94	10,848.25	135.50	395.74		25,122.69
6th California	43.10	203.00	662.00	7,436.38	11,494.89	30.04	468.10	2,588.92	22,027.33
Colorado		47.50	552.50	2,390.00	4,530.25	57.00	134.74	10,607.72	18,319.71
Connecticut		253.80	575.90	4,088.79	5,832.62	214.81	195.21	1,455.00	12,616.13
Delaware	28.83	24.00	12.00	480.00	872.07	151.50	28.36		1,596.78
Florida			276.00	2,901.00	3,562.75	224.25	154.70		7,118.70
Georgia	152.41	288.00	792.00	5,366.00	9,490.25	516.00	334.82		17,029.48
Hawaii	27.40	96.00	117.75	95.00	910.08	218.25	15.75	15,852.28	17,332.51
Idaho			36.00	971.00	2,652.69	22.00	38.35		3,720.04
1st Illinois	19,342.53	642.77	962.00	14,021.08	21,026.42	43.00	552.11		56,589.91
8th Illinois	61.00	72.00	403.00	3,738.55	10,632.76	192.75	275.49	395.26	15,770.81
Indiana	8,580.97	268.81	1,062.27	6,713.69	13,420.48	281.51	457.65		30,785.38
Iowa	232.48	144.00	996.00	6,396.27	13,702.72	903.50	365.71	1,526.03	23,966.71
Kansas			395.00	5,696.86	9,366.25	165.39	231.21		15,854.71
Kentucky	165.00	170.25	498.00	4,722.37	8,940.76	367.61	257.67		15,121.56
Louisiana	78.00	150.00	261.00	4,520.92	5,939.19	663.02	175.25	400.00	11,887.38
Maine	25.00		137.00	2,159.00	4,018.52	740.25	87.79		7,167.56
Maryland	6,973.28	312.00	523.00	4,425.13	9,781.00	861.12	294.28	2,127.75	25,298.16
Massachusetts	2,422.40	268.00	1,064.50	12,885.29	23,754.93	490.22	467.16		41,352.50
1st Michigan	6,592.74	278.00	537.00	6,759.18	9,718.52	179.50	333.72	2,225.00	26,623.66
4th Michigan	1,182.90	48.00	387.00	3,443.50	7,791.69	505.75	132.96		13,491.74
Minnesota	25.25	96.00	367.00	5,759.76	8,164.80	46.75	204.89	2,351.25	17,015.70
Mississippi	.76		271.00	2,726.15	5,559.18	259.95	159.35	2,727.67	11,704.06
1st Missouri	22,126.80	437.50	453.00	5,423.75	9,540.37	159.69	299.06	5,818.27	44,258.44
6th Missouri	84.33	96.00	469.00	5,801.35	7,965.78	112.50	311.40	501.50	15,341.86
Montana		48.00	195.00	1,774.87	1,725.12	20.00	48.00	250.00	4,060.99
Nebraska	46.85	124.00	401.55	4,022.15	6,777.11	220.50	155.57		11,747.73
Nevada			5.00	237.50	479.00	7.00	14.63		743.13
New Hampshire	65.73	48.00	48.00	971.40	1,932.41	276.50	46.81	2,199.21	5,578.06
1st New Jersey	14.00	45.00	141.00	2,684.18	3,047.00	901.26	88.54	1,085.51	8,607.49
5th New Jersey	24,695.29	144.00	171.00	7,169.99	9,280.13	135.01	3,185.12		44,780.54
New Mexico			36.00	470.50	1,140.75	21.00	21.33		1,689.58
1st New York	487.80	192.00	132.00	10,340.72	7,393.94	16.25	321.85		18,884.56
2d New York	18,454.96	799.00	917.75	2,653.54	2,536.98	45.50	141.39		25,549.12
3d New York	344.00	24.00	137.00	5,113.38	10,943.60	17.25	247.42		16,826.65
14th New York	1,355.69	468.00	446.50	7,299.38	9,531.70	92.25	284.32		19,477.84
21st New York	259.28	192.00	285.00	2,259.38	5,903.90	239.25	178.97		9,407.78
28th New York	991.11	344.00	387.00	3,392.51	7,287.93	82.50	218.03	5,431.50	18,134.60
North Carolina			632.75	4,448.49	6,815.70	1,026.50	295.04	2,116.00	15,333.48
North Dakota			48.00	1,502.05	1,643.64	17.10	67.10	115.00	3,392.98
1st Ohio	614.50	196.00	267.00	2,781.50	6,441.44	79.25	159.28	3,780.32	14,313.20
10th Ohio	39.83	96.00	344.00	1,825.60	5,495.00	155.00	111.06	260.00	8,326.39
11th Ohio	702.30	154.00	317.00	2,105.75	5,057.20	206.50	121.49	419.30	9,083.54
18th Ohio	290.48	341.78	391.00	6,001.64	9,967.31	284.09	415.80	745.00	18,437.10
Oklahoma		74.00	290.57	6,122.52	7,136.97	159.47	353.07		14,136.60
Oregon	14.64	48.00	294.00	3,998.47	3,726.01	30.00	151.32		8,262.44
1st Pennsylvania	14,306.03	969.44	1,045.61	11,749.11	19,530.74	1,788.58	650.62	3,325.00	53,345.13
12th Pennsylvania			144.00	2,792.51	4,508.26	342.75	195.64	210.00	8,193.16
23d Pennsylvania	1,969.51	144.00	440.00	6,799.00	12,298.58	820.51	408.40		22,880.00
Rhode Island	12.36	144.00	120.00	3,107.18	2,921.58	148.75	103.20	315.00	6,872.07
South Carolina	86.00	48.00	292.00	2,132.01	5,637.30	894.25	140.10		10,229.66
South Dakota			93.00	1,807.00	2,165.78	34.75	61.77		4,152.30
Tennessee	1,002.13	264.00	654.00	5,114.17	10,285.72	946.79	319.82		18,586.63
1st Texas	12.24	82.00	593.00	8,823.32	11,537.09	655.55	316.02	6,838.15	28,857.37
2d Texas	333.00	48.00	780.18	8,070.09	11,030.67	336.03	300.28	557.00	21,461.25
Utah	5.51	13.00	114.00	770.75	1,303.90	123.25	37.90	1,079.00	3,447.31
Vermont			144.00	856.50	1,790.50	452.75	46.73		3,290.48
Virginia	52.69	191.00	693.50	4,881.00	8,871.00	1,320.75	265.05		16,274.99
Washington	41.30	298.00	927.90	6,161.88	7,448.16	104.03	127.56		15,100.73
West Virginia	12.00	134.50	199.00	3,344.67	6,729.27	451.10	169.91		11,030.45
Wisconsin	45.48	530.03	252.75	4,868.74	8,891.61	208.20	245.04		15,101.85
Wyoming			66.00	494.58	750.95	32.25	18.82		1,362.60
Philippine Islands									
Total	155,225.87	16,615.38	26,121.98	284,134.16	467,162.66	21,031.43	16,881.11	89,893.74	1,057,066.33

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued

Districts	Special taxes not elsewhere enumerated							
		Brokers				Theaters, museums, etc.		
	Corporations, for each $1,000 capital stock over $6,000, $1	Stock, produce, or merchandise, $50–$200	Pawn, $100	Customhouse, $50	Ship, $50	According to seating capacity, $50–$200	In cities or towns of 5,000 population or less, $25–$100	Circuses, $100
Alabama	$405,287.24	$12,596.55	$2,232.91	$150.00	$431.66	$9,574.97	$5,893.66	$303.34
Arizona	152,342.06	1,392.58	575.00	721.68		3,629.18	1,766.42	66.67
Arkansas	191,204.48	2,672.56	1,348.57			7,141.79	7,197.59	483.37
1st California	2,950,954.09	28,702.43	6,749.19	650.00	2,272.50	23,060.67	11,490.13	108.34
6th California	1,423,878.28	27,563.60	4,970.66	720.84	286.26	30,584.07	2,432.86	66.67
Colorado	950,498.31	10,343.44	3,300.01	50.00		11,410.88	7,317.25	183.34
Connecticut	1,205,828.58	4,357.12	4,400.01	62.50		21,962.52	3,010.56	225.01
Delaware	611,034.31	1,565.24	825.00	50.00		2,209.17	601.68	83.33
Florida	379,832.73	9,091.26	1,870.60	984.30		7,905.70	5,489.67	402.53
Georgia	661,716.28	20,233.28	8,839.05	765.00	1,145.84	11,520.57	3,925.94	150.00
Hawaii	207,155.69	4,167.53	375.00	250.00	200.00	3,614.40	2,176.32	
Idaho	168,568.51	2,281.91	175.00			3,537.27	4,221.60	91.67
1st Illinois	7,141,636.32	166,011.48	7,250.86	750.01	1,902.09	74,475.40	9,260.11	483.34
8th Illinois	433,280.09	6,629.22	2,624.61			22,638.46	16,328.56	183.34
Indiana	1,094,984.74	9,613.83	4,180.08		150.00	34,444.24	10,012.95	765.49
Iowa	647,002.36	8,747.86	3,041.69			22,636.87	22,747.04	283.34
Kansas	957,245.17	7,545.26	3,284.19			14,927.88	11,637.08	400.01
Kentucky	687,969.27	5,452.55	1,391.67	455.80		9,462.95	8,216.79	508.33
Louisiana	802,872.30	16,447.95	900.00	704.17	939.17	10,414.17	7,615.28	308.33
Maine	438,223.72	2,626.40	691.67	829.16	191.67	8,168.14	4,620.76	108.33
Maryland	1,138,605.80	16,529.60	2,925.00	1,029.17	1,111.27	21,104.30	3,288.33	325.02
Massachusetts	4,350,961.23	66,141.58	13,592.94	1,262.50	1,446.95	63,313.25	3,244.59	216.66
1st Michigan	2,551,200.11	17,324.48	4,546.28	800.00	50.00	32,916.89	4,189.70	218.34
4th Michigan	555,016.81	2,476.22	600.00			12,478.87	2,250.14	216.67
Minnesota	2,180,754.99	20,231.32	2,958.34	445.84	250.00	26,906.80	14,976.94	208.34
Mississippi	171,910.15	2,841.95	350.00		100.00	5,337.57	3,175.56	75.00
1st Missouri	1,473,462.45	23,452.61	3,400.00	212.50	186.25	19,554.30	9,270.38	350.02
6th Missouri	745,937.67	25,633.26	6,513.35	50.00		23,965.59	4,359.45	202.92
Montana	260,957.91	3,798.34	1,035.00	200.00		4,403.12	2,877.22	183.33
Nebraska	367,983.75	9,403.55	2,032.30			7,142.86	14,716.03	275.01
Nevada	39,516.13	416.67	100.00			466.24	273.75	20.47
New Hampshire	178,627.98	1,669.17	661.30			5,728.98	2,371.06	200.00
1st New Jersey	409,019.44	2,189.24	433.34			12,620.74	3,335.81	313.35
5th New Jersey	1,883,930.47	5,250.03	2,800.00	100.00		26,404.17	9,743.23	65.68
New Mexico	50,384.82	293.56	354.00			586.25	1,936.70	66.67
1st New York	935,754.79	2,588.15	3,925.00	50.00	263.75	33,831.19	2,184.19	
2d New York	16,082,642.84	426,241.61	5,395.00	16,158.72	19,800.43	8,536.08		
3d New York	3,942,941.56	12,338.98	8,024.59	379.17	300.00	37,974.37	69.59	
14th New York	1,112,484.01	12,705.89	2,766.67	208.33	67.50	33,969.10	2,438.94	400.01
21st New York	630,952.95	7,540.08	2,505.00	850.00		8,352.15	16,922.76	8.34
28th New York	1,326,784.11	13,458.70	4,335.00	1,062.50	250.00	18,449.97	3,240.32	300.00
North Carolina	881,115.09	11,278.03	1,350.00	100.00	50.00	11,860.37	4,163.66	241.47
North Dakota	96,679.82	937.22	400.00	493.13		2,847.92	4,777.82	100.01
1st Ohio	1,028,444.27	14,377.00	3,550.01	58.34	4.17	12,365.36	1,878.13	133.34
10th Ohio	710,405.64	3,864.18	2,100.00	50.00		12,730.52	3,279.01	191.67
11th Ohio	609,191.90	5,399.98	3,475.84			9,150.93	2,229.95	50.01
18th Ohio	2,781,408.23	25,384.09	6,208.36	391.67	362.50	42,514.01	1,418.40	208.34
Oklahoma	768,979.04	3,258.76	5,807.56			14,317.58	11,801.33	325.01
Oregon	451,718.54	15,387.07	1,591.67	370.85	592.00	10,776.80	6,490.10	175.01
1st Pennsylvania	4,298,087.07	46,700.25	14,251.70	1,134.24	1,780.00	43,555.50	4,908.27	416.68
12th Pennsylvania	1,048,918.98	3,677.24	1,997.50			19,811.12	4,580.60	58.34
23d Pennsylvania	4,192,772.80	14,864.01	5,133.32	138.33	204.17	31,174.07	2,066.65	166.68
Rhode Island	637,971.71	3,233.78	2,090.00	100.00	100.00	5,637.74	580.01	133.35
South Carolina	318,333.00	11,471.42	1,221.67	150.00	300.00	6,168.98	4,150.92	266.68
South Dakota	92,507.42	435.00	100.00			3,868.12	5,451.10	441.68
Tennessee	517,620.06	12,313.47	3,600.00		100.00	10,005.72	5,148.30	300.01
1st Texas	1,067,132.76	18,799.49	6,992.09	3,122.01	3,206.33	18,974.52	8,275.59	75.00
2d Texas	746,831.95	28,009.29	3,787.37			25,599.85	4,594.03	233.34
Utah	324,583.09	3,059.19	1,563.45			4,230.68	4,007.77	175.01
Vermont	106,783.20	200.00	100.00	641.67		3,883.36	2,656.81	16.68
Virginia	1,162,023.52	16,198.38	4,421.27	2,108.35	373.75	10,786.32	9,056.56	241.67
Washington	997,910.52	18,293.92	6,730.88	1,267.51	1,176.70	14,175.89	10,024.98	
West Virginia	928,890.02	4,166.92	3,121.68			13,417.70	5,111.53	591.69
Wisconsin	1,493,842.10	11,339.08	2,006.25	100.00	50.00	28,293.82	10,584.32	466.68
Wyoming	130,243.32	350.00	1,381.68			1,592.50	2,404.38	91.67
Philippine Islands								
Total	87,471,691.52	1,284,242.44	210,472.18	39,670.38	39,645.05	1,008,251.46	370,473.17	13,967.80

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued

Districts	Special taxes not elsewhere enumerated—Continued							
	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, pleasure boats, etc., according to length and tonnage	Total
Alabama	$275.01	$992.00	$12,761.04	$90.81		$32,143.60	$741.17	$453,478.96
Arizona	133.35	411.75	13,822.34	60.00		7,909.46		182,630.48
Arkansas	890.40	1,447.10	5,804.57	283.09		22,151.56	60.00	240,245.18
1st California	175.00	2,694.38	57,183.79	1,168.52	$300.00	37,034.59	3,011.87	3,125,545.50
6th California	78.34	2,401.92	54,948.27	375.09	580.03	39,301.69	4,647.50	1,592,835.01
Colorado	283.34	910.64	35,533.91	140.00		21,091.72		1,041,062.87
Connecticut	75.00	1,733.77	38,056.95	580.73	500.00	30,215.21	6,138.64	1,318,070.50
Delaware	227.92	101.50	4,529.21	58.84	100.00	4,161.00	4,717.43	620,760.10
Florida		2,842.88	17,190.18	89.60	176.68	28,106.22	24,149.08	474,631.52
Georgia	$250.00	932.55	12,862.71	120.00		27,270.60	1,842.79	751,204.59
Hawaii		593.67	4,107.50	50.02		21,529.06	80.00	334,305.19
Idaho	16.67	918.97	13,930.78	68.34		6,555.39	1.88	200,358.99
1st Illinois	400.01	2,075.38	131,453.18	484.60	925.06	80,469.71	7,442.35	7,525,009.90
8th Illinois	730.84	6,727.77	51,426.83	435.80		28,292.21	301.00	569,503.79
Indiana	846.75	7,129.14	78,958.84	502.24		78,770.99	257.00	1,320,616.29
Iowa	716.70	6,456.99	90,294.30	555.86	200.00	40,084.31	429.00	843,216.02
Kansas	625.03	4,727.32	38,162.12	300.60		26,577.34		1,065,441.00
Kentucky	580.01	3,417.55	38,110.40	201.26		33,752.02	47.00	789,565.59
Louisiana	196.67	8,739.65	17,892.27	300.85	546.47	38,954.38	4,774.96	907,408.62
Maine	91.67	1,779.11	17,744.75	153.34		29,016.75	2,218.92	506,458.95
Maryland	275.01	1,138.35	39,189.82	428.35	687.59	47,835.40	10,809.43	1,284,742.44
Massachusetts	116.67	2,728.93	125,410.57	632.52	730.00	83,471.51	24,036.09	4,737,261.99
1st Michigan	366.68	704.00	70,637.67	417.08	657.50	44,095.85	10,917.05	2,848,107.63
4th Michigan	208.34	1,457.50	33,650.97	172.92		21,840.94	8,378.79	633,753.17
Minnesota	483.35	1,018.33	84,698.71	370.48	230.00	25,397.60	17.50	2,360,548.54
Mississippi	153.34	1,600.33	5,829.73	46.67		34,422.47	105.00	226,177.77
1st Missouri	597.51	2,284.12	32,615.84	422.54	369.18	29,882.36	784.00	1,598,842.06
6th Missouri	341.67	2,575.94	19,832.01	817.54	100.00	27,315.59		857,146.99
Montana	200.00	680.29	19,369.27	200.00		8,612.81	40.00	302,537.20
Nebraska	616.69	8,307.27	41,086.74	172.99		12,505.65	471.43	459,714.27
Nevada	75.00	18.12	8,463.89			1,772.35		46,148.64
New Hampshire		1,566.63	16,583.50	210.01		20,358.64	468.00	228,475.40
1st New Jersey	183.35	1,345.90	22,847.53	255.42	333.34	36,536.11	4,745.53	494,165.10
5th New Jersey		839.88	48,538.40	142.52	945.43	70,069.58	4,292.07	2,052,922.46
New Mexico	75.00	1,012.75	10,163.90			5,742.68		76,622.80
1st New York		1,180.53	47,752.00	745.94	300.00	42,901.65	10,041.02	1,081,515.71
2d New York		381.79	21,148.76	111.67		14,189.26	49,810.30	16,644,215.96
3d New York	100.00	2,013.98	28,043.00	31.67	300.00	84,071.84	23,534.39	4,180,127.84
14th New York	130.00	1,084.58	40,153.61	215.01	91.67	96,368.69	4,485.01	1,297,571.02
21st New York		598.00	36,292.55	425.00	175.00	29,993.30	4,268.85	738,973.98
28th New York	316.67	2,042.83	40,788.54	213.34	137.26	21,515.08	3,008.77	1,434,903.09
North Carolina	608.34	1,699.89	9,234.80	97.09	825.84	33,682.32	502.12	956,364.02
North Dakota	491.67	535.02	22,053.08	40.00		4,953.75		134,939.24
1st Ohio	133.35	2,813.39	27,055.87	87.09		20,186.32	792.50	1,111,879.15
10th Ohio	8.34	1,649.14	33,482.50	275.43		18,635.75	1,618.17	794,070.65
11th Ohio	158.35	1,490.16	32,295.12	333.34		19,622.48		683,368.06
18th Ohio	100.00	1,771.21	98,773.09	498.77	100.00	40,632.27	2,585.01	2,982,235.95
Oklahoma	911.29	1,706.51	30,329.72	507.17		25,174.96		863,208.93
Oregon	183.34	1,479.70	23,436.33	298.76	209.17	13,458.22	1,317.83	527,486.13
1st Pennsylvania	419.59	2,324.38	70,479.47	609.20	621.67	47,813.81	13,343.04	4,552,446.87
12th Pennsylvania	108.34	1,128.79	30,446.21	155.01		16,364.06	381.00	1,127,607.19
23d Pennsylvania	908.34	1,208.47	103,767.69	258.77		34,553.52	2,160.69	4,389,397.40
Rhode Island		744.07	15,978.22	70.00		21,384.79	7,137.67	698,071.24
South Carolina	553.75	888.13	7,648.20	57.09		16,581.91	1,188.67	368,980.42
South Dakota	200.00	977.25	24,410.37	18.34		5,892.09		134,251.37
Tennessee	537.54	2,409.13	17,577.84	241.69		37,500.42	229.90	608,584.08
1st Texas	438.31	3,744.02	8,590.59	407.93		40,723.23	2,407.84	1,182,869.71
2d Texas	591.67	2,239.22	4,915.01	318.04		34,659.00	204.00	851,702.86
Utah	75.00	352.13	15,305.51	80.01		6,468.02		359,919.86
Vermont	100.00	820.00	9,292.60	32.10	400.00	15,318.75		140,245.17
Virginia	841.70	1,190.22	33,377.09	323.34		48,130.01	1,832.26	1,290,911.04
Washington	100.00	2,052.04	35,043.94	413.93	338.34	34,790.54	7,484.08	1,131,403.57
West Virginia	200.01	1,413.02	38,954.23	178.35	187.09	42,546.16	47.00	1,038,825.40
Wisconsin	583.34	4,206.48	70,480.53	255.34	150.00	31,759.65	3,355.55	1,657,473.12
Wyoming	100.00	569.92	9,796.05	83.33		9,669.97		156,382.84
Philippine Islands								
Total	18,714.27	121,955.05	2,312,814.01	17,074.89	10,722.32	2,013,839.00	202,572.08	95,236,105.44

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued

Districts	Admissions to theaters, etc., and club dues							Miscellaneous					Total (all sources)
	Theaters, concerts, etc., for each 10 cents or fraction thereof when over 10 cents, 1 cent	Sold at places other than places of amusement, 5 per cent of the excess of established price of such excess	Sold by theaters, etc., in excess of the regular established price of such excess, 50 per cent	Leases of boxes or seats in theaters, etc., 10 per cent of the usual price	Roof gardens, cabarets, etc., of the 20 per cent charged, 1½ cents for each 10 cents or fraction thereof	Dues social, athletic or sporting club, over $10 annually, 10 per cent	Total	Collections under prohibition laws	Internal revenue collected through customs offices	Opium manufactured for smoking purposes	Miscellaneous, including delinquent taxes collected under repealed law, etc.	Total	
Alabama	$401,815.14					$42,490.77	$444,105.91	$490.00			$1,357.26	$1,847.26	$9,800,070.93
Arizona	140,525.69					14,529.60	155,055.29	643.04			203.27	846.31	2,131,228.85
Arkansas	279,303.12					21,594.96	300,898.08	4,186.78			3,599.22	7,786.00	6,536,535.87
1st California	2,713,054.87	$259.04	$925.16	$2,155.29	$45,488.86	258,325.56	3,021,107.78	3,260.00	$256.55		2,293,688.08	2,297,905.23	72,779,311.52
6th California	3,190,718.53	3,700.68			65,482.31	427,726.57	3,687,604.09	10,902.29	151.73		36,684.03	47,738.05	56,247,142.39
Colorado	623,505.73		133.34		1,049.69	51,687.47	676,376.23	2,213.60	4.10		13,981.13	16,198.83	15,228,037.25
Connecticut	1,226,213.23			1,058.93	3,170.88	156,443.75	1,386,886.79	11,932.78	2.37		22,807.62	34,742.77	37,006,532.52
Delaware	99,483.81				181.24	10,754.50	110,419.55	705.65			611.09	1,316.74	10,805,101.68
Florida	558,428.99				2,537.38	45,807.80	606,774.17	57,517.06	27.18		72.65	57,616.89	15,819,827.98
Georgia	566,348.53					63,692.53	630,041.06	16,436.68			3,429.22	19,865.90	19,181,446.22
Hawaii	128,220.15				1,566.62	11,282.93	141,059.70	1,640.00	608.00			2,248.00	5,706,778.45
Idaho	207,577.01					3,305.67	210,882.68	1,219.92			349.42	1,569.34	1,970,084.28
1st Illinois	6,031,107.69	22,646.67	915.45	1,640.44	108,013.51	726,732.39	6,891,056.05	66,921.34	956.35		259,884.12	327,761.81	198,287,627.12
8th Illinois	951,111.73					26,518.52	977,630.25	13,203.41			1,502.75	14,706.16	16,553,005.02
Indiana	2,053,540.83					113,966.90	2,167,507.73	7,193.80			19,395.09	26,588.89	45,767,607.75
Iowa	1,204,833.13		32.02		1,385.02	87,546.19	1,293,796.36	1,555.00			78,692.03	80,247.03	17,046,204.07
Kansas	696,952.33					54,733.79	751,686.12	2,701.67			57,358.56	60,060.23	20,735,282.63
Kentucky	809,540.98			6,249.43	4,570.45	49,442.65	869,803.51	14,120.00			4,175.74	18,296.74	28,574,914.55
Louisiana	726,309.63				3,854.20	67,844.54	798,008.47	2,355.00	932.92		61,093.93	64,381.85	20,427,362.79
Maine	470,465.36					25,972.57	496,437.93	1,875.00	10.23		1,790.82	3,676.05	13,945,902.74
Maryland	1,853,286.87	1,590.80	5,502.87	1,248.09	9,351.17	187,817.88	2,058,797.68	115,715.89	582.77		87,095.80	203,394.46	61,891,745.47
Massachusetts	4,141,220.74	13,612.08			54,519.21	445,780.75	4,655,132.78	7,898.52	362.47		65,947.09	74,208.08	138,681,054.73
1st Michigan	2,570,036.51				7,430.50	290,083.50	2,867,549.81	1,331.66	21.43		10,158.18	11,511.27	207,131,889.50
4th Michigan	591,674.97					40,085.99	631,760.96	435.00			8,693.75	9,128.75	14,248,615.65
Minnesota	1,278,409.23			40.00	5,324.99	170,348.60	1,454,122.82	1,325.00	78.11		24,118.43	25,519.54	31,586,633.59
Mississippi	184,849.92					8,699.24	193,549.16	370.34			331.60	701.94	4,949,236.73
1st Missouri	1,310,261.04	111.75			792.35	143,452.35	1,454,617.49	5,503.28	64.55		7,586.50	13,154.33	30,547,573.31
6th Missouri	917,222.57					72,301.76	989,524.33	13,295.63	21.29		7,274.80	20,591.72	18,246,914.61
Montana	311,807.26					12,224.13	324,031.39	12,583.85			42.39	12,626.24	2,958,039.08
Nebraska	706,068.47				3,916.43	57,401.43	769,386.33	3,350.00	30.57		3,345.65	6,726.22	10,791,615.81
Nevada	55,639.17				69		55,639.86	3,577.49			263.72	3,841.21	761,499.64
New Hampshire	286,376.29					20,977.19	307,353.48	535.00			523.31	1,058.31	5,805,346.34
1st New Jersey	844,614.82	21.35		24.74	19,120.73	110,170.60	973,952.24	3,143.81			11,717.53	14,861.04	22,035,684.09
5th New Jersey	2,165,232.69	2.08			5,889.26	249,322.89	2,420,446.93	22,476.01		$275.00	31,568.13	54,319.14	90,224,362.87
New Mexico	81,577.48					5,437.65	87,015.13	275.79			14.73	290.52	1,131,323.68
1st New York	2,927,562.16			107.44	49,565.84	461,913.11	3,439,148.55	4,316.87			18,102.21	22,419.08	77,154,818.10
2d New York	704,891.82	24,768.25	13,220.19	6,010.85	14,076.21	263,859.23	1,026,826.55	203,853.00	34,159.68		324,298.38	552,311.04	369,753,605.78
3d New York	7,312,121.41	67,321.78	4,448.74	7,885.99	173,014.68	762,457.73	8,327,250.23	1,950.00			122,550.37	124,500.37	133,777,960.73
14th New York	1,931,193.04				15,086.32	306,726.02	2,253,005.38	12,257.06			543.19	12,800.25	45,190,700.87
21st New York	809,210.72				1,601.59	91,959.30	902,762.61	1,542.50			53.25	1,595.75	22,065,398.55
28th New York	1,447,653.57				14,660.26	163,294.29	1,625,608.12	17,255.00	25.79		2,616.49	19,897.28	42,472,941.04
North Carolina	451,061.26					41,158.90	492,220.16	4,372.73			.22	4,372.95	157,973,393.95
North Dakota	160,168.64					1,205.40	161,374.04	630.00			124.82	764.82	7,282,838.91
1st Ohio	1,132,942.24	77.03		1,637.05	1,448.72	110,593.05	1,246,696.09	1,913.76	12.77		36,358.61	38,285.14	42,369,423.27
10th Ohio	560,782.24					46,991.23	607,773.47	4,351.76	15.40		12,075.19	16,442.35	25,467,246.85
11th Ohio	686,965.42				762.64	50,503.56	738,231.62	400.00	66.57		253.44	720.01	13,829,562.10
18th Ohio	2,225,533.16	929.24			16,679.26	226,093.57	2,469,235.23	16,124.93	270.64		78,222.85	94,618.42	71,858,600.64
Oklahoma	582,077.22					59,828.88	641,906.10	805.00			73,042.05	73,847.05	13,520,563.14
Oregon	766,488.93				1,443.58	47,113.17	815,045.68	482.49	.20		13,337.80	13,820.49	10,500,237.48
1st Pennsylvania	3,354,133.30	3,576.18			34,736.66	375,741.95	3,768,188.29	51,155.10	286.16		211,132.33	262,553.59	164,704,047.90
12th Pennsylvania	852,707.53				223.52	45,649.05	898,580.10	45,597.68			10,257.17	55,854.85	20,436,391.34
23d Pennsylvania	2,262,165.85				12,675.42	275,355.94	2,550,197.21	30,791.15			17,836.71	48,627.86	84,548,180.37
Rhode Island	607,635.45		2,794.04	2,433.24	3,620.43	56,129.21	672,612.37	974.16			17.40	991.56	20,239,353.73
South Carolina	189,528.50					20,060.53	209,589.03	295.00			.29	295.29	8,938,278.96
South Dakota	194,426.78					6,634.25	201,061.03	731.00			686.39	1,417.39	1,951,248.95
Tennessee	527,550.51	138.11		168.68	1,161.33	55,701.79	584,710.31	4,188.28			256.69	4,444.97	18,633,646.12
1st Texas	945,965.83			509.33	3,300.76	81,292.16	1,031,068.08	6,237.44	10.07		43,929.44	50,186.95	20,208,154.87
2d Texas	989,392.65	720.41		2,719.77	1,559.06	153,576.69	1,147,968.58	7,497.19	48.13		81,824.85	89,370.17	16,655,603.17
Utah	271,681.00				1,656.83	12,656.51	285,994.34	4,340.42	3.75		880.09	6,224.26	4,087,186.96
Vermont	176,506.14				12.08	11,675.13	188,193.35	40.00			55.77	95.77	3,600,827.80
Virginia	693,985.80					3,921.78	697,807.58	4,048.04	39.92		28,640.89	32,728.85	45,991,886.98
Washington	1,228,056.25			6,925.37		84,074.37	1,319,055.99	6,486.30	1.60		3,222.28	9,710.18	19,235,909.60
West Virginia	646,973.64					28,660.55	675,634.19	3,115.00			315.40	3,430.40	19,895,467.21
Wisconsin	1,626,580.95	134.50			3,613.35	88,031.85	1,718,360.65	4,828.33	7.09		896.01	5,731.43	40,448,722.69
Wyoming	163,634.36					2,537.67	166,172.03	1,225.19			2,701.00	3,926.19	2,088,353.27
Philippine Islands													759,956.38
Total	76,809,510.88	139,674.85	27,971.81	33,879.17	701,486.89	8,009,861.49	85,722,385.09	855,395.37	29,036.37	275.00	4,203,600.82	5,088,307.56	2,796,179,257.06

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, 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 [1]	Income (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	Spirits for export; stamps, each 5 and 10 cents	Bottled in bond spirits; case stamps, each 10 cents	Still or sparkling wines, cordials, etc., 16 cents to $1	Grape brandy for fortifying sweet wines; per gallon, 60 cents	Rectifiers	
			Fruit; per gallon, $1.20	Other materials; per gallon, $1.20	Fruit; per gallon, $6.40	Other materials; per gallon, $6.40						Less than 500 barrels, $100	500 barrels or more, $200
Alaska	[2] $190,228.03												
California	92,401,441.98	$4,428,672.88	$42,121.20	$1,314,729.97				$88.30	$2,672.00	$467,649.16	$615,365.71		
Dist. of Columbia	24,104,324.01	961,362.48		38,517.40									
Illinois	161,072,008.68	6,497,455.15	9,458.24	5,492,428.50	$7.18	$16.52	$273.51	100.20	6,023.04	284,055.16		$183.34	
Maryland	25,862,203.85	913,541.08		1,540,162.12		11.52	366.90	77.50	11,282.00	667.00		58.34	$200.00
Michigan	104,378,390.00	4,536,565.63		705,810.00				2.00		335.80			
Missouri	44,116,410.10	2,138,173.62		367,931.55					2,958.05	17,312.68			
New Jersey	69,020,079.55	3,740,664.95	779.68							2,655.96	2,392.90	100.00	
New York	500,583,033.70	31,351,421.55		3,023,068.70			2,143.47	69.40	1,682.00	649,832.07	28,111.08	900.11	
Ohio	95,412,405.37	2,793,373.15	627.88	2,748,225.79				1.70	1,820.00	42,089.66	18,434.12		61.89
Pennsylvania	198,270,944.16	14,506,143.33	1,104.62	2,846,047.29		25.00	3,775.86	451.40	15,940.00	4,744.64	46.88	25.00	11.25
Texas	28,205,285.81	1,165,365.85								67.20			
Washington	14,723,370.45	497,818.95											

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

[2] Includes $20,329.08 income tax on Alaska railroads (act of July 18, 1914).

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY STATES, ETC.—Continued

States	Distilled spirits and alcoholic beverages—Continued										
	Liquor dealers		Manufactures of stills, $50	Stills or worms manufactured; each, $20	Fermented liquors; per barrel, $6	Brewers		Malt liquor dealers		Miscellaneous collections relating to distilled spirits	Total
	Retail, $25	Wholesale, $100				Less than 500 barrels, $50	500 barrels or more, $100	Retail, $20	Wholesale, $50		
Alaska											
California	$36,187.45	$3,018.77	$287.51	$80.00			$83.34			$8,591.42	$2,490,874.83
District of Columbia	3,898.36	300.00									42,715.76
Illinois	50,483.77	8,050.01	8.34		$1,042.04			$1,047.29		492.86	5,833,670.00
Maryland	7,142.49	1,535.43									1,501,503.30
Michigan	1,456.02	858.34								6.39	708,468.55
Missouri	15,208.00	1,933.35		74.08							405,417.71
New Jersey	19,240.76	1,502.31	3,760.92							287.18	30,719.71
New York	82,053.05	16,539.65	130.00		1,500.00	$500.00	100.00			11,942.33	3,818,501.86
Ohio	12,722.16	3,448.65	183.34	160.00						628.99	2,829,004.20
Pennsylvania	59,874.76	4,920.58	62.09						$46.73	2,927.90	2,940,007.06
Texas	10,854.23	1,498.89	1,000.00								13,420.32
Washington	25.00	100.00									125.00

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY STATES, ETC.—Continued

States	Tobacco and tobacco manufactures												
	Cigars, according to intended retail prices					Cigars (small), per thousand, $1.60	Cigarettes (large), per thousand, $7.20	Cigarettes (small), per thousand $3	Snuff, per pound, 18 cents	Manufactured tobacco, per pound, 18 cents	Leaf tobacco sold, removed, or shipped in violation of Sec. 3360 R. S., etc.	Cigarette papers, per package, ½ and 1 cent	Cigarette tubes, per 50 or fractional part, 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	$5.00		$369.63										
California	131,356.45	$16,931.01	322,427.40	$3,098.40	$11,758.91	$180.74	$918.97	$5,290,720.51	$586.44	$38,565.85		$73,678.00	
Dist. of Columbia	707.20	3,010.60	9,826.43	294.60	3,162.50		3.60	3.00		944.46			
Illinois	151,230.33	149,087.16	687,755.64	28,317.30	10,586.67	14.25	2,267.79	14,320.91	1,691,550.84	4,239,610.72	$0.72	438.00	$180.00
Maryland	99,902.51	179,964.44	381,884.42	476.34	335.70	258,252.46	1.88	321.06		1,212,503.83			
Michigan	134,431.74	756,649.95	1,435,684.19	40,958.70	5,950.22	15		94,678.87	10,473.32	2,526,920.76			
Missouri	99,262.58	78,266.69	125,426.05	1,499.46	4,128.40		50.75	34.75	53.82	10,868,915.82			
New Jersey	337,211.55	613,957.58	3,166,117.04	90,072.15	13,095.49	108,423.75	10.80	16,681,113.86	1,709,916.93	4,073,990.42	25.16		
New York	1,432,599.85	475,696.88	3,217,777.73	323,449.62	318,179.60	129,865.85	106,877.20	33,676,393.02	13,480.72	1,657,646.09		800,750.09	6,240.60
Ohio	1,164,910.83	1,430,538.47	962,830.01	10,968.26	7,133.87	402.51	361.06	426.44	292.68	8,158,372.38	64.71		
Pennsylvania	3,180,917.94	3,470,074.99	5,903,820.03	162,511.59	33,060.61	219,961.65	5,804.43	8,766,719.49	2,201.35	803,906.17	5.00	6.00	
Texas	56,409.78	7,500.69	63,391.76	481.65	75.38		.15	413.09		29,316.46	10.00		
Washington	9,535.99	4,189.30	18,508.17	18.00	44.63		.72	38.73		1,378.30	103.45		

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY STATES, ETC.—Continued

States	Tobacco and tobacco manufactures—Continued											
	Cigar and cigarette manufacturers—annual sales						Tobacco manufacturers—annual sales				Miscellaneous collections relating to tobacco	Total
	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		
Alaska												$374.63
California	$970.13	$407.50	$318.00	$450.00	$3,701.03	$6,089.29	$427.50	$12.00			$1,549.80	5,904,127.93
District of Columbia	39.01	12.00		24.00			6.00					18,033.40
Illinois	2,939.43	1,776.09	2,188.21	2,290.00	6,061.34	23.94	1,211.50	36.00		$4,733.28	51.00	6,996,671.12
Maryland	294.02	78.50	192.00	168.00	10,823.87	2,166.06	60.50			1,154.94	427.74	2,149,008.27
Michigan	948.57	438.00	458.00	631.00	24,118.24	505.39	305.00	1,970.08	$22.00	6,044.88	269.93	5,041,458.99
Missouri	673.46	442.38	457.00	496.00	3,577.20	.30	114.00	12.00		10,272.96		11,193,683.60
New Jersey	893.48	237.00	684.85	356.00	52,984.51	37,041.05	201.00	24.00	48.00	5,383.36	171.66	26,871,859.64
New York	6,161.59	5,732.63	2,946.00	3,600.58	82,142.11	61,064.24	2,562.64	192.00	166.00	1,395.58	10,665.74	42,335,586.36
Ohio	1,429.49	858.50	1,205.00	1,411.00	62,955.70		682.75	36.00	72.00	7,052.96	1,325.33	11,813,329.95
Pennsylvania	2,495.42	1,118.50	2,084.00	3,188.00	191,204.13	17,862.02	1,143.20	84.00	98.00	901.12	5.60	22,769,177.24
Texas	407.39	103.00	118.00	96.00	1,313.90	.24	30.00				6.00	159,673.49
Washington	212.68	109.50	87.00	48.00	218.30		48.00					34,540.77

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY STATES, ETC.—Continued

States	Oleomargarine								Adulterated butter				
				Retail dealers		Wholesale dealers					Dealers		
	Colored, per pound, 10 cents	Uncolored, per pound, ¼ 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
Alaska					$66.00			$66.00					
California		$44,008.15	$3,700.00		56,711.84		$9,921.22	114,341.21	$183.10				$183.10
District of Columbia				$1,068.00	2,217.38		2,070.85	5,376.23					
Illinois	$324,877.10	300,892.25	9,450.00	65.00	82,416.14	$1,658.76	25,118.01	744,476.26	930.00	$750.00			1,680.00
Maryland	160,377.00	4,593.70	1,200.00	8,462.00	10,729.66	2,640.00	3,550.00	191,552.36					
Michigan		2,029.50		72.00	51,282.79	78.00	23,155.15	76,617.44	108.00	62.50			170.50
Missouri	101,032.50	22,794.35	2,650.00	7,524.50	32,556.65	1,736.00	6,080.02	174,374.02	642.00				642.00
New Jersey	27,752.40	59,081.86	3,000.00	88.00	33,746.11	891.67	7,483.35	132,043.39	1,000.00				1,000.00
New York		9,750.00	600.00		77,321.76		40,899.15	128,570.91	738.00	2,242.50			2,980.50
Ohio		44,302.50	2,400.00		89,115.76		25,516.78	161,335.04	3,960.00	555.00			4,515.00
Pennsylvania					23,638.04		8,400.00	32,038.04					
Texas	19,615.00	4,480.00	1,200.00	1,921.00	6,482.42	1,840.00	6,021.69	41,560.11					
Washington		735.00			15,902.94		4,092.50	20,730.44	7,736.69	3,950.26			11,686.95

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, 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)
Alaska							$493,070.78	$2,509,207.41
California								259,391.65
District of Columbia					$9.00	$9.00	498,348.67	2,999,106.02
Illinois							183,655.20	341,848.44
Maryland	$3,598.00	$58.34	$3,656.34				337,173.97	923,653.21
Michigan				$12.50	12.00	24.50	276,564.45	789,191.74
Missouri	1,461.75	50.00	1,511.75				714,175.81	643,098.79
New Jersey				740.00	144.00	884.00	933,092.00	10,748,008.47
New York							571,462.19	1,565,452.70
Ohio							827,461.65	2,911,381.07
Pennsylvania							956,132.97	239,183.52
Texas							211,673.45	259,592.59
Washington								

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

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY STATES, ETC.—Continued

States	Stamp taxes (not elsewhere specified)				Telegraph and telephone		
	Documentary—Continued						
	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	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
Alaska					$2,708.01		$2,708.01
California	$41,481.23		$9,841.60	$3,053,600.92	1,906,824.22	$20,390.45	1,927,214.67
District of Columbia	1,126.68		.96	260,519.29	472,906.90	7,068.47	479,975.37
Illinois	308,527.75	$1,446,407.76	78,975.20	5,331,365.40	1,392,357.14	8,999.54	1,401,356.68
Maryland	8,142.48			533,646.12	365,413.63	3,063.03	368,476.66
Michigan	21,139.58		649.60	1,262,610.36	623,320.00	3,573.83	626,893.89
Missouri	12,154.12	105,167.98	687.04	1,183,755.33	1,752,971.00	2,944.54	1,755,915.54
New Jersey	48.76		533,038.16	1,800,961.52	38,652.67		38,652.67
New York	7,120,709.90	3,845,004.26	403,108.64	23,049,923.27	16,561,699.60	1,315,099.61	17,876,799.21
Ohio	47,849.10	1,526.00	2,641,788.76	4,828,078.75	1,246,182.05	8,393.16	1,256,675.21
Pennsylvania	144,371.98		54.00	3,883,248.70	1,614,160.82	27,069.11	1,641,229.93
Texas	991.00		1,285.60	1,197,593.09	418,652.74	2,986.78	421,639.52
Washington	1,993.92		13.52	473,273.48	152,405.68	62.28	152,467.96

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY STATES, ETC.—Continued

States	Manufacturers' excise tax (sec. 900, revenue act, 1921)						
	Automobile trucks and automobile wagons, 3 per cent	Other automobiles and motor cycles, 5 per cent	Tires, parts, or accessories for automobiles and motor cycles, 5 per cent	Cameras and lenses, 10 per cent	Photographic films and plates, 5 per cent	Candy, 3 per cent	Firearms, shells, and cartridges, 10 per cent
Alaska						$179.13	
California	$314,296.07	$653,777.64	$1,073,231.81	$1,424.84	$329.25	539,290.88	$35,519.10
District of Columbia	14,612.68	1,657.43	3,287.47		22.25	20,034.87	
Illinois	830,089.09	1,651,010.08	2,112,027.73	44,054.34	3,948.20	1,350,469.07	483,214.04
Maryland	32,914.98	9,635.00	44,363.31	4.71	3.70	172,542.98	
Michigan	5,264,691.10	85,091,111.21	5,064,550.04	262.58	3.21	148,522.15	9,238.45
Missouri	41,604.37	671,187.27	413,464.84	114.90	53,897.76	614,181.73	2,042.17
New Jersey	141,349.16	1,224,101.31	1,244,039.36	318.08	7,474.99	221,401.37	252.30
New York	1,751,361.07	2,191,723.92	4,725,540.48	660,361.88	807,348.97	2,099,358.48	245,205.85
Ohio	1,618,815.77	9,160,548.82	9,874,938.32	30.48	16.87	560,893.76	317,216.27
Pennsylvania	483,261.84	156,478.10	2,153,039.19	170.27	6.48	1,747,293.29	19,835.04
Texas	23,935.25	20,385.00	94,697.12	478.60		158,402.02	1,456.70
Washington	19,641.70	18,194.19	48,516.21			171,183.89	121.00

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY STATES, ETC.—Continued

States	Manufacturers' excise tax (sec. 900, revenue act, 1921)—Continued							
	Hunting and bowie knives, 10 per cent	Dirk knives, daggers, etc., 100 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	Yachts, motor boats, etc., 10 per cent	Total
Alaska								$179.13
California	$54.07	$30.97	$2,768.66	$1,677.95	$1,224.85	$4,356.03	$12,105.32	2,640,077.44
District of Columbia				14.20	5.68			40,234.58
Illinois	309.45	1,689.85	50,865.45	98,862.04	12,124.77	31,810.58	1,908.03	6,672,384.52
Maryland	6.00		3,673.79		714.53	158.43	2,253.05	266,320.48
Michigan	6,750.85	314.72	9,720.14	22,027.19	1,759.88	2.75	36,979.78	90,555,034.05
Missouri	163.00		42.84	2,899.37	1,401.80	1,925.49	450.00	1,803,375.54
New Jersey	1,515.98	267.54	32,070.11	2,719.91	186.81	6,307.72	46,533.63	2,928,528.27
New York	7,098.87	1,446.27	93,473.06	34,139.86	90,331.00	100,576.25	64,727.93	12,872,683.89
Ohio	753.15		5,075.32	8,793.70	6,146.17	5,225.10	3,351.80	21,561,805.53
Pennsylvania	402.32	4.50	2,720.33	3,889.70	26,787.81	9,693.32	1,069.06	4,604,031.25
Texas	93		5.55	52.51	48.48	1,448.54	943.84	301,854.54
Washington		54.36	1,278.03		133.32	525.94	1,441.49	261,000.13

States	Manufacturers' excise tax (sec. 904, revenue act 1921)							Excise taxes (consumers or dealers)		
	Carpets, and rugs, on amount in excess of $4.50 per square yard as to carpets, $6 per square yard as to rugs, 5 per cent	Trunks, on amount in excess of $35 each, 5 per cent	Valises, traveling bags, suit cases, hat boxes, etc., on amount in excess of $25 each, 5 per cent	Purses, pocketbooks, shopping and hand bags, on amount in excess of $5 each, 5 per cent	Portable lighting fixtures, including lamps and lampshades, on amount in excess of $10 each, 5 per cent	Fans, on amount in excess of $1 each, 5 per cent	Total	Sculpture, paintings, etc., of sale price, 5 per cent	Jewelry, watches, clocks, etc., of sale price, 5 per cent	Total
Alaska								$523.28	$6,773.63	$7,296.91
California	$20,824.51	$1,196.50	$1,594.93	$9,997.99	$15,128.49	$546.89	$49,289.31	44,178.01	1,686,506.22	1,730,684.23
District of Columbia	465.77	11.70		137.26	1.05	22.70	638.48	1,724.31	222,158.87	223,883.18
Illinois	34,778.34	5,190.43	3,631.46	3,933.30	93,817.06	3,691.03	145,041.63	18,897.40	2,276,023.30	2,294,920.70
Maryland	775.44	65.99		61.29	42.51	1.05	946.28	1,525.36	299,394.68	300,920.04
Michigan	1,269.46	30.44	3.74	231.65	2,191.41	71.00	3,797.70	2,230.46	925,103.78	927,334.24
Missouri	3,055.13	4,591.75	702.85	419.01	268.50		9,137.24	4,953.23	669,409.97	674,363.25
New Jersey	24,910.35	2,223.74	8,153.48	5,051.64	347.61		40,686.82	3,306.16	411,137.28	414,443.44
New York	864,992.28	9,209.59	25,174.75	120,600.80	97,239.05	8,582.23	1,125,798.70	565,059.10	4,963,206.04	5,528,265.14
Ohio	1,100.70	3,633.39	345.16	5,412.54	2,260.53	145.16	12,897.58	8,946.84	1,403,056.23	1,412,003.07
Pennsylvania	105,794.16	2,268.08	2,675.57	6,346.84	11,405.76	296.93	128,787.34	19,819.06	2,104,596.23	2,124,416.19
Texas	8.78	78.82	38	16.87	11.71	34.21	140.77	24,782.69	619,075.14	643,857.83
Washington	901.24	317.33	164.75	36.16	94.13		1,513.60	6,439.16	325,206.73	331,645.89

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY STATES, ETC.—Continued

States	Beverages, nonalcoholic						
	From cereals, etc., containing less than ½ of 1 per cent of alcohol by volume, per gallon, 2 cents	Unfermented grape juice and other fruit juices, etc., and carbonated beverages, per gallon, 2 cents	Still drinks containing less than ½ of 1 per cent of alcohol by volume, etc., per gallon, 2 cents	Natural or artificial mineral waters or table waters (sold in containers at over 12½ cents per gallon) per gallon, 2 cents	Fountain strups used in manufacturing, compounding, or mixing soft drinks, per gallon, 5 or 9 cents	Carbonic acid gas, per pound, 4 cents	Total
Alaska	$0.85	$55.10	$4.10	$0.55	$393.97	$0.53	$461.10
California	172,627.67	25,971.09	11,360.00	14,723.46	167,007.01	72,379.25	465,068.67
District of Columbia	11,983.27	2,851.74	776.79	742.01	17,873.06	2,096.04	36,322.90
Illinois	314,712.95	43,835.62	8,265.33	21,448.87	233,828.61	749,398.55	1,371,559.33
Maryland	43,121.61	678.82	536.74	1,563.00	67,116.76	121,336.34	234,352.27
Michigan	63,859.58	8,552.50	5,496.75	8,929.13	107,205.16	3,627.72	199,830.31
Missouri	213,580.76	3,565.35	6,099.17	2,939.78	102,358.92	17,682.52	346,226.50
New Jersey	219,519.48	15,767.42	542.44	3,379.63	79,366.54	157,678.30	476,352.07
New York	862,199.13	78,482.25	13,760.72	56,289.62	430,720.04	535,504.88	1,975,962.62
Ohio	198,298.29	39,441.10	17,301.20	15,175.64	159,003.74	175,573.48	605,793.45
Pennsylvania	720,583.11	17,503.56	4,604.98	10,157.91	266,852.98	80,522.09	1,060,124.63
Texas	21,933.66	6,114.91	9,314.46	4,348.66	174,934.75	3,105.60	219,601.74
Washington	13,815.61	3,666.37	1,119.93	238.20	25,004.67	7,118.62	51,052.40

States	Narcotics								
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Importers, manufacturers, and compounders, $24	Dealers		Practitioners $3	Dealers in untaxed narcotic preparations, $1	Opium order blanks, per hundred, $1	Miscellaneous collections relating to narcotics	Total
			Wholesale, $12	Retail, $6					
Alaska				$59.00	$48.00				$107.00
California	$805.36	$6,436.00	$1,413.00	13,633.32	22,343.14	$166.44	$863.84	$2,688.92	48,050.02
District of Columbia		24.00	157.00	1,257.50	2,888.94	5.28	84.20	100.00	4,516.90
Illinois	19,403.53	714.77	1,365.00	17,759.83	31,659.18	235.75	827.60	395.26	72,360.72
Maryland	6,973.28	288.00	366.00	3,167.53	6,892.66	855.60	210.08	2,027.75	20,781.26
Michigan	7,775.64	326.00	924.00	10,202.68	17,510.21	685.25	466.62	2,225.00	40,115.40
Missouri	22,211.13	533.50	922.00	11,224.10	17,506.15	272.19	610.46	6,319.77	59,600.30
New Jersey	24,709.29	190.00	312.00	9,854.17	12,927.13	1,036.27	3,273.66	1,056.51	53,388.03
New York	21,892.84	2,019.00	2,305.25	31,059.03	43,687.95	493.00	1,391.98	5,431.50	108,280.55
Ohio	1,047.11	781.78	1,319.00	12,714.39	26,960.95	724.84	807.63	5,204.02	50,160.32
Pennsylvania	16,275.54	1,113.44	1,629.61	21,340.62	36,337.58	2,931.84	1,254.66	8,535.00	84,418.29
Texas	345.24	130.00	1,373.18	16,893.41	22,567.76	991.58	622.30	7,395.15	50,318.62
Washington	41.30	208.00	927.90	6,102.88	7,400.15	104.93	127.56		15,002.78

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY STATES, ETC.—Continued

States	Special taxes not elsewhere enumerated							
	Corporations, for each $1,000 capital stock over $5,000, $1	Brokers				Theaters, museums, etc.		Circuses, $100
		Stock, produce, or merchandise, $50–$200	Pawn, $100	Customhouse, $50	Ship, $50	According to seating capacity, $50–$200	In cities or towns of 5,000 population or less, $25–$100	
Alaska				$150.00			$1,081.25	
California	$4,374,832.35	$56,266.03	$11,719.85	1,370.84	$2,558.78	$53,644.74	13,921.01	$175.01
District of Columbia	396,065.90	4,891.70		100.00		7,659.43		41.67
Illinois	7,574,006.41	172,640.70	9,875.47	760.01	1,902.09	97,113.86	25,588.67	666.68
Maryland	741,999.90	11,637.90	2,925.00	929.17	1,111.27	13,444.87	3,288.33	283.35
Michigan	3,206,222.92	19,799.70	5,146.28	800.00	50.00	45,395.76	6,445.84	435.01
Missouri	2,218,397.12	49,065.87	9,913.35	252.50	186.25	43,519.89	13,629.83	552.94
New Jersey	2,292,949.01	7,439.27	3,033.34	100.00		39,024.91	13,079.04	380.03
New York	24,030,560.26	464,671.41	26,951.20	18,208.72	20,681.68	141,112.86	24,856.80	708.35
Ohio	5,118,450.04	48,705.25	15,334.21	500.01	366.57	76,760.82	8,805.49	583.36
Pennsylvania	9,539,778.85	65,241.50	21,382.52	1,274.57	1,984.17	94,540.09	11,555.52	641.68
Texas	1,813,764.71	46,808.78	10,779.46	3,122.01	3,206.33	44,574.37	12,869.62	308.34
Washington	997,010.52	18,293.92	6,730.88	1,117.51	1,176.70	14,175.89	8,943.73	

States	Special taxes not elsewhere enumerated—Continued							
	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, pleasure boats, etc., according to length and tonnage	Total
Alaska			$1,813.37			$570.12		$3,614.74
California	$253.34	$5,096.30	112,132.06	$1,533.54	$880.03	76,336.28	$7,859.37	4,718,481.51
District of Columbia	25.00	207.50	8,762.10	38.34	687.59	12,570.49	887.00	431,936.72
Illinois	1,130.85	8,803.15	182,880.01	920.46	925.06	108,761.92	7,743.35	8,194,606.69
Maryland	250.01	930.85	30,427.72	390.01		35,264.91	9,922.43	852,805.72
Michigan	575.02	2,221.50	113,288.84	590.00	657.50	65,938.79	14,295.84	3,481,860.80
Missouri	939.18	4,861.06	52,449.95	740.08	459.18	57,197.95	784.00	2,463,099.05
New Jersey	183.35	2,186.78	71,385.93	397.94	1,283.77	100,605.59	9,037.60	2,547,087.56
New York	646.67	7,302.71	214,183.40	1,742.03	1,003.93	289,029.52	94,948.34	25,336,707.60
Ohio	400.03	7,723.90	181,856.88	1,194.63	100.00	99,076.82	4,995.68	5,571,553.81
Pennsylvania	1,436.27	4,661.64	210,603.37	1,022.98	621.67	98,731.40	18,884.73	10,069,461.55
Texas	1,029.98	5,983.24	13,505.50	725.97		75,362.32	2,611.84	2,034,552.57
Washington	100.00	2,852.64	34,230.57	413.93	338.34	34,220.42	7,484.08	1,127,789.13

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1924, BY STATES, ETC.—Continued

States	Admissions to theaters, etc., and club dues							Miscellaneous					Total (all sources)
	Theaters, concerts, etc., for each 10 cents or fraction thereof when over 10 cents, 1 cent	Sold at places other than places of amusement, 5 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 prohibition laws	Internal revenue collected through customs offices [1]	Opium manufactured for smoking purposes	Miscellaneous, including delinquent taxes collected under repealed law, etc.	Total	
Alaska	$24,653.92	$4,024.72	$923.16	$24,155.29	$110,971.17	$238,84	$24,865.29	$14,862.29	$403.28		$2,330,371.71	$2,346,643.28	5,229,600.81
California	5,904,673.40	1,440.98	290.38	449.05	6,340.45	90,690.94	899,506.81	50.00			13,129.09	13,179.09	126,026,453.85
District of Columbia	751,297.00	22,646.57	914.45	1,640.44	108,013.51	763,290.91	7,868,660.30	80,124.75	936.85		261,358.57	342,457.97	27,342,527.20
Illinois	6,952,219.42	140.84	5,212.49	798.01	4,010.72	97,176.94	1,199,268.87	115,666.89	532.77		73,966.71	190,215.87	214,640,772.14
Maryland	1,091,989.87				7,450.60	330,139.49	8,499,310.77		21.43		18,851.63	20,640.02	34,349,218.27
Michigan	3,161,711.48	111.75			792.33	218,754.11	2,444,141.82	1,798.66	85.84		14,861.30	33,740.03	221,380,006.15
Missouri	2,227,483.61			24.74	23,006.99	359,493.49	5,394,398.16	18,798.91			43,286.66	69,180.18	68,794,487.03
New Jersey	3,008,847.51	23.43	17,668.93	14,004.29	286,084.80	2,050,200.08	17,574,601.44	25,619.52		$275.00	432,163.99	732,123.77	112,290,046.96
New York	13,132,612.72	92,060.03		1,637.05	16,898.62	434,131.41	5,061,936.41	241,174.43	24,185.46		126,910.08	150,095.92	690,416,426.67
Ohio	4,008,223.06	1,006.27			47,633.80	696,746.84	7,216,963.60	22,790.45	385.38		229,728.21	867,038.80	153,524,862.76
Pennsylvania	6,409,004.68	3,576.18		3,229.10	4,850.92	234,808.85	2,179,036.56	127,543.03	266.16		121,764.29	159,567.12	260,088,619.61
Texas	1,833,358.46	720.41			6,925.87	53,865.03	1,294,190.73	13,734.63	53.20		3,222.28	9,710.18	35,863,758.04
Washington	1,203,400.23							6,486.30	1.60				19,006,008.79

[1] Receipts for Alaska are included in amount reported for Washington and for the District of Columbia in amount reported for Maryland.

TABLE 3.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1923 AND 1924, BY SOURCES

Sources	1923	1924	Increase (+) or decrease (−)
Income and profits: [1]			
Individuals, partnerships, and corporations	$1,691,089,534.56	$1,841,759,316.80	+$150,669,782.24
Estates:			
Transfer of estates of decedents	126,705,206.55	102,966,761.68	−23,738,444.87
Distilled spirits:			
Distilled spirits (nonbeverage)	27,710,453.29	24,825,033.46	−2,885,419.83
Distilled spirits (beverage)	83,206.42	9,079.75	−74,126.67
Rectified spirits or wines	17,180.49	21,634.86	+4,454.37
Still or sparkling wines, cordials, etc.	1,531,991.38	1,454,062.88	−77,928.50
Grape brandy used in fortifying sweet wines	376,703.65	665,054.69	+288,351.04
Rectifiers, retail and wholesale dealers, manufacturers of stills, etc. (special taxes)	450,182.07	484,254.19	+34,072.12
Stamps for distilled spirits intended for export	1,778.32	1,232.01	−546.31
Case stamps for distilled spirits bottled in bond	99,305.18	93,161.09	−6,144.09
Miscellaneous collections relating to distilled spirits	83,206.08	26,867.71	−56,338.37
Total	30,354,006.88	27,580,380.64	−2,773,626.24
Fermented liquors:			
Fermented liquors (barrel tax)	501.50	2,542.04	+2,040.54
Brewers, retail and wholesale dealers in malt liquors (special taxes)	3,577.25	2,785.69	−791.56
Total	4,078.75	5,327.73	+1,248.98
Tobacco:			
Cigars (large)	47,272,570.61	45,205,165.45	−2,067,405.16
Cigars (small)	865,010.01	756,138.85	−108,871.16
Cigarettes (large)	130,929.10	126,167.60	−4,761.50
Cigarettes (small)	182,584,806.83	203,651,330.58	+21,066,523.75
Snuff of all descriptions	7,175,216.54	7,005,089.46	−170,127.08
Tobacco, chewing and smoking	68,857,707.29	66,700,455.74	−2,157,251.55
Cigarette papers and tubes	1,095,996.74	1,029,292.55	−66,704.19
Manufacturers of cigars, cigarettes, and tobacco (special taxes)	1,004,959.16	1,137,148.36	+132,189.20
Miscellaneous collections relating to tobacco	28,296.70	28,142.55	−154.15
Total	309,015,492.98	325,638,931.14	+16,623,438.16
Revenue act of 1921:			
Stamps, documentary, etc.—			
Sales by postmasters	11,843,403.04	12,418,180.25	+574,776.64
Bonds, capital-stock issues, conveyances, etc.	32,759,762.56	30,613,428.19	−2,146,334.37
Capital-stock transfers	9,871,604.11	7,936,831.85	−1,934,772.26
Sales of produce (future deliveries)	7,015,381.67	7,557,576.74	+542,195.07
Playing cards	3,385,226.83	3,731,536.90	+346,310.07
Telegraph, telephone, and radio messages	29,188,337.50	33,238,674.70	+4,050,337.20
Leased wires or talking circuits	1,192,446.43	1,423,554.20	+231,107.77
Excise taxes—			
Automobile trucks and automobile wagons	10,678,761.05	11,510,563.05	+831,802.00
Other automobiles and motor cycles	92,736,580.44	112,870,536.57	+20,133,956.13
Tires, parts, or accessories for automobiles, etc.	40,875,148.79	33,633,609.78	−7,241,539.01
Cameras and lenses	891,966.25	717,915.15	−174,051.10
Photographic films and plates	718,491.49	888,960.80	+170,469.31
Candy	11,315,465.83	11,803,703.78	+488,237.95
Firearms, shells, etc.	4,329,887.97	3,370,084.17	−959,803.80
Hunting and bowie knives	30,455.17	20,982.33	−9,472.84
Dirk knives, daggers, etc.	1,051.51	3,940.12	+2,888.61
Cigar holders, pipes, etc.	239,580.26	319,163.77	+79,583.51
Automatic slot device machines	136,603.84	183,430.27	+46,826.43
Liveries, livery boots, etc.	138,233.72	145,465.43	+7,231.71
Hunting garments, etc.	168,274.28	172,694.35	+4,420.07
Yachts, motor boats, etc.	267,079.97	258,998.34	−8,081.63
Sculpture, paintings, statuary, etc.	837,831.84	755,566.17	−82,265.67
Carpets and rugs, trunks, valises, purses, pocketbooks, portable lighting fixtures, etc.	1,400,999.12	1,582,341.39	+181,351.27
Jewelry, watches, clocks, opera glasses, etc.	20,297,575.91	22,634,406.26	+2,336,830.35

[1] Includes income tax on Alaska railroads (act of July 18, 1914), amounting to $17,492.13 for 1923 and $20,329.08 for 1924; also includes in the fiscal year 1923 payments of the third and fourth installments of profits tax for the calendar year 1921.

TABLE 3.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1923 AND 1924, BY SOURCES—Continued

Sources	1923	1924	Increase (+) or decrease (−)
Revenue act of 1921—Continued.			
Beverages (nonalcoholic), including soft drinks, mineral waters, etc	$10,131,896.94	$10,418,860.08	+$286,960.14
Opium, coca leaves, including special taxes, etc	1,013,266.25	1,057,066.32	+43,800.07
Corporations, on value of capital stock	81,567,739.32	87,471,691.52	+5,903,952.20
Brokers, stock, etc	1,642,878.53	1,574,030.05	−68,848.48
Theaters, museums, circuses, etc	1,865,289.03	1,623,361.57	−241,927.46
Bowling alleys, billiard and pool tables	2,371,092.43	2,312,814.01	−58,278.42
Shooting galleries	19,400.90	17,074.89	−2,326.01
Riding academies	13,207.69	10,722.32	−2,485.37
Passenger automobiles for hire	1,907,399.55	2,013,839.00	+106,439.45
Yachts, pleasure boats, power boats, etc	216,315.36	262,572.08	+46,256.72
Admissions to theaters, concerts, cabarets, etc	70,175,147.11	77,712,523.60	+7,537,376.49
Dues of clubs (athletic, social, and sporting)	7,170,730.61	8,009,861.49	+839,130.88
Total	458,414,604.01	490,276,767.53	+31,861,962.62
Miscellaneous:			
Adulterated and process or renovated butter, and mixed flour	52,779.61	49,359.84	−3,419.77
Oleomargarine, colored	678,980.40	989,318.50	+310,338.10
Oleomargarine, uncolored	507,707.72	570,605.09	+62,897.37
Oleomargarine manufacturers and dealers (special taxes)	1,067,643.11	1,254,180.55	+186,337.44
Opium, manufactured for smoking purposes	470.00	275.00	−195.00
Collections under prohibition laws	729,244.23	855,395.37	+126,151.14
Internal revenue collected through customs offices	109,291.01	29,036.37	−80,254.64
Other miscellaneous receipts [2]	3,016,786.86	4,203,600.82	+1,187,813.96
Total	6,162,102.94	7,951,771.54	+1,789,668.60
Grand total	2,621,745,227.57	2,796,179,257.06	+174,434,029.49

[2] Includes delinquent taxes collected under repealed laws amounting to $2,797,206.18 in 1923 and $4,115,678.66 in 1924.

TABLE 4.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1923 AND 1924, BY COLLECTION DISTRICTS

Districts	Location of collectors' offices	1923	1924	Per cent increase (+) or decrease (−)
Alabama	Birmingham, Ala	$7,708,320.40	$9,800,970.93	+27
Arizona	Phoenix, Ariz	1,666,075.87	2,131,228.85	+28
Arkansas	Little Rock, Ark	5,718,318.06	6,536,635.87	+14
First California	San Francisco, Calif	66,682,667.25	72,779,311.52	+9
Sixth California	Los Angeles, Calif	48,193,288.15	56,247,142.33	+17
Colorado	Denver, Colo	15,988,698.19	15,228,037.25	−5
Connecticut	Hartford, Conn	35,117,576.19	37,006,532.52	+5
Delaware	Wilmington, Del	4,981,441.18	[1] 10,805,101.68	+117
Florida	Jacksonville, Fla	13,438,863.52	15,819,827.98	+18
Georgia	Atlanta, Ga	19,425,325.69	19,181,446.22	−1
Hawaii	Honolulu, Hawaii	4,148,255.93	5,796,778.45	+40
Idaho	Boise, Idaho	2,127,800.89	1,976,084.28	−7
First Illinois	Chicago, Ill	198,162,228.51	198,267,627.12	+([3])
Eighth Illinois	Springfield, Ill	17,793,702.56	16,553,095.02	−7
Indiana	Indianapolis, Ind	45,752,721.74	45,787,607.75	+([3])
Iowa	Dubuque, Iowa	17,153,535.03	17,946,204.07	+5
Kansas	Wichita, Kans	23,752,364.01	20,735,282.63	−13
Kentucky	Louisville, Ky	26,250,239.51	28,574,914.55	+9
Louisiana	New Orleans, La	16,491,035.55	20,427,382.79	+24
Maine	Augusta, Me	11,145,995.58	13,945,902.74	+25
Maryland	Baltimore, Md	48,515,451.91	[4] 61,891,745.47	+28
Massachusetts	Boston, Mass	139,003,670.44	138,681,654.73	−([3])
First Michigan	Detroit, Mich	175,142,463.97	207,131,389.50	+18

[1] Includes over $3,000,000 from payments of income tax for prior years.
[3] Less than one-half of 1 per cent.
[4] Includes over $9,000,000 back taxes on alien property held in trust by the United States.

TABLE 4.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1923 AND 1924, BY COLLECTION DISTRICTS—Continued

Districts	Location of collectors' offices	1923	1924	Per cent increase (+) or decrease (−)
Fourth Michigan	Grand Rapids, Mich	$12,453,814.90	$14,248,615.65	+14
Minnesota	St. Paul, Minn	30,689,113.61	31,586,633.59	+3
Mississippi	Jackson, Miss	3,768,720.43	4,949,236.73	+31
First Missouri	St. Louis, Mo	48,469,354.53	50,547,573.31	+4
Sixth Missouri	Kansas City, Mo	17,473,082.71	18,246,914.61	+4
Montana	Helena, Mont	3,280,297.68	2,958,039.08	−10
Nebraska	Omaha, Nebr	11,088,108.19	10,791,615.61	−3
Nevada	Reno, Nev	684,056.25	761,499.64	+11
New Hampshire	Portsmouth, N. H	8,092,231.19	5,805,346.34	−28
First New Jersey	Camden, N. J	22,741,489.22	22,035,684.09	−3
Fifth New Jersey	Newark, N. J	88,167,126.89	90,224,362.87	+2
New Mexico	Albuquerque, N. Mex	1,016,085.80	1,131,323.68	+11
First New York	Brooklyn, N. Y	73,313,549.66	[4] 77,154,818.10	+5
Second New York	New York, N. Y	453,978,668.35	[4] 369,753,605.78	−19
Third New York [5]	do	38,165,425.47	133,777,960.73	+251
Fourteenth New York	Albany, N. Y	40,802,826.59	45,190,700.87	+11
Twenty-first New York	Syracuse, N. Y	19,301,105.28	22,065,398.55	+14
Twenty-eighth New York	Buffalo, N. Y	39,234,538.47	42,472,941.04	+8
North Carolina	Raleigh, N. C	140,347,366.18	157,973,393.95	+13
North Dakota	Fargo, N. Dak	1,507,031.94	1,282,838.91	−15
First Ohio	Cincinnati, Ohio	41,525,231.16	42,369,423.27	+2
Tenth Ohio	Toledo, Ohio	22,363,900.77	25,467,246.85	+14
Eleventh Ohio	Columbus, Ohio	13,128,657.56	13,829,562.10	+5
Eighteenth Ohio	Cleveland, Ohio	71,468,697.80	71,858,600.54	+1
Oklahoma	Oklahoma, Okla	13,079,185.66	13,520,563.14	+3
Oregon	Portland, Oreg	10,573,941.18	10,503,237.48	−1
First Pennsylvania	Philadelphia, Pa	152,402,618.20	164,704,047.90	+8
Twelfth Pennsylvania	Scranton, Pa	18,016,317.46	20,436,391.34	+13
Twenty-Third Pennsylvania.	Pittsburgh, Pa	76,701,754.00	84,548,180.37	+10
Rhode Island	Providence, R. I	21,316,997.49	20,239,353.73	−5
South Carolina	Columbia, S. C	6,710,485.47	8,938,278.96	+33
South Dakota	Aberdeen, S. Dak	2,065,304.49	1,951,248.95	−6
Tennessee	Nashville, Tenn	17,995,959.32	18,633,546.12	+4
First Texas	Austin, Tex	18,183,804.93	20,208,154.87	+11
Second Texas	Dallas, Tex	16,450,277.00	16,655,600.17	+1
Utah	Salt Lake City, Utah	3,925,667.94	4,087,186.96	+4
Vermont	Burlington, Vt	3,162,921.00	3,600,827.80	+14
Virginia	Richmond, Va	40,205,124.46	45,991,886.98	+14
Washington	Tacoma, Wash	14,634,454.60	[7] 19,235,909.60	+31
West Virginia	Parkersburg, W. Va	18,365,501.75	19,895,467.21	+8
Wisconsin	Milwaukee, Wis	37,466,336.57	40,448,722.09	+8
Wyoming	Cheyenne, Wyo	2,016,703.86	2,088,353.27	+4
Philippine Islands	Manila, P. I	959,624.59	[9] 759,956.38	−21
Estate-tax payment made in Shanghai, China.		1,725.84		
Total		2,621,745,227.57	[9] 2,796,179,257.06	+7

[4] Includes $1,366.20 Porto Rican collections.
[5] Includes $717.42 collected on products from the Virgin Islands.
[6] Formerly a part of the second district of New York; was constituted on April 2, 1923.
[7] Includes $20,829.08 income tax on Alaska railroads (act of July 18, 1914).
[8] In addition to this amount, collections on imports of tobacco manufactures are included as follows: First California, $171.28; sixth California, $7.54; first Illinois, $6.36, and Hawaii, $1,118.71.
[9] The figures concerning internal-revenue receipts as given in this statement differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including deposits by postmasters of amounts received from sale of internal-revenue stamps and deposits of internal revenue collected through customs offices, while the latter represent the deposits of these collections in the Treasury or depositaries during the fiscal year concerned, the differences being due to the fact that some of the collections in the latter part of the fiscal year can not be deposited or are not reported to the Treasury as deposited until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury.

TABLE 5.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEAR ENDED JUNE 30, 1924, BY STATES

States [1]	Income tax	Miscellaneous taxes	Total
Alabama	$7,984,248.70	$1,816,722.23	$9,800,970.93
Alaska	190,228.03	39,672.78	229,900.81
Arizona	1,591,667.27	539,561.58	2,131,228.85
Arkansas	5,431,632.83	1,105,003.04	6,536,635.87
California	92,401,441.98	36,625,011.87	129,026,453.85
Colorado	11,543,616.03	3,684,421.22	15,228,037.25
Connecticut	26,901,779.90	10,104,752.62	37,006,533.52
Delaware	9,127,303.62	1,677,798.06	10,805,101.68
District of Columbia	24,164,324.01	3,378,203.19	27,542,527.20
Florida	8,005,449.14	7,814,378.84	15,819,827.98
Georgia	13,869,531.55	5,311,914.67	19,181,446.22
Hawaii	5,021,422.53	775,355.92	6,796,778.45
Idaho	1,271,318.63	704,765.65	1,976,084.28
Illinois	161,072,008.68	53,768,713.48	214,840,722.14
Indiana	26,384,368.37	19,383,239.38	45,767,607.75
Iowa	12,854,337.96	5,091,866.11	17,946,204.07
Kansas	17,323,184.44	3,412,098.19	20,735,282.63
Kentucky	14,284,640.29	14,290,274.26	28,574,914.55
Louisiana	13,400,178.10	7,027,204.69	20,427,382.79
Maine	8,978,879.87	4,967,022.87	13,945,902.74
Maryland	25,562,203.85	8,787,014.42	34,349,218.27
Massachusetts	109,857,344.01	28,824,310.72	138,681,654.73
Michigan	104,378,390.00	117,001,615.15	221,380,005.15
Minnesota	23,855,584.21	7,731,049.38	31,586,633.59
Mississippi	4,008,798.72	940,438.01	4,949,236.73
Missouri	44,116,410.10	24,678,077.82	68,794,487.92
Montana	2,060,349.38	897,589.70	2,958,039.08
Nebraska	7,458,788.40	3,332,827.21	10,791,615.61
Nevada	581,492.18	180,007.46	761,499.64
New Hampshire	4,038,467.48	1,766,878.86	5,805,346.34
New Jersey	69,620,079.55	42,639,967.41	112,260,046.96
New Mexico	890,835.06	240,488.62	1,131,323.68
New York	506,593,933.70	183,821,491.37	690,415,425.07
North Carolina	18,173,156.85	139,800,237.10	157,973,393.95
North Dakota	771,387.02	511,451.89	1,282,838.91
Ohio	95,412,405.37	58,112,427.39	153,524,832.76
Oklahoma	11,028,491.98	2,492,071.16	13,520,563.14
Oregon	8,242,145.27	2,258,092.21	10,500,237.48
Pennsylvania	198,270,944.16	71,417,675.45	269,688,619.61
Rhode Island	16,241,809.18	3,997,544.55	20,239,353.73
South Carolina	7,544,042.97	1,394,235.99	8,938,278.96
South Dakota	1,169,750.72	781,498.23	1,951,248.95
Tennessee	11,943,033.92	6,690,612.20	18,633,646.12
Texas	28,295,285.81	8,568,472.23	36,863,758.04
Utah	2,937,172.54	1,150,014.42	4,087,186.96
Vermont	2,935,562.31	665,265.49	3,600,827.80
Virginia	16,048,299.83	29,943,587.15	45,991,886.98
Washington	14,723,370.45	4,282,638.34	19,006,008.79
West Virginia	14,386,962.07	5,508,505.14	19,895,467.21
Wisconsin	27,215,717.70	13,233,904.90	40,448,722.69
Wyoming	1,595,540.08	492,813.19	2,088,353.27
Philippine Islands		759,956.38	759,956.38
Total	1,841,759,316.80	954,419,940.26	2,796,179,257.06

[1] Maryland and the District of Columbia comprise the district of Maryland, and Washington and the Territory of Alaska the district of Washington.

TABLE 6.—SUMMARY OF RECEIPTS FROM INCOME AND PROFITS TAXES, YEARS ENDED JUNE 30, 1922, 1923, AND 1924, BY STATES; WITH PER CENT OF INCREASE OR DECREASE IN 1924, COMPARED WITH 1923

States	1922 [1]	1923 [2]	1924 [3]	1923–24, per cent increase (+) or decrease (−).
Alabama	$9,009,980.06	$6,202,620.78	$7,984,248.70	+29
Alaska	173,787.12	135,333.24	[4] 190,228.03	+41
Arizona	1,427,375.40	1,164,518.32	1,591,667.27	+37
Arkansas	5,336,259.50	4,517,829.46	5,431,632.83	+20
California	92,251,113.85	84,526,238.22	92,401,441.98	+9
Colorado	14,545,632.75	10,920,856.44	11,543,616.03	+6
Connecticut	27,245,128.42	25,131,076.53	26,901,779.90	+7
Delaware	3,996,808.83	3,411,768.03	[5] 9,127,303.62	+168
District of Columbia	10,521,286.04	7,783,800.53	[6] 24,164,324.01	+210
Florida	8,433,602.21	6,338,119.40	8,005,449.14	+26
Georgia	14,270,049.82	12,075,270.59	13,869,531.55	+15
Hawaii	14,632,590.97	3,506,113.04	5,021,422.53	+43
Idaho	1,372,658.22	1,526,394.35	1,271,318.63	−17
Illinois	179,633,973.81	163,626,874.30	161,072,008.68	−2
Indiana	30,715,323.47	25,042,436.82	26,384,368.37	+5
Iowa	17,046,762.88	11,807,867.47	12,854,337.96	+9
Kansas	22,242,152.01	19,915,327.65	17,323,184.44	−13
Kentucky	16,285,993.78	11,935,824.04	14,284,640.29	+20
Louisiana	15,477,826.58	10,473,771.89	13,400,178.10	+28
Maine	10,989,939.85	9,369,688.40	8,978,879.87	−4
Maryland	29,070,268.90	27,872,540.91	25,562,203.85	−8
Massachusetts	130,180,292.05	112,112,785.30	109,857,344.01	−2
Michigan	112,258,181.64	88,678,933.23	104,378,390.00	+18
Minnesota	30,297,828.71	21,553,185.69	23,855,584.21	+11
Mississippi	3,405,262.01	2,903,454.55	4,008,798.72	+38
Missouri	55,035,012.61	40,151,456.88	44,116,410.10	+10
Montana	2,302,331.74	2,182,064.42	2,060,349.38	−6
Nebraska	9,216,553.66	7,275,308.14	7,458,788.40	+3
Nevada	564,023.45	500,672.05	581,492.18	+16
New Hampshire	4,311,758.90	6,604,043.48	4,038,467.48	−39
New Jersey	67,766,027.83	65,316,777.10	69,620,079.55	+7
New Mexico	811,595.88	760,225.12	890,835.06	+17
New York	527,695,268.75	456,952,658.81	506,593,933.70	+11
North Carolina	23,179,559.81	18,181,734.76	18,173,156.85	−(7)
North Dakota	1,163,686.83	888,826.51	771,387.02	−13
Ohio	128,898,272.31	88,033,261.04	95,412,405.37	+8
Oklahoma	14,276,549.14	10,455,830.84	11,028,491.98	+5
Oregon	14,934,997.18	8,260,908.31	8,242,145.27	−(7)
Pennsylvania	245,798,087.82	181,444,848.53	198,270,944.16	+9
Rhode Island	19,992,123.36	17,355,117.42	16,241,809.18	−6
South Carolina	9,599,041.79	5,337,290.18	7,544,042.97	+41
South Dakota	1,543,613.83	1,188,439.63	1,169,750.72	−2
Tennessee	14,174,002.51	11,570,882.42	11,943,033.92	+3
Texas	34,978,009.92	26,385,605.77	28,295,285.81	+7
Utah	2,971,391.01	2,865,695.76	2,937,172.54	+2
Vermont	2,997,106.08	2,525,632.00	2,935,562.31	+16
Virginia	18,577,380.51	13,706,232.44	16,048,299.83	+17
Washington	18,733,630.39	10,742,417.42	14,723,370.45	+37
West Virginia	27,961,834.15	13,314,012.73	14,386,962.07	+8
Wisconsin	36,879,538.91	24,976,851.34	27,215,717.70	+9
Wyoming	1,547,897.02	1,580,212.30	1,595,540.08	+1
Total	2,086,918,464.85	1,691,089,534.56	1,841,759,316.80	+9

[1] Includes payments of the third and fourth installments of the 1920 and the first and second installments of the 1921 income and profits tax.
[2] Includes payments of the third and fourth installments of the 1921 income and profits tax and the first and second installments of the 1922 income tax.
[3] Includes payments of the third and fourth installments of the 1922 and the first and second installments of the 1923 income tax.
[4] Includes $20,329.08 income tax on Alaska railroads (act of July 18, 1914).
[5] Includes over $3,000,000 from payments of income tax for prior years.
[6] Includes over $9,000,000 back taxes on alien property held in trust by the United States.
[7] Less than one-half of 1 per cent.

TABLE 7.—TOTAL INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1863–1924

1863 [1]	$41,000,192.93	1895	$143,246,077.75
1864	116,965,578.28	1896	146,830,615.66
1865	210,852,584.53	1897	146,619,593.47
1866	310,120,448.13	1898	170,866,819.36
1867	265,064,935.43	1899	273,484,573.44
1868	190,374,925.59	1900	295,316,107.57
1869	159,124,128.86	1901	306,871,609.42
1870	184,902,828.34	1902	271,867,990.25
1871	143,198,322.10	1903	230,740,925.22
1872	130,890,096.90	1904	232,903,781.06
1873	113,504,012.60	1905	234,187,976.37
1874	102,191,010.98	1906	249,102,738.00
1875	110,071,516.00	1907	269,664,022.85
1876	116,768,096.22	1908	251,665,950.04
1877	118,849,220.25	1909	246,212,719.22
1878	110,634,163.27	1910	289,957,220.16
1879	113,449,821.38	1911	322,526,299.73
1880	123,981,916.10	1912	321,615,894.69
1881	135,229,912.30	1913	344,424,453.85
1882	146,523,273.72	1914	380,008,893.96
1883	144,553,344.86	1915	415,681,023.86
1884	121,590,039.83	1916	512,723,287.77
1885	112,421,121.07	1917	809,393,640.44
1886	116,902,869.44	1918	3,698,955,820.93
1887	118,837,201.06	1919	3,850,150,078.56
1888	124,920,475.32	1920	5,407,580,251.81
1889	130,894,434.20	1921	4,595,357,061.95
1890	142,594,696.57	1922	3,197,451,083.00
1891	146,035,415.97	1923	2,621,745,227.57
1892	153,857,544.35	1924	2,796,179,257.06
1893	161,004,989.07		
1894	147,168,449.70	Total	37,596,340,817.25

[1] Nine months only.

TABLE 8.—INTERNAL-REVENUE TAX ON PRODUCTS FROM PHILIPPINE ISLANDS, YEARS ENDED JUNE 30, 1923 AND 1924, BY ARTICLES TAXED

Articles taxed	1923	1924	Increase (+) or decrease (−)
Cigars (large)	$863,076.32	$755,413.38	−$107,661.94
Cigarettes (large)	33.48	12.24	−21.24
Cigarettes (small)	4,458.95	3,305.10	−1,153.85
Manufactured tobacco	648.95	71.55	−577.40
Stamp sales (documentary)	2,421.00	2,458.00	+37.00
Total	960,637.70	761,260.27	−199,377.43

NOTE.—Under the tariff act of August 5, 1909, the above receipts, with the exception of the internal revenue collected from sale of documentary stamps, are covered into the Treasury of the United States to the credit of the treasurer of the Philippine Islands.

TABLE 9.—INTERNAL-REVENUE TAX ON PRODUCTS FROM PORTO RICO, YEARS ENDED JUNE 30, 1923 AND 1924, BY ARTICLES TAXED

Articles taxed	1923	1924	Increase (+) or decrease (−)
Distilled spirits (nonbeverage)	$9,214.28	$1,366.20	−$7,848.08
Cigars (large)	968,145.69	765,009.09	−203,136.60
Cigars (small)	23,428.00	25,500.00	+72.00
Cigarettes (large)	2,768.40	30,259.08	+27,490.68
Cigarettes (small)	1,208.91	1,385.76	+176.85
Stamp sales (documentary)	764.34	394.60	−369.74
Total	1,007,529.60	823,914.73	−183,614.87

NOTE.—The above receipts for 1924 include $822,153.93 deposited at San Juan, P. R., to the credit of the treasurer of Porto Rico, which amount is not included in internal-revenue collections shown in other statements herein. The receipts from sale of documentary stamps in Porto Rico accrue to the United States.

TABLE 10.—NUMBER OF EACH CLASS OF SPECIAL TAXPAYERS, FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS [1]

Districts	Distilled spirits				Oleomargarine						Butter		Mixed flour, manufacturers, packers, or repackers	Tobacco manufacturers		
					Colored			Uncolored								
	Rectifiers	Retail dealers	Wholesale dealers	Manufacturers of stills	Manufacturers	Wholesale dealers	Retail dealers	Wholesale dealers	Retail dealers	Adulterated, manufacturers	Process or renovated, manufacturers			Cigars	Cigarettes	Tobacco
Alabama		27	1			2	33	19	901					34	1	
Alaska									8					8		
Arizona									269					0		
Arkansas							21	3	1,077					14		2
1st California		656	18	5	3			14	8,210					216	197	81
6th California		852	11	1	5			20	7,658					72	6	24
Colorado		97	4		1		1	37	2,250					272		10
Connecticut		413	9					25	1,028				1	14		21
Delaware		1	1			2	57	4	354					13		1
District of Columbia		180	3				50	10	717					476		1
Florida		4	5			1	1	20	1,489					82	1	20
Georgia		24					3	17	994					1		3
Hawaii		11							1							
Idaho								4	401					17	7	2
1st Illinois	3	2,012	47	11	13	3	1	86	8,178					993		147
8th Illinois		335	3		2	1		62	5,787				1	352		58
Indiana		7	11		2	11	343	71	6,764					298		38
Iowa		104	8					87	6,122					214		88
Kansas		5	6		5	11	65	43	6,947		1		4	90		21
Kentucky		612	115											139	1	98
Louisiana		419	11		1	4	55	23	1,625					68		72
Maine								32	1,839					74	1	1
Maryland (State)	3	334	22		3	5	208	16	2,013					144	3	15
Massachusetts	1	673	10	2	1		2	59	3,680		2			326	22	38
1st Michigan		34	7		1		2	78	6,383					261	5	50
4th Michigan		34	1					55	3,020					171		23
Minnesota		402	7		2			59	4,099		2			262	1	48
Mississippi		4	1				22	10	373					8		
1st Missouri		497	11		2	3	157	12	2,348					258	1	18
6th Missouri		398	10		1		25	23	3,762		1		1	78		9
Montana		194	6					9	370					32		7
Nebraska		6	5		1	2	21	34	2,940				1	79		21
Nevada		35						1	63					8		

[1] Counting 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.

TABLE 10.—NUMBER OF EACH CLASS OF SPECIAL TAXPAYERS, FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Contd.

Districts	Distilled spirits			Manufacturers of stills	Oleomargarine					Butter		Mixed flour, manufacturers, packers, or repackers	Tobacco manufacturers		
						Colored		Uncolored							
	Rectifiers	Retail dealers	Wholesale dealers		Manufacturers	Wholesale dealers	Retail dealers	Wholesale dealers	Retail dealers	Adulterated, manufacturers	Process or renovated, manufacturers		Cigars	Cigarettes	Tobacco
New Hampshire		43						12	521				21		1
1st New Jersey		154	3					20	2,172				61	1	4
5th New Jersey	1	620	12		4	1	3	26	3,932				317	7	36
New Mexico								2	168				3		1
1st New York	1	849	16					6	2,349			1	588	11	49
2d New York		335	79					38	135	3		2	271	52	193
3d New York	1	688	36					4	795				683	34	35
14th New York	1	750	7					56	4,070				464	6	30
21st New York		229	3					52	3,867				239		89
28th New York		361	14		1			50	3,799				294		52
North Carolina		4	4			1	4	7	306				37	7	20
North Dakota								11	430			1	17		
1st Ohio		166	10	2	2			31	3,131				349		42
10th Ohio		66	4		1			20	3,153				149		15
11th Ohio		93	6					31	3,472				130		2
18th Ohio		238	12					61	5,759				299		77
Oklahoma		4	4			3	72	17	2,439				20		2
Oregon		3	2		1			6	1,717				64		9
1st Pennsylvania		1,386	27	1				16	1,831				1,640	17	186
12th Pennsylvania		204	3					4	683				97	1	20
23d Pennsylvania		725	18					23	1,879				231	1	30
Rhode Island		195	7		3			7	641				65	1	6
South Carolina		2	3					8	222				13		1
South Dakota		4						13	865				50		4
Tennessee		12	8		1	1	93	24	1,790		1		47		27
1st Texas		181	4			2	16	15	557				34	2	7
2d Texas		308	7		1	1	35	14	628				33		1
Utah		2	1					7	467				17		3
Vermont		41	1					10	317				20		
Virginia		152	9			13	85	27	1,206				56	11	30
Washington (State)		1	1		1			23	2,765				77		7
West Virginia		7	2				31	29	1,984				78	1	12
Wisconsin		712	7		2			66	5,226				637		66
Wyoming		61						1	343				10		2
Total	11	16,866	643	22	50	67	1,416	1,692	152,960	3	7	12	11,969	396	1,896

Districts	Corporations (capital stock tax)	Brokers				Proprietors of [1]—								Opium, coca leaves, etc.					Grand total
		Stock, produce, or merchandise	Pawn	Ship	Custom house	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	4,475	263	26	12	3	247	8	100	1,281	4		2,818	14	6	34	637	2,116	289	13,351
Alaska	80					29			188			59			2	21	47	1	438
Arizona	834	19	8		14	84	1	19	446	3		611			4	116	391	32	2,914
Arkansas	2,216	54	15			299	6	130	1,348	12		2,109	1	3	30	856	2,470	310	10,987
1st California	9,070	623	87	46	16	377	2	198	1,923	32	3	3,048	29	10	77	1,037	3,642	135	24,495
6th California	6,132	588	63	6	21	346	1	213	1,319	23	5	3,407	68	5	63	1,480	4,025	23	26,698
Colorado	7,853	203	29		1	331	2	113	1,193	10		1,922			46	422	1,542	52	16,109
Connecticut	3,490	78	44		2	182	1	109	1,284	13	5	2,569	86	4	32	713	1,906	199	12,413
Delaware	617	45	8		1	41	1	17	494	5	1	347	10	1	2	113	286	142	2,565
District of Columbia	1,330	128		1	1	73	2	25	938	3	5	1,268	47	2	18	223	890	6	5,994
Florida	3,301	192	17	14	22	229	3	159	495	8	2	2,789	225	1	30	623	1,367	166	11,658
Georgia	4,254	361	61	8	16	196	2	62	1,431	2		2,354	20	12	66	937	3,207	616	14,739
Hawaii	420	41	3	5	8	108		41	422	4		1,764	2	4	10	17	215	115	3,201
Idaho	1,429	46	2			456	1	73	490	3		647	1		6	218	562	15	4,373
1st Illinois	22,352	1,814	69	30	16	685	5	119	3,485	26	6	8,009	75	24	88	2,404	7,460	51	58,389
8th Illinois	6,049	88	26			685	3	520	1,871	20		2,603	5	8	38	652	3,276	185	22,625
Indiana	5,695	222	47	3		732	9	600	3,102	32		6,821	6	13	104	1,152	4,268	334	33,705
Iowa	5,765	144	32			880	3	469	2,674	23	2	3,344	5	5	63	998	3,559	252	24,817
Kansas	4,199	153	41			712	5	400	4,028	18		4,600			30	735	2,885	200	25,294
Kentucky	4,001	208	64			648	6	319	1,862	11		4,623	2	8	47	863	3,204	404	17,135
Louisiana	5,677	253	26	92	20	481	2	164	1,093	10	2	2,987	54	5	17	1,278	3,029	886	18,235
Maine	3,177	46	7	8	14	339	2	129	765	10		2,508	37	1	12	353	1,155	604	10,813
Maryland (state)	3,782	393	28	28	18	234	7	78	3,220	22		2,642	104	12	43	627	2,357	822	17,175
Massachusetts	11,795	938	108	24	23	440	3	193	8,740	24	7	6,371	105	9	76	1,982	7,004	440	42,994
1st Michigan	6,261	248	47		14	490	2	81	2,049	19	1	3,078	90	17	46	1,221	3,214	179	23,841
4th Michigan	2,615	48	5			206	3	101	1,109	10		1,955	34	2	32	602	1,533	274	11,834
Minnesota	11,265	408	30	5	10	695	3	126	2,296	19	1	2,349	4	5	33	1,078	2,854	55	26,178
Mississippi	1,626	53	1	2		142	3	117	139	3		2,567	2		20	475	1,685	222	7,470
1st Missouri	6,321	357	34	4	5	357	4	104	3,137	22	1	3,215	7	18	40	958	3,204	133	21,326

[1] The number of theaters, museums, and concert halls, the number of billiard and pool tables and bowling alleys, and the number of automobiles for hire, for which a special tax is paid or separate stamp issued, are shown instead of the actual number of proprietors.

TABLE 10.—NUMBER OF EACH CLASS OF SPECIAL TAXPAYERS, FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Contd.

Districts	Corporations (capital stock tax)	Brokers				Proprietors of [1]—								Opium, coca leaves, etc.					Grand total
		Stock, produce, or merchandise	Pawn	Ship	Custom house	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	
6th Missouri	4,519	245	75		1	400	2	182	2,425	14	1	2,513		8	47	988	2,826	121	18,675
Montana	3,171	47	11		4	185	2	50	723	1		773		2	16	288	667	15	6,473
Nebraska	5,135	127	23			590	3	266	4,521	9		1,321	2	2	21	777	2,183	111	18,210
Nevada	1,038	8	3			21		6	164			154			1	40	158	7	1,702
New Hampshire	1,004	28	6			148	2	97	613	11		2,378	6	2	5	195	727	244	6,064
1st New Jersey	1,583	45	14			194	3	108	2,412	22	4	2,917	64	1	10	474	1,095	808	12,166
5th New Jersey	5,172	101	29	2	3	312	4	61	2,040	8	10	5,231	59	6	21	1,265	2,753	98	22,132
New Mexico	631	8	3			78	1	78	470			560			8	95	368	26	2,600
1st New York	6,335	26	11	3	16	288		73	724	21	3	4,427	137	38	19	2,864	2,856	10	21,719
2d New York	23,106	3,614	43	333	275	65		19	539	3		1,417	196	26	68	391	669	16	31,890
3d New York	19,900	239	102	6	6	272		80	528	2	4	8,965	173	2	12	956	3,653	21	37,195
14th New York	7,650	59	31	3	6	305	8	43	1,428	15	2	8,032	65	15	36	928	2,553	136	26,789
21st New York	3,246	156	27		7	362	1	54	3,928	16	1	2,425	36	7	22	385	1,904	208	17,313
28th New York	6,689	257	59	6	11	231	3	23	3,627	6		1,814	35	15	32	581	2,290	82	20,323
North Carolina	5,257	270	12	1	3	294	3	121	273	3	3	3,400	44	1	56	757	2,334	2,140	15,362
North Dakota	2,962	18	5		9	192	4	46	751			459			10	284	593	10	5,802
1st Ohio	3,580	224	37	2	4	154	3	146	956	7	2	1,537	10	9	23	485	2,111	86	13,009
10th Ohio	4,115	45	21		1	194	4	96	3,607	19		1,512	10	4	29	281	1,555	92	14,903
11th Ohio	3,404	78	39			166	2	115	1,137	12		1,630	1	7	27	364	1,687	187	12,596
18th Ohio	10,294	354	66	10	26	420	2	146	3,122	27	3	3,377	28	9	36	1,012	3,737	1,506	30,624
Oklahoma	4,406	61	62			458	1	140	3,171	24		2,487		2	27	1,094	2,680	35	17,213
Oregon	3,385	221	16	10	9	281	2	120	2,550	15	2	1,116		2	26	457	1,256	30	11,299
1st Pennsylvania	10,715	882	151	38	25	566	6	243	7,906	37	6	4,249	107	42	94	2,450	6,070	1,569	39,930
12th Pennsylvania	2,084	52	20			252	1	90	2,942	9		1,380	4		22	511	1,761	330	10,450
23d Pennsylvania	9,242	231	82	4	2	587	4	115	3,506	19		3,582	16	8	39	1,234	4,365	953	25,996
Rhode Island	1,673	64	22	1	1	62	1	49	580	6	1	1,686	64	3	13	352	849	148	6,700
South Carolina	4,323	175	13	0	3	172	4	67	619	3		1,606	22	2	25	483	1,389	767	9,928
South Dakota	2,345	6	1			293	1	78	695	3		581			10	347	692	11	5,999
Tennessee	3,787	252	39	3		233	4	194	488	12		4,072	5	12	63	745	3,191	721	15,825
1st Texas	4,387	301	77	58	61	458	1	285	354	20		4,538	23	3	45	1,224	3,077	281	16,021
2d Texas	2,686	412	40			436	4	6	140	17	2	3,816	3	3	56	1,850	4,506	304	15,216
Utah	2,120	58	17			141	2	20	476	3		485		1	10	151	533	93	4,617
Vermont	1,267	4	1		12	89	2	67	687	1	5	1,678			12	130	610	396	5,350
Virginia	6,269	302	47	7	43	271	4	108	911	17		4,091	27	8	58	836	2,798	1,234	15,630
Washington (State)	6,104	355	70	25	23	378	1	165	3,394	18	2	2,260	83	2	38	621	1,815	81	18,310
West Virginia	4,138	100	27			458	8	110	4,562	9	1	3,288	1	3	24	405	2,147	407	17,022
Wisconsin	9,252	334	18	2	1	689	6	293	2,524	10	3	3,168	41	7	28	1,034	3,208	292	27,616
Wyoming	1,023	9	14			77	1	47	365	5		769			7	92	206	27	3,059
Total	343,989	17,782	2,263	808	777	21,897	190	8,846	122,678	815	96	183,373	2,294	422	2,192	49,092	161,125	20,838	1,118,397

[1] The number of theaters, museums, and concert halls, the number of billiard and pool tables and bowling alleys, and the number of automobiles for hire, for which a special tax is paid or separate stamp issued, are shown instead of the actual number of proprietors.

TABLE 11.—TOBACCO FACTORIES OPERATED AND LEAF TOBACCO AND OTHER MATERIALS USED IN MANUFACTURING TOBACCO, CALENDAR YEAR 1923, BY COLLECTION DISTRICTS AND BY STATES

Districts and States	Number of factories				Materials used in manufacturing tobacco								
	In business Jan. 1, 1923	Opened	Closed	In business Jan. 1, 1924	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total
					Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Arkansas	2	0	0	2			618						618
1st California	27	7	2	32	8,853	796	90,488	5,041					105,178
6th California	15	6	5	16	62	535	24,422						25,019
Total California	42	13	7	48	8,915	1,331	114,910	5,041					130,197
Colorado	9	1	3	7			17,362						17,362
Connecticut	23	5	9	19	205	150	55,904						56,259
Delaware	1	0	0	1	2,052,654			299,470	466,492				2,818,616
Florida	17	4	5	16			6,640						6,640
Georgia	3	1	1	3			1,833	2,631				1,004	5,468
Idaho	2	0	0	2			322						322
1st Illinois	154	14	24	144	9,494,825	7,289,089	995,256	247,182	3,044,730	1,378,379	2,659,091	5,293,124	30,401,706
8th Illinois	55	5	5	55	51,438	4,139	162,013	2,293	183	10,107	5,845	4,718	240,736
Total Illinois	209	19	29	199	9,546,263	7,293,228	1,157,299	249,475	3,044,913	1,388,486	2,664,936	5,297,842	30,642,442
Indiana	61	3	5	59	370,828	474	196,577	14	2,327	1,192	5,558	6,854	583,824
Iowa	56	2	5	53	331,748	8,599	272,335	278	17,266	6,605	85,369	33,801	756,001
Kansas	20	2	1	21	165		26,323	82		10	25	110	26,715
Kentucky	62	6	11	57	14,843,613	8,961,716	2,342,489	197,164	649,158	2,740,221	3,658,571	2,821,429	35,214,361
Louisiana	66	8	0	74	143,875		319			870	5,257	11,228	161,549
Maine	0	1	0	1	65								65
Maryland	14	0	2	12	1,867,594	1,760,935	664,547	128,353	623,030	580,767	709,169	583,037	6,917,432
Massachusetts	41	1	5	37	203,419	6,703	179,055	13,629	35,843				438,709
1st Michigan	34	1	6	29	2,873,065	5,943,093	721,910	75,990	60,233	1,427,534	2,463,892	1,784,099	15,349,816
4th Michigan	27	4	4	27	504	365	25,516		534			50	26,969
Total Michigan	61	5	10	56	2,873,569	5,943,458	747,426	75,990	60,767	1,427,534	2,463,892	1,784,149	15,376,785
Minnesota	52	3	7	48	2,204	60	105,572	106					107,942
1st Missouri	21	1	5	17	5,618,396	29,118,986	1,120,625	84,761	1,224,950	12,572,863	7,470,069	4,153,603	61,379,253
6th Missouri	9	1	1	9	295	12	8,671			10	40		9,028
Total Missouri	30	2	6	26	5,618,691	29,118,998	1,135,296	84,761	1,224,950	12,572,873	7,479,109	4,153,603	61,388,281
Montana	9	0	3	6			3,090						3,090
Nebraska	18	7	2	23			53,015			69	78	76	53,238
New Hampshire	2	0	1	1			382						382
1st New Jersey	4	1	2	3		400	1,890						2,290
5th New Jersey	35	4	6	33	8,739,735	8,594,962	2,856,094		7,353,834	2,740,285	4,547,772	1,909,530	36,742,212
Total New Jersey	39	5	8	36	8,739,735	8,595,362	2,857,984		7,353,834	2,740,285	4,547,772	1,909,530	36,744,502
New Mexico	1	1	1	1			605						605
1st New York	48	9	5	52	370,117	707	814,301	866	3,694	18			1,189,703
2d New York	152	25	25	152	4,192,286	418,026	49,483	1,227	158,321	113,730	100,337	626,299	5,657,711
3d New York	28	5	8	25	15,601	4,419	145,663		112,260				277,943
14th New York	35	1	5	31	627,089	764	79,775	1,067	40,147	13,651	132,680	17,237	912,410
21st New York	76	12	5	83	214,331	2,991	958,228		888	4,480	17,937	11,889	1,210,744
28th New York	58	1	7	52	10,181		385,830	19,106	76,178	26,338	55,507	13,694	586,732
Total New York	397	53	55	395	5,429,607	424,907	2,433,280	22,266	391,486	158,217	306,461	669,019	9,835,243
North Carolina	18	2	0	20	78,198,969	8,738,014	9,115,965	746,478	440,539	10,027,525	11,738,074	10,379,165	129,384,729
1st Ohio	32	3	8	27	6,233,958	7,302,981	3,757,342	189,628	1,320	2,489,203	6,577,011	2,084,133	28,635,576
10th Ohio	18	0	3	15	209,350	5,886,689	3,222,504		506,649	935,979	3,363,632	1,798,802	15,923,605
11th Ohio	5	1	3	3			2,515						2,515
18th Ohio	61	7	13	55	5,565	610	382,111	314	1,085				389,685
Total Ohio	116	11	27	100	6,448,873	13,190,280	7,364,472	189,942	509,054	3,425,182	9,940,643	3,882,935	44,951,381
Oklahoma	5	0	4	1	100		1,208						1,308
Oregon	7	2	0	9			6,370					55	6,425

TABLE 11.—TOBACCO FACTORIES OPERATED AND LEAF TOBACCO AND OTHER MATERIALS USED IN MANUFACTURING TOBACCO, CALENDAR YEAR 1923, BY COLLECTION DISTRICTS AND BY STATES—Continued

Districts and States	Number of factories				Materials used in manufacturing tobacco								
	In business Jan. 1, 1923	Opened	Closed	In business Jan. 1, 1924	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total
					Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1st Pennsylvania	157	21	24	154	173,796	5,134	1,415,742	23,934	16,406	40,624	190,066	26,488	1,894,190
12th Pennsylvania	19	2	2	19	2,170,789	121,822	56,572	15,152		82,003	131,735	259,220	2,837,293
23d Pennsylvania	35	1	9	27	7,917		93,312	7,413				2,507	111,149
Total Pennsylvania	211	24	35	200	2,352,502	126,956	1,565,626	46,499	16,406	122,627	324,801	288,215	4,842,632
Rhode Island	5	0	1	4	13,027		5,078						18,105
South Carolina	1	0	0	1			4,502						4,502
South Dakota	4	0	1	3			7,725						7,725
Tennessee	22	5	3	24	9,685,122	199,504	210,553	11,865,319	773,507	112,889	36,016	85,390	22,968,300
1st Texas	9	2	4	7	159,651	200	3,780				2,196		165,727
2d Texas	2	0	1	1	701								701
Total Texas	11	2	5	8	160,252	200	3,780				2,196		166,428
Utah	3	0	0	3			1,302						1,302
Virginia	32	2	3	31	3,164,523	5,979,053	117,832	86,774	9,473	1,377,147	1,915,744	636,309	13,270,356
Washington	9	0	1	8	547	50	1,701		16	21			2,335
West Virginia	12	1	1	12		3,490,055	4,453,987		18	698,220	680,666	2,928,198	12,451,144
Wisconsin	60	4	21	49	4,438,707	60,345	243,674	5,862	536,429	83,870	93	140,094	5,508,074
Wyoming	2	0	0	2			800						800
Total 1923	1,761	195	278	1,678	156,385,772	91,900,438	35,476,758	14,020,134	16,153,508	37,664,610	46,564,430	35,612,043	435,777,693
Total 1922	1,856	193	288	1,761	153,671,305	92,345,828	36,532,899	15,472,952	15,660,810	36,539,237	48,180,111	33,238,750	431,641,892
Increase		2			2,714,467	1,554,610			492,698	1,125,373		2,373,293	4,135,801
Decrease	95		10	83			1,056,141	1,452,818			1,615,681		

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 1923, BY COLLECTION DISTRICTS AND BY STATES

Districts and States	Tobacco manufactured						On hand Jan. 1, 1923	Total to be accounted for	On hand Jan. 1, 1924	Removed for exportation	Tax-paid during 1923	Value of stamps used
	Plug	Twist	Fluecut	Smoking	Snuff	Total						
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	
Arkansas				617		617		617			617	$111.06
1st California				100,790		100,790	8,883	109,673	3,138		106,535	19,176.30
6th California				24,596		24,596		24,596			24,596	4,427.28
Total California				125,386		125,386	8,883	134,269	3,138		131,131	23,603.58
Colorado				17,311		17,311		17,311			17,311	3,115.98
Connecticut			16	55,636		55,651	85	55,736	8		55,728	10,031.04
Delaware					2,251,767	2,251,767		2,251,767		3,600	2,248,167	404,670.06
Florida				7,538		7,538		7,538	50		7,488	1,347.84
Georgia				5,490		5,490	585	6,075	450		5,625	1,012.50
Idaho				322		322	51	373	5		368	66.24
1st Illinois		4,918	3,199,650	18,884,017	9,223,138	31,311,723	1,425	31,313,148	1,089	6,771	31,305,288	5,634,951.84
8th Illinois	68,015	2,765		163,320		234,100	4,698	238,798	7,273		231,525	41,674.50
Total Illinois	68,015	7,683	3,199,650	19,047,337	9,223,138	31,546,823	6,123	31,551,946	8,362	6,771	31,536,813	5,676,626.34
Indiana		251,135	262	204,460	33,685	489,542	34,227	523,769	40,798	73	482,898	86,921.64
Iowa			9,802	729,898		739,600	10,117	749,617	8,613		741,004	133,380.72
Kansas	135	9		26,661		26,805	416	27,221	506		26,715	4,808.70
Kentucky	7,993,213	2,293,593	20,914	24,770,759	505	35,084,984	1,379,904	36,464,888	1,351,899	69,872	35,043,117	6,307,761.06
Louisiana				158,219	4,667	162,886	9,068	171,954	7,152		164,802	29,664.36
Maine					70	70		70			70	12.60
Maryland				6,789,729	564	6,790,393	17	6,790,410	5	10,490	6,779,915	1,220,384.70
Massachusetts		7	574	179,703	284,800	465,084	5,387	470,471	8,760		461,711	83,107.98
1st Michigan	2,916,937	51,615	1,256,927	10,266,401	57,065	14,548,945	198,076	14,747,021	151,360	313	14,595,348	2,627,162.64
4th Michigan			400	27,774	1	28,175	39	28,214	10		28,204	5,076.72
Total Michigan	2,916,937	51,615	1,257,327	10,294,175	57,066	14,577,120	198,115	14,775,235	151,370	313	14,623,552	2,632,239.36
Minnesota		23		109,989		110,012	75	110,087	10		110,077	19,813.86
1st Missouri	52,344,087	5,621,510	16,522	5,411,769	562	63,394,450	2,521,548	65,915,998	3,303,797	626,873	61,985,326	11,157,358.68
6th Missouri	125	17		9,676		9,818	519	10,337			10,337	1,860.66
Total Missouri	52,344,212	5,621,527	16,522	5,421,445	562	63,404,268	2,522,065	65,926,333	3,303,797	626,873	61,995,663	11,159,219.34

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 1923, BY COLLECTION DISTRICTS AND BY STATES—Continued

Districts and States	Tobacco manufactured						On hand Jan. 1, 1923	Total to be accounted for	On hand Jan. 1, 1924	Removed for exportation	Tax-paid during 1923	Value of stamps used
	Plug	Twist	Finecut	Smoking	Snuff	Total						
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	
Montana				3,090		3,090		3,090			3,090	5556.20
Nebraska			540	51,093		51,633	23	51,656	60		51,596	9,287.28
New Hampshire				382		382		382			382	68.76
1st New Jersey				2,210		2,210	6,699	8,909	5,227		3,682	662.76
5th New Jersey	3,184,767		1,524,380	19,064,211	9,759,912	33,533,270	862,276	34,395,546	789,560	60,281	33,545,705	6,038,226.90
Total New Jersey	3,184,767		1,524,380	19,066,421	9,759,912	33,535,480	868,975	34,404,455	794,787	60,281	33,549,387	6,038,889.66
New Mexico				605		605		605			605	108.90
1st New York	4,100	2,029		990,443	85	996,657	17,804	1,014,461	4,193		1,010,268	181,848.24
2d New York			912,030	4,190,395	8,825	5,111,250	37,584	5,148,834	28,619	1,506	5,118,709	921,367.62
3d New York				247,297		247,297	172	247,469	281	196,175	51,033	9,185.94
14th New York	2,672		94,658	752,932		850,262	3,527	853,789	1,779		852,010	153,361.80
21st New York			14,443	1,136,421		1,150,864	15,146	1,166,010	16,526		1,149,484	206,907.12
23th New York				594,168	14,225	608,393	1,026	609,419	469		608,950	109,611.00
Total New York	6,772	2,029	1,021,131	7,911,656	23,135	8,964,723	75,259	9,039,982	51,847	197,681	8,790,464	1,582,281.72
North Carolina	41,963,403			72,185,547		114,148,950	4,574,122	118,723,072	3,302,184	285,158	115,155,730	20,728,031.40
1st Ohio	7,413,105		54,925	21,608,181		29,076,211	503,543	29,584,754	452,943	14,028	29,117,783	5,241,200.94
10th Ohio				16,301,656		16,301,656	174,860	16,476,516	74,496		16,402,020	2,952,363.60
11th Ohio				2,714		2,714	69	2,783	50		2,733	491.94
18th Ohio				380,372	320	380,692		380,692	103		380,589	68,506.02
Total Ohio	7,413,105		54,925	38,292,923	320	45,761,273	683,472	46,444,745	527,592	14,028	45,903,125	8,262,562.50
Oklahoma				939		939	12	951			951	171.18
Oregon		100		6,468		6,568	105	6,673	80		6,593	1,186.74
1st Pennsylvania			836	1,774,592	1,845	1,777,273	15,629	1,792,902	24,124	14,208	1,754,570	315,822.60
12th Pennsylvania			26,255	2,667,333		2,693,588	46,437	2,740,025	40,152		2,699,873	485,977.14
23d Pennsylvania			1,695	109,488	1,259	112,442	5,592	118,034	2,968		115,066	20,711.88
Total Pennsylvania			28,786	4,551,413	3,104	4,583,303	67,658	4,650,961	67,244	14,208	4,569,509	822,511.62
Rhode Island				17,236		17,236	165	17,421	86		17,335	3,120.30
South Carolina				10,726		10,726	471	11,197	776		10,421	1,875.78
South Dakota				7,725		7,725		7,725			7,725	1,390.50
Tennessee	77,942	2,381,367		339,314	17,584,789	20,383,412	285,980	20,669,392	275,860	503	20,393,029	3,670,745.22
1st Texas				134,294		134,294		134,294			134,294	24,172.92
2d Texas				701		701		701			701	126.18
Total Texas				134,995		134,995		134,995			134,995	24,209.10
Utah				1,300		1,300		1,300			1,300	234.00
Virginia	4,829,938	53,698		7,891,137		12,774,773	433,598	13,208,371	544,327	1,247,729	11,416,315	2,054,936.70
Washington		314		2,476		2,790	24	2,814	25		2,789	502.02
West Virginia				11,078,505		11,078,505	506,613	11,585,118	391,779	1,214	11,192,125	2,014,582.50
Wisconsin		2,085		5,445,413	100	5,447,598	1,250	5,448,848	6,821	2,059	5,439,968	979,194.24
Wyoming				300		300		300			300	54.00
Total year 1923	120,798,439	10,665,185	7,140,828	234,944,139	39,228,284	412,776,875	11,672,865	424,449,740	10,848,391	2,520,853	411,080,496	73,994,489.28
Total year 1922	120,174,363	10,947,547	6,892,417	243,355,372	38,136,406	419,506,105	10,703,344	430,209,449	11,799,673	2,673,516	415,736,260	74,832,526.80
Increase	624,076		248,411		1,091,878		969,521					
Decrease		282,362		8,411,233		6,729,230		5,759,709	951,282	152,663	4,655,764	838,037.52

TABLE 13.—CIGAR FACTORIES OPERATED, TOBACCO USED, AND CIGARS MANUFACTURED, CALENDAR YEAR 1923, BY COLLECTION DISTRICTS AND BY STATES

Districts and States	Number of factories				Pounds of tobacco used in making cigars						Cigars manufactured	
					Weighing more than 3 pounds per 1,000			Weighing not more than 3 pounds per 1,000				
	In business Jan. 1, 1923	Opened	Closed	In business Jan. 1, 1924	Unstemmed	Stemmed	Scraps	Unstemmed	Stemmed	Scraps	Weighing more than 3 pounds per 1,000	Weighing not more than 3 pounds per 1,000
					Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*		
Alabama	39	4	7	36	52,060	2,464	25,500				3,828,298	
Arizona	5	3	3	5	2,338	271	190				125,527	
Arkansas	14	3	4	13	23,545	1,287	8,659				2,189,692	
1st California	230	29	45	214	875,969	238,012	10,625				53,591,959	
6th California	130	31	35	126	296,226	224,707	35,065				29,148,867	
Total California	360	60	80	340	1,172,195	462,719	46,690				82,740,826	
Colorado	64	15	23	56	318,571	62,901	13,344				18,219,382	
Connecticut	233	14	45	202	854,545	118,894	100,826				43,088,584	
Delaware	12	0	0	12	225,163	345,115	1,158				33,019,444	
Florida	403	84	109	378	5,826,377	2,627,391	1,952,034				546,798,648	
Georgia	72	13	20	65	280,842	2,882	276,646				26,773,642	
Hawaii	1	0	0	1	2,123	596					127,141	
Idaho	21	2	5	18	17,537	5,537	1,019				1,156,215	
1st Illinois	971	102	192	881	1,774,806	511,810	299,884				118,253,059	
8th Illinois	344	14	46	312	747,951	49,511	27,782				37,489,329	
Total Illinois	1,315	116	238	1,193	2,522,757	561,321	327,666				155,742,388	
Indiana	314	15	63	266	4,586,995	762,702	84,884				231,965,432	
Iowa	214	10	20	204	1,071,183	50,569	105,133				53,663,144	
Kansas	87	9	34	62	206,376	12,662	2,848				9,554,195	
Kentucky	91	3	19	75	805,609	700,867	61,407				84,630,574	
Louisiana	62	6	20	48	814,396	358,005	118,084				68,857,052	
Maine	68	7	14	61	212,558	5,406	5,500				10,091,333	
Maryland	155	8	26	137	1,368,231	634,231	194,836	290,422	346,526	9,866	108,020,480	187,942,890
Massachusetts	336	45	58	323	1,753,729	926,878	48,520				137,076,449	
1st Michigan	257	23	65	215	3,091,846	2,317,960	8,004				268,130,765	
4th Michigan	195	22	29	188	610,035	722,838	46,476				70,081,009	
Total Michigan	452	45	94	403	3,701,881	3,040,798	54,480				338,211,774	
Minnesota	263	7	45	225	648,970	124,132	109,407	1			41,624,432	300
Mississippi	3	2	1	3	1,806	278	675				131,522	
1st Missouri	247	21	44	224	431,153	38,849	29,908				23,037,286	
6th Missouri	78	6	20	64	714,938	44,639	1,537				33,151,692	
Total Missouri	325	27	64	288	1,146,091	83,488	31,445				56,188,978	
Montana	34	4	11	27	34,822	8,586	784				2,222,934	
Nebraska	75	7	17	65	341,979	14,626	2,775				16,051,978	
Nevada	4	1	0	5	4,448	3,699	303				386,922	
New Hampshire	23	2	7	18	1,578,142	12,542	1,347				68,746,232	
1st New Jersey	72	5	21	56	573,484	1,881,835	1,136				128,878,446	
5th New Jersey	308	37	50	295	4,603,111	3,887,852	134,645	187,973	42,440		435,224,438	64,815,720
Total New Jersey	380	42	71	351	5,176,595	5,769,687	135,781	187,973	42,440		564,102,884	64,815,720
New Mexico	4	0	1	3	3,158	8	17				143,908	
1st New York	659	68	141	586	2,792,299	308,607	190,786	10,662	78	1,495	140,202,757	3,125,600
2d New York	319	53	122	250	812,862	695,397	60,454	226	39		79,036,905	78,200
3d New York	528	122	109	541	3,990,439	2,789,096	417,824	6,888	400		351,253,400	3,117,750
14th New York	445	65	84	426	1,365,803	1,010,332	205,489	147,871	146,225		147,032,516	76,658,760
21st New York	280	20	44	256	1,468,700	600,556	120,576				107,795,878	
28th New York	305	18	47	276	429,137	24,105	16,384				20,523,729	
Total New York	2,536	346	547	2,335	10,859,240	5,428,093	1,011,493	165,647	146,742	1,495	855,845,185	82,980,310
North Carolina	30	7	12	25	148,051	147,589	69,010				18,194,303	
North Dakota	18	3	4	17	11,993	5,141	386				871,176	
1st Ohio	238	16	49	205	3,030,838	937,849	70,131				201,773,977	
10th Ohio	157	15	36	136	4,586,541	446,643	52,042				220,917,701	
11th Ohio	131	6	29	108	1,527,515	1,062,414	429,436				152,143,240	
18th Ohio	306	36	72	270	1,444,328	577,107	251,054	5	36		117,827,201	17,500
Total Ohio	832	73	186	719	10,589,222	3,024,013	802,663	5	36		692,662,119	17,500
Oklahoma	20	8	4	24	94,451	2,015	2,852				4,641,551	
Oregon	51	9	13	47	67,233	19,475	10,723				4,683,052	
1st Pennsylvania	1,410	113	245	1,278	21,883,592	12,639,478	2,655,082	194,450	252,328		1,770,895,121	164,085,740
12th Pennsylvania	105	9	19	95	3,374,090	1,048,841	2,245				200,033,102	
23d Pennsylvania	231	20	48	203	2,557,320	101,809	7,593				137,429,406	
Total Pennsylvania	1,746	142	312	1,576	27,815,002	13,790,128	2,664,920	194,450	252,328		2,108,357,629	164,085,740
Rhode Island	60	5	8	57	168,365	18,094	2,593				8,394,734	
South Carolina	11	1	2	10	221,548	166,099	123,284				25,317,412	
South Dakota	43	1	4	40	126,259	15,525	15,357				6,725,496	
Tennessee	37	6	6	37	121,575	157,730	23,032				16,288,637	

TABLE 13.—CIGAR FACTORIES OPERATED, TOBACCO USED, AND CIGARS MANUFACTURED, CALENDAR YEAR 1923, BY COLLECTION DISTRICTS AND BY STATES—Continued

Districts and States	Number of factories				Pounds of tobacco used in making cigars						Cigars manufactured	
					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
	In business Jan. 1, 1923	Opened	Closed	In business Jan. 1, 1924	Unstemmed	Stemmed	Scraps	Unstemmed	Stemmed	Scraps		
					Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*		
1st Texas	32	1	3	30	237,334	108,808	34,774				19,338,741	
2d Texas	26	5	4	27	33,529	2,616	3,284				1,678,885	
Total Texas	58	6	7	57	270,863	111,424	38,058				21,017,626	
Utah	14	5	3	16	30,224	29,292	145				3,285,444	
Vermont	19	2	1	20	24,726	1,739	308				1,319,956	
Virginia	50	7	4	53	2,097,381	261,053	1,591,008	10,826			303,215,028	5,413,230
Washington	75	6	12	69	67,611	20,344	15,452				5,577,958	
West Virginia	73	9	16	66	1,773,688	55,183	82,001	149			93,609,748	49,800
Wisconsin	462	193	89	566	1,115,171	347,067	134,434				74,216,459	
Wyoming	13	1	3	11	8,498	2,895	192				543,866	
Total year 1923	11,576	1,384	2,332	10,628	90,366,123	40,303,441	10,299,849	849,473	788,072	11,381	6,950,247,389	505,305,490
Total year 1922	12,105	2,027	2,556	11,576	87,133,679	30,990,802	9,681,395	1,209,385	793,545	58,898	6,722,354,177	632,906,635
Increase					8,232,444	8,312,639	618,454				227,893,212	
Decrease	529	643	224	948				359,912	5,473	47,537		127,601,145

	Pounds
Average quantity of leaf tobacco used per 1,000 large cigars	22.71
Average quantity of leaf tobacco used per 1,000 small cigars	3.79

TABLE 14.—CIGARETTE FACTORIES OPERATED, TOBACCO USED, AND CIGARETTES MANUFACTURED, CALENDAR YEAR 1923, BY COLLECTION DISTRICTS AND BY STATES

Districts and States	Number of factories				Tobacco used in making cigarettes						Cigarettes manufactured	
					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
	In business Jan. 1, 1923	Opened	Closed	In business Jan. 1, 1924	Unstemmed	Stemmed	Scraps	Unstemmed	Stemmed	Scraps		
					Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*		
1st California	5	0	1	4		252	123	514,647	5,575,366	447	49,024	2,286,064,802
6th California	4	0	0	4	339	25	0	1,786	0	0	69,560	535,150
Total California	9	0	1	8	839	277	123	516,433	5,575,366	447	118,584	2,286,599,452
Florida	1	2	1	2				2,908		4,529		2,766,500
1st Illinois	9	1	3	7	122		271	11,348		255	274,725	4,651,515
Kentucky	1	0	0	1				343,160	683,146			414,956,000
Louisiana	1	0	0	1				25	8,011			3,047,500
Maryland	4	0	0	4				62,686	207,670	36		91,942,976
Massachusetts	17	1	6	12	371	285		13,086	911	1,037	75,600	4,306,415
1st Michigan	3	0	1	2				2,201		90,980		38,787,430
Minnesota	1	1	0	2					3			1,000
1st Missouri	1	0	1	0								
1st New Jersey	2	0	1	1						163,009		70,134,700
5th New Jersey	4	1	1	4					12,652,327	254,945		5,495,628,340
Total New Jersey	6	1	2	5					12,652,327	417,954		5,565,763,040
1st New York	11	4	1	14	17			2,620,530	11,117,031	50	2,200	6,581,962,848
2d New York	48	18	13	53	13,475	14,262	299	1,791,278	2,918,142	1,016,941	3,316,054	2,284,012,403
3d New York	31	8	5	34	103,830	8	68	6,466,167	973,424	181,727	12,410,855	2,906,023,540
14th New York	7	1	2	6	769		2	857	183	369	77,050	449,550
Total New York	97	31	21	107	118,091	14,270	369	10,878,832	15,008,780	1,199,087	15,806,159	11,772,448,341
North Carolina	7	1	0	8				13,704,696	72,212,709	82,892		36,989,742,613
10th Ohio	1	1	2	0						158,133		55,626,300
18th Ohio	3	3	1	5	129	85		1,142			21,450	308,750
Total Ohio	4	4	3	5	129	85		1,142		158,133	21,450	55,935,050

TABLE 14.—CIGARETTE FACTORIES OPERATED, TOBACCO USED, AND CIGARETTES MANUFACTURED, CALENDAR YEAR 1923, BY COLLECTION DISTRICTS AND BY STATES—Continued

Districts and States	Number of factories				Tobacco used in making cigarettes						Cigarettes manufactured	
					Weighing more than 3 pounds per 1,000			Weighing not more than 3 pounds per 1,000				
	In business Jan. 1, 1923	Opened	Closed	In business Jan. 1, 1924	Unstemmed	Stemmed	Scraps	Unstemmed	Stemmed	Scraps	Weighing more than 3 pounds per 1,000	Weighing not more than 3 pounds per 1,000
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds		
1st Pennsylvania	11	5	5	11	4,216		311	210,697	5,725,842	619	654,700	2,442,552,332
12th Pennsylvania	1	0	0	1				21,738				7,707,200
23d Pennsylvania	2	0	0	2		163		91	1,140		23,250	422,000
Total Pennsylvania	14	5	5	14	4,216	163	311	239,516	5,726,982	619	677,950	2,450,681,532
Rhode Island	1	0	0	1	1,196	397	3,938	456			701,100	152,500
1st Texas	2	0	0	2				1				640
Virginia	6	1	0	7			3,496	4,426,719	11,707,392	2,517,270	490,290	7,025,979,826
West Virginia	1	2	1	2				2,139	19,020			8,168,130
Total Year 1923	185	50	45	190	124,404	15,477	8,502	29,204,318	123,802,306	4,473,139	18,065,858	66,715,830,430
Total Year 1922	225	25	65	185	132,221	2,258	5,109	28,360,711	88,706,859	17,114,430	17,450,456	55,763,022,618
Increase		25		5	7,757	13,219	3,393	843,607	35,095,947	12,641,291	615,402	10,952,807,812
Decrease	40		20									

	Pounds
Average quantity of leaf tobacco used per 1,000 large cigarettes	8.66
Average quantity of leaf tobacco used per 1,000 small cigarettes	3.00

TABLE 15.—LEAF TOBACCO USED IN MANUFACTURING CIGARS, CIGARETTES AND TOBACCO AND SNUFF, CALENDAR YEARS 1914–1923

Years	Cigars		Cigarettes		Tobacco and snuff	Total
	Large	Small	Large	Small		
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1914	153,954,271	4,803,186	92,400	62,116,966	333,883,676	554,850,499
1915	141,854,038	4,594,793	92,374	66,699,013	338,448,062	551,687,780
1916	154,949,262	4,118,650	104,488	93,233,755	349,198,684	601,604,839
1917	165,360,912	4,215,037	131,159	133,374,761	354,984,236	658,066,105
1918	158,345,626	3,931,216	211,323	177,167,844	369,080,675	708,736,684
1919	162,257,051	3,055,085	152,620	197,880,881	307,575,503	670,921,110
1920	183,042,003	2,552,099	141,318	176,739,478	306,360,063	668,835,861
1921	153,792,423	2,967,051	140,822	191,004,707	285,826,978	633,731,981
1922	149,383,275	2,345,975	142,043	160,455,096	298,210,842	619,517,231
1923	157,837,176	1,915,384	156,438	200,238,245	301,916,476	662,063,717

TABLE 16.—PRODUCTION OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, CALENDAR YEARS 1914–1923 [1]

Tobacco and snuff

Years	Plug	Twist	Fine cut	Smoking	Snuff	Total
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1914	156,502,778	15,987,339	10,961,100	226,888,866	30,595,640	440,935,721
1915	150,658,608	14,829,376	10,045,001	234,927,827	31,898,407	442,359,219
1916	165,630,918	15,998,082	10,846,358	239,720,776	33,969,594	466,165,728
1917	179,413,107	18,374,350	11,286,561	243,580,164	33,516,802	482,976,984
1918	174,697,408	17,499,465	9,809,225	257,893,440	37,180,382	497,079,920
1919	141,037,895	11,290,468	8,165,865	228,566,655	35,007,882	424,068,785
1920	138,563,258	11,765,807	8,680,999	219,270,561	34,348,941	412,629,566
1921	113,334,374	9,281,035	6,892,655	222,723,045	34,689,917	386,951,026
1922	120,174,363	10,947,547	6,892,417	243,355,372	38,136,406	419,506,105
1923	120,798,439	10,565,188	7,140,828	234,944,139	39,228,284	412,776,875

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
1914	7,174,191,944	1,074,699,103	13,894,359	16,855,626,104
1915	6,599,188,078	965,135,187	15,816,210	17,964,348,272
1916	7,042,127,401	890,462,790	22,192,700	25,290,203,911
1917	7,556,890,349	967,228,920	24,896,110	35,331,264,067
1918	7,053,549,402	847,466,471	23,413,857	46,056,903,224
1919	7,072,357,021	713,235,870	31,888,010	53,119,784,232
1920	8,096,758,563	833,222,232	28,018,552	47,430,105,055
1921	6,726,095,453	670,482,746	14,518,266	52,085,011,560
1922	6,722,354,177	532,906,635	17,450,456	55,763,022,618
1923	6,950,247,389	505,305,400	18,065,858	56,715,830,430

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

Title III, sec. 311, of the tariff act of 1922, provided for the establishment of bonded warehouses for the manufacture of cigars wholly from tobacco imported from any one country and for the withdrawal of such cigars for home consumption on the payment of the duty on such tobacco and the payment of the internal-revenue tax accruing on such cigars in the condition as withdrawn. These bonded manufacturing warehouses are wholly under customs supervision, and business done by them is not included in these tables, which show the operations of internal-revenue factories only. Returns filed with collectors of customs by these bonded manufacturing warehouses show 37,682,081 cigars manufactured. These returns show cigars of the various classes as follows removed tax-paid for domestic consumption on which the tax amounted to $380,915.46: Class A, 230,450; Class B, 139,880; Class C, 22,438,515; Class D, 13,178,753; Class E, 1,270,848.

TABLE 16.—PRODUCTION OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, CALENDAR YEARS 1914–1923—Continued

Manufacturers of tobacco products and dealers in leaf tobacco in business at close of years 1914–1923

Dec. 31—	Manufacturers of—				Dealers in leaf tobacco
	Cigars	Cigarettes	Tobacco	Snuff	
	Number	*Number*	*Number*	*Number*	*Number*
1914	16,764	381	2,364	68	3,164
1915	15,732	367	2,214	71	3,497
1916	14,576	311	2,085	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
1921	12,105	225	1,917	39	3,619
1922	11,576	185	1,733	28	3,188
1923	10,628	190	1,652	26	2,857

TABLE 17.—SUMMARY OF OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS, CALENDAR YEAR 1923

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	235
Registered as manufacturers for the purpose of disposing of old stock of manufactured tobacco	8
Produced perique tobacco	74
Manufacturing plug tobacco exclusively	9
Manufacturing smoking tobacco exclusively	1,144
Manufacturing twist tobacco exclusively	19
Manufacturing snuff exclusively	26
Manufacturing two or more kinds	113
Total	1,678

Quantity of tobacco and snuff manufactured

	Pounds
Plug tobacco	120,798,439
Twist tobacco	10,665,185
Fine-cut chewing tobacco	7,140,828
Smoking tobacco	234,944,139
Total tobacco	373,548,591
Snuff	39,228,284
Total	412,776,875

Summary of operations of producers and dealers in perique tobacco, registered as tobacco manufacturers, calendar year 1923

	Pounds		Pounds
On hand Jan. 1, 1923	451,264	Tax-paid	868
Grown	393,199	Sold	837,065
Purchased	630,687	On hand Jan. 1, 1924	637,217
Total	1,475,150	Total	1,475,150

Cigar manufacturers in business at close of year

	Number
Manufacturing large cigars exclusively	10,591
Manufacturing small cigars exclusively	23
Manufacturing small cigarettes exclusively	117
Manufacturing large cigarettes exclusively	0
Manufacturing large cigars and small cigarettes	2
Manufacturing large and small cigars and small cigarettes	0
Manufacturing small cigars and small cigarettes	2
Manufacturing small cigars and small and large cigarettes	0
Manufacturing small cigarettes and large cigarettes	63
Manufacturing large and small cigars	20
Manufacturing large cigars, small and large cigarettes	0
Total	10,818

TABLE 17.—SUMMARY OF OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS, CALENDAR YEAR 1923—Continued

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	157,837,176	22.71	6,950,247,389
Cigars weighing not more than 3 pounds per 1,000	1,915,384	3.79	505,305,490
Cigarettes weighing more than 3 pounds per 1,000	156,436	8.66	18,065,858
Cigarettes weighing not more than 3 pounds per 1,000	200,236,245	3.00	66,715,830,430

Cigar manufacturers classified as to output and total production for each class, calendar year 1923

Output—Cigars	Number of manufacturers	Total production	Percentage
Under 500,000	9,282	863,350,993	12.42
500,000 to 1,000,000	420	295,291,967	4.25
1,000,000 to 2,000,000	284	401,992,514	5.78
2,000,000 to 3,000,000	135	333,409,495	4.80
3,000,000 to 4,000,000	108	375,013,819	5.40
4,000,000 to 5,000,000	50	250,430,685	3.60
5,000,000 to 10,000,000	177	1,249,450,657	17.98
10,000,000 to 20,000,000	96	1,284,559,959	18.48
20,000,000 to 40,000,000	34	919,062,024	13.22
Over 40,000,000	13	977,676,776	14.07
Total	10,605	6,950,247,389	100.00

TABLE 18.—CIGARS REPORTED USED FOR PERSONAL CONSUMPTION, YEARS ENDED DECEMBER 31, 1922 AND 1923, BY COLLECTION DISTRICTS

Districts	1922	1923	Districts	1922	1923
	Number	*Number*		*Number*	*Number*
Alabama	48,380	62,018	New Mexico	2,402	8,974
Arizona	4,095	3,916	1st New York	526,428	494,446
Arkansas	19,500	26,706	2d New York	2,202,071	609,405
1st California	328,468	356,063	3d New York	0	1,287,251
6th California	279,452	265,579	14th New York	386,195	347,861
Colorado	206,420	207,018	21st New York	89,350	103,067
Connecticut	647,338	631,999	28th New York	110,965	90,761
Delaware	20,105	23,414	North Carolina	56,974	45,097
Florida	8,261,207	8,709,720	North Dakota	3,970	4,224
Georgia	172,506	200,609	1st Ohio	548,937	523,701
Hawaii	2,436	3,441	10th Ohio	517,602	563,098
Idaho	14,382	13,190	11th Ohio	55,572	353,995
1st Illinois	1,497,742	1,390,998	18th Ohio	239,887	236,745
8th Illinois	348,715	334,924	Oklahoma	32,876	25,468
Indiana	345,184	351,162	Oregon	68,157	62,787
Iowa	135,426	159,611	1st Pennsylvania	2,982,263	2,738,992
Kansas	29,112	29,972	12th Pennsylvania	80,879	76,834
Kentucky	165,081	145,184	23d Pennsylvania	71,207	59,029
Louisiana	283,599	287,642	Rhode Island	23,754	18,174
Maine	115,408	112,063	South Carolina	10,584	9,087
Maryland	251,376	275,063	South Dakota	55,021	51,725
Massachusetts	1,169,992	1,286,847	Tennessee	78,198	76,144
1st Michigan	320,114	235,301	1st Texas	35,320	37,868
4th Michigan	223,129	178,134	2d Texas	23,141	21,539
Minnesota	224,144	235,684	Utah	48,613	47,983
Mississippi	0	264	Vermont	4,452	1,132
1st Missouri	227,716	244,929	Virginia	41,093	41,331
6th Missouri	135,548	98,204	Washington	86,066	85,676
Montana	45,867	40,954	West Virginia	1,774	4,685
Nebraska	66,659	62,720	Wisconsin	741,996	855,676
Nevada	5,944	6,884	Wyoming	7,848	7,334
New Hampshire	736,827	900,178			
1st New Jersey	92,456	88,373	Total	24,161,671	26,435,148
6th New Jersey	603,848	581,556			

TABLE 19.—RECEIPTS FROM INTERNAL REVENUE TAXES ON TOBACCO AND PER CAPITA TAX BASED ON ESTIMATED POPULATION, YEARS ENDED JUNE 30, 1915–1924

Years	Estimated population	Total receipts		Cigars			
		Amount	Per capita	Weighing more than 3 pounds per 1,000		Weighing not more than 3 pounds per 1,000	
				Receipts	Per capita	Receipts	Per capita
1915	100,399,318	$79,764,071.46	$0.795	$20,986,250.97	$0.209	$729,197.46	$0.007
1916	102,017,312	88,063,947.51	.863	22,170,549.61	.217	716,653.02	.007
1917	103,635,306	100,201,592.16	.995	24,809,311.78	.239	712,597.89	.007
1918	105,253,300	156,188,859.90	1.483	30,034,476.95	.285	875,727.20	.008
1919	106,871,294	206,003,001.84	1.928	36,056,247.18	.338	925,016.61	.009
1920	106,418,175	295,809,325.44	2.779	65,421,813.90	.621	992,113.89	.009
1921	107,833,294	255,219,385.49	2.367	51,076,563.24	.474	1,013,510.07	.009
1922	109,248,393	270,759,384.44	2.478	44,183,575.34	.404	968,526.71	.009
1923	110,663,503	309,015,492.98	2.792	47,272,570.61	.427	865,010.01	.008
1924	112,078,611	325,638,631.14	2.905	45,205,165.46	.403	756,138.85	.007

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
1915	$56,531.02	$0.001	$20,920,457.22	$0.208	$2,387,125.95	$0.024
1916	77,617.46	.001	26,332,745.84	.258	2,653,654.38	.026
1917	98,850.22	.001	38,127,168.93	.368	2,830,220.05	.027
1918	121,306.12	.001	66,370,961.45	.631	4,049,402.14	.038
1919	162,349.11	.002	90,440,806.73	.846	5,134,366.30	.048
1920	232,201.31	.002	151,262,214.61	1.421	6,948,931.23	.065
1921	356,258.38	.003	135,053,369.43	1.252	5,795,401.75	.054
1922	118,478.19	.001	150,127,514.62	1.374	6,947,630.94	.064
1923	130,929.10	.001	182,684,806.83	1.650	7,175,216.54	.065
1924	126,167.60	.001	203,651,330.58	1.817	7,005,089.46	.062

Years	Tobacco		Miscellaneous, including cigarette papers and tubes, special taxes, etc.	
	Receipts	Per capita	Receipts	Per capita
1915	$32,197,892.48	$0.321	$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	57,491,383.95	.538	15,762,921.98	.147
1920	74,663,767.60	.702	6,286,312.87	.059
1921	59,330,627.08	.551	2,593,655.54	.024
1922	66,341,838.88	.607	2,071,819.76	.019
1923	68,857,707.29	.622	2,129,252.60	.019
1924	66,700,455.74	.595	2,194,583.46	.020

TABLE 20.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

Tobacco and snuff

Districts	Unaccounted for July 1, 1923	Removed for exportation during year	Exported	Tax-paid and returned to factory	Unaccounted for July 1, 1924
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Delaware	0	4,525	3,925	0	600
1st Illinois	873	7,761	8,035	0	599
Kentucky	20,010	44,527	62,161	478	1,898
Maryland	1,108	10,360	9,688	0	1,780
1st Michigan	0	169	169	0	0
1st Missouri	101,455	731,579	806,261	53	26,720
5th New Jersey	5,821	118,094	124,493	60	2,362
2d New York	18,579	26,043	26,073	0	18,549
3d New York	0	319,350	247,178	0	72,172
North Carolina	29,159	256,751	265,854	182	20,884
1st Ohio	1,560	94,688	95,659	0	589
Tennessee	298	695	933	0	60
Virginia	253,548	1,326,369	1,430,160	818	148,939
West Virginia	184	1,282	1,116	0	350
Wisconsin	0	2,058	2,058	0	0
Total	435,595	2,944,251	3,073,773	1,571	304,502

Cigars weighing more than 3 pounds per 1,000

Districts	Unaccounted for July 1, 1923	Removed for exportation during year	Exported	Tax-paid and returned to factory	Unaccounted for July 1, 1924
	Number	*Number*	*Number*	*Number*	*Number*
Florida	1,000	4,500	3,000		2,500
Louisiana		9,000	9,000		
Maryland		100,000	95,000		5,000
5th New Jersey		9,000	5,000		4,000
1st New York		20,000	20,000		
2d New York	168,000	0	0		168,000
3d New York	0	27,500	24,500		3,000
1st Pennsylvania	10,000	12,750	22,750		
12th Pennsylvania		18,000	18,000		0
23d Pennsylvania		2,500	0		2,500
Virginia	16,000	60,500	64,000		12,500
West Virginia	11,000	0	11,000		
Total	206,000	263,750	272,250		197,500

Cigars weighing not more than 3 pounds per 1,000

Districts	Unaccounted for July 1, 1923	Removed for exportation during year	Exported	Tax-paid and returned to factory	Unaccounted for July 1, 1924
	Number	*Number*	*Number*	*Number*	*Number*
5th New Jersey		1,000	1,000		

Cigarettes weighing more than 3 pounds per 1,000

Districts	Unaccounted for July 1, 1923	Removed for exportation during year	Exported	Tax-paid and returned to factory	Unaccounted for July 1, 1924
	Number	*Number*	*Number*	*Number*	*Number*
2d New York	175,350	1,550	1,550		175,350
3d New York		462,620	458,620	1,000	3,000
Total	175,350	464,170	460,170	1,000	178,350

TABLE 20.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued

Cigarettes weighing not more than 3 pounds per 1 000

Districts	Unaccounted for July 1, 1923	Removed for exportation during year	Exported	Tax-paid and returned to factory	Unaccounted for July 1, 1924
	Number	*Number*	*Number*	*Number*	*Number*
1st California	100, 524, 960	726, 141, 960	770, 071, 920		66, 595, 000
5th New Jersey		3, 470, 200	3, 470, 200		
1st New York	145, 694, 400	498, 504, 749	560, 118, 349	234, 400	83, 846, 400
2d New York	58, 394, 970	9, 871, 730	10, 466, 270	107, 080	57, 693, 350
3d New York		7, 285, 243	7, 140, 243	2, 000	143, 000
North Carolina	29, 303, 600	378, 243, 392	386, 447, 732	122, 860	20, 976, 400
1st Pennsylvania	5, 740, 000	33, 101, 500	34, 972, 500		3, 869, 000
Virginia	84, 277, 200	478, 410, 455	494, 678, 175	79, 000	67, 730, 480
Total	423, 935, 130	2, 135, 029, 229	2, 267, 565, 389	545, 340	290, 853, 630

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

	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Indiana		2, 521			2, 521
Kentucky		507, 132	507, 132		
Louisiana	4, 405	153, 972	157, 552		825
Maryland		30, 108	15, 472		14, 636
1st Michigan		38, 264	16, 378		21, 886
5th New Jersey		214, 290	174, 494		39, 796
1st New York		248, 640	212, 281		36, 359
2d New York	26, 216	41, 668	41, 668		26, 216
3d New York		159, 313	159, 313		
1st Ohio		21, 884			21, 884
1st Pennsylvania	4, 663	117, 091	67, 732		54, 012
Virginia		1, 294, 840	1, 294, 840		
West Virginia		655, 721	625, 524		30, 197
Wisconsin		3, 260			3, 260
Total	35, 274	3, 488, 704	3, 272, 386		251, 592

TABLE 21.—DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON TOBACCO, CIGARS, AND CIGARETTES EXPORTED, YEAR ENDED JUNE 30, 1924, BY PORTS, AND SUMMARY, FISCAL YEARS 1915–1924

Ports	Claims	Tobacco		Cigars		Cigarettes	
		Quantity	Tax	Quantity	Tax	Quantity	Tax
		Pounds		*Number*		*Number*	
San Francisco	25	2, 691	$484. 41			431, 840	$1, 205. 52
Seattle	8	1, 610	289. 79				
New York	34	212, 379	37, 146. 97	481, 870	$731. 56	40, 296, 974	120, 339. 42
Richmond	11					29, 287, 390	87, 313. 18
Boston	1					72, 000	216. 00
Total	79	216, 680	37, 921. 17	481, 870	731. 56	70, 068, 204	209, 164. 12

SUMMARY, FISCAL YEARS 1915–1924

Years	Claims	Tobacco	Cigars	Cigarettes	Total
1915		$15, 055. 93	(1)	$53, 161. 81	$68, 227. 74
1916		24, 414. 18	(1)	31, 585. 92	56, 000. 10
1917		8, 889. 53	(1)	23, 803. 31	32, 692. 84
1918	40	9, 607. 66	$512. 51	13, 505. 32	23, 625. 49
1919	93	12, 030. 69	5, 736. 95	17, 980. 78	35, 748. 42
1920	67	3, 785. 37	9, 227. 70	318, 176. 50	331, 189. 57
1921	61	77, 053. 04	3, 662. 32	73, 330. 00	154, 045. 36
1922	184	140, 809. 93	1, 799. 73	781, 162. 69	923, 772. 35
1923	89	35, 065. 92	488. 86	310, 699. 92	346, 254. 70
1924	79	37, 921. 17	731. 56	209, 164. 12	247, 816. 85

[1] Included with cigarettes.

TABLE 22.—WITHDRAWALS OF TOBACCO PRODUCTS BASED ON SALES OF STAMPS, FISCAL YEAR 1924

Class of product	Domestic manufactures	Imported from Cuba	Received from Philippine Islands	Received from Porto Rico	Totals
Large cigars:					
Class A ... number	2, 564, 003, 580	4, 550	178, 921, 198	91, 410, 915	2, 834, 340, 243
Class B ... do	1, 487, 414, 140	3, 538	4, 326, 611	13, 176, 075	1, 504, 920, 414
Class C ... do	2, 580, 673, 418	534, 575	1, 500, 219	35, 432, 070	2, 618, 140, 282
Class D ... do	125, 547, 516	2, 575, 116	7, 160	116, 550	128, 246, 342
Class E ... do	7, 355, 770	26, 035, 541	12, 068	1, 450	33, 404, 829
Total ... do	6, 784, 994, 424	29, 153, 370	184, 767, 256	140, 137, 060	7, 119, 052, 110
Small cigars ... do	504, 080, 566	12, 000		17, 000, 000	521, 092, 566
Large cigarettes ... do	17, 521, 578		1, 700	4, 202, 650	21, 725, 928
Small cigarettes ... do	67, 882, 668, 036	7, 124	1, 101, 700	461, 920	67, 884, 238, 780
Tobacco, chewing and smoking ... pounds	370, 557, 292		398		370, 557, 690
Snuff ... do	38, 917, 164				38, 917, 164

TABLE 23.—LEAF TOBACCO IMPORTED BY CIGAR MANUFACTURERS, TOBACCO MANUFACTURERS, AND DEALERS IN LEAF TOBACCO, CALENDAR YEAR 1923

Districts and States	Unstemmed leaf imported by—				Stemmed leaf imported by—				Scrap tobacco imported by—		
	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Cigar manufacturers	Tobacco manufacturers	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Alabama									148		148
1st California	528,074	24,620	1,749	554,443	38,593	15,967		54,560	292	51,225	51,517
6th California	167	8,707		8,874	118	52,471		52,589			
Total California	528,241	33,327	1,749	563,317	38,711	68,438		107,149	292	51,225	51,517
Colorado		62,015		62,015		109,729		109,729			
Connecticut	1,631	106,001		107,632		24,316		24,316	2,541		2,541
Delaware		12,002		12,002		72,448		72,448	6,751		6,751
Florida	153,396	1,920,582	161	2,074,139	48,776	2,095,698		2,144,474	1,163,014	12,674	1,175,688
Georgia		8,749		8,749					1,151	322	1,473
Hawaii											
1st Illinois	215,652	151,323	5,463	372,438	123,617	129,379	842	253,838	140,892	74,016	214,908
Indiana		140,038		140,038		785,713		785,713	1,309		1,309
Iowa		6,604		6,604					1,476		1,476
Kansas											
Kentucky	420,812	7,613		428,425		35,484		35,484	1,967		1,967
Louisiana		111,531		111,531	10,032	111,880		121,912	25,648		25,648
Maine		1,221		1,221							
Maryland	53,304	28,901		82,205	18,676	31,581		50,257	41,243		41,243
Massachusetts	593,601	286,529	4,812	884,942	87,645	492,522	400	580,567	10,741	200	10,941
1st Michigan	216	185,433		185,649	23,455	269,099		292,554	13,247		13,247
4th Michigan		56,850		56,850		4,638		4,638	4,762		4,762
Total Michigan	216	242,283		242,499	23,455	273,737		297,192	18,009		18,009
Minnesota									1,144		1,144
1st Missouri	1,009	1,204		2,213	162			162			
Nebraska		1,136		1,136		831		831			
New Hampshire											
1st New Jersey		42,143		42,143		81,501		81,501	7,143		7,143
5th New Jersey	1,015,897	5,298	2,508	1,023,703	9,801	887,700		897,501	122,949	178,569	301,518
Total New Jersey	1,015,897	47,441	2,508	1,065,846	9,801	969,201		979,002	130,092	178,569	308,661
New Mexico									15,073		15,073
1st New York	3,630	6,361	10,943	20,934	8,605	12,678		21,283	7,625	6,573	14,198
2d New York	23,104,506	167,012	21,349	23,292,867	15,258,348	147,530	7,851	15,413,729	111,557	2,574,351	2,685,908
3d New York	4,357,250	234,231		4,591,481	911,500	240,564		1,152,064	180,803	400,353	581,156
14th New York	7,446	564		8,010	25,905	7,979		33,884	162,587		162,587
21st New York									6,971		6,971
28th New York	41,599			41,599	1,613			1,613			
Total New York	27,514,431	408,168	32,292	27,954,891	16,205,971	408,751	7,851	16,622,573	469,543	2,981,277	3,450,820
North Carolina	13,648,874	5,518		13,654,392	34,593			34,593			
1st Ohio	97,878	47,154	145	145,177	27,042	4,377		31,419	278	18,606	18,884
10th Ohio		7,896		7,896							
18th Ohio	1,544	5,461		7,005		527,451		527,451	2,720	165	2,885
Total Ohio	99,422	60,511	145	160,078	27,042	531,828		558,870	2,998	18,771	21,769
1st Pennsylvania	1,864,461	792,013		2,656,474	2,348,751	597,451		2,946,202	126,185	653,759	779,944
12th Pennsylvania	15,464	42,555		58,019		95,013		95,013	3,153		3,153
23d Pennsylvania			4,142	4,142							
Total Pennsylvania	1,879,925	834,568	4,142	2,718,635	2,348,751	692,464		3,041,215	129,338	653,759	783,097
Rhode Island		797	453	1,250							
South Carolina	194,467			194,467							
Tennessee	19,052			19,052	53,220			53,220			
1st Texas		84,859		84,859	2,301	76,366		78,667	81,727		81,727
Vermont											
Virginia	4,944,315	10,440	522,511	5,477,266	4,473		10,166	14,639	9,537	198,864	208,401
West Virginia											
Wisconsin	416,993	50,183		467,176	16,049	15,822		31,871	7,110	26,183	33,293
Total year 1923	51,701,238	4,623,544	574,236	56,899,018	19,053,275	6,926,188	19,259	25,998,722	2,261,744	4,195,860	6,457,604
Total year 1922	54,684,206	4,389,097	597,774	59,671,077	17,869,910	5,316,898	60,467	23,247,275	4,133,799	6,324,472	10,458,271
Increase		234,447			1,183,365	1,609,290		2,751,447			
Decrease	2,982,968		23,538	2,772,059			41,208		1,872,055	2,128,612	4,000,667

TABLE 24.—DEALERS IN LEAF TOBACCO IN BUSINESS, LEAF TOBACCO EXPORTED AND RECEIVED FROM FARMERS, CALENDAR YEAR 1923, BY COLLECTION DISTRICTS AND STATES

Districts and States	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by—			
	In business Jan. 1, 1923	Opened	Closed	In business Jan. 1, 1924	Unstemmed	Stemmed	Scrap	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
	No.	*No.*	*No.*	*No.*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Alabama	0	1	0	1							365		365
1st California	9	4	4	9	2,102				2,102		154,610	300	154,910
6th California	7	8	1	9	127				127	555	990		1,545
Total California	16	7	5	18	2,229				2,229	555	155,600	300	156,455
Connecticut	100	12	35	77	203,258				203,258	42,441,749	23,270		42,465,019
Delaware	1	0	0	1									
Florida	57	12	15	54	65,037			1,667	66,724	3,111,845	21,504		3,133,349
Georgia	18	24	27	15	1,687,120	1,357,579		13,936	3,058,635	8,137,897	1,484		8,139,381
Hawaii											2,231		2,231
1st Illinois	64	12	24	52	5,494	4			5,498	366,804	816		367,620
8th Illinois	3	1	2	2								145	145
Total Illinois	67	13	26	54	5,494	4			5,498	366,804	816	145	367,765
Indiana	28	10	13	24						7,732,180	5,636	14,003	7,751,819
Iowa											541		541
Kansas	1	0	0	1							603		603
Kentucky	539	130	247	422	110,742,483	10,057,786	1,950,847	1,051,678	123,802,774	497,247,147		150,888	497,398,035
Louisiana	7	2	3	6	178,822				178,822		9,474	449,854	459,328
Maine											9,547		9,547
Maryland	67	19	7	79	20,520,702		129,330	1,670,895	22,320,927	19,930,630	309		19,930,939
Massachusetts	46	3	11	38	1,506,482	7,934			1,514,416	1,081,636	31,159		1,112,695
1st Michigan	14	4	1	17	313				313	530	1,903	57	2,490
4th Michigan	1	1	1	1									
Total Michigan	15	5	2	18	313				313	530	1,903	57	2,490
Minnesota	6	2	2	6						19,103	12,445		31,548
1st Missouri	9	2	3	8	53,910				53,910	353,888	3,904	1,270	359,062
6th Missouri	11	1	6	6						2,754,630			2,754,630
Total Missouri	20	3	9	14	53,910				53,910	3,108,518	3,904	1,270	3,113,692
Nebraska	1	1	1	1									
New Hampshire	1	0	0	1							2,736		2,736
1st New Jersey	3	1	2	2									
5th New Jersey	12	2	2	12		24,391			24,391	5,471	303		5,774
Total New Jersey	15	3	4	14		24,391			24,391	5,471	303		5,774
1st New York	20	6	5	21	71,105	5,145		9,635	85,885		409		409
2d New York	209	54	88	265	55,140,193	2,022,405	579,013	1,038,541	58,780,152	28,383,547	140,555	1,017	28,525,119
3d New York	67	17	12	72	12,483,382	911,190	28,207	1,793,315	15,216,094	14,107	9,747		23,854
14th New York	10	7	6	11						14,541	106		14,647
21st New York	15	7	2	20						617,692	5,276		622,968
28th New York	24	1	3	22	20,676				20,676	3,141,463	4,570	640	3,146,673
Total New York	435	92	116	411	67,715,356	2,938,740	607,220	2,841,491	74,102,807	32,171,350	160,663	1,657	32,333,670
North Carolina	478	218	227	469	16,077,883	1,789,367	1,168,185	514,342	19,549,777	285,793,514	116	38,704	285,832,334
1st Ohio	126	31	47	110						27,767,006	2,101		27,769,107
10th Ohio	30	3	9	24						1,673,976	3,419	573	1,677,968
11th Ohio	36	4	10	30						1,278,641	20,093		1,298,734
18th Ohio	30	0	6	24						1,290,812	3,692	4,224	1,298,728
Total Ohio	222	38	72	188						32,010,435	29,305	4,797	32,044,537
Oklahoma											1,082		1,082
Oregon	1	0	0	1							392		392
1st Pennsylvania	351	59	72	338	315		200	2,775,720	2,776,235	49,410,725	167,330	177,894	49,755,949
12th Pennsylvania	5	1	1	5						493,364			493,364
23d Pennsylvania	25	8	14	19						2,100,035	4,035		2,104,070
Total Pennsylvania	381	68	87	362	315		200	2,775,720	2,776,235	52,004,124	171,365	177,894	52,353,383
Rhode Island											1,331		1,331
South Carolina	67	131	135	63	8,102,401	1,009,980	353,163	12,191	4,567,728	48,552,712			48,552,712
Tennessee	106	26	42	90	16,011,813	131,880	568,835	841,691	17,544,219	46,801,457	25	94,187	46,895,669
1st Texas	15	3	8	10	380,094				380,094		54,998		54,998
2d Texas	1	0	1	0									
Total Texas	16	3	9	10	380,094				380,094		54,998		54,998

TABLE 24.—DEALERS IN LEAF TOBACCO IN BUSINESS, LEAF TOBACCO EXPORTED AND RECEIVED FROM FARMERS, CALENDAR YEAR 1923, BY COLLECTION DISTRICTS AND STATES—Continued

Districts and States	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by—			
	In business Jan. 1, 1923	Opened	Closed	In business Jan. 1, 1924	Unstemmed	Stemmed	Scrap	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
	No.	*No.*	*No.*	*No.*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Utah	1	0	0	1									
Vermont											243		243
Virginia	304	74	82	296	186,452,151	34,836,001	2,201,230	7,835,355	231,324,737	235,315,451		2,746	235,318,227
Washington	2	1	1	2									
West Virginia	24	8	11	21						8,750,107			8,750,107
Wisconsin	103	24	28	99	169,212				169,212	53,238,377	7,964	1,564	53,267,905
Total year 1923	3,143	930	1,216	2,857	424,875,058	52,243,662	6,969,000	17,558,986	501,646,706	1,377,842,853	709,963	938,066	1,379,490,902
Total year 1922	3,621	1,023	1,456	3,188	327,755,753	51,289,727	2,999,474	8,173,862	390,218,816	1,114,700,620	828,569	1,525,064	1,117,054,253
Increase					97,119,305	953,935	3,969,526	9,385,124	111,427,890	263,142,233			262,436,649
Decrease	478	93	240	331							118,586	586,998	

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1923 BY DEALERS IN LEAF TOBACCO, CIGAR MANUFACTURERS, AND TOBACCO MANUFACTURERS

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Dealers	182,362,623	214,165,437	208,780,012	72,683,021	46,825,509	15,443,020	8,908,755	66,123,371	107,251,036	110,705,396	137,834,592	206,760,062	1,377,842,853
Cigar	53,563	84,284	170,487	65,584	171,265	16,841	25,794	20,391	37,438	9,825	30,003	24,408	709,983
Tobacco	140,955	100,176	86,193	68,706	14,604	8,391	268	1,529	20,525	1,327	2,388	493,005	938,066
Total	182,557,141	214,349,896	209,036,692	72,817,411	47,011,378	15,468,252	8,934,817	66,145,291	107,308,999	110,716,547	137,866,983	207,277,495	1,379,490,902

TABLE 25.—TOBACCO MATERIAL HELD OR OWNED BY DEALERS IN LEAF TOBACCO, CIGAR AND TOBACCO MANUFACTURERS ON JANUARY 1, 1924

Districts and States	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf scraps	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Alabama				13,491	2,689	14,545			
Arizona				1,438	38	1,172			
Arkansas				5,207	512	4,072			
1st California	479,868	651,692		296,880	1,053,968	44,229	3,698	453	49,602
6th California	59,066	9,004	1,649	100,182	29,311	28,399	1,931		6,467
Total California	538,934	660,696	1,649	397,062	1,083,279	72,628	5,629	453	56,069
Colorado				155,416	14,647	8,083			1,092
Connecticut	28,823,778	1,503,214	25	291,981	20,459	59,010	613		13,700
Delaware	4,115,901			50,041	49,027	4,227			
Florida	2,997,197	153,859	192	1,073,599	542,087	709,918			27,062
Georgia	355,733	2,411	2,911	85,097	17,977	34,539			6,587
Hawaii				221	30	396			
Idaho				5,382	2,335	1,208			25
1st Illinois	2,204,655	384,169	44,208	580,099	124,464	148,537	2,109,021	827,972	207,180
8th Illinois	3,832			242,708	27,688	32,892	15,958	2,760	15,748
Total Illinois	2,208,487	384,169	44,208	822,807	152,152	181,429	2,124,979	830,732	222,928
Indiana	708,265	1,309	3,700	2,372,991	536,962	63,176	117,739	1,880	33,808
Iowa				361,748	42,969	47,230	473,340	62	96,146
Kansas	39,587	7,433	333	59,642	29,934	16,003	435		11,713
Kentucky	307,337,394	22,465,878	20,699,354	257,861	115,011	43,284	1,001,852	264,198	1,053,224
Louisiana	454,386	50,803		111,238	55,428	77,493	34,280	640,417	343
Maine				46,727	3,055	12,458	46		
Maryland	8,322,273	871,999	290,106	282,405	71,714	86,667	116,122	32,583	68,449
Massachusetts	1,711,258	206,106	2,623	416,241	184,560	83,669	216,136	720	247,161
1st Michigan	858,797	120,422	42,922	1,027,554	549,334	59,826	576,618	1,997,486	72,051
4th Michigan	3,060			165,603	99,382	22,599	199	46	1,939
Total Michigan	861,857	100,422	42,922	1,193,157	648,716	82,425	576,817	1,997,532	73,990

TABLE 25.—TOBACCO MATERIAL HELD OR OWNED BY DEALERS IN LEAF TOBACCO, CIGAR AND TOBACCO MANUFACTURERS ON JANUARY 1, 1924—Continued

Districts and States	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf scraps	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Minnesota	221,142	18,412		180,192	27,733	82,465	270	128	14,327
Mississippi				1,257	227	114			
1st Missouri	14,353,417	9,316,741	208,795	73,119	16,190	18,413	887,940	24,124	456,925
6th Missouri	79,412	3,042		158,301	15,979	13,872			1,846
Total Missouri	14,432,829	9,319,783	208,795	231,420	32,169	32,285	887,940	24,124	458,771
Montana				12,962	1,991	1,881			76
Nebraska	2,082	51		92,716	12,735	4,288			1,698
Nevada				1,445	6,378	954			
New Hampshire	96,258			163,425	5,996	14,658	75		
1st New Jersey	56,362			172,129	172,454	23,313	29,129	4,883	59,169
5th New Jersey	8,106,174	3,206,712	1,593,739	961,339	1,269,050	251,808	1,858,553	177,746	70,631
Total New Jersey	8,162,536	3,206,712	1,593,739	1,133,468	1,441,504	275,121	1,887,682	182,629	129,790
New Mexico				2,405	81	130			
1st New York	175,735	29,011		929,794	594,499	95,597	24,131	7,012	395,935
2d New York	46,046,587	7,243,321	77,629	546,596	182,831	100,025	189,222	32,658	598,791
3d New York	9,088,593	841,207	29,597	1,251,869	487,642	583,266	12,188	606	357,654
14th New York	103,361	25,205		571,184	239,619	122,157	767,774		14,391
21st New York	464,119	20,070		1,145,055	132,282	132,904	358,034	1,173	185,045
28th New York	5,399,066	12,480	2,842	231,570	13,898	39,301	7,421		40,294
Total New York	61,275,461	8,171,294	110,068	4,676,068	1,650,771	1,073,250	1,358,770	41,449	1,592,110
North Carolina	273,937,631	30,239,310	16,353,462	391,170	1,465,863	81,998	6,957,556	1,037,440	1,596,664
North Dakota				3,046	338	541			
1st Ohio	43,129,182	14,130,276	50,432	535,692	254,766	102,801	612,823	191,906	1,290,676
10th Ohio	2,669,465	81,010	1,868	471,236	552,211	89,790	194,996	955,076	1,341,639
11th Ohio	185,537	43,787	121	437,819	51,663	157,886	217,534		73,628
18th Ohio	663,927	65,706	5,067	521,228	67,463	144,704	15,651	549	147,742
Total Ohio	46,648,111	14,320,779	57,488	1,965,975	926,103	495,181	1,041,004	1,147,531	2,853,685
Oklahoma				30,879	1,039	4,259			
Oregon	7,545	709		23,429	7,534	8,598			773
1st Pennsylvania	71,864,413	7,044,088	69,531	5,290,247	3,397,153	1,324,840	1,446,811	12,611	1,571,563
12th Pennsylvania	839,795			912,807	478,499	16,723	229,315	14	10,275
23d Pennsylvania	2,883,570	7,699		724,975	125,385	91,885	20,046	4,276	23,845
Total Pennsylvania	75,587,778	7,051,787	69,531	6,928,029	4,001,037	1,433,448	1,696,172	16,901	1,605,683
Rhode Island				71,392	9,543	18,472	6,184		230
South Carolina	1,810,765	194,533	65,542	50,051	26,772	15,387			37,387
South Dakota				44,637	8,569	16,930			
Tennessee	47,603,234	59,535	615,660	44,843	36,565	11,757	3,216,515	2,824	44,484
1st Texas	13,800			57,700	28,699	32,829	83,128		304
2d Texas				5,475	462	1,019	6,829		2,382
Total Texas	13,800			63,175	29,161	33,848	89,957		2,686
Utah	1,011	77		10,763	5,956	5,223			146
Vermont				7,549	1,083	1,659			
Virginia	342,246,121	22,162,282	3,616,062	139,759	197,625	39,882	580,663	481,234	3,261,035
Washington	2,550	885	150	28,729	8,990	10,110	2,758		1,380
West Virginia	3,032,086	8,134	33,920	1,154,683	58,305	41,498	62,616	769,144	2,978,608
Wisconsin	63,449,552	6,195,392	190,247	345,832	70,979	91,866	540,688	284	40,336
Wyoming				4,930	1,220	1,221			
Total	1,297,005,182	127,447,824	43,902,697	25,812,581	13,547,846	5,400,755	22,996,838	7,472,270	16,532,664

Totals: Unstemmed, 1,346,814,801 pounds; stemmed, 148,467,942 pounds; leaf scraps, 43,902,697 pounds; scraps, cuttings, and clippings, 21,933,419 pounds.

TABLE 26.—PRODUCTION AND WITHDRAWALS OF COLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

Districts	On hand July 1, 1923	Produced	Withdrawn tax paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1924
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
6th California		63, 140			63, 140		
Colorado	240	20, 760	20, 870				130
1st Illinois	34, 282	3, 284, 910	2, 651, 351	155, 564	485, 890		26, 387
8th Illinois	9, 505	619, 775	614, 050		8, 300		6, 930
Indiana	8, 055	1, 195, 546	1, 197, 975				5, 626
Kansas	34, 078	1, 826, 736	1, 674, 622		162, 672		23, 520
Louisiana		110, 880	105, 780		1, 180		3, 920
Maryland	14, 413	1, 640, 884	1, 625, 090			150	30, 057
Massachusetts		16, 573	10		16, 250		313
Minnesota		8, 370	8, 370				
1st Missouri	14, 025	803, 560	809, 795				7, 790
6th Missouri	3, 387	198, 609	195, 890				6, 106
Nebraska		94, 100	88, 520		4, 470		1, 110
5th New Jersey	25, 599	1, 057, 775	267, 304	762, 550	19, 700	210	33, 610
Oregon		1, 470	1, 470				
Rhode Island	2, 970	1, 560	1, 290				3, 240
Tennessee	4, 600	386, 250	355, 800		32, 020		3, 030
2d Texas	1, 860	216, 405	214, 260				4, 005
Wisconsin		1, 068	918				150
Total	153, 014	11, 548, 371	9, 833, 365	918, 114	793, 622	360	155, 924

TABLE 27.—PRODUCTION AND WITHDRAWALS OF UNCOLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

Districts	On hand July 1, 1923	Produced	Withdrawn tax paid	Withdrawn for export	Lost or destoyed	On hand June 30, 1924
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1st California	119, 361	13, 219, 386	13, 248, 269			90, 478
6th California	47, 028	5, 220, 281	5, 227, 906		1, 755	37, 648
Colorado	5, 260	369, 260	372, 080			2, 440
1st Illinois	1, 231, 879	117, 436, 526	117, 492, 213	78, 590	330	1, 097, 272
8th Illinois	53, 633	3, 252, 684	3, 256, 533		3, 820	35, 964
Indiana	12, 660	2, 514, 156	2, 497, 810		572	28, 434
Kansas	120, 453	11, 976, 095	11, 953, 932			142, 616
Louisiana		163, 670	158, 810			4, 800
Maryland	34, 048	1, 861, 036	1, 859, 536		120	36, 328
Massachusetts	64, 765	3, 798, 063	3, 807, 704			55, 124
1st Michigan	11, 070	815, 080	805, 840			20, 310
Minnesota	36, 068	3, 045, 405	3, 035, 472			46, 001
1st Missouri	62, 434	6, 408, 955	6, 408, 269			63, 120
6th Missouri	30, 890	2, 710, 081	2, 685, 650			55, 321
Nebraska	17, 850	1, 498, 690	1, 502, 240			14, 300
5th New Jersey	351, 271	23, 543, 422	23, 550, 743	9, 030	1, 650	333, 270
28th New York	50, 160	3, 943, 470	3, 816, 880	122, 150	90	54, 510
1st Ohio	77, 945	10, 426, 320	10, 386, 571			118, 694
10th Ohio	6, 190	426, 116	429, 890		266	2, 150
11th Ohio	50, 255	6, 826, 563	6, 818, 403			58, 435
Oregon	18, 701	1, 496, 484	1, 477, 815			37, 370
Rhode Island	45, 440	1, 557, 225	1, 547, 700			54, 965
Tennessee	2, 350	168, 040	168, 430			1, 970
2d Texas	10, 486	1, 045, 632	1, 034, 800			21, 318
Washington		278, 430	278, 430			
Wisconsin	33, 176	4, 149, 288	4, 143, 940			38, 524
Total	2, 494, 283	228, 150, 378	227, 974, 866	209, 770	8, 603	2, 451, 422

TABLE 28.—PRODUCTION AND WITHDRAWALS OF OLEOMARGARINE (COLORED AND UNCOLORED), YEAR ENDED JUNE 30, 1924, BY MONTHS

Months	Colored				Uncolored		
	Produced	Withdrawn tax paid	Withdrawn for export	Withdrawn free of tax for use of United States	Produced	Withdrawn tax paid	Withdrawn for export
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
July	644, 256	516, 898	64, 760	66, 810	12, 632, 477	13, 088, 738	3, 750
August	709, 522	585, 111	71, 555	67, 360	15, 966, 164	15, 490, 235	199, 090
September	863, 677	677, 263	63, 045	63, 830	18, 258, 126	17, 772, 135	
October	956, 298	821, 164	91, 905	60, 754	21, 521, 049	21, 510, 935	
November	1, 009, 507	849, 249	89, 710	63, 920	21, 473, 158	21, 841, 868	
December	1, 095, 761	954, 383	70, 250	69, 240	21, 052, 201	21, 056, 323	510
January	1, 103, 747	978, 362	68, 639	66, 394	23, 596, 429	23, 335, 717	1, 020
February	1, 157, 155	1, 020, 544	70, 600	68, 146	21, 804, 868	21, 361, 489	3, 000
March	1, 229, 417	1, 072, 608	87, 740	71, 899	21, 189, 073	21, 742, 617	
April	1, 101, 931	919, 113	78, 715	67, 921	19, 359, 137	19, 075, 176	1, 600
May	872, 007	802, 068	73, 715	60, 176	16, 800, 431	17, 410, 629	
June	805, 093	636, 602	87, 280	67, 172	14, 497, 265	14, 329, 004	
Total	11, 548, 371	9, 833, 365	918, 114	793, 622	228, 150, 378	227, 974, 866	209, 770

TABLE 29.—SUMMARY OF PRODUCTION AND WITHDRAWALS OF OLEOMARGARINE (COLORED AND UNCOLORED), YEARS ENDED JUNE 30, 1915–1924

Years	Colored				Uncolored			
	Produced	Withdrawn tax paid	Withdrawn for export	Withdrawn free of tax for use of United States	Produced	Withdrawn tax paid	Withdrawn for export	Withdrawn free of tax for use of United States
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1915	7, 595, 141	3, 753, 021	3, 061, 356	734, 030	138, 214, 907	137, 693, 610	31, 172	
1916	6, 748, 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	141, 835	2, 400
1918	6, 594, 790	4, 353, 127	1, 480, 370	757, 419	319, 934, 049	318, 176, 610	1, 005, 409	134, 000
1919	13, 848, 576	5, 199, 758	7, 967, 367	713, 152	345, 367, 395	343, 776, 167	2, 260, 335	660
1920	15, 623, 746	9, 277, 361	5, 609, 467	697, 466	375, 655, 766	369, 343, 611	4, 725, 978	50, 936
1921	11, 600, 319	9, 214, 650	1, 826, 703	668, 623	269, 481, 195	269, 734, 142	1, 687, 980	3, 000
1922	6, 603, 981	5, 159, 236	687, 969	713, 439	184, 346, 392	183, 670, 536	378, 220	
1923	8, 259, 663	6, 642, 926	867, 185	712, 866	200, 922, 525	199, 925, 640	569, 855	
1924	11, 548, 371	9, 833, 365	918, 144	793, 622	228, 150, 378	227, 974, 866	209, 770	
Total	96, 435, 558	61, 313, 082	27, 752, 605	7, 260, 146	2, 432, 902, 260	2, 419, 856, 490	11, 016, 630	193, 246

TABLE 30.—MATERIALS USED IN THE MANUFACTURE OF OLEOMARGARINE, YEAR ENDED JUNE 30, 1924

	Pounds		Pounds
Oleo oil	52, 264, 573	Corn oil	437, 378
Coconut oil	83, 059, 335	Soya bean oil	49
Cottonseed oil	20, 640, 341	Butter	1, 900, 307
Peanut oil	5, 636, 488	Sugar	280
Oleo stearine	5, 316, 728	Extract of vanilla	97
Neutral lard	32, 210, 041	Salt	20, 592, 752
Oleo stock	2, 755, 798	Milk	69, 089, 727
Mustard oil	38, 243	Soda	57, 466
Palm kernel oil	28, 432	Color	26, 716
Edible tallow	23, 575		
Sesame oil	347, 719	Total	294, 463, 247

TABLE 31.—PRODUCTION AND WITHDRAWALS OF RENOVATED BUTTER, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

Districts	On hand July 1, 1923	Produced	Withdrawn tax paid	Lost or destroyed	On hand June 30, 1924
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Kansas	4,944	351,493	351,727		4,710
Maryland	29,026	1,471,292	1,475,686		24,632
Minnesota	12,960	1,442,296	1,455,246		
8th Missouri		674,651	674,651		
Tennessee		104,754	84,684	554	19,516
Total	46,930	4,044,476	4,041,994	554	48,858

TABLE 32.—SUMMARY OF PRODUCTION AND TAX-PAID WITHDRAWALS OF RENOVATED BUTTER, YEARS ENDED JUNE 30, 1915–1924

Years	Produced	Withdrawn tax paid	Years	Produced	Withdrawn tax paid
	Pounds	*Pounds*		*Pounds*	*Pounds*
1915	39,056,180	38,924,828	1921	6,099,110	6,090,890
1916	34,514,527	34,572,335	1922	5,356,816	5,337,140
1917	27,507,982	27,649,487	1923	4,003,307	4,023,402
1918	19,270,933	19,314,635	1924	4,044,476	4,041,994
1919	17,358,718	17,457,123			
1920	9,735,214	9,757,405	Total	166,946,263	167,169,239

TABLE 33.—PRODUCTION AND WITHDRAWALS OF MIXED FLOUR, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

Produced

Districts	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total produced
Stock on hand July 1, 1923			194	51	7,240
Colorado				761	12,620
8th Illinois		69			4,968
Kansas	7	383	1,975	3,188	114,557
6th Missouri			48	735	19,476
Nebraska			243		11,664
2d New York	51	414	81,323		2,760,522
Total produced	58	866	83,589	4,664	2,923,807
Grand total	58	866	83,783	4,715	2,931,047

Withdrawn tax paid

Colorado				761	12,620
8th Illinois		69			4,968
Kansas	7	377	1,960	3,192	113,725
6th Missouri			48	735	19,476
Nebraska			244		11,712
2d New York	51	412	80,838		2,787,342
Total withdrawn tax paid	58	858	83,090	4,688	2,899,843
Stock on hand June 30, 1924		8	693	27	31,204
Grand total	58	866	83,783	4,715	2,931,047

TABLE 34.—PRODUCTION, IMPORTATION, AND WITHDRAWALS OF PLAYING CARDS, BY MONTHS, YEAR ENDED JUNE 30, 1924

Months	Produced	Imported	Withdrawn tax paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
	Packs	*Packs*	*Packs*	*Packs*	*Packs*	*Packs*
On hand July 1, 1923	23,354,346					
July	3,849,577		1,914,306	514,164	864	
August	4,207,687	1,304	3,000,793	363,828		
September	3,899,758	3,710	3,768,415	607,841		36
October	4,529,782	2,160	4,234,649	649,789		
November	4,339,076	6,172	4,117,339	794,304	1,728	
December	4,247,414		4,327,744	807,061	1,728	2
January	3,639,714	108	3,555,695	811,829		50
February	5,087,512	2,770	5,098,243	784,000	1,728	65
March	4,166,849	3,418	6,278,215	674,662	3,456	
April	4,217,131	5,340	4,062,081	489,884		
May	4,920,342	1,512	5,239,814	447,818		
June	5,461,094	2,292	6,220,565	308,675	3,558	23
Total	52,665,936	28,786	51,817,859	7,231,945	13,392	176
On hand June 30, 1924			16,985,696			
Grand total	76,020,282	28,786	68,803,555	7,231,945	13,392	176

TABLE 35.—REGISTRATIONS UNDER THE HARRISON NARCOTIC LAW, AS AMENDED, YEAR ENDED JUNE 30, 1924, BY STATES AND BY CLASSES[1]

States	Class 1	Class 2	Class 3	Class 4	Class 5	Total
Alabama	6	35	633	2,155	890	3,719
Alaska		2	21	44	21	88
Arizona		5	108	343	36	492
Arkansas	3	24	617	2,285	948	3,877
California	13	122	2,329	7,296	3,666	13,426
Colorado		50	502	1,850	111	2,513
Connecticut	3	29	590	1,653	1,412	3,687
Delaware	1	2	93	271	309	676
District of Columbia	2	14	236	954	243	1,449
Florida		29	434	889	516	1,838
Georgia	10	70	909	2,949	2,231	6,169
Hawaii	3	10	19	219	117	368
Idaho		6	235	545	53	839
Illinois	26	119	3,016	10,449	7,695	21,305
Indiana	13	96	1,111	3,897	5,056	10,173
Iowa	5	57	965	3,516	4,774	9,319
Kansas		30	675	2,240	613	3,558
Kentucky	7	44	797	3,054	1,244	5,146
Louisiana	5	16	764	2,109	1,382	4,276
Maine	1	12	341	1,097	1,268	2,719
Maryland	12	28	587	2,039	1,357	4,023
Massachusetts	9	71	1,853	6,694	8,685	17,312
Michigan	14	72	1,576	4,513	1,577	7,752
Minnesota	5	31	989	2,650	1,068	4,743
Mississippi		22	521	1,813	756	3,112
Missouri	24	79	1,997	5,971	2,148	10,219
Montana	2	17	287	548	297	1,149
Nebraska	2	17	702	2,103	2,913	6,737
Nevada		2	38	140	45	225
New Hampshire	2	5	171	651	1,027	1,856
New Jersey	6	26	1,620	3,688	3,102	8,442
New Mexico		6	102	429	72	609
New York	78	184	5,487	14,161	12,402	32,312
North Carolina	1	54	703	2,303	2,740	5,800
North Dakota		10	277	573	295	1,155
Ohio	29	112	2,059	8,440	2,770	13,410
Oklahoma	2	27	1,084	2,696	1,235	5,044
Oregon	2	24	430	1,238	467	2,161
Pennsylvania	44	140	3,661	11,495	6,483	21,823
Rhode Island	3	11	357	811	637	1,819

[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.

TABLE 35.—REGISTRATIONS UNDER THE HARRISON NARCOTIC LAW, AS AMENDED, YEAR ENDED JUNE 30, 1924, BY STATES AND BY CLASSES [1]—Continued

States	Class 1	Class 2	Class 3	Class 4	Class 5	Total
South Carolina	2	26	511	1,307	1,146	2,992
South Dakota		10	352	672	362	1,396
Tennessee	12	62	836	3,211	757	4,888
Texas	5	94	2,561	6,225	3,046	12,031
Utah	1	9	181	529	188	888
Vermont		12	128	573	494	1,207
Virginia	2	44	673	2,380	1,642	4,741
Washington	1	37	685	1,824	853	3,400
West Virginia	3	22	398	2,159	2,869	5,451
Wisconsin	5	26	1,041	3,298	2,845	7,215
Wyoming		8	105	283	102	498
Total	364	2,060	46,416	143,232	96,975	289,047

TABLE 36.—GENERAL STATEMENT OF IMPORTS, BONDED STOCK, AND MANUFACTURERS' STOCK OF TAXABLE NARCOTIC DRUGS, AND DISPOSITIONS MADE THEREOF, YEAR ENDED JUNE 30, 1924

	Opium	Morphine	Codeine	Heroin	Dionin	Other opium alkaloids and derivatives	Cocaine	Coca leaves
	Ounces	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*
In customs custody July 1, 1923	3,852						3,890	172,528
Imported	1,397,498							3,341,792
Total	1,401,350						3,890	3,514,320
Imports withdrawn from customs custody for export								
Imports withdrawn from customs custody for domestic consumption	1,371,798							3,514,320
Miscellaneous dispositions							3,890	
Loss, waste, confiscations, etc.	29,552							
In customs custody June 30, 1924								
Total	1,401,350						3,890	3,514,320
Manufacturers' stock July 1, 1923	1,012,694	79,483	42,507	17,731	1,585	3,200	25,545	3,834,707
Imports withdrawn from customs custody	1,371,798							3,514,320
Total	2,384,692	79,483	42,507	17,731	1,585	3,200	25,545	7,349,027
Exported by manufacturers	284	123	60	344	6	45	238	880
Purchased from manufacturers (domestic)	172,257	77,597	75,695	16,985	4,638	4,006	37,051	2,827
Miscellaneous dispositions (destroyed, theft, etc.)	12,643	443	164	41	2	4	103	2,217
Manufacturers' stock June 30, 1924	329,166	62,480	45,136	12,661	2,011	1,968	21,462	4,178,878
Total	514,350	140,643	121,255	30,051	6,657	6,023	58,854	4,184,802

[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.

TABLE 37.—COMPARATIVE STATEMENT OF IMPORTS, EXPORTS, AND DOMESTIC PURCHASES OF TAXABLE NARCOTIC DRUGS, YEARS ENDED JUNE 30, 1921–1924 [1]

	Opium		Morphine		Codeine		Heroin	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
	Ounces	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*
Imports:								
1921	752,389	755,381	317	2,152	131	208	2	198
1922	2,161,488	2,161,488	2,124	2,124	1,547	1,547	305	305
1923	1,589,662	1,589,662						
1924	1,397,498	1,397,498						
Exports:								
1921	32,218	49,869	2,569	95,119	1,546	7,993	402	229,068
1922	20,349	47,012	2,767	48,758	2,565	11,228	1,123	440,200
1923	3,883	39,523	630	40,938	355	4,859	450	241,834
1924	2,072	11,260	794	47,533	297	3,898	487	327,045
Domestic purchases:								
1921	815,637	1,273,680	321,715	3,456,118	94,507	544,787	16,635	1,498,577
1922	1,023,246	1,838,225	183,671	2,410,222	107,408	466,919	18,009	1,081,138
1923	863,143	1,881,612	195,577	2,681,980	165,776	699,504	31,173	1,013,879
1924	172,257	610,944	77,597	1,313,428	75,895	268,904	16,985	874,753

	Dionin		Other opium alkaloids and derivatives		Cocaine		Coca leaves	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
	Ounces	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*
Imports:								
1921	1	74	3,691	6,140	26	74,078	6,195,120	6,195,120
1922	110	110	560	560	4,462	4,462	529,280	529,280
1923							4,590,920	4,590,920
1924							3,341,792	3,341,792
Exports:								
1921	82	185	171	1,440	7,928	99,346	15,039	15,209
1922	25	237	106	1,714	3,380	28,312	9,692	9,801
1923	58	362	116	2,313	1,085	39,229	7,106	8,028
1924	23	156	74	543	489	31,518	2,362	3,152
Domestic purchases:								
1921	5,512	36,609	6,731	61,916	81,520	738,270	14,180	18,122
1922	4,302	25,453	3,696	42,022	58,320	428,127	20,392	24,668
1923	5,229	30,264	4,202	48,099	57,123	434,608	1,071,561	1,101,935
1924	4,638	26,523	4,006	42,877	37,051	273,551	2,827	12,717

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

TABLE 38.—TAXABLE NARCOTIC DRUGS IMPORTED INTO THE UNITED STATES, YEAR ENDED JUNE 30, 1924, BY COUNTRIES

Countries	Opium	Morphine	Codeine	Heroin	Dionin	Other opium alkaloids and derivatives	Cocaine	Coca leaves
	Ounces	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*
Greece	379,416							
Holland								78,496
Italy								
Turkey in Europe	391,114							
England	597,112							
Turkey in Asia	29,866							
Dutch East Indies								927,560
Peru								2,335,736
Total	1,397,498							3,341,792

TABLE 39.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS EXPORTED FROM THE UNITED STATES, YEAR ENDED JUNE 30, 1924, BY COUNTRIES [1]

Countries	Opium		Morphine		Codeine		Heroin	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
	Ounces	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*
Bermuda	2	16	2	115	1	13		
British Honduras	46	589	1	51	2	23	1	47
Canada	11	62	92	7,460	3	336	15	12,966
Costa Rica	18	198	9	773	1	3		
Guatemala	23	82						
Honduras	72	519	6	375	26	93	1	273
Nicaragua	1	15	7	679			1	18
Panama	43	209	21	1,175	39	167	26	298
Salvador	5	56	2	300				
Mexico			1	36				
Newfoundland and Labrador	1	21	6	293	2	15	1	10
British West Indies	164	790	51	2,472	6	60	5	2,600
Cuba	113	1,546	157	4,783	7	62	23	12,592
Dominican Republic	68	707	9	561	3	3		
Haiti	30	300	1	199	6	100		
England			1	6	1	4	182	168,288
China	115	1,502	41	2,793	11	333	4	433
Chosen	16	16	3	3	1	1		
British East Indies	24	670	5	513			1	108
Hongkong	67	96	10	1,475	1	4	8	6,842
India			20	6,524	5	460	43	37,248
Japan			5	31	1	6		
Australia							20	17,466
New Zealand			1	6			15	13,376
Other British Oceania	4	56						
Philippine Islands	549	810	106	5,000	68	1,138	65	31,338
Porto Rico	583	1,440	172	5,849	110	1,033	54	4,103
Bolivia	6	6	1	28				
Brazil	1	144	1	1				
Chile	1	3	1	93				
Colombia	1	16	13	1,003	1	3		
Ecuador	2	12	1	118	1	13		
British Guiana			1	54	1	2		
Peru	26	490	1	249				
Venezuela	89	897	45	3,216				
British Africa							22	19,039
Total	2,073	11,260	794	47,533	297	3,598	487	327,045

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

TABLE 39.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS EXPORTED FROM THE UNITED STATES, YEAR ENDED JUNE 30, 1924, BY COUNTRIES [1]—Con.

Countries	Dionin		Other opium alkaloids and derivatives		Cocaine		Coca leaves	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
	Ounces	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*
Bermuda	1	1			1	4		
British Honduras					1	1		
Canada	2	60	58	238	78	1,719	32	32
Costa Rica					5	432		
Guatemala					1	80		
Honduras					37	119		
Nicaragua	4	25			1	480	32	32
Panama			4	200	5	119	4	4
Salvador					1	22		
Mexico								
Newfoundland and Labrador	1	16			1	24		
British West Indies					36	585		
Cuba					103	14,867	1,776	2,180
Dominican Republic	4	4			5	17	148	148
Haiti								
England	1	4			90	8,725		
China			1	12	12	896		
Chosen					2	2		
British East Indies					1	72		
Hongkong					3	132		
India					2	144		
Japan								
Australia								
New Zealand					4	400		
Other British Oceania								
Philippine Islands	8	30	4	4	36	605		
Porto Rico	2	16	3	69	56	492	32	32
Bolivia								
Brazil								
Chile					1	244		
Colombia					1	51	320	320
Ecuador					1	112		
British Guiana								
Peru			4	20	1	282	16	20
Venezuela					4	892	2	384
British Africa								
Total	23	158	74	543	489	31,518	2,362	3,152

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

TABLE 40.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS PURCHASED WITHIN THE UNITED STATES FROM MANUFACTURERS, YEAR ENDED JUNE 30, 1924, BY STATES [1]

States	Opium		Morphine		Codeine		Heroin	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
	Ounces	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*
Alabama	1,131	11,042	555	42,468	164	563	14	4,627
Alaska	13	136	1	6				
Arizona	7	107	22	325	2	40	1	17
Arkansas	1,187	10,848	432	25,465	151	694	18	9,541
California	1,386	9,858	670	23,035	1,201	5,677	75	20,506
Colorado	257	1,624	184	4,995	234	1,181	26	8,604
Connecticut	359	3,398	288	6,815	237	1,532	28	18,018
Delaware	299	2,552	111	2,451	162	591	22	3,848
District of Columbia	499	3,188	235	12,899	719	9,691	44	15,352
Florida	693	3,275	544	22,948	456	1,595	35	14,216
Georgia	3,643	11,600	2,366	49,914	958	3,188	55	18,234
Hawaii	33	212	2	132	26	164	8	628
Idaho	31	365	12	84	1	19	1	142
Illinois	3,340	27,891	2,917	51,597	2,642	14,406	315	41,260
Indiana	729	6,442	890	24,975	550	3,982	89	9,894
Iowa	771	3,821	868	11,624	332	2,289	65	8,288
Kansas	507	4,834	573	15,725	259	1,619	23	8,042
Kentucky	1,435	8,273	1,519	42,776	298	1,598	98	20,291
Louisiana	956	4,641	547	26,859	459	955	46	6,018
Maine	337	4,106	565	8,377	137	1,360	20	4,786
Maryland	5,758	23,906	2,485	41,032	3,275	15,956	128	39,084
Massachusetts	2,534	12,428	1,003	21,535	1,109	7,192	103	22,604
Michigan	1,374	10,464	778	11,738	925	4,650	71	10,173
Minnesota	518	2,366	278	10,926	592	2,712	40	12,417
Mississippi	662	6,161	282	21,319	77	233	18	4,934
Missouri	27,699	43,176	11,814	111,478	13,967	28,474	1,423	47,511
Montana	57	325	76	659	68	173	5	1,179
Nebraska	152	965	184	7,458	152	975	25	5,296
Nevada	7	166	9	41	1	13	1	13
New Hampshire	216	2,225	214	2,499	59	693	15	771
New Jersey	1,252	12,262	865	14,121	1,309	4,741	211	23,272
New Mexico	4	53	21	173	1	9	8	88
New York	71,911	140,746	24,424	151,605	29,810	78,460	12,360	193,560
North Carolina	1,961	7,606	2,036	53,268	892	2,029	51	23,384
North Dakota	1	58	13	98	3	30	1	385
Ohio	3,551	27,035	2,771	48,212	2,257	14,026	262	45,482
Oklahoma	634	6,533	595	21,802	229	892	14	9,180
Oregon	209	1,626	75	5,293	138	438	30	2,907
Pennsylvania	22,950	114,145	7,639	119,514	7,241	36,986	756	97,181
Rhode Island	203	2,016	145	4,312	97	1,836	18	4,453
South Carolina	1,315	8,257	560	28,487	556	1,360	26	9,635
South Dakota	19	131	58	319	40	164	2	1,136
Tennessee	4,449	27,274	3,970	78,808	831	2,952	109	23,517
Texas	2,745	13,942	1,412	119,500	1,317	5,257	120	24,106
Utah	125	211	28	3,255	107	308	10	1,414
Vermont	426	2,827	263	3,493	91	875	13	1,482
Virginia	2,373	10,891	1,125	36,424	907	2,910	84	40,769
Washington	143	1,464	28	1,570	22	94	10	3,425
West Virginia	1,012	5,914	1,116	14,408	324	1,490	28	7,661
Wisconsin	359	2,524	320	6,037	506	1,809	59	5,420
Wyoming	25	134	18	580	4	77	1	2
Total	172,757	610,944	77,597	1,313,428	75,895	268,904	16,985	874,753

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

TABLE 40.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS PURCHASED WITHIN THE UNITED STATES FROM MANUFACTURERS, YEAR ENDED JUNE 30, 1924, BY STATES [1]—Continued

States	Dionin		Other opium alkaloids and derivatives		Cocaine		Coca leaves	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
	Ounces	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*
Alabama	12	72	38	376	78	906	12	128
Arizona					1	56	32	32
Arkansas	11	87	21	175	133	789		
California	227	1,508	127	2,476	1,903	24,807	1	1
Colorado	24	169	34	550	232	3,349		
Connecticut	19	224	45	1,112	124	1,636	8	128
Delaware	11	82	6	98	28	169		
District of Columbia	56	417	7	185	208	1,118		
Florida	30	246	29	341	168	1,226		
Georgia	27	379	58	945	195	2,763		
Hawaii	12	83	1	1	39	338		
Idaho			1	4	17	478		
Illinois	249	2,457	143	1,945	1,583	7,865	72	400
Indiana	47	594	31	392	487	3,933		
Iowa	26	453	10	128	279	2,374		
Kansas	12	145	13	182	187	1,297	23	256
Kentucky	15	145	38	418	181	4,004		
Louisiana	35	212	120	607	240	2,253		
Maine	23	223	4	124	59	372		
Maryland	71	536	63	821	715	4,777	16	16
Massachusetts	91	724	52	1,185	402	4,760	1,059	1,158
Michigan	34	337	17	222	402	3,781	14	432
Minnesota	49	395	60	1,107	726	4,890	48	48
Mississippi	6	34	9	75	24	285	5	48
Missouri	1,279	2,855	1,296	4,372	9,584	21,605	123	852
Montana	14	66	9	65	82	775		
Nebraska	15	226	15	299	194	852	8	8
Nevada			1	1	6	451		
New Hampshire	12	15	1	21	20	552	43	53
New Jersey	29	583	102	1,970	345	2,842	8	68
New Mexico			1	1	1	1		
New York	1,291	5,018	887	12,131	10,055	39,978	219	2,323
North Carolina	22	198	29	506	275	2,322	24	24
North Dakota			1	5	1	8		
Ohio	126	1,189	100	1,626	1,931	57,596	27	92
Oklahoma	15	124	8	89	150	1,020	1	4
Oregon	43	219	16	191	232	4,851		
Pennsylvania	402	2,864	231	3,359	3,147	38,220	956	5,744
Rhode Island	23	157	8	185	137	1,404	45	720
South Carolina	29	222	26	490	146	913		
South Dakota	4	43	1	15	30	265		
Tennessee	51	398	64	792	369	2,759	8	48
Texas	83	598	162	1,285	708	3,824	6	34
Utah	7	51	9	215	190	2,311		
Vermont	3	30	3	55	26	297		
Virginia	25	304	77	1,110	332	2,578		
Washington	19	133	18	207	162	6,867		
West Virginia	16	985	9	109	136	1,068	7	36
Wisconsin	53	693	14	298	386	2,010	64	64
Wyoming			1	3	4	45		
Total	4,638	26,323	4,006	42,877	37,051	273,551	2,827	12,717

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

TABLE 41.—TAXABLE NARCOTIC DRUGS PURCHASED BY MANUFACTURERS OF NONTAXABLE PREPARATIONS, YEAR ENDED JUNE 30, 1924, BY STATES [1]

States	Opium		Morphine		Codeine		Heroin	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
	Ounces	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*
Alabama	255	396	1	2	1	1	2	6
Arkansas	18	76					1	1
California	1	1			1	8	1	1
Colorado			1	1	1	1		
Connecticut	44	76						
Florida	458	626	1	50				
Georgia	1,447	2,587	1	3	1	1	1	82
Illinois	227	412	10	55	1	1	32	38
Indiana	9	3,276	1	1				
Iowa	32	45	1	1	2	3	1	1
Kentucky	133	417	5	38			1	2
Louisiana	70	128	1	1				
Maine	80	80			1	1		
Maryland	505	736	19	111			5	6
District of Columbia							1	2
Massachusetts	1,014	1,214	100	100	43	46	2	3
Michigan	86	152						
Mississippi	273	284	2	4	2	3	1	5
Missouri	160	160	179	183			2	2
Nebraska	94	106	3	7	3	3	3	6
New Hampshire	16	16						
New Jersey	434	448			10	10	2	2
New York	2,820	3,799	141	487	15	16	26	45
North Carolina	818	1,819					1	3
Ohio	478	560	1	3	1	4	2	6
Oklahoma	10	28						
Pennsylvania	988	1,086	14	22	13	15	7	13
Rhode Island	18	16			7	7		
South Carolina	810	1,632	1	1				
Tennessee	1,466	4,059					1	8
Texas	628	915			3	3	1	3
Utah	66	125			1	1	1	1
Vermont	109	356					11	11
Virginia	830	1,304	1	8	6	7	5	6
Washington	1	8						
West Virginia	86	105	1	1	1	1	1	1
Wisconsin	74	160	1	1				
Total	14,556	27,508	485	1,080	113	132	111	254

States	Dionin		Other opium alkaloids and derivatives.		Cocaine		Coca leaves	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
	Ounces	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*
Indiana								
Kentucky								
District of Columbia	1	12						
Ohio								
Pennsylvania								
Total	1	12						

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

TABLE 42.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS PURCHASED BY OFFICIALS EXEMPT FROM REGISTRATION, YEAR ENDED JUNE 30, 1924, BY STATES [1]

States	Opium		Morphine		Codeine		Heroin	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
	Ounces	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*
Alabama	23	214	5	91	11	26	1	4
Alaska	9	154	2	64	2	18	1	187
Arizona	1	6	6	243	1	24	1	31
Arkansas	11	136	10	113	5	64	1	12
California	173	1,234	100	3,038	124	1,269	28	1,924
Colorado	10	91	3	147	10	32	2	49
Connecticut	29	238	9	96	13	61	1	6
Delaware	3	128						
District of Columbia	293	2,732	21	243	116	8,040	1	48
Florida	8	9	3	49	2	26	1	11
Georgia	19	181	20	143	6	16	1	2
Hawaii	1	24	3	94	6	170	1	1
Idaho			1	6				
Illinois	215	1,051	253	1,490	83	288	14	41
Indiana	12	437	39	749	25	160	10	1,112
Iowa	120	419	22	356	40	277	8	45
Kansas	26	256	14	355	14	138	1	1
Kentucky	7	75	22	128	7	27	3	10
Louisiana	14	53	33	203	83	300	1	13
Maine	15	194	10	74	36	238	18	18
Maryland	80	829	46	1,761	158	620	33	242
Massachusetts	101	110	72	3,296	141	646	17	306
Michigan	89	763	88	1,699	208	683	15	1,342
Minnesota	44	551	19	985	84	197	2	45
Mississippi	76	426	17	115	6	46	1	15
Missouri	108	1,285	76	3,400	578	1,935	10	180
Montana	1	4	1	28	3	10	1	10
Nebraska	48	173	14	311	11	55	3	932
New Mexico			1	95	1	10		
New Hampshire	9	79	4	48	2	47	1	12
New Jersey	200	1,378	56	1,019	117	607	2	219
New York	1,198	3,793	254	2,931	526	1,933	17	1,095
North Carolina	5	23	2	39	33	62		
North Dakota	45	170	33	43	1	6	1	5
Ohio	121	1,056	163	883	134	788	19	191
Oklahoma	19	184	41	182	24	47	1	884
Oregon	2	126	14	110	11	28	1	18
Pennsylvania	247	2,006	68	2,012	182	1,124	14	878
Rhode Island	40	324	6	154	11	70	3	10
South Carolina	3	44	1	23			1	2
South Dakota	2	16	1	16	1	8	1	7
Tennessee	15	240	25	156	35	73	8	15
Texas	52	497	31	673	10	137	2	93
Utah	3	5	1	9	9	35	1	5
Vermont	19	257	5	26	11	47	1	112
Virginia	32	175	15	246	79	373	9	39
Washington	8	100	11	306	18	116	3	33
West Virginia	67	250	12	75	18	36	2	6
Wisconsin	60	138	40	1,643	40	712	5	238
Wyoming	1	9	1	28	1	3		
Total	3,684	22,643	1,694	31,994	3,027	21,608	268	9,949

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

TABLE 42.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS PURCHASED BY OFFICIALS EXEMPT FROM REGISTRATION, YEAR ENDED JUNE 30, 1924, BY STATES [1]—Continued

States	Dionin		Other opium alkaloids and derivatives		Cocaine	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
	Ounces	*Ounces*	*Ounces*	*Ounces*	*Ounces*	*Ounces*
Alabama			1	1	5	5
Alaska					1	7
Arizona						
Arkansas	1	2	1	2	2	20
California	16	40	3	38	74	160
Colorado	1	2	1	20	8	8
Connecticut	1	2			4	10
Delaware						
District of Columbia	2	17	1	14	14	391
Florida			1	2	1	1
Georgia					2	7
Hawaii	1	3			1	17
Idaho						
Illinois	5	7	2	25	108	254
Indiana	3	9	1	1	15	24
Iowa	38	36			82	107
Kansas	6	6			6	32
Kentucky	3	24			9	13
Louisiana			2	2	19	22
Maine					1	2
Maryland	1	4	1	14	21	104
Massachusetts	5	26			64	116
Michigan	4	4	1	24	35	107
Minnesota			1	2	49	106
Mississippi			1	1	2	6
Missouri	4	24	7	53	71	577
Montana					2	5
Nebraska					10	17
New Mexico						
New Hampshire					1	7
New Jersey	1	3	1	36	27	207
New York	12	30	8	127	117	430
North Carolina					3	5
North Dakota					2	2
Ohio	3	7	3	8	58	587
Oklahoma					5	16
Oregon	1	1	2	7	1	292
Pennsylvania	1	9			46	232
Rhode Island	2	5			5	74
South Carolina						
South Dakota					1	1
Tennessee	3	4	1	25	19	26
Texas	1	1	1	8	9	52
Utah					3	3
Vermont					1	1
Virginia	4	7			8	165
Washington	1	1			1	6
West Virginia					7	21
Wisconsin	3	19	1	1	25	177
Wyoming						
Total	120	293	41	413	946	4,421

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

TABLE 43.—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, 1924, BY STATES

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	2	13	1	2			5		23
Alaska	45	1	1						47
Arizona	70	18					22		110
Arkansas	12	27				2	10		51
California	936	197	11	9	3	1	162	10	1,329
Colorado	39	9	5	2	1	1	3	68	128
Connecticut	10	7	3	3			1		24
Delaware									
District of Columbia				1			2		3
Florida	5	12	1				20		38
Georgia	29	37	2	1		1	6		76
Hawaii	4,463	19	13	6			85	64	4,650
Idaho	14	1	2	2			1		20
Illinois	108	277	6	10	1	1	26	51	480
Indiana	80	28	2	2		1	10	10	133
Iowa	91	17	5	4	2	3	15	17	152
Kansas		2							2
Kentucky	52	42	1	1			10	3	109
Louisiana	53	61		1			6		121
Maine	37	14	4	1		1	2	17	76
Maryland	23	7	2	7			8	10	57
Massachusetts	240	69	8	53	1	1	156	20	548
Michigan	62	35	4	2			16	27	146
Minnesota	3,131	332	5	4	1		132	26	3,630
Mississippi	90	1							91
Missouri	127	292	7	6			152	350	964
Montana	135	24					32		191
Nebraska	93	8	3	3	5	1	9	24	149
Nevada	67	9					4		80
New Hampshire	38	4	2	1	1	1	1	2	48
New Jersey	40	3	23				4		70
New Mexico	12	4	1	1			2		20
New York	530	542	7	225	1	1	70	8	1,384
North Carolina	2	7					1		10
North Dakota	17	1							18
Ohio	411	49	8	21	1	1	38	65	594
Oklahoma	15	14	1	1			3		34
Oregon	174	5	2	9			2	8	200
Pennsylvania	296	44	12	36	1	2	29	17	437
Rhode Island	40	6	10	1	1		2	3	63
South Carolina	10	15	1	1			1	2	30
South Dakota	18	2	1				1		22
Tennessee	1	33		1			7		42
Texas	125	43	12	4	1		18	16	219
Utah	22	5	2	1		1	2	17	50
Vermont	2						8		10
Virginia	4	19		2			16		41
Washington	220	55	5	2		6	36	37	361
West Virginia		5					1		6
Wisconsin	43	23	2	1		1	4	47	121
Wyoming	3	3	1				3		10
Total	12,035	2,441	176	427	23	24	1,143	949	17,218

TABLE 44.—VIOLATIONS OF THE HARRISON NARCOTIC LAW, AS AMENDED, AND DISPOSITION OF CASES THEREUNDER, YEAR ENDED JUNE 30, 1924, 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 payments of special tax	Total	Grand total	Convictions	Acquittals	Dropped	Compromised	Pending at the close of year	Total	Collections of specific penalty assessed	Convictions	Acquittals	Dropped	Compromised	Pending at the close of year	Total	Grand total
Alabama	54	92	146	94	200	58	352	498	62	3	20	1	60	146	200	14	2	17	24	95	352	498
Alaska		16	16			3	3	19	15				1	16		1				2	3	19
Arizona	77	43	120	22	56	6	84	204	61	5	36		18	120	56	2	1	5	7	13	84	204
Arkansas	29	41	70	30	346	21	397	467	34	1	21		14	70	346	4		10	14	23	397	467
California	112	495	607	10	893	4	909	1,516	402	18	78		109	607	895	2		1	2	9	909	1,516
Colorado	40	47	87	13	16	65	94	181	49	1	6	1	30	87	16	2	1	4	24	47	94	181
Connecticut	15	26	41	28	189	25	242	283	23	1	3		14	41	189	4		3	23	23	242	283
Delaware	11	21	32	4	53	1	58	90	16	2	4		10	32	53			2	1	2	58	90
District of Columbia	79	71	150	10		15	25	175	60	22	4	1	63	150				1	4	20	25	175
Florida	75	71	146	36	371	35	442	588	31	1	14		100	146	371	5		7	20	38	442	588
Georgia	168	178	346	144	1,178	96	1,418	1,764	81	2	30	1	232	346	1,178	12	1	19	64	143	1,418	1,764
Hawaii	40	332	372	6	63	12	81	453	303	2	27	6	34	372	63			4	7	7	81	453
Idaho	2	8	10	6	63		69	79	5	1			4	10	63	1			4	1	69	79
Illinois	181	269	450	182	1,442	51	1,675	2,125	199	3	152	1	95	450	1,442	17		112	23	79	1,675	2,125
Indiana	46	48	94	84	540	35	659	753	24		27		43	94	540	8		46	21	44	659	753
Iowa	41	68	109	23	564	29	616	725	50	5	9	3	42	109	564	2		3	23	24	616	725
Kansas	7	42	49	18	582	6	606	655	33		4		12	49	582			9	3	12	606	655
Kentucky	22	166	188	24	473	47	544	732	67	1	22		98	188	473	15		11	15	30	544	732
Louisiana	68	110	178	19	490	31	540	718	50	1	16	1	110	178	490	2	2	1	4	41	540	718
Maine	6	29	35	25	88	17	130	165	20		2		13	35	88	5		5	25	7	130	165
Maryland	8	121	129	35	950	13	998	1,127	47	27	2		53	129	950	2	1	8	20	17	998	1,127
Massachusetts	50	56	106	72	477	63	612	718	25		22		59	106	477			7	53	75	612	718
Michigan	120	168	288	205	973	3	1,181	1,469	181	5	55		97	288	973	3	1	9	13	182	1,181	1,469
Minnesota	76	92	168	10	192	22	224	392	63	9	37		60	168	192				6	26	224	392
Mississippi	14	18	32	43	216	44	303	335	8	1	3		20	32	216	18		7	22	40	303	335
Missouri	349	526	875	57	1,135	107	1,302	2,177	353	7	103		418	875	1,133	19		16	20	110	1,302	2,177
Montana	15	53	68	6	110	4	120	188	33	3	5		27	68	110	1		1		8	120	188
Nebraska	36	110	146	15	334	11	360	506	83	2	16		43	146	334	2		2	13	9	360	506
Nevada	8	34	42	2	20	2	24	66	25		4		13	42	20			1		3	24	66
New Hampshire	9	4	13	8	102	12	122	135	3		3		7	13	102	2		5	6	7	122	135
New Jersey	113	130	243	25	1,220	27	1,272	1,515	90		54		99	243	1,220			2	15	35	1,272	1,515
New Mexico	1	11	12	30	64	11	105	117	3		2		7	12	64		1	13	14	13	105	117
New York	268	260	528	90	2,670	28	2,788	3,316	157	11	134		226	528	2,670			1	35	82	2,788	3,316
North Carolina	16	22	38	30	783	72	885	923	9	3	5		21	38	783	10		10	6	76	885	923
North Dakota	13	1	14	2	132	3	137	151	3	1	6		4	14	132					5	137	151
Ohio	97	353	450	33	1,332	33	1,398	1,848	202	1	68		89	450	1,332	9		9	4	44	1,398	1,848
Oklahoma	185	150	335	37	651	38	726	1,061	104	5	117		109	335	651	15		20	8	32	726	1,061
Oregon	10	117	127	4	165	8	177	304	96		6		25	127	165	1		3	2	6	177	304
Pennsylvania	342	240	582	114	3,194	91	3,399	3,981	187	6	173		216	582	3,194	11		37	37	120	3,399	3,981
Rhode Island	20	21	41	5	252	18	275	316	19		9		13	41	252	1		1	6	15	275	316
South Carolina	29	17	46	4	473	39	516	562	24		16	1	5	46	473	3		8	7	25	516	562
South Dakota	1	6	7	6	256	11	273	280	4				3	7	256			2	3	12	273	280
Tennessee	115	156	270	58	616	56	730	1,000	45	4	24		197	270	616	24	4	15	5	66	730	1,000
Texas	183	369	552	225	1,283	210	1,718	2,270	250	18	186		98	552	1,283	15	1	55	68	296	1,718	2,270
Utah	15	50	65	7	52	12	71	136	41	1	2	3	18	65	52	1		5	3	10	71	136
Vermont		2	2	12	171	7	190	192		1			1	2	171	3		2	4	10	190	192
Virginia	114	153	267	20	769	52	841	1,108	98	55	9	3	102	267	769		6	18	13	35	841	1,108
Washington	39	192	231	10	277	14	301	532	156	18	15	1	41	231	277	4		1	6	13	301	532
West Virginia	30	43	73	61	503	18	572	645	33	9	14		17	73	503	3	3	4	21	38	572	645
Wisconsin	10	14	24	39	402	17	458	482	10	1	8		10	24	402			4	16	36	458	482
Wyoming	7	24	31	2	53	13	68	99	19	1			11	31	53				2	13	68	99
Total	3,366	5,685	9,051	2,035	27,439	1,616	31,090	40,141	3,997	252	1,568	23	3,211	9,051	27,439	245	24	625	735	2,122	31,090	40,141

TABLE 45.—FISCAL RESULTS OF THE ENFORCEMENT OF THE NARCOTIC LAWS AND AGGREGATE SENTENCES IMPOSED, YEAR ENDED JUNE 30, 1924, BY STATES

States	Convictions	Aggregate of sentences imposed			Total fines imposed	Cases in which compromises were accepted	Total compromises accepted
		Years	Months	Days			
Alabama	76	61		18	$6,200.00	25	$1,695.00
Alaska	16	4	1	10	1,225.00		
Arizona	63	65	11		4,775.00	7	600.00
Arkansas	38	48	8	20	4,000.00	14	5,511.00
California	404	721	11		35,376.00	2	75.00
Colorado	51	27	10	10	2,215.00	25	6,360.00
Connecticut	27	14	10	18	801.00	23	1,265.00
Delaware	16	32			2,550.00	1	75.00
District of Columbia	60	93	2		100.00	5	550.00
Florida	37	15	9	15	2,290.00	20	622.50
Georgia	94	91		13	1,507.00	65	3,662.00
Hawaii	303	112	7	21	13,549.00	13	2,618.00
Idaho	6	2	11	15	2,500.00	1	10.00
Illinois	216	263	5		6,365.00	26	4,370.00
Indiana	33	14	2	15	3,450.00	21	1,920.00
Iowa	52	89	9	17	7,615.00	26	1,995.00
Kansas	33	37	11		32,725.00	3	800.00
Kentucky	82	84	7	4	16,250.00	15	820.00
Louisiana	52	51	4	27	550.00	5	225.00
Maine	25	10		16	1,135.00	25	3,925.00
Maryland	49	52	11	21	545.30	20	1,765.00
Massachusetts	25	13	1	9	850.00	63	2,786.25
Michigan	134	104	5	17	3,300.00	13	2,285.00
Minnesota	62	169	7	25	35,000.00	6	520.00
Mississippi	28	16	2	4	1,725.00	22	855.00
Missouri	372	573	9	22	52,403.00	20	11,455.00
Montana	34	36		2	5,575.00		
Nebraska	87	67	11	2	900.00	13	1,005.00
Nevada	25	41	11		1,770.00		
New Hampshire	5		5		1,300.00	6	855.00
New Jersey	90	85	5	13	3,125.00	15	2,590.00
New Mexico	3	11	6			14	556.00
New York	157	270	5	14	166,411.00	35	2,325.00
North Carolina	19	6	5	1	2,355.00	6	235.00
North Dakota	3	9		2			
Ohio	301	428	8	4	16,775.00	4	459.00
Oklahoma	119	95	2	28	12,555.00	8	725.00
Oregon	97	56	11	28	6,690.00	2	1,025.00
Pennsylvania	198	260		12	8,837.06	37	2,745.00
Rhode Island	20	1	4	2	2,455.00	6	510.00
South Carolina	27	24	3	25	1,560.00	8	440.00
South Dakota	4	1	6			3	101.00
Tennessee	69	88	4	22	13,179.55	5	205.00
Texas	265	264	8	5	22,350.00	68	9,555.50
Utah	42	27	6	2	400.00	6	485.00
Vermont	3				30.00	4	85.00
Virginia	98	104	10	5	155.00	16	530.00
Washington	160	270	10	4	2,535.00	7	1,225.00
West Virginia	36	70		2	3,400.00	21	1,475.00
Wisconsin	10	5	11			16	575.00
Wyoming	19	25	10	5	300.00	2	55.00
Total	4,242	5,628	10	15	511,664.91	758	83,826.25

TABLE 46.—ALCOHOL DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN INDUSTRIAL ALCOHOL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

[Statement in tax gallons]

Districts	Remaining in warehouse July 1, 1923	Produced and deposited in warehouse	Received from other bonded warehouses	Received from distillery warehouses	Withdrawn taxpaid	Losses in warehouse	Withdrawn for scientific purposes
1st California	272,987.39	3,033,401.36	34,040.35		536,385.20		76,547.99
6th California	39,880.65	702,450.78			2,821.35	1,437.19	1,665.29
Colorado	4,655.91	46,844.63	1,723.30		27,264.75	79.36	8,761.35
Hawaii	39,830.45	67,614.52					285.75
1st Illinois	965,234.36	6,114,030.63	15,200,690.50		921,611.40	53,170.76	102,315.81
8th Illinois	83,034.32	6,095,755.95			1,526,485.77	202.97	56,994.03
Indiana	56,068.53	8,509,432.24	308,167.77	16,918.80	808,426.96	401.22	24,656.46
Kentucky	43,733.96	826,184.18	4,834.38		85,474.66	8,425.00	8,891.76
Louisiana	2,388,176.00	47,971,751.71	4,742,215.53		476,496.97	41,382.04	44,338.02
Maryland	1,917,385.82	29,200,400.19	424,860.27	12,999.66	461,143.25	143.01	77,526.71
Massachusetts	94,962.01	4,602,932.57	320,867.23		461,831.23	19.12	48,212.93
1st Michigan	25,664.89		353,070.35		320,810.30	22.60	41,897.12
Minnesota	99,821.61	301,380.90			24,426.21	367.03	29,307.09
1st Missouri	41,927.38	487,351.92	74,125.31		64,596.71	106.80	12,638.34
6th Missouri	14,190.71		108,911.86		93,401.31	105.11	18,338.98
1st New Jersey	5,358.00	59,922.17	63,717.30			1,179.91	
5th New Jersey	3,644.83						
1st New York	64,372.09	137,173.95			82,095.19	781.00	96.14
2d New York	19,747.11		774,959.77				627.00
3d New York	62,234.10		1,743,169.96		1,140,777.62	4.75	143,174.24
14th New York	874.00	5,501,533.90			12,267.88		383.04
21st New York	18,134.03					176.47	
1st Ohio	6,009.81	3,573,494.13		2,195.47	1,230,583.25		28,105.17
1st Pennsylvania	179,549.95	15,573,927.77	1,028,753.66		1,013,887.54	704.95	78,409.41
23d Pennsylvania	150,653.12		19.94		10,497.30	3,842.40	202.07
West Virginia		441,885.16			214.86	733.00	283.12
Wisconsin	12,014.36	488,153.84			78,229.47	15.67	20,528.47
Total	6,610,155.38	134,736,222.50	25,184,127.48	32,113.93	9,379,729.21	113,300.36	823,984.29

Districts	Withdrawn for use of United States and subdivisions	Transfers to denaturing warehouses	Withdrawn for export	Transfers to manufacturing warehouses	Transfers to other bonded warehouses	Withdrawn for redistillation	Transfers to vinegar plants	Remaining in warehouses June 30, 1924
1st California	260,545.38	2,197,965.10	19,074.56		34,040.35			215,870.52
6th California		642,503.12	13,405.00					80,499.45
Colorado		10,059.62			1,624.50			5,434.26
Hawaii		96,958.77						10,200.45
1st Illinois	4,188.34	16,408,363.95			2,896,147.31			1,894,759.92
8th Illinois	10,128.76	5,161,098.90	36.90		238,392.98			95,449.97
Indiana	1,713.58	7,613,965.89			425,504.43	16,918.80		
Kentucky		725,335.64			38,094.26			8,731.20
Louisiana	41,997.28	32,301,698.39	3,305.22		19,636,438.62			2,556,486.70
Maryland	87,757.83	26,187,747.24			1,438,550.67	16,115.01	2,788,212.73	498,449.49
Massachusetts	61,609.97	4,193,358.49	386.81	4,916.86				248,426.40
1st Michigan			1,976.00					14,029.22
Minnesota		307,600.69						39,501.49
1st Missouri	136.80				471,674.34			54,253.62
6th Missouri	3,487.61				98.80			7,670.76
1st New Jersey		124,787.56						3,040.00
5th New Jersey					3,644.83			
1st New York		96,630.60						21,943.10
2d New York		793,757.56						322.32
3d New York	34,794.13	367,665.09	6,432.29	59,280.00	5,700.00			47,575.94
14th New York	98.10	4,397,620.82			77,230.41		1,014,113.98	603.67
21st New York		17,957.56						

TABLE 46.—ALCOHOL DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN INDUSTRIAL ALCOHOL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued

[Statement in tax gallons]

Districts	Withdrawn for use of United States and subdivisions	Transfers to denaturing warehouses	Withdrawn for export	Transfers to manufacturing warehouses	Transfers to other bonded warehouses	Withdrawn for redistillation	Transfers to vinegar plants	Remaining in warehouses June 30, 1924
1st Ohio	11,191.30	2,302,817.48	1,696.22			2,195.47		5,108.52
1st Pennsylvania	362,694.34	15,027,300.89	145,670.91		38,463.63			214,899.71
23d Pennsylvania		83,157.72			98,308.53			4,665.04
West Virginia		410,903.95						29,760.23
Wisconsin		393,809.92						7,584.67
Total	880,341.41	119,802,064.95	192,185.91	64,196.86	25,403,913.66	35,229.28	3,802,326.71	6,065,346.65

TABLE 47.—DISTILLED SPIRITS PRODUCED (EXCEPT ALCOHOL PRODUCED AT INDUSTRIAL ALCOHOL PLANTS) YEARS ENDED JUNE 30, 1914 TO 1924

[Statement in tax gallons]

Fiscal year	Whisky	Rum	Gin	Brandy	High wines	Neutral or cologne spirits	Alcohol	Aggregate
1914	89,698,797.3	3,026,083.1	4,012,542.7	7,307,897.2	20,484.5	47,132,535.5	31,715,199.9	181,919,542.2
1915	44,352,489.8	2,844,313.2	3,836,285.5	8,521,951.0	53,853.7	42,742,161.3	38,325,048.7	140,656,103.2
1916	59,240,671.6	2,985,940.4	4,118,064.0	4,169,351.6	59,246.1	60,919,057.6	121,799,942.1	253,283,273.4
1917	57,651,834.3	2,842,021.2	5,756,866.8	8,251,097.3	167,287.1	85,879,886.3	145,535,790.9	286,085,463.9
1918	17,383,511.3	1,526,743.4	4,178,538.4	6,357,325.4	23,818.2	25,229,214.7	125,134,647.7	178,833,799.1
1919		816,794.5		1,802,422.3	4,431.0	7,753,921.1	90,371,971.7	100,778,540.6
1920	234,705.2	944,916.5		1,849,445.6		7,931,363.2	71,571,256.1	82,331,686.8
1921	753,374.6	543,507.6		1,530,792.0				2,827,674.1
1922	315,799.6	864,332.6		1,077,063.2				2,257,195.4
1923		805,322.1		1,417,461.8				2,222,783.9
1924		784,698.9		847,104.5				1,631,803.4

ALCOHOL PRODUCED AT INDUSTRIAL ALCOHOL PLANTS, YEARS ENDED JUNE 30, 1920 TO 1924

Fiscal year:	Proof gallons
1920	18,933,551.02
1921	85,068,776.39
1922	79,906,101.50
1923	122,402,849.81
1924	135,897,725.83

TABLE 48.—PRODUCTION, TAXPAID WITHDRAWALS, LEAKAGE ALLOWED, EXPORTATION AND BALANCES IN WAREHOUSES OF DISTILLED SPIRITS OTHER THAN ALCOHOL PRODUCED AT INDUSTRIAL ALCOHOL PLANTS, YEARS ENDED JUNE 30, 1914–1924 [1]

[Statement in tax gallons]

Fiscal year	Produced	Taxpaid withdrawals	Leakage allowed	Withdrawn for export	Remaining in warehouses
1914	181,919,542.2	138,969,400.6	10,479,436.9	1,647,818.9	286,901,784.9
1915	140,656,103.2	124,007,670.9	9,683,359.8	1,666,209.0	259,811,713.6
1916	253,283,273.4	135,991,770.0	10,976,671.1	39,039,453.9	238,251,893.7
1917	286,085,463.9	164,403,613.9	13,420,140.0	42,039,321.6	192,257,087.4
1918	178,833,799.1	90,110,872.8	10,344,218.5	14,613,500.3	164,453,285.3
1919	100,778,540.6	83,621,020.5	13,200,141.7	14,863,372.2	73,616,496.0
1920	82,331,686.8	23,690,404.7	2,553,287.9	34,319,336.9	54,290,484.9
1921	2,827,674.1	9,681,199.0	2,364,071.4	256,261.9	42,900,957.3
1922	2,257,195.4	2,760,926.6	855,306.6	206,901.5	39,789,976.9
1923	2,222,783.9	1,819,148.0	1,201,497.0	454,565.5	36,418,962.5
1924	1,631,803.4	1,850,862.8	1,394,460.6	348,233.3	33,164,296.0

[1] The above figures include brandy.

TABLE 49.—DISTILLED SPIRITS WITHDRAWN TAXPAID FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

[Statement in tax gallons]

Districts	Whisky	Rum	Gin	Brandy	Alcohol	Neutral or cologne spirits	Aggregate
Alabama	738.9						738.9
1st California	54,552.6	1,742.3	73.0	5,490.6		84.5	62,243.0
6th California	13,671.6		154.4	215.4			14,041.4
1st Illinois	35,282.5		693.6	8,071.7	776.6	80.7	47,655.1
8th Illinois	3,189.2						3,189.2
Indiana	4,882.9		44.1			164.9	5,091.9
Kentucky	997,108.1		357.8	1,797.6	329.4		999,592.9
Louisiana			13.1				13.1
Maryland	252,713.8						252,713.8
Massachusetts	32,074.5	9,766.7	261.3	125.5	311.9		42,539.9
1st Missouri	7,111.6						7,111.6
8th Missouri	2,489.8		14.2	11.7		159.3	2,675.0
5th New Jersey	348.9				5.5		354.4
1st New York	12,421.0						12,421.0
2d New York	112,130.5		249.5	8,287.9	710.4		121,378.3
14th New York	209.5		245.3				445.8
21st New York	78.0		847.2				925.2
28th New York				409.0			409.0
1st Ohio	17,453.7		110.5	185.5			17,749.7
1st Pennsylvania	10,583.3	155.2		462.3			11,200.8
12th Pennsylvania	1,973.8						1,973.8
23d Pennsylvania	250,873.0	9.0	20.1	996.9			251,899.0
Total	1,813,178.2	11,673.2	3,084.1	26,054.1	2,133.8	439.4	1,856,562.8

TABLE 50.—DISTILLED SPIRITS TAXPAID BY STAMP, YEARS ENDED JUNE 30, 1923 AND 1924

[Statement in tax gallons]

Status at time of payment	1923	1924
Withdrawn tax paid by stamp from distillery, general and special bonded warehouses	264,506.1	80,008.0
Withdrawn tax paid by stamp from industrial alcohol bonded warehouses	10,737,685.2	9,370,765.3
Withdrawn tax paid by stamp for bottling in bond	1,050,785.9	445,878.5
Spirits upon which a customs duty equal to the internal revenue tax was paid upon reimportation	2,144.0	2,611.0
Porto Rico rum and alcohol taxpaid by stamp	98.9	621.0
Virgin Island rum and alcohol taxpaid by stamp	4,188.3	326.1
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess	4,409.8	223.3
Fruit brandy taxpaid by stamp at fruit distilleries	16,052.0	
Total	12,073,870.2	9,900,453.8

TABLE 51.—DISTILLED SPIRITS BOTTLED IN BOND BEFORE TAX PAYMENT IN DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

[Statement in tax gallons]

Districts	Whisky	Rum	Gin	Brandy	Aggregate
Alabama	7,650.0				7,650.0
1st California	53,274.0		168.9	2,412.0	55,854.0
6th California	11,358.0		442.5	558.0	12,358.5
1st Illinois	158,348.5		156.0	5,079.0	163,583.5
Indiana	11,976.0				11,976.0
Kentucky	1,019,826.8				1,019,826.8
Maryland	224,201.6				224,201.6
Massachusetts	5,234.5	2,307.0	42.0	225.0	7,808.5
1st Missouri	13,855.2				13,855.2
6th Missouri	9,694.1		77.2	51.7	9,823.0
2d New York	20,753.7		1,509.5	7,689.0	29,952.2
1st Ohio	44,923.8		242.5	89.0	45,255.8
1st Pennsylvania	18,539.2				18,539.2
23d Pennsylvania	420,563.4	696.0	294.0	1,951.5	423,504.9
Total	2,018,198.8	3,003.0	2,911.7	18,005.2	2,042,118.7

TABLE 52.—DISTILLED SPIRITS WITHDRAWN FOR EXPORT FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

[Statement in tax gallons]

Districts	Whisky	Rum	Gin	Brandy	Aggregate
1st California				86.0	86.0
1st Illinois	40,857.8				40,857.8
Kentucky	37,031.4				37,031.4
Maryland	28,093.7				28,093.7
Massachusetts	861.2	241,303.2			242,164.4
Casualties in or thefts from export storage warehouses and unaccounted for and transfers to concentration warehouses and unaccounted for June 30, 1923	1,265.7		59.5		1,325.2
In storage warehouses for export June 30, 1923	281,012.2	779.7	2,576.6		284,368.4
Total	389,121.9	242,082.9	2,636.1	86.0	633,926.9

TABLE 53.—DISTILLED SPIRITS WITHDRAWN FOR EXPORT FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1924, BY COUNTRIES TO WHICH EXPORTED

[Statement in tax gallons]

Countries	Whisky	Rum	Gin	Brandy	Aggregate
Canada		8,149.4			8,149.4
China		233,006.6			233,006.6
Colombia		147.2			147.2
England	9,159.0			86.0	9,245.0
Germany	60,163.4				60,163.4
Scotland	42,477.7				42,477.7
Total	111,800.1	241,303.2		86.0	353,189.3
Taxpaid for domestic use	9,690.8	779.7			10,470.5
Removed to distillery bonded warehouses for rebottling	29,520.1				29,520.1
Casualties or thefts from export storage warehouses and unaccounted for and transfers to concentration warehouses and unaccounted for	1,232.4				1,232.4
Casualties, loss allowed	18.0		59.5		77.5
In storage warehouses for export June 30, 1924	235,860.5		2,576.6		239,437.1
Total	277,321.8	779.7	2,636.1		280,737.6
Grand total	389,121.9	242,082.9	2,636.1	86.0	633,926.9

TABLE 54.—ALCOHOL WITHDRAWN FOR EXPORT FROM INDUSTRIAL ALCOHOL BONDED WAREHOUSES BY COUNTRIES TO WHICH EXPORTED, YEAR ENDED JUNE 30, 1924

[Statement in proof gallons]

Bermuda	592.80	Japan	36.90
British Honduras	3,305.22	Panama	19,074.56
Canada	149,336.27	Porto Rico	5,781.31
China	13,405.00		
Haiti	653.85	Total	192,185.91

TABLE 55.—DRAWBACK OF INTERNAL REVENUE TAXES ALLOWED ON EXPORTED DISTILLED SPIRITS, YEAR ENDED JUNE 30, 1924, BY PORTS

Ports	Claims	Amount of drawback	Ports	Claims	Amount of drawback
Baltimore	13	$4,233.90	New York	991	$251,343.29
Boston	9	7,446.23	Philadelphia	7	6,097.91
Cleveland	25	13,102.12	St. Louis	29	2,077.47
Detroit	14	51,530.13	Total	1,106	338,130.98
Duluth and Superior	1	2.31			
New Orleans	17	2,303.02			

TABLE 56.—DISTILLED SPIRITS LOST BY LEAKAGE OR EVAPORATION FROM PACKAGES WITHDRAWN FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

[Statement in tax gallons]

Districts	Whisky	Rum	Gin	Brandy	Alcohol	Neutral or cologne spirits	Aggregate
Alabama	5,820.9						5,820.9
1st California	29,045.7	424.5	37.9	2,916.9		13.0	32,438.0
6th California	4,071.5		76.9	203.6			4,352.0
1st Illinois	85,502.4		593.5	2,662.8	1,975.3	2,572.3	93,306.3
8th Illinois	1,667.8						1,667.8
Indiana	5,452.8		79.9		91.0	2,555.3	8,209.0
Kentucky	712,357.1		33.0	630.3	51.2	1,022.2	714,093.8
Louisiana			599.3				599.3
Maryland	200,210.0		22.9		6,037.8		206,270.7
Massachusetts	2,972.9	3,870.2	35.1	80.6	69.7		7,028.5
1st Missouri	7,599.9						7,599.9
6th Missouri	5,918.8		17.3	37.0		27.0	6,000.1
5th New Jersey	128.6				201.0		329.6
1st New York	551.4						551.4
2d New York	6,409.5		36.0	4,791.7			11,237.2
14th New York	30.6		33.8				64.4
21st New York	17.2		128.0				145.2
1st Ohio	20,873.0		298.6	64.1			21,235.7
1st Pennsylvania	9,754.5	34.9		9.5			9,798.9
12th Pennsylvania	574.6						574.6
23d Pennsylvania	261,875.8	237.4	87.2	936.9			263,137.3
Total	1,360,865.0	4,567.0	2,079.4	12,333.4	8,426.0	6,189.8	1,394,460.6

TABLE 57.—DISTILLED SPIRITS LOST BY THEFT, ERRORS IN GAUGE, ETC., YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

[Statement in tax gallons]

Districts	Whisky	Gin	Brandy	Neutral or cologne spirits	Aggregate
1st Illinois	9,105.3		31.0	189.6	9,325.9
Indiana	2,719.3	10.2			2,729.5
Kentucky	12,066.8		1.9		12,068.7
Maryland	8,571.8	29.7	101.9		8,703.4
1st Missouri	40,473.9				40,473.9
5th New Jersey	2,442.7				2,442.7
1st New York	3,057.7				3,057.7
3d New York	12,897.7	47.6			12,945.3
14th New York	182.2				182.2
1st Pennsylvania	259.6		4.1		263.7
12th Pennsylvania	10,801.7				10,801.7
23d Pennsylvania	3,852.4				3,852.4
Total	106,431.1	87.5	138.9	189.6	106,847.1

TABLE 58.—NATURE OF LOSSES IN DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

[Statement in tax gallons]

Districts	Errors in gauge	Stolen	Other losses	Aggregate
1st Illinois	.6	9,087.4	237.9	9,325.9
Indiana	.7	2,728.8		2,729.5
Kentucky	44.8	6,889.5	5,134.4	12,068.7
Maryland	13.9	7,851.8	837.7	8,703.4
1st Missouri		40,473.9		40,473.9
5th New Jersey		2,296.2	146.5	2,442.7
1st New York		3,057.7		3,057.7
3d New York		12,945.3		12,945.3
14th New York		182.2		182.2
1st Pennsylvania	4.1	259.6		263.7
12th Pennsylvania		10,327.0	474.7	10,801.7
23d Pennsylvania		3,588.7	263.7	3,852.4
Total	64.1	99,688.1	7,094.9	106,847.1

TABLE 59.—DISTILLED SPIRITS WITHDRAWN FOR SCIENTIFIC PURPOSES AND FOR USE OF THE UNITED STATES, FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

[Statement in tax gallons]

Districts	Whisky	Alcohol	Neutral or cologne spirits	Aggregate
1st Illinois			1,444.9	1,444.9
Indiana	93.7			93.7
Kentucky	243.9	76.5		320.4
1st Ohio	541.3			541.3
Total	878.9	76.5	1,444.9	2,400.3

TABLE 60.—DISTILLED SPIRITS GAUGED, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

[Statement in tax gallons]

Districts	Deposited in warehouse	Withdrawn from warehouse					
		On payment of tax	For denaturation	For scientific purposes and for the use of United States	For export	Removed tax not paid to bottling warehouse	For redistillation
Alabama		738.9				8,234.9	
1st California	3,209,756.4	598,628.2	2,197,965.1	337,093.2	19,169.5	56,074.3	
6th California	703,704.5	16,862.7	642,503.1	1,665.2	13,405.0	12,321.4	
Colorado	46,844.6	27,264.7	10,059.6	8,761.3			
Hawaii	67,614.5		96,958.7	285.7			
1st Illinois	6,114,630.6	969,466.5	16,443,215.6	107,947.0	40,857.8	161,707.1	
8th Illinois	6,995,755.9	1,529,674.9	5,151,098.9	67,122.7	36.9		
Indiana	8,509,432.2	813,518.8	7,612,965.8	26,463.6		11,635.1	16,918.8
Kentucky	826,184.1	1,085,067.5	920,607.8	9,012.1	37,031.4	1,027,345.7	7,986.3
Louisiana	47,971,751.7	476,510.0	32,301,698.3	86,335.2	3,305.2		
Maryland	29,200,400.1	713,857.0	26,206,793.6	165,284.5	28,093.7	224,900.4	16,115.0
Massachusetts	4,859,941.6	504,371.1	4,532,505.0	109,822.8	242,551.2	7,862.9	
1st Michigan		320,810.3		41,897.1	1,976.0		
Minnesota	301,380.9	21,426.2	307,600.6	29,307.0			
1st Missouri	487,351.9	71,708.3		12,773.1		13,990.7	
6th Missouri		96,076.3		21,826.5		9,746.2	
1st New Jersey	59,922.1		124,787.5				
5th New Jersey		354.4	14,311.0				
1st New York	137,173.9	94,516.1	96,630.6	96.1			
2d New York		121,378.3	793,757.5	627.0		30,152.3	
3d New York		1,140,777.6	367,665.0	177,968.3	6,432.2		
14th New York	5,501,533.9	12,713.6	4,397,620.8	481.1			
21st New York		925.2	17,957.5				
28th New York		409.0					
1st Ohio	3,573,494.1	1,248,332.9	2,302,817.4	39,837.7	1,698.2	44,670.2	2,195.4
10th Ohio							
1st Pennsylvania	15,673,927.7	1,025,088.3	15,027,300.8	441,103.7	145,870.9	16,735.9	
12th Pennsylvania		1,973.8					
23d Pennsylvania		262,396.3	33,157.7	202.0		424,168.3	
West Virginia	441,885.1	214.8	410,903.9	283.1			
Wisconsin	488,153.8	78,220.4	393,809.9	20,528.4			
Total	135,164,839.6	11,236,291.1	120,404,691.7	1,706,724.4	540,419.0	2,049,545.4	43,215.5

TABLE 60.—DISTILLED SPIRITS GAUGED, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued

[Statement in tax gallons]

Districts	Withdrawn from warehouse—Cont'd				Brandy removed from distilleries direct to wineries for fortification of sweet wine	Dumped for rectification	Rectified	Aggregate
	For transfer to manufacturing warehouses	For transfer to concentration warehouses	For transfer to vinegar plants	Brandy withdrawn for fortification of sweet wine				
Alabama								8,073.8
1st California		40,847.1		168,881.7	513,840.7			7,076,247.2
6th California		792.8			97,318.4			1,488,573.1
Colorado								92,930.2
Hawaii								164,858.9
1st Illinois		448,927.9				921.9	912.8	24,288,587.2
8th Illinois								13,743,689.3
Indiana		343,874.6						17,334,808.9
Kentucky		4,876,652.9						8,789,887.8
Louisiana								80,839,600.4
Maryland		742,464.6	2,788,212.7			14,829.8	3,508.0	60,104,459.4
Massachusetts	21,201.7	7,524.7				336,224.2	315,218.3	10,937,223.5
1st Michigan								364,683.4
Minnesota								662,714.7
1st Missouri		58.3						585,882.3
6th Missouri		878.9						128,525.9
1st New Jersey								184,709.5
5th New Jersey		43,733.1						58,398.5
1st New York		33,467.4			42,130.5			404,014.6
2d New York	7,148.4	95,143.3		3,150.1				1,051,356.9
3d New York	59,280.0	5,281.5						1,757,404.6
14th New York		10,336.2	1,014,113.9					10,936,799.5
21st New York		190,636.7						209,519.4
28th New York		15,038.5				32,569.9	26,182.4	74,199.8
1st Ohio		198,109.0						7,411,154.9
10th Ohio					22,206.0			22,206.0
1st Pennsylvania		256,079.5						32,586,106.8
12th Pennsylvania		118,884.9						120,858.7
23d Pennsylvania		467,394.2						1,187,318.5
West Virginia								853,286.9
Wisconsin								980,721.5
Total	87,630.1	7,896,124.1	3,802,326.6	112,031.8	675,495.6	384,545.8	345,821.5	284,449,702.2

TABLE 61.—DISTILLED SPIRITS, BY KINDS, REMAINING IN DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, JUNE 30, 1924, BY COLLECTION DISTRICTS

[Statement in tax gallons]

Districts	Whisky	Rum	Gin	Brandy	High wines	Alcohol	Neutral or cologne spirits	Aggregate
Alabama	9,245.8		552.1					9,797.9
1st California	332,742.4	359.6	11,100.4	827,035.3		76.0	1,458.8	1,172,772.5
6th California	116,459.7		3,733.8	8,378.8		196.1	290.4	129,058.8
1st Illinois	1,250,311.3	238.2	340,829.5	87,205.2		19,937.4	23,329.0	1,721,850.6
8th Illinois	257,975.9		8,825.0				48.4	266,849.3
Indiana	162,558.5		1,931.9			86.4	128.4	164,705.2
Kentucky	18,350,128.9	6,805.6	198,770.1	75,935.5	221.5	70,338.3	106,396.8	18,808,596.7
Louisiana			11,826.7				3,535.9	15,362.6
Maryland	1,878,400.5		17,032.6	14,498.9		3,148.0	11,306.6	1,924,386.6
Massachusetts	148,936.0	327,249.2	4,480.6	365.2		49,744.4	91.3	530,866.7
1st Missouri	305,013.3		4,000.6	357.5				309,371.4
6th Missouri	106,038.1	800.3	3,931.2	2,828.1			2,656.4	116,254.1
1st New York	101,484.2		83.3					101,567.5
2d New York	383,048.8	1,508.8	134,233.3	217,677.8		295,779.1	18,471.7	1,050,719.5
14th New York	98,122.7		27,042.6					125,165.3
1st Ohio	651,317.0		37,590.0	15.0		3,185.2	1,813.1	693,920.3
1st Pennsylvania	673,817.6	1,487.8	23,946.9	5,183.6	336.3	16,065.3	3,123.8	723,961.3
12th Pennsylvania	8,716.1							8,716.1
23d Pennsylvania	5,224,111.8	2,764.5	6,327.1	49,919.9	516.1			5,283,639.4
Wisconsin	6,242.3		492.5					6,734.8
Total	30,064,670.9	341,214.0	836,730.2	1,289,400.8	1,073.9	458,556.2	172,650.6	33,164,296.6

TABLE 63.—DISTILLED SPIRITS REMAINING IN DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, JUNE 30, 1924, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION, 1911–1924—Continued

[Statement in tax gallons]

Districts	1916		1917		1918		1919		1920	
	Spring	Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring	Fall
Alabama	82,114.7	78,357.9	43,912.8	35,331.4	1,768.4		481.2	3,503.8	9,228.7	6,133.5
1st California	23,466.8	5,054.4	8,496.7	7,104.0		800.2	780.5	372.2	202.1	197.7
6th California	126,309.1	247,074.3	641,091.3	518,772.9						
1st Illinois	4,460.1	120,182.3	30,734.8	57,920.4						
8th Illinois	20,196.1	22,732.3	48,203.9	44,795.5						
Indiana	4,840,585.6	1,965,312.2	4,395,607.9	3,201,495.7						
Kentucky			1,709.3	13,653.3						
Louisiana	272,136.2	60,246.9	365,432.0	137,489.8					68,575.0	
Maryland	44,481.0	60,162.4	126,755.4	131,437.1	864.2					
1st Missouri	110,002.6	18,340.8	86,506.9	45,181.2						
6th Missouri	93,126.4	20,626.3	15,801.6	12,752.5						
1st New York	30,955.2	9,714.4	18,896.9	9,177.2						
2d New York	73,879.7	162,819.9	109,484.4	254,587.6					27,030.2	
14th New York	22,528.0	11,685.0	25,684.8	35,002.0						
1st Ohio	86,768.4	74,469.9	175,217.0	95,644.3						
1st Pennsylvania	107,833.3	88,907.9	174,876.1	40,613.1						
12th Pennsylvania	1,555.8	2,485.6	2,434.1	1,064.1						
23d Pennsylvania	786,150.8	226,739.2	433,084.8	126,624.1				18,391.8	216,304.4	58,945.4
Wisconsin	965.4	727.3		492.5						
Total	6,776,770.1	3,147,579.8	6,032,947.1	4,882,039.7	2,632.0	800.2	1,261.7	22,267.8	496,765.4	129,938.5

TABLE 63.—DISTILLED SPIRITS REMAINING IN DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, JUNE 30, 1924, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION 1911–1924—Continued

[Statement in tax gallons]

Districts	1921		1922		1923		1924	Aggregate
	Spring	Fall	Spring	Fall	Spring	Fall	Spring	
Alabama								9,797.9
1st California	1,202.5	157,852.7	130,057.4	162,552.3	179,554.0	69,190.1	46,701.8	1,172,772.5
6th California	273.0	313.3		1,735.6	1,874.3		742.5	129,058.8
1st Illinois				8,098.4				1,721,850.6
8th Illinois								266,849.3
Indiana								164,705.2
Kentucky								18,808,596.7
Louisiana								15,362.6
Maryland	292,273.6	138,518.4	14,788.5					1,924,386.6
Massachusetts								530,866.7
1st Missouri								309,371.4
6th Missouri								116,258.1
1st New York								101,567.5
2d New York								1,050,719.5
14th New York								125,165.3
1st Ohio								693,920.3
1st Pennsylvania						15,984.0		723,061.3
12th Pennsylvania								8,716.1
23d Pennsylvania	336,631.8	162,466.7						5,283,639.4
Wisconsin								6,734.8
Total	630,380.9	459,153.1	144,845.9	192,386.2	181,428.3	85,174.1	47,444.3	33,164,296.0

TABLE 64.—SUMMARY OF OPERATIONS RELATING TO ALCOHOL AT INDUSTRIAL ALCOHOL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1924

[Statement in proof gallons]

DR.

Remaining in warehouses July 1, 1923	6,610,155.38	
Withdrawn for export and unaccounted for July 1, 1923	1,895,967.28	
Transfers to bonded manufacturing warehouses and unaccounted for July 1, 1923	578.40	
Losses in warehouses and unaccounted for July 1, 1923	28,492.73	
Produced and deposited in warehouses	134,736,222.50	
Produced and removed to denaturing plants from industrial alcohol plants not having warehouses	1,161,502.33	
Received from other bonded warehouses	25,184,127.48	
Received from distillery warehouses	32,113.93	
Total		169,649,161.03

CR.

Withdrawn tax paid	9,379,729.21	
Losses in warehouses allowed	105,121.45	
Withdrawn for scientific purposes	823,984.29	
Withdrawn for use of United States and subdivisions	380,341.41	
Transferred to denaturing warehouses	119,802,064.95	
Removed from industrial alcohol plants not having a bonded warehouse direct to denaturing warehouses	1,161,503.33	
Exported and accounted for	484,380.80	
Losses allowed in transit for export	65.27	
Deposited in bonded manufacturing warehouses	64,755.13	
Losses allowed in transit to bonded manufacturing warehouses	20.13	
Transfers to other warehouses	25,403,913.60	
Withdrawn for redistillation	35,229.28	
Transfers to vinegar plants	3,802,326.71	
		161,943,435.62
Withdrawn for export and unaccounted for June 30, 1924	1,603,707.12	
Losses in warehouses and unaccounted for June 30, 1924	36,671.64	
Remaining in warehouses June 30, 1924	6,065,346.65	
		7,705,725.41
Total		169,649,161.03

TABLE 65.—SUMMARY OF DISTILLED SPIRITS BY KINDS, PRODUCED, WITHDRAWN FROM AND REMAINING IN DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1924

[Statement in tax gallons]

Debit and credit items	Whisky	Rum	Gin	Brandy	High wines	Alcohol	Neutral or cologne spirits	Aggregate
DR.								
Remaining in bonded warehouses July 1, 1923	33,151,029.0	366,244.2	878,597.2	1,269,206.5	1,073.9	527,508.7	225,303.0	36,418,962.5
Produced and deposited in bonded warehouses		257,009.1		171,608.9				428,618.0
Deposited in bonded warehouses from other warehouses	7,764,369.0	6,323.1	198,685.0	185,311.4		25,177.9	18,421.4	8,198,287.8
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries		527,689.8						527,689.8
Produced and removed to wineries for the fortification of sweet wine direct from brandy distilleries				675,495.6				675,495.6
Reimported spirits returned to bonded warehouses	209.0		34.8					243.8
Stolen spirits recovered and returned to warehouses	571.9							571.9
Bottled in bond and returned to warehouses	2,018,198.8	3,003.0	2,911.7	18,005.2				2,042,118.7
Transferred from gin to whisky account	27,521.1							27,521.1
Excess ascertained on regauge	123.1							123.1
Total	42,962,021.9	1,160,269.2	1,080,228.7	2,319,627.6	1,073.9	552,686.6	243,724.4	48,319,632.3
CR.								
Withdrawn from warehouses tax paid	1,368,135.6	11,068.6	3,037.2	25,869.7		2,133.8	439.4	1,410,684.3
Withdrawn from warehouses tax paid for bottling in bond	445,042.6	604.6	46.9	184.4				445,878.5
Losses allowed on account of leakage or evaporation in warehouses	1,350,865.0	4,034.2	2,079.4	12,333.4		8,426.0	5,189.8	1,394,460.6
Losses on account of leakage or evaporation in warehouses, not allowed						10.6	2,944.9	2,955.5
Withdrawn for scientific purposes and for use of the United States	878.9					76.5	1,444.9	2,400.3
Withdrawn free of tax for denaturation		508.9				54,980.1	29,449.1	84,938.1
Removed from cistern rooms of distilleries direct to denaturing warehouses		527,689.8						527,689.8
Seized and forfeited	3,000.0			313.5				3,313.5
Transferred to wineries for the fortification of sweet wine direct from brandy distilleries				675,495.6				675,495.6
Withdrawn for redistillation		7,986.3						7,986.3
Withdrawn to be bottled in bond for export (transferred to bottling warehouse account)	9,004.1							9,004.1
Withdrawn for export	97,840.0	241,303.2		86.0				339,229.2
Withdrawn for the fortification of wine (brandy)				112,031.8				112,031.8
Lost by casualty, etc., during the year	106,451.1		87.5	138.9			189.6	106,847.1
Removed to bottling warehouses before payment of tax	2,025,797.4	3,029.0	3,011.0	17,708.0				2,049,545.4
Withdrawn for transfer to industrial alcohol bonded warehouses	3,313.1		4,577.0			13,502.6	16,398.2	35,791.1
Transferred from gin to whisky account			27,521.1					27,521.1
Withdrawn for transfer to manufacturing warehouses		16,284.9				7,148.4		23,433.3
Withdrawn for transfer to other bonded warehouses	7,479,043.2	5,945.7	203,138.4	186,055.5		7,846.2	14,017.9	7,896,124.1
Remaining in warehouses June 30, 1924	30,064,670.9	341,214.0	836,730.2	1,289,400.8	1,073.9	458,558.2	172,650.6	33,164,298.6
Total	42,962,021.9	1,160,269.2	1,080,228.7	2,319,627.6	1,073.9	552,686.6	243,724.4	48,319,632.3

TABLE 66.—SUMMARY OF OPERATIONS AT DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1924

[Statement in tax gallons]

OPERATIONS	
Remaining in bonded warehouses on July 1, 1923	36,418,962.5
Withdrawn for export and unaccounted for June 30, 1923	1,556,510.7
Lost by casualty, etc., and unaccounted for June 30, 1923	221,359.4
Withdrawn for transfer to bonded warehouses and unaccounted for June 30, 1923	224,164.3
Withdrawn for transfer to manufacturing warehouses and unaccounted for June 30, 1923	4,724.3
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries	527,689.8
Produced and removed to wineries for the fortification of sweet wine direct from brandy distilleries	675,495.6
Produced and deposited in bonded warehouses	428,618.0
Deposited in bonded warehouses from other warehouses	8,198,287.8
Stolen spirits recovered and returned to warehouse	571.9
Bottled in bond and returned to warehouse	2,042,118.7
Reimported spirits returned to warehouse	243.8
Excess ascertained on regauge	123.1
Aggregate	50,299,109.9

Withdrawn from warehouses tax paid	1,410,684.3
Withdrawn from warehouse tax paid for bottling in bond	445,878.5
Losses allowed on account of leakage or evaporation in warehouses	1,394,460.6
Losses on account of leakage or evaporation in warehouses not allowed	2,955.5
Withdrawn for scientific purposes and for use of the United States	2,400.3
Withdrawn free of tax for denaturation	84,938.1
Removed from cistern rooms of distilleries direct to denaturing warehouses	527,689.8
Withdrawn to be bottled in bond for export (transferred to bottling warehouse account)	9,004.1
Loss allowed on account of leakage in transportation for export	12.4
Tax paid on deficiencies in export	16.0
Withdrawn for the fortification of wine (brandy)	112,031.8
Transferred to wineries for the fortification of sweet wine direct from brandy distilleries	675,495.6
Exported from bonded warehouses, proofs of landing received	332,902.2
Tax paid on spirits heretofore reported lost by casualties, etc.	3,916.4
Loss allowed on account of casualties, etc.	99,558.9
Deposited in industrial alcohol bonded warehouses	35,791.1
Deposited in manufacturing warehouses	23,115.4
Loss allowed on account of leakage in transfer to manufacturing warehouse	42.2
Withdrawn for redistillation	7,986.3
Removed to bottling warehouse before payment of tax	2,049,545.4
Transferred to and deposited in bonded warehouses	7,044,013.5
Seized for forfeiture	3,313.5
Loss allowed on spirits withdrawn for transfer to bonded warehouse	19.9
Stolen spirits recovered and returned to warehouse	571.9
Withdrawn for export and unaccounted for June 30, 1924	15,733,437.5
Lost by casualty, etc., and unaccounted for June 30, 1924	262,164.3
Transfers to bonded warehouses and unaccounted for June 30, 1924	76,173.0
Remaining in warehouses June 30, 1924	33,164,298.6
Aggregate	50,299,109.9

TABLE 67.—DISTILLED SPIRITS (EXCEPT ALCOHOL PRODUCED AT INDUSTRIAL ALCOHOL PLANTS) REMOVED FOR DENATURATION FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, AND FROM CISTERN ROOMS OF DISTILLERIES DIRECT, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

[Statement in tax gallons]

Districts	Rum	Alcohol	Neutral or cologne spirits	Aggregate
BONDED WAREHOUSES				
1st Illinois		11,622.7	23,220.0	34,851.7
Kentucky			6,220.1	6,220.1
Maryland		20,046.4		29,046.4
Massachusetts	508.9			508.9
5th New Jersey		14,311.0		14,311.0
Total	508.9	54,980.1	29,449.1	84,938.1
CISTERN ROOMS				
Kentucky	189,052.1			189,052.1
Massachusetts	338,637.7			338,637.7
Total	527,689.8			527,689.8
Grand total	528,198.7	54,980.1	29,449.1	612,627.9

TABLE 68.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1924

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.	481,246.17
No. 2: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and ½ gallon of approved pyridine bases.	do	509,510.02
No. 3: To every 100 parts by volume of ethyl alcohol add 5 parts by volume sulphuric ether, 2 parts by volume benzine, 1 part by volume pyridine or 1 part by volume aniline oil.	Motor power	106,715.14
No. 4: To every 100 parts by volume of ethyl alcohol there shall be added 2.5 parts by volume of approved benzol; 0.5 part by volume of nitrobenzol or orthonitro toluol; 0.2 part by volume of approved pine oil (steam distilled).	General uses (see formula No. 1)	43,407.13
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	25,762,998.83
No. 6: To every 100 parts by volume of ethyl alcohol add 2 parts by volume of approved benzol, ¾ part by volume of approved pyridine bases, ½ part by volume of approved benzine (kerosene).	do	7,203,188.83
No. 7: To every 100 parts by volume of pure ethyl alcohol add 2 parts by volume of approved benzol; 2 parts by volume approved benzine (kerosene); 1 part by volume approved aniline oil.	do	906.44
Total		34,157,972.13

TABLE 68.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1924—Contd.

Formulas	Purpose	Wine, gallons
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, aloin, antipyrin, apocynin, 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, benzon, chelonin, cimicifugin, collodion, collodion corn remedy, concentrations (nonliquid), confectioner's colors, coumarin, cutlery, cutting oils, cocoa butter, composition billiard and pocket balls, chloroform, compasses, 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, dystuffs, 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 solutions, gallocyanine (aniline dye), gas mantles, lutts, heliotropin, hydrastis (alkaloid of), hexachlorbenzol, inks, inulin and frisein, 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, noncutterable 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, tolidin, transparent paper, transparent soap for waterproofing cement, trinitrotoluol, theobromine, thermostatic devices, varnish remover, viburnum (concentration), water colors, wood finish, wool fat, washing leases, wood filler, watches.	7,067,676.12

TABLE 68.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1924—Contd.

Formulas	Purpose	Wine, gallons
Specially denatured alcohol—Continued		
No. 2: 100 gallons of ethyl alcohol, 7 pounds of camphor, 5 gallons commercially pure methyl alcohol.	Pyralin and similar products	12.00
No. 2a: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons benzol.	Celluloid, pyralin, and similar products	6.00
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 kitchelers, sulphuric ether (in connection with the production of powder), synthetic camphor, trinitrotoluol, viscaloid, white petroleum oils.	5,242,882.28
No. 3: 100 gallons n-ethyl alcohol, to which is added 6½ gallons of the following mixture: 5 gallons of commercially pure methyl alcohol, 1 gallon of castor oil, ½ gallon of 36° Baumé caustic-soda lye.	Transparent soap, shampoo, shampoo jelly	3,930.75
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.	814,295.2
No. 3b: 100 gallons of pure ethyl alcohol to which is added 1 gallon of pine tar (pix liquida U. S. P.).	Liquid soap, shampoo, shampoo jelly	8,782.94
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.	774,274.78
No. 4a: To every 100 gallons of ethyl alcohol add 0.5 gallon benzol and 1 gallon of the following solution: 5 gallons of an aqueous solution containing 40 per cent nicotine, 0.4 pound acid yellow dye (fast yellow Y), 0.4 pound tetrazo brilliant blue, 12B concentrate, water to make 100 gallons.	Fungicides, insecticides, deodorants, and substances of a similar nature.	417,787.32
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.	9,990.42
No. 6: 100 gallons of ethyl alcohol, 3 gallons commercially pure methyl alcohol, and ½ 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	119,222.85
No. 6b: 100 gallons of ethyl alcohol and ½ gallon of pyridine bases (restricted to factories operating in connection with either a distillery or a central denaturing plant).	Acetphenetidin, chloral hydrate, dichlorethane, ethyl acetate, ethyl butyrate, ethyl chloride, parafulminate of mercury, paraphenetidin, acetic ether, ethyl bromide.	44,392.17
No. 7: Revoked		
No. 8: 100 gallons of ethyl alcohol, 1 gallon of pyridine bases, and 1 gallon of benzol.	Ethyl chloride, fine chemicals, sulphonmethane dyes.	2.00
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.	1.00
No. 10: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons of benzol.	Ethyl acetate (conditional), lacquers, pastes, and varnishes from soluble cotton.	16,391.57
No. 11: 100 gallons of ethyl alcohol, 100 pounds sulphuric ether, 10 pounds cadmium iodide.	Photographic collodion, photo-engraving, photoprints.	274.00
No. 12: 100 gallons of ethyl alcohol, 1 gallon of pyridine bases, and 2 gallons of coal-tar benzol.	Imitation leather, soluble cotton	2.00
No. 12a: 100 gallons of ethyl alcohol, 5 gallons of coal-tar benzol.	Acetphenetidin, barbital, hydracanthol, 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.	103,560.55

[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 68.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1924—Contd.

Formulas	Purpose	Wine, gallons
Specially denatured alcohol—Continued		
No. 13: 100 gallons ethyl alcohol, 5 gallons of sulphuric acid, and 5 gallons of sulphuric ether.	Sulphuric ether	1.00
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.	1,902,536.39
No. 14: 100 gallons of ethyl alcohol, 10 pounds anhydrous zinc chloride, and 5 gallons of commercially pure methyl alcohol.	Ethyl chloride	1,681.00
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.	5,582.14
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, phenol cinchonic acid, salol, acetanilid, acid salicylic acetphenetidin, ammonium, benzonaphthol, betanaphthol benzoate, codeine, diacetylmorphine, ethyl morphine, homatropine morphine, salicylate cocaine, sodium strontium.	1,145.16
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.	49,054.27
No. 18: 100 gallons of ethyl alcohol and 100 gallons of vinegar.	Acetate of lime, acetone, vinegar	1,716,283.75
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, lodizer, solvent for nitro-cellulose, photofilms, photo-engravings.	72,106.51
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 collodium in connection with the manufacture of artificial silk.	
No. 20: 100 gallons of ethyl alcohol and 5 gallons of crude chloroform.	Chloroform	72,289.47
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	
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.	6,005.00
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).	5,622.76
No. 23a: To every 100 gallons of pure ethyl alcohol add 10 gallons acetone, U. S. P.[1]	Liniments and lotions for external purposes	460,015.94
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	2,065.92
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	8,627.73
No. 23d: To every 100 gallons of pure ethyl alcohol add 20 pounds tannic acid, U. S. P., and 25 pounds gum camphor, U. S. P.	do	1,520.06
No. 23e: To every 100 gallons of pure ethyl alcohol add 9 pounds oil bitter almond, U. S. P., and 6 pounds salicylic acid, U. S. P.	Liniments and lotions for external purposes	3,323.02
No. 23f: To every 100 gallons of pure ethyl alcohol add 3 pounds of salicylic acid, U. S. P., 1 pound of resorcin, U. S. P., and 1 gallon oil of bergamot, N. F. IV.	do	16,948.29
No. 24: To 100 gallons of ethyl alcohol add 26 parts by volume of sulphuric acid having a specific gravity of not less than 1.84 at 60° F.	Phenacetin, ethyl acetate	220.00
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.	134,530.80

[1] Alternative: To every 100 gallons of pure ethyl alcohol add a solution composed of 20 pounds iodine, U. S. P., 15 pounds potassium iodide, U. S. P., 15 pounds water.

TABLE 68.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1924—Contd.

Formulas	Purpose	Wine, gallons
Specially denatured alcohol—Continued		
No. 26: To 100 gallons of ethyl alcohol add 6 gallons of aniline oil.	Ethylaniline and diethylaniline	2,558.25
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.	49,028.31
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	12,889.41
No. 27b: To every 100 gallons of ethyl alcohol add 1 gallon oil lavender flowers, U. S. P., and 100 pounds of soft soap, U. S. P.	Soap liniment, U. S. P.	12,955.75
No. 28: To each 100 gallons of ethyl alcohol add 10 gallons of approved benzol.	Motor fuel	40.00
No. 28a: To every 100 gallons of ethyl alcohol add 1 gallon of gasoline (qualified).	Motor fuels	147,324.95
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 5 gallons of an alcoholic solution of acetaldehyde containing not less than 20 per cent of acetaldehyde.	Aldehydes, glacial acetic acid	22,177.85
No. 30: To every 100 gallons of ethyl alcohol add 10 gallons of pure methyl alcohol of a specific gravity of not more than 0.810.	Chemical and physical laboratory purposes, photo dry plates, manufacturing vegetable oils, varnish, and white petroleum oils (conditional).	40,720.67
No. 31: To each 100 gallons of ethyl alcohol there shall be added 100 pounds of soap and 100 pounds of glycerin.	Tooth paste	10.00
No. 31a: To every 100 gallons of alcohol there shall be added 100 pounds of glycerin, U. S. P., and 20 pounds of hard soap, good toilet grade, containing not in excess of 5 per cent of moisture.	do	19,781.69
No. 31b: To each 100 gallons of ethyl alcohol there shall be added 5½ gallons oil of peppermint, U. S. P., 1¼ gallons eucalyptol, U. S. P., and 4 pounds menthol crystals, U. S. P.	do	3,732.41
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	11.00
No. 32: To every 100 gallons of ethyl alcohol there shall be added 5 gallons of sulphuric ether, having a specific gravity of not more than 0.728 at 60° F.	Ethylene	290,462.50
No. 33: To 100 gallons of ethyl alcohol add 30 pounds of methyl violet.	Meat branding inks	5,822.15
No. 33a: To every 100 gallons of pure ethyl alcohol add 13 pounds erythrosine.	Incorporating certifiol coloring matter in solid food products.	1,069.97
No. 34: To 100 parts by volume of pure ethyl alcohol add 5 parts by volume of tetrachlorethane.	Artificial silk	8,895.06
No. 35: To 100 parts by volume of pure ethyl alcohol add 35 parts by volume of ethyl acetate.	Acetparamidophenolsalol	13,098.00
No. 35a: To every 100 gallons of pure ethyl alcohol add 5 gallons of ethyl acetate.	Pectin	749,607.87
No. 36: To every 100 gallons of pure ethyl alcohol add 3 gallons of stronger ammonia water, U. S. P.	Shaving cream	330,231.68
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	214,768.07
No. 37a: To every 100 gallons of ethyl alcohol add 5 pounds of U. S. P. menthol and 10 pounds of U. S. P. camphor.	do	46.74
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	9,407.45

TABLE 68.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1924—Contd.

Formulas	Purpose	Wine, gallons
Specially denatured alcohol—Continued		
No. 38a: To every 100 gallons of pure ethyl alcohol add 5 ounces menthol crystals, U. S. P., 9 ounces cinchonine hydrochloride, U. S. P., 16 pounds benzoic acid, U. S. P.	Liquid dentifrices	1,783.46
No. 38b: To every 100 gallons of ethyl alcohol add a total of 10 pounds of any two of the following U. S. P. oils and substances, provided not less than 2¼ pounds of any one oil is used: Oil of wintergreen, or methyl salicylate; oil of cloves; oil of peppermint; oil of cassia; oil of eucalyptus; oil of rosemary; oil of lavender; oil of thyme; thymol crystals; menthol crystals; oil of sassafras; saffron; volatile oil of mustard; oil of turpentine; oil of citronella, pure.	Mouth washes and dentifrices	53,542.07
No. 38c: To every 100 gallons of pure ethyl alcohol add 160 ounces menthol, U. S. P., and 1¼ gallons solution formaldehyde, U. S. P.	Dentifrices	9,695.07
No. 38d: To every 100 gallons of pure ethyl alcohol add 40 ounces of menthol, U. S. P., and 2½ gallons of formaldehyde, 40 per cent, U. S. P.	do	1,053.95
No. 38e: To every 100 gallons of pure ethyl alcohol add 5 gallons fluid extract ipecac, U. S. P., or 40 pounds of ipecac, U. S. P.	do	3,925.74
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	183,557.87
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	2,063,013.72
No. 39b: To every 100 gallons of pure ethyl alcohol add 2½ gallons of diethylphthalate, $C_6H_4(CO_2C_2H_5)_2$.[1]	Perfumes, toilet waters, alcoholic barber supplies, and lotions.	7,356,704.09
No. 39c: To every 100 gallons of pure ethyl alcohol add 1 gallon of diethylphthalate.	High-grade perfumes and toilet waters	341,800.61
No. 39d: To every 100 gallons of pure ethyl alcohol add 50 avoirdupois ounces quinine sulphate and 1 gallon oil of bay, N. F.	Bay rum and lotions for external purposes	1,307.82
No. 40: To every 100 gallons of pure ethyl alcohol add 3 ounces av. brucine sulphate, ½ 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	1,817,191.18
No. 41: To every 100 gallons of pure ethyl alcohol add 20 pounds menthol crystals, U. S. P.	Solid confections and lozenges	1,348.30
No. 42: To every 100 gallons of pure ethyl alcohol add 50 grams potassium iodide, U. S. P., and 100 grams red mercuric iodide, U. S. P.	Sterile surgical ligatures	40,368.63
No. 43: To every 100 gallons of pure ethyl alcohol add 30 pounds methyl salicylate, U. S. P.	Emulsions (nonalcoholic)	807.44
No. 44: To every 100 gallons of pure ethyl alcohol add 10 gallons of normal butyl alcohol.	Spirit varnishes, varnish removers, and similar preparations.	854.95
No. 45: To every 100 parts by volume of ethyl alcohol add 300 pounds of refined shellac.	Candy glaze	5,904.63

[1] Modification: When withdrawn for the preparation of compounded rubbing alcohols to be used as liniments for external purposes, three-eights of a gallon (3 pints) of approved benzol must also be added.

TABLE 68.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1924—Contd.

Formulas	Purpose	Wine, gallons
Specially denatured alcohol—Continued		
No. 46: To every 100 gallons of pure ethyl alcohol add 25 fluid ounces phenol, U. S. P., and 4 fluid ounces oil of wintergreen or methyl salicylate, U. S. P.	Antiseptic, sterilizing, and bathing alcohol (conditional).	407.66
No. 47: To every 100 gallons of pure ethyl alcohol add 7 gallons fluid extract of arnica flowers, National Formulary, third edition.	Liniments and lotions for external purposes..	75,183.23
Total		33,009,016.04

SUMMARY, YEARS ENDED JUNE 30, 1907-1924 [1]

Fiscal 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	7,987,736.4	2,370,839.70	2,185,578.15	4,556,418.85
1910	12	10,605,870.7	3,076,924.55	3,002,102.55	6,079,027.10
1911	14	11,082,557.9	3,374,019.92	3,507,109.94	6,881,129.86
1912	14	13,955,903.8	4,161,265.56	3,933,249.44	8,094,515.00
1913	21	16,953,552.8	5,223,240.76	4,008,417.76	9,831,658.54
1914	25	17,811,078.2	5,213,129.56	5,191,846.03	10,404,975.59
1915	23	25,411,718.8	5,386,646.96	8,590,821.81	13,986,468.77
1916	33	34,532,253.1	7,871,952.82	38,807,153.56	46,679,106.38
1917	44	93,782,422.7	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	28,294,218.27	38,270,939.89
1920	52	45,640,948.5	13,528,402.99	15,307,947.18	28,836,350.17
1921	67	38,812,138.7	12,392,565.02	9,996,229.00	22,388,824.92
1922	77	59,549,919.6	16,193,523.97	17,152,224.31	33,345,747.91
1923	76	105,819,404.9	27,128,229.54	30,436,913.14	57,565,142.68
1924	83	121,576,196.1	34,602,003.72	33,085,292.04	67,687,295.76

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

TABLE 69.—DENATURED ALCOHOL PRODUCED AT AND REMOVED FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

[Statement in wine gallons]

Districts	Plants operated	On hand July 1, 1923		Increase as per register		Denatured alcohol produced		Removed and disposed of		Loss and shrinkage during denaturation		On hand June 30, 1924	
		Completely	Specially	Completely	Specially	Completely	Specially	Completely	Specially	Completely	Specially	Completely	Specially
1st California	4	16,399.01	3,990.74	2,030.36	168.03	849,340.08	459,147.06	899,154.42	403,001.50	2,068.47	88.60	6,132.56	254.72
6th California	2	3,800.40	1,397.51	43.95	81.12	258,418.04	104,938.21	259,430.32	102,271.01	294.59	64.43	2,244.48	1,061.40
Colorado	1	72.01				4,237.68	30.00	4,254.00	90.00			55.69	
Connecticut	1		2,429.06			17,089.19	77,450.95	17,083.96	80,480.49	5.20	3.52		
Hawaii	3	6,105.04				107,784.00	4,417.52	111,403.72	4,417.52			2,394.22	
1st Illinois	11	30,820.22	35,790.34	2,224.93	1,493.58	4,629,233.95	2,828,431.72	4,613,022.49	2,530,322.68	10,260.50	4,279.49	46,012.16	31,113.57
6th Illinois	1	3,775.09	3,793.17	1.32	233.16	511,296.45	1,074,624.56	534,761.06	1,076,066.47	2,314.40	374.72		
1st Indiana	3	6,554.50	7,429.25	6,417.02	12,539.18	722,212.27	2,802,183.33	724,675.31	2,801,877.41	4,014.67	12,858.05	4,623.91	8,568.79
Kentucky	2	2,169.54	4,839.87	611.11	246.79	186,653.41	229,837.04	188,718.69	227,676.81	240.62	36.16	490.75	7,421.83
Louisiana	9	72,323.27	20,732.99	10,015.89	7,606.96	4,185,978.70	10,872,336.00	4,196,218.95	10,853,085.20	6,494.78	1,641.16	107,272.33	46,460.60
Maryland	4	41,032.30	16,836.55	970.19		9,870,016.26	6,102,866.65	9,853,085.25	6,102,866.65	20,455.85	15,194.01	95,778.61	18,096.00
Massachusetts	2	8,940.70	18,160.18			734,012.00	697,006.37	737,427.97	697,006.37	1,202.93	2,607.13	44,743.38	31,231.10
Minnesota	1					127,298.00	29,210.74	127,298.00	29,210.74				1,000.00
1st Missouri	1						6,523.40		6,336.59		183.81		
1st New Jersey	1	2,269.51	166.11	4.30	5.58	362,820.53	27,243.14	361,853.00	27,186.49	2,881.44	127.23	59.00	548.11
6th New Jersey	5		16,229.50	13.88	390.82	54,016.40	1,764,070.85	54,030.28	1,800,073.67				14.50
1st New York	5	1,920.70	7,585.94	.30	681.30	803,196.63	1,302,633.55	803,060.23	1,309,220.94	2,037.62	2,360.54	25.84	6,219.37
2d New York	3	2,550.00	3,699.96		381.37	815,424.17	743,737.74	807,092.04	744,223.43	1,809.41	2,221.59	14,078.72	6,353.69
14th New York	5			889.27	260.49	1,322,880.01	551,207.05	1,324,161.80	545,426.26	14,404.71	1,127.13	173,302.77	4,914.75
21st New York	1			313.48	670.37	74,156.03	50,977.03	74,466.91	50,333.27	2.60	27.07		20,842.96
1st Ohio	1	6,380.27	3,138.24	63.06	14.77	328,643.33	932,424.76	323,858.26	978,935.44	398.30	80.04	10,330.10	6,502.29
18th Ohio	1				.04	6,327.39	2,101.09	6,306.89	2,048.59	20.50	.39		52.15
1st Pennsylvania	9	46,742.60	22,000.05	1,523.91	3,871.45	3,604,569.30	4,777,512.00	3,618,410.95	4,765,928.88	6,441.41	6,620.86	25,983.46	30,558.82
23d Pennsylvania	1		26.75										26.75
Tennessee	1					1,415.43	1,424.72						
West Virginia	1			6.29		180,331.87	25,330.18	180,331.87	25,330.18				
Wisconsin	3	1,047.38	2,343.17	176.66	.79	117,647.93	163,640.64	116,797.04	165,620.89	65.82	46.40	8,647.41	324.51
Total	83	251,649.34	169,992.38	25,426.63	28,682.76	34,602,003.72	33,085,292.04	34,167,972.17	33,009,016.04	77,427.04	49,992.23	633,654.48	224,918.91
Statement for year ended June 30, 1923	76	180,682.46	148,537.88	26,311.04	23,410.92	27,128,229.54	30,436,913.14	27,013,417.66	30,384,060.24	79,563.04	53,923.32	231,543.34	169,992.38

TABLE 70.—SPECIALLY DENATURED ALCOHOL RECEIVED AND DISPOSED OF BY BONDED DEALERS, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

[Statement in wine gallons]

Districts	Bonded dealers	On hand July 1, 1923	Received	Sold and removed	Losses in storeroom	On hand June 30, 1924
Connecticut	5	8,185.43	127,353.47	128,727.61	213.00	6,798.29
Georgia	1	2,796.62	17,717.46	17,467.07	160.93	2,877.08
1st Illinois	10	123,311.23	1,802,495.38	1,805,682.49	3,178.48	116,945.64
Indiana	3	7,422.69	81,449.12	77,721.59		11,150.22
Kentucky	1	22,744.10	80,843.71	86,159.40	344.52	17,063.89
Maine	1	56.31		56.31		
Maryland	4	5,965.89	336,082.79	336,265.20	146.74	5,536.71
Massachusetts	11	69,944.31	803,225.62	801,035.55	1,733.68	90,370.40
1st Michigan	5	13,036.73	135,634.61	127,821.37	67.50	20,782.47
4th Michigan	3	8,226.95	146,053.27	148,346.84	59.46	5,873.92
Minnesota	3	5,047.70	28,073.93	29,477.47	415.83	3,228.33
1st Missouri	6	31,730.43	236,766.50	214,790.02	158.37	33,548.93
6th Missouri	2	6,348.33	107,063.14	102,971.90	243.18	10,196.39
Nebraska	1	8,532.62	16,097.38	15,566.71	141.10	8,912.19
5th New Jersey	2	72,585.00	1,565,331.03	1,528,133.18	1,668.85	110,114.00
1st New York	4	73,072.76	1,068,845.35	1,070,196.04	731.17	73,990.90
2d New York	15	90,491.28	3,597,799.01	3,691,241.75	1,644.07	95,315.07
3d New York	4	27,810.52	1,056,862.81	1,059,915.24	1,195.89	23,562.20
21st New York	1	6,451.09	50,233.00	51,031.00		5,653.00
28th New York	9	30,145.99	256,012.66	252,155.65	372.86	33,630.14
1st Ohio	5	9,353.24	44,482.27	43,901.72	3,152.02	6,781.77
18th Ohio	8	20,683.65	159,667.40	156,623.25	522.73	23,205.07
1st Pennsylvania	12	59,173.38	1,462,844.80	1,473,021.73	1,848.59	47,147.36
23d Pennsylvania	5	24,280.58	71,418.10	74,109.22	377.30	21,212.16
Utah	1	100.00	1,879.46	1,969.46		10.00
Washington	1	60.93	54.29	45.00	15.03	54.29
Wisconsin	1	2,413.26		2,413.26		
Total	122	751,961.02	13,356,397.05	13,314,886.42	18,401.20	774,070.45
Total for year ended June 30, 1923	118	444,880.95	10,821,765.11	10,499,573.58	15,111.46	751,961.02

TABLE 71.—SPECIALLY DENATURED ALCOHOL RECEIVED AND USED BY MANUFACTURERS, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

[Statement in wine gallons]

Districts	Manufacturers	On hand July 1, 1923	Received	Recovered after use
Alabama	22	4,578.13	20,800.22	
Arizona	1	25.75		
Arkansas	6	6,608.55	75,899.00	
1st California	91	57,076.52	263,087.63	660,639.14
6th California	57	14,014.88	269,501.08	237,907.01
Colorado	21	917.98	8,405.35	
Connecticut	92	68,870.19	526,827.85	367,251.35
Delaware	4	449.89	4,136.57	1,963.00
Florida	24	260.74	6,038.81	
Georgia	55	1,592.52	24,215.97	
Hawaii	1	511.38	4,417.52	
Idaho	4		30.00	
1st Illinois	467	98,166.52	2,461,834.37	109,609.92
8th Illinois	27	16,457.02	57,771.90	
Indiana	109	67,843.06	562,350.51	374,333.39
Iowa	49	9,917.41	103,112.30	
Kansas	19	4,206.03	133,464.88	420,96[illegible]
Kentucky	35	20,932.48	140,489.67	
Louisiana	64	1,327.64	65,594.67	
Maine	21	1,622.94	31,041.59	
Maryland	137	71,083.82	3,287,321.34	28,078.63
Massachusetts	327	155,029.90	1,750,530.19	1,007,825.90
1st Michigan	98	32,891.10	422,833.98	613,438.82
4th Michigan	54	12,848.94	216,264.54	
Minnesota	72	5,021.58	142,289.28	
Mississippi	6	41.18	308.90	
1st Missouri	112	134,559.36	842,179.60	996,876.24
6th Missouri	47	2,466.91	136,352.81	
Montana	3	107.98	150.53	
Nebraska	32	602.60	19,500.23	2,108.00
New Hampshire	9	2,314.12	25,038.63	24,248.[illegible]

TABLE 71.—SPECIALLY DENATURED ALCOHOL RECEIVED AND USED BY MANUFACTURERS, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—COR.

[Statement in wine gallons]

Districts	Manufacturers	On hand July 1, 1923	Received	Recovered after use
1st New Jersey	46	41,224.01	589,823.09	923,846.29
5th New Jersey	213	499,938.19	4,640,172.26	2,661,069.89
1st New York	379	42,260.67	5,363,396.45	20,220.95
2d New York	243	14,591.24	1,324,963.10	14,150.65
3d New York	209	6,164.42	870,896.13	
14th New York	143	60,984.69	1,557,233.12	20,145.50
21st New York	58	16,331.08	132,121.04	191,065.01
28th New York	139	91,641.31	844,827.41	168,009.71
North Carolina	22	45,129.18	622,895.54	
North Dakota	3	31.43	48.00	
1st Ohio	94	17,392.38	467,087.57	30,702.94
16th Ohio	22	2,232.77	6,305.51	
11th Ohio	23	1,537.09	11,358.65	
18th Ohio	86	5,700.87	161,335.61	391.02
Oklahoma	14	158.64	7,572.20	
Oregon	18	504.15	8,246.71	
1st Pennsylvania	364	40,302.65	2,223,926.07	36,848.47
12th Pennsylvania	22	2,533.62	10,971.60	177.50
23d Pennsylvania	67	38,354.90	392,585.82	398.00
Rhode Island	52	11,229.13	178,369.49	55,131.08
South Carolina	1	57.35	1,404.00	
South Dakota	2	27.00	308.66	
Tennessee	63	4,075.31	35,324.13	9,727.42
1st Texas	33	24,807.93	113,357.81	2.00
2d Texas	24	9,606.11	79,946.70	3,144.68
Utah	20	178.75	1,932.11	
Vermont	11	365.09	2,536.50	
Virginia	56	54,701.85	1,259,500.19	1,668,259.00
Washington	25	649.46	10,959.89	
West Virginia	14	632.25	12,146.75	
Wisconsin	27	10,093.91	317,851.85	5,570.59
Total	4,610	1,840,750.63	32,880,113.97	10,094,125.50
Total for year ended June 30, 1923	4,316		30,135,778.73	9,345,202.17

Districts	Used in manufacture	Shipped to denaturing plants for redenaturation	Losses	On hand June 30, 1924
Alabama	20,820.34			4,558.01
Arizona	5.00			20.75
Arkansas	77,403.55			5,104.00
1st California	902,669.12		4,478.36	73,656.11
6th California	539,384.38		50.00	11,068.59
Colorado	8,746.41		2.98	673.94
Connecticut	881,224.71	8,441.38	.89	73,282.44
Delaware	5,790.72			756.74
Florida	4,758.68			840.87
Georgia	24,586.51		37.10	1,184.78
Hawaii	4,759.00			169.90
Idaho	8.10			21.90
1st Illinois	2,586,934.17		839.94	81,837.00
8th Illinois	56,618.40			17,610.52
Indiana	942,566.09	4,150.00	42.00	57,267.06
Iowa	109,159.07			3,834.04
Kansas	551,560.47			7,071.79
Kentucky	145,990.64			15,431.51
Louisiana	65,693.09		17.00	1,412.22
Maine	30,384.67		116.00	2,163.56
Maryland	3,257,536.96		1,380.98	101,465.85
Massachusetts	2,857,750.64		1,795.92	113,839.43
1st Michigan	1,006,026.86		231.25	32,008.70
4th Michigan	233,188.99			15,924.49
Minnesota	140,312.64		563.34	6,434.58
Mississippi	247.77			102.31
1st Missouri	1,869,996.48		433.26	103,185.75
6th Missouri	133,470.24		2.25	5,336.21
Montana	210.51			45.00
Nebraska	20,321.52		150.00	1,739.31
New Hampshire	44,172.63		19.00	8,329.14
1st New Jersey	827,891.15		261.19	20,742.46
5th New Jersey	7,436,905.10	8,060.00	55.00	376,137.24

TABLE 71.—SPECIALLY DENATURED ALCOHOL RECEIVED AND USED BY MANUFACTURERS, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—CON.

[Statement in wine gallons]

Districts	Used in manufacture	Shipped to denaturing plants for redenaturation	Losses	On hand June 30, 1924
1st New York	5,391,770.06	11,500.00	754.31	70,823.68
2d New York	1,340,637.95		748.78	12,124.26
3d New York	869,397.05		581.86	7,081.64
14th New York	1,582,421.24		257.72	55,684.85
21st New York	321,798.67		243.31	17,495.75
28th New York	1,027,242.90	285.00	340.35	76,610.16
North Carolina	620,077.08		267.00	47,080.64
North Dakota	58.74			20.69
1st Ohio	496,494.48	108.17	49.00	18,631.24
10th Ohio	6,181.05			2,357.21
11th Ohio	11,629.79			1,284.95
18th Ohio	161,077.86		475.67	5,873.97
Oklahoma	7,502.13			223.71
Oregon	8,283.44		6.04	461.38
1st Pennsylvania	2,270,654.47		4,146.65	20,776.07
12th Pennsylvania	8,578.94	52.00	237.40	4,868.28
23d Pennsylvania	400,981.28		77.00	28,225.44
Rhode Island	232,950.00			14,773.70
South Carolina	1,222.42			233.93
South Dakota	275.66			00.00
Tennessee	43,309.99		7.06	3,809.81
1st Texas	131,925.25		50.80	6,781.60
2d Texas	82,174.13			10,523.31
Utah	1,937.88			152.98
Vermont	2,528.88			372.71
Virginia	2,905,681.13		16.22	70,765.69
Washington	9,678.85			1,930.60
West Virginia	11,387.16		26.65	1,365.19
Wisconsin	320,763.48			18,719.87
Total	43,116,683.74	32,596.55	18,824.78	1,646,854.14
Total for year ended June 30, 1923	38,882,720.61	92,047.03		1,840,730.65

TABLE 72.—GRAIN AND OTHER MATERIALS USED IN PRODUCTION OF DISTILLED SPIRITS, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

Districts	Corn	Rye	Malt	Other materials	Molasses	Liquids containing one-half of 1 per cent or more alcohol by volume	Total	
	Bushels	*Bushels*	*Bushels*	*Bushels*	*Gallons*	*Gallons*	*Bushels*	*Gallons*
1st California				2,581,114	3,438,797	1,978,865	2,581,114	5,417,662
6th California	7,747		14,383		1,171,293	676,234	22,130	1,847,527
Colorado	2,025		6,105			382,180	8,130	382,180
Hawaii					620,382	4,754,500		5,374,882
1st Illinois	1,669,916	25,068	115,208	284	177,769	12,822,783	1,810,476	13,000,552
8th Illinois	929,313		108,657		2,006,930		1,037,970	2,006,930
Indiana	1,519,240	62,192	149,292	15,763	466,425	856,220	1,766,486	1,322,645
Kentucky	87,589	1,600	9,061				98,250	
Louisiana			466,336		54,211,803	899,449	466,336	55,111,252
Maryland					43,342,084			43,342,084
Massachusetts					6,096,424			6,096,424
Minnesota				50,030		3,909,331	50,030	3,909,331
1st Missouri	6,930			13,710	14,220	6,196,125	20,030	6,210,345
1st New Jersey					139,666			139,666
1st New York						1,612,950		1,612,950
14th New York	28,249	561	27,645	26,129	9,848,613		82,584	9,848,613
21st New York	62,639	1,219	5,223				69,081	
1st Ohio	412,582		43,593		2,410,695		456,175	2,410,695
1st Pennsylvania	575		402	151	19,510,311	1,371,224	1,138	20,881,535
West Virginia					645,750			645,750
Wisconsin	106,944	425	94,060	3,880		64,698	207,329	64,698
Total	4,835,139	91,065	1,059,985	2,691,070	155,001,162	35,524,539	8,677,759	190,525,701

TABLE 73.—GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF CEREAL BEVERAGES CONTAINING LESS THAN ONE-HALF OF 1 PER CENT OF ALCOHOL BY VOLUME, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

Districts	Materials						
	Malt	Corn and corn products	Sugar and sirup	Rice	Hops	Other grains [1]	Other materials [2]
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1st California	5,359,376	106,040	276,820	427,998	97,240		30,000
6th California	4,582,625	990,714	59,535	455,986	78,450		
Colorado	222,402		110,318		10,836		180
Connecticut	2,222,104	25,800	215,725		48,122		368
Delaware	1,216,280	240,782	60,020		17,953		
Florida	30,120				2,335		30,940
Georgia	130,625		98,500		5,505		
1st Illinois	11,130,483	2,803,780	407,083	661,636	236,225		7,203
8th Illinois	380,082	179,720	16,772	16,080	10,457		2,250
Indiana	277,398	20,138	50,997		45,362		138,694
Kentucky	1,099,253	158,900	95,245		26,761	184,570	
Louisiana	1,980,888	11,520	216,491	93,600	38,834		2,380
Maryland	3,054,202	69,700	156,274		56,548		216,934
Massachusetts	3,237,695	262,823	2,067,516		136,049		149,500
1st Michigan	2,641,867	465,943	234,537		54,540	77,420	
4th Michigan	196,990	14,690	21,725		3,491		
Minnesota	2,690,193	470,165	646,902		61,491		
1st Missouri	10,323,994	5,369,050	209,722	607,499	255,698		
6th Missouri	1,864,200	194,200	54,040		31,388		201,921
Montana	104,487	7,600	6,762		3,625		600
Nebraska	612,686		42,928		11,461		2,800
Nevada	88,350	4,400	100		2,385		
1st New Jersey	570,706		347,617		18,750	72,000	
5th New Jersey	11,932,191	410,700	2,638,525		235,797		
1st New York	10,817,612	881,470	908,295	847,120	247,812		1,326,496
2d New York	17,015,274	2,468,134	2,424,483	432,309	376,634		774,348
14th New York	5,339,251	902,930	844,446	9,400	124,559		54
21st New York	5,187,884	899,480	626,782		151,896		
28th New York	6,966,376	476,518	287,441	883,900	133,487		341,233
1st Ohio	4,155,944	282,841	858,044		59,961		116,566
10th Ohio	3,170,346	3,864,646	315,153	72,400	68,329		
11th Ohio	854,555	2,850	275,985		18,020		2,387
18th Ohio	1,910,394	188,320	439,906		492,402		
Oregon	592,754	6,000	29,300	244,600	15,228		13,675
1st Pennsylvania	11,617,189	2,887,870	975,112		26,748		510,067
12th Pennsylvania	9,557,356	2,080,080	1,496,272		206,561		595,946
23d Pennsylvania	7,735,918	1,110,500	725,442	27,210	158,650	18,788	
Rhode Island					1,300		
South Dakota					296		12,945
Tennessee	392,450		182,958		12,472		
1st Texas	1,033,500		9,764		20,793		
Utah	439,400		33,000		6,849		
Washington	621,181	24,375	132,412		33,605		
Wisconsin	8,734,147	1,530,875	304,654	21,600	168,648		70,448
Wyoming	61,540	20,100	12,000		2,205		
Total	162,214,947	29,259,844	18,945,395	4,781,337	3,814,858	352,778	4,547,962

[1] Other grains include grits, wheat, bran, and barley.
[2] Other materials include acids, extracts, salt, yeast, etc.

TABLE 74.—CEREAL BEVERAGES CONTAINING LESS THAN ONE-HALF OF 1 PER CENT OF ALCOHOL BY VOLUME PRODUCED AND DISPOSED OF AND NUMBER OF DEALCOHOLIZING PLANTS OPERATED, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

Districts	Number of dealcoholizing plants operated	Produced	Disposed of
		Gallons	*Gallons*
1st California	9	5,098,154	5,338,140
6th California	2	3,386,639	3,465,656
Colorado	3	631,859	653,745
Connecticut	9	1,792,627	1,764,678
Delaware	2	840,317	818,215
Florida	1	40,270	44,179
Georgia	1	370,020	368,849
1st Illinois	31	9,375,920	9,333,963
8th Illinois	9	473,627	580,305
Indiana	5	2,588,588	2,630,326
Kentucky	6	1,123,192	1,167,594
Louisiana	7	1,475,321	1,468,990
Maryland	7	2,752,833	2,578,112
Massachusetts	9	3,786,874	3,724,480
1st Michigan	14	2,505,087	2,482,018
4th Michigan	4	136,132	131,816
Minnesota	18	2,413,070	2,701,034
1st Missouri	10	9,156,067	9,282,973
6th Missouri	4	1,498,028	1,459,958
Montana	3	123,015	127,327
Nebraska	4	654,225	685,759
Nevada	2	89,860	95,962
1st New Jersey	5	717,030	672,707
5th New Jersey	14	9,684,640	9,876,827
1st New York	11	12,835,715	12,387,996
2d New York	13	18,952,833	18,263,984
14th New York	19	4,020,275	4,058,258
21st New York	13	3,874,912	3,701,505
28th New York	14	5,239,750	5,048,453
1st Ohio	16	3,703,555	3,562,713
10th Ohio	12	2,411,158	2,407,552
11th Ohio	4	845,898	793,146
18th Ohio	19	2,409,846	2,430,838
Oregon	4	705,860	719,982
1st Pennsylvania	35	11,135,885	10,539,579
12th Pennsylvania	29	9,599,464	9,308,934
23d Pennsylvania	38	5,925,350	5,889,303
Porto Rico	1	109,749	114,240
Rhode Island	3	118,885	68,207
South Dakota	1	14,967	14,811
Tennessee	3	633,950	639,337
1st Texas	3	1,032,579	1,078,049
Utah	2	397,079	358,292
Washington	5	649,090	710,232
Wisconsin	64	6,204,945	6,429,809
Wyoming	2	64,171	76,014
Total	483	151,600,909	150,068,850

TABLE 75.—STILL WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

[Statement in tax gallons]

Districts	On storage July 1, 1923			Natural wines produced		Produced by amelioration or sweetening		Produced by blending		
	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol
1st California	10,450,554.73	5,610,549.70	8,700.00	6,598,566.48		127,871.02		525,087.00	886,777.59	39,917.29
6th California	835,708.09	1,239,005.16		1,193,836.36		139,257.08		41,343.54	20,116.00	
Connecticut	605.00									
Hawaii										
1st Illinois	45,356.74	167,080.10		20,355.00				37,608.50	15,935.00	
8th Illinois	2,976.25									
Indiana	3,196.00									
Kentucky	8,416.15			1,007.00						
Louisiana				21,940.00						
Massachusetts	20,227.56			438.00						
1st Michigan		265.50								
4th Michigan	189.00			234.00						
Minnesota	5,073.63	1,190.00								
1st Missouri	210,346.37	23,924.54		12,298.60		1,061.00				
6th Missouri	1,216.75									
Nebraska	796.50									
1st New Jersey	101,574.00	37,700.41		38,435.00	190.00					
8th New Jersey	22,068.68	5,817.53								
1st New York	1,077,574.91	930,910.56		21,228.00	13,840.00	452,950.00			703.00	
2d New York	292,306.33	91,450.40		150,005.50	11,256.00	326,990.50			93,637.50	
3d New York	5,869.50	1,464.00		2,150.00		2,805.50			2,605.00	
14th New York	42,449.38	43,401.00		12,843.50		400.00			38,694.00	
21st New York	2,335.50	108.50		4,300.00						
28th New York	698,490.67	292,536.00	41,114.33	165,227.00	10,610.00	2,416.00		[illegible]	1,024.00	
North Carolina	88,264.50			745.00						
1st Ohio	11,814.94	272.57								
10th Ohio	670,589.56	164,689.31	23,105.16	199,360.13	11,221.76	52,331.18		131,895.00	44,225.92	
18th Ohio	14,158.20	672.60		2,023.00		274.00		99.00		
1st Pennsylvania	5,416.75	1,025.00		2,300.00						
23d Pennsylvania	9,824.00									
Rhode Island	10,968.50	1,871.20								
1st Texas		787.00		420.00				14,918.12	17,151.17	
Wisconsin	9,534.85			2,460.00	820.00					
Total	23,663,612.04	9,646,779.34	73,009.48	8,492,625.57	14,850.00	333,405.28	21,831.75	1,558,825.01	1,120,863.18	39,917.29
Total for year ended June 30, 1923	10,105,920.30	7,941,354.60	22,249.00	13,970,103.57	4,543.00	490,976.18	1,700.00	1,512,143.15	1,289,300.58	15,434.00

TABLE 75.—STILL WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued

[Statement in tax gallons]

Districts	Produced by fortifying			Received from other bonded premises		Excess ascertained by inventory		Removed tax paid	
	Not over 14 per cent alcohol	14–21 per cent alcohol	21–24 per cent alcohol	Not over 14 per cent alcohol	14–21 per cent alcohol	Not over 14 per cent alcohol	14–21 per cent alcohol	Not over 14 per cent alcohol	14–21 per cent alcohol
1st California	82,831.11	2,608,101.36	153,501.09	557,815.20	1,206,853.70	6,946.91	2,102.84	691,052.55	649,515.70
6th California		450,051.80		11,944.00	84,210.50	2,344.99	3,966.00	25,105.10	141,993.10
Hawaii							16,873.03		
1st Illinois				73,704.50	634,775.50		5,774.00	79,963.60	613,850.46
Kentucky								347.00	
Louisiana								612.00	
1st Michigan					7,963.50				177.00
4th Michigan								21.00	
Minnesota								231.38	100.00
1st Missouri				197.00	502.00			7,010.55	5,725.00
Nebraska								164.00	
1st New Jersey	24,853.33	34,627.51			1,490.50			1,725.00	4,150.00
5th New Jersey								330.00	12.00
1st New York		214,479.91		434,887.00	321,670.50			86,429.50	413,445.00
2d New York				415,503.00	749,578.50			593,271.00	626,891.50
3d New York				298.50	22,957.00			1,700.00	7,462.50
14th New York				19,649.00	34,041.00			10,983.45	32,337.80
21st New York	2,479.72	460.48		2,107.32	1,026.46			1,117.00	13.00
28th New York	20,204.30	4,883.80		78,349.00	57,444.50			42,411.45	33,936.90
North Carolina						20,210.50		53.00	
1st Ohio					201.00			128.00	
10th Ohio		107,323.88	19,838.85	22,610.50	18,865.00			32,784.70	76,999.51
18th Ohio								1,538.80	345.20
1st Pennsylvania								3,094.00	795.00
Rhode Island									2.00
Wisconsin				6,900.00	10,772.50			31.40	1,174.50
Total	130,368.46	3,449,928.74	173,339.94	1,622,965.02	3,152,352.16	29,502.40	28,776.77	1,580,104.48	2,613,926.17
Total for year ended June 30, 1923	97,344.85	4,619,826.63	138,534.78	1,875,305.06	2,935,715.95	54,871.71	10,334.47	1,431,545.04	2,256,440.46

Districts	Withdrawn for transfer to other bonded premises		Withdrawn for export		Removed for distilling material		Removed as vinegar	Used for manufacturing champagne and artificially carbonated wines	Used for amelioration or sweetening		
	Not over 14 per cent alcohol	14–21 per cent alcohol	Not over 14 per cent alcohol	14–21 per cent alcohol	Not over 14 per cent alcohol	14–21 per cent alcohol	Not over 14 per cent alcohol	Not over 14 per cent alcohol	Not over 14 per cent alcohol	14–21 per cent alcohol	21–24 per cent alcohol
1st California	094,651.20	2,741,866.20	16,602.50	[1] 2,746.50	3,318,931.10	9,170.00	65,554.50	6,292.45	117,839.48		
6th California	69,156.00	292,650.50			722,888.50		400.00	2,300.00	111,838.74		
Connecticut											
Hawaii											
1st Illinois	1,118.00	12,078.25									
8th Illinois											
Indiana											
Kentucky											
Louisiana											
Massachusetts											
1st Michigan											
4th Michigan											
Minnesota								[1] 75,861.50			
1st Missouri	57,908.50	497.00									
6th Missouri											
Nebraska							467.00				
1st New Jersey	2,000.00	10,750.00									
5th New Jersey											
1st New York	55,789.00	57,923.00			429,000.00		1,845.50				
2d New York	2,229.00	31,607.50					13,185.00		10,200.00		
3d New York		4,768.00					400.00				
14th New York											
21st New York	2,107.32	1,026.46						292.50	2,540.00	50.00	8,000.00
28th New York	234,208.00	441.00		60.00							
North Carolina	55,400.00										
1st Ohio											
10th Ohio	161,227.50	11,665.00			129,310.00		491.00	1,359.50	45,605.48	4,320.76	8,116.00
18th Ohio									250.00		
1st Pennsylvania											
23d Pennsylvania											
Rhode Island											
1st Texas											
Wisconsin											
Total	1,635,796.52	3,165,262.91	16,602.50	2,806.50	4,800,099.60	9,170.00	82,343.00	86,105.95	288,123.70	4,370.76	16,116.00
Total for year ended June 30, 1923	1,698,158.96	2,972,348.95	36,547.00	2,714.60	3,517,502.85	3,500.00	34,439.00	14,671.65	413,821.25	1,670.00	

[1] Used in former years, but not reported.

TABLE 75.—STILL WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS—Continued.

[Statement in tax gallons]

Districts	Used in blending			Used for fortifying			Claimed as lost on storage			On storage June 30, 1924		
	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol
1st California	453,258.50	905,867.79	92,655.59	2,497,847.32	569.84	622,627.60	282,287.16	1,469.18	18,405,205.25	6,742,401.80	98,293.61
6th California	33,193.54	23,780.00	2,500.00	424,555.65		119,360.51	61,948.18		716,651.02	1,304,491.08	8,200.00
Connecticut									305.00		
Hawaii	36,891.00	16,852.50				4,718.18	319.94		54,832.96	16,353.99	
1st Illinois						2,861.50	17,029.31		114.75	193,744.08	
8th Illinois						196.00			1,001.00		
Indiana						170.00			8,996.15		
Kentucky						756.00			20,472.00		
Louisiana						419.00	7,940.00		20,246.50	112.00	
Massachusetts									108.00		
1st Michigan						4,315.50	10.50		780.75	1,039.50	
4th Michigan						8,171.96	326.00		80,389.46	17,878.84	
Minnesota	1,061.60					2.00			1,214.75		
1st Missouri						542.50			80.00		
6th Missouri				53,806.00		1,873.33	1,512.50		104,901.00	57,691.92	
Nebraska						13,540.63	604.03		8,198.00	5,201.50	
1st New Jersey				192,300.00		37,311.00	27,520.80		919,620.91	781,657.27	
5th New Jersey						33,099.50	20,635.00		253,957.33	138,867.40	
1st New York	266,435.00	187,218.00				733.50	684.50		5,283.00	13,657.50	
2d New York	292,112.50	130,506.50				1,428.46	518.60		55,260.97	51,885.60	
3d New York	3,007.00	2,403.50				237.50			7,210.22	535.98	
14th New York	7,640.00	31,454.00		2,550.50		13,289.84	5,259.61		658,310.83	310,054.83	
21st New York				21,015.50	3,291.51	33,977.00			19,780.00		32,318.33
28th New York	11,395.00	8,405.25				646.16	222.57		11,190.78	201.00	
North Carolina						990.36	275.67		506,151.61	170,678.93	23,170.52
1st Ohio	49.00	50.00		113,888.68		116.40	1.40		14,550.00	326.00	
10th Ohio	84,677.54	82,386.00				2,771.75	250.00		1,851.00		
18th Ohio			11,757.38						9,824.00		
1st Pennsylvania							24.00		19,697.50	1,845.26	
23d Pennsylvania						211.00			420.00		
Rhode Island											
1st Texas	14,178.12	17,891.17				673.78	279.86		18,729.67	10,186.01	
Wisconsin											
Total	1,203,808.80	1,408,793.71	108,012.97	3,305,906.65	3,881.35	906,850.17	407,620.42	2,265.18	21,925,382.41	9,819,541.13	160,972.56
Total for year ended June 30, 1923	1,008,270.67	1,046,817.78	102,582.30	4,206,348.87		762,547.39	290,345.32	726.00	23,663,612.04	9,646,779.34	73,009.48

TABLE 76.—SUMMARY OF OPERATIONS RELATING TO STILL WINES AT BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1924

	Taxable gallons			
	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol	Total
DR.				
Remaining on storage July 1, 1923	23,663,612.04	9,646,779.34	73,009.48	33,383,400.86
Withdrawn for transfer to other bonded premises and unaccounted for July 1, 1923	118,784.00	193,147.00		311,931.00
Withdrawn for export and unaccounted for July 1, 1923	59.00	106.00		165.00
Lost on storage and not allowed July 1, 1923	622,4 3.10	230,226.20	726.00	853,365.30
Natural wine produced	8,492,625.57	14,850.00		8,507,475.57
Produced by amelioration or sweetening	333,405.28	21,831.76		355,237.04
Produced by blending	1,558,825.01	1,120,863.18	39,917.29	2,719,605.48
Produced by fortifying	130,368.46	3,449,928.74	173,339.94	3,753,637.14
Received from other bonded premises	1,622,965.02	3,152,352.16		4,775,317.18
Excess ascertained by inventory	29,502.40	28,776.77		58,279.17
Total	36,572,559.88	17,858,861.15	286,992.71	54,718,413.74
CR.				
Removed taxpaid	1,580,104.48	2,613,926.17		4,194,030.65
Deposited in other bonded premises	1,634,621.52	2,968,766.41		4,603,389.93
Exported and accounted for	16,656.50	2,852.50		19,509.00
Removed for distilling material	4,800,099.50	9,170.00		4,809,269.60
Removed as vinegar	82,343.00			82,343.00
Used for manufacturing champagne and artificially carbonated wines	86,105.95			86,105.95
Used for amelioration or sweetening	288,123.70	4,370.76	16,116.00	308,610.46
Used in blending	1,203,898.80	1,408,793.71	106,912.97	2,719,605.48
Used for fortifying	3,305,966.65	3,881.35		3,309,848.00
Losses on storage allowed	747,934.80	286,016.95	726.00	1,034,677.75
Losses on storage taxpaid	85,546.96	6,604.40		92,151.36
Losses in transit allowed		5,994.00		5,994.00
Withdrawn for transfer to other bonded premises and unaccounted for June 30, 1924	119,957.00	383,649.50		503,606.50
Withdrawn for export and unaccounted for June 30, 1924	5.00	60.00		65.00
Lost on storage and not allowed June 30, 1924	695,811.51	345,234.27	2,265.18	1,043,310.96
Remaining on storage June 30, 1924	21,925,382.41	9,819,541.13	160,972.56	31,905,896.10
Total	36,572,559.88	17,858,861.15	286,992.71	54,718,413.74

[1] Includes 75,861.50 gallons used in former years, but not reported.

TABLE 77.—BONDED WINERIES AND BONDED STOREROOMS OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

Districts	Bonded wineries	Bonded storerooms	Districts	Bonded wineries	Bonded storerooms
1st California	534	13	1st New York	8	5
6th California	108	1	2d New York	40	13
Connecticut	1		3d New York	5	4
Hawaii	1		14th New York	9	
1st Illinois	4	10	21st New York	3	1
8th Illinois	2	1	28th New York	36	3
Indiana	1		North Carolina	4	
Kentucky	4		1st Ohio	2	
Louisiana	1		10th Ohio	14	
Massachusetts	2	1	18th Ohio	7	
1st Michigan	1	1	1st Pennsylvania	3	1
4th Michigan	1		23d Pennsylvania	1	
Minnesota	3		Rhode Island	1	
1st Missouri	8	1	1st Texas	1	
6th Missouri	2		Wisconsin	4	1
Nebraska	1				
1st New Jersey	12		Total	820	58
5th New Jersey	2	2			

TABLE 78.—CHAMPAGNE, SPARKLING WINES, AND ARTIFICIALLY CARBONATED WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

[Statement by bottles]

Districts	On storage July 1, 1923				Produced			Received from other bonded premises		Removed taxpaid	
	One-half pints	Pints	Quarts	Magnums	Pints	Quarts	Magnums	Pints	Quarts	Pints	Quarts
1st California		281,914	107,916	81	5,741	26,768	5		2,400	16,186	7,221
6th California		36,415	15,636		860	11,200		5,640	3,180	5,112	2,880
1st Illinois		1,008	1,476					240	180		
1st Missouri		800	300		[1] 372,240	[1] 121,562		1,200	6,600	15,288	15,408
1st New Jersey		6,803	41,497							72	812
1st New York		1,536	3,420								30
2d New York		1,452	124								
3d New York										48	
14th New York								480		480	
28th New York		48,230	90,411							672	399
10th Ohio	8,068	640,981	137,003		840	984				34,872	8,100
Rhode Island	9,244	71,512	51,371	126	7,188	2,958				15,180	7,649
Total	17,312	1,090,804	449,160	207	387,869	163,502	5	7,560	12,360	87,910	42,329
Total for year ended June 30, 1923	17,476	1,260,394	467,580	186	65,342	38,553	2	14,952	13,944	126,857	54,022

Districts	Withdrawn for transfer to other bonded premises		Claimed as lost on storage			On storage June 30, 1924			
	Pints	Quarts	One-half pints	Pints	Quarts	One-half pints	Pints	Quarts	Magnums
1st California		2,400		3,105	1,623		209,274	125,840	5
6th California	5,891	3,360		640	879		31,283	22,897	
1st Illinois							1,248	1,656	
1st Missouri	1,200	6,600		1,980	4,110		355,572	102,374	
1st New Jersey				33	218		6,095	40,667	
1st New York							1,536	3,360	
2d New York							1,404	124	
3d New York							47,558	90,012	
14th New York	480		188	14,844	102	7,850	591,626	129,095	
28th New York						9,244	63,520	46,680	126
10th Ohio							353	6	
Rhode Island									
Total	7,560	12,360	188	20,691	7,022	17,124	1,370,072	563,311	212
Total for year ended June 30, 1923	14,952	13,944	164	70,841	19,779	17,312	1,090,804	449,160	207

[1] Produced in former years, but not reported.

TABLE 79. SUMMARY OF OPERATIONS RELATING TO CHAMPAGNE, SPARKLING WINES, AND ARTIFICIALLY CARBONATED WINES AT BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1924

	One-half pints	Pints	Quarts	Magnums
DR.				
On storage July 1, 1923	17,312	1,090,804	449,160	207
Lost on storage and not allowed July 1, 1923	164	88,166	26,692	
Produced		[1] 387,869	[1] 163,502	5
Received from other bonded premises		7,560	12,360	
Total	17,476	1,574,399	651,714	212
CR.				
Removed taxpaid		87,910	42,329	
Deposited in other bonded premises		7,560	12,360	
Losses on storage allowed	164	34,838	15,573	
Losses on storage taxpaid		2,400	1,132	
Lost on storage and not allowed June 30, 1924	188	71,569	17,009	
On storage June 30, 1924	17,124	1,370,072	563,311	212
Total	17,476	1,574,399	651,714	212

[1] Includes 372,240 pints and 121,562 quarts produced in former years, but not reported.

TABLE 80.—SWEET WINES FORTIFIED WITH GRAPE BRANDY, UNDER THE ACT OF FEBRUARY 24, 1919, AND BRANDY WITHDRAWN FROM DISTILLERIES AND SPECIAL BONDED WAREHOUSES AND USED FOR THIS PURPOSE, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS AND BY KINDS

Districts	Brandy used (tax gallons)	Angelica		Burgundy		Claret		Concord		Delaware	
		Before fortification	After fortification	Before fortification	After fortification	Before fortification	After fortification	Before fortification	After fortification	Before fortification	After fortification
1st California	629,390.7	96,543.91	111,192.86			60,358.76	68,978.04				
6th California	105,184.6	14,664.58	17,964.03								
1st New Jersey	7,654.3										
1st New York	42,130.5										
21st New York	411.7			600.00	677.58						
28th New York	902.4										
10th Ohio	23,208.6							3,721.14	4,397.48	346.29	395.16
Total	808,882.8	111,208.49	129,156.89	600.00	677.58	66,388.76	68,978.04	3,721.14	4,397.48	346.29	395.16

Districts	Hock		Iona		Madeira		Malaga		Muscatel		Port	
	Before fortification	After fortification	Before fortification	After fortification	Before fortification	After fortification	Before fortification	After fortification	Before fortification	After fortification	Before fortification	After fortification
1st California	13,145.02	13,852.74			10,932.42	18,723.91			130,710.23	151,150.81	992,637.72	1,149,691.14
6th California							9,442.30	11,765.75	25,677.75	31,583.70	129,314.78	147,924.72
1st New Jersey											20,210.00	32,907.51
21st New York					400.00	446.15			600.00	677.58	364.00	460.48
28th New York											[1] 2,956.79	[1] 3,291.51
10th Ohio			647.24	746.74							31,466.38	35,499.75
Total	13,145.02	13,852.74	647.24	746.74	10,732.42	19,170.06	9,442.30	11,765.75	156,993.98	183,412.09	1,186,389.67	1,368,575.11

Districts	Sherry		Sweet Catawba		Tokay		White		Total sweet wines (wine gallons)	
	Before fortification	After fortification	Before fortification	After fortification	Before fortification	After fortification	Before fortification	After fortification	Before fortification	After fortification
1st California	1,152,653.10	1,330,843.46							2,498,437.16	2,844,433.55
6th California	244,050.24	271,713.60							421,558.65	480,081.80
1st New Jersey			1,600.00	1,720.00			22,996.00	24,853.33	53,600.00	60,480.84
1st New York							192,300.00	214,479.91	192,300.00	214,479.91
21st New York					580.50	678.41			2,550.50	2,940.20
28th New York			1,418.50	1,592.29					4,375.20	4,883.80
10th Ohio	18,201.66	20,163.80	59,505.97	66,259.80					153,848.68	127,162.74
Total	1,445,874.00	1,622,720.86	62,524.47	69,572.09	580.50	678.41	215,296.00	239,333.24	3,289,016.28	3,733,432.84

[1] These figures do not include port wine in the amount of 19,931.72 gallons before fortification and 20,201.30 gallons after fortification, fortified with 517.8 tax gallons of tax-paid alcohol.

TABLE 81.—BRANDY WITHDRAWN FROM BONDED WAREHOUSES AND REMOVED DIRECT FROM FRUIT DISTILLERIES TO WINERIES FOR THE FORTIFICATION OF SWEET WINE, YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

Districts	Tax gallons
1st California	622,722.4
6th California	97,318.4
1st New York	42,120.5
2d New York	3,150.1
10th Ohio	22,200.0
Total	787,527.4

SUMMARY OF GRAPE BRANDY USED IN THE FORTIFICATION OF SWEET WINE, AND WINE SO FORTIFIED, YEARS ENDED JUNE 30, 1919–1924

Fiscal years	Brandy used	Wine fortified	
		Before fortification	After fortification
	Tax gallons	*Wine gallons*	*Wine gallons*
1919	1,061,953.0	6,535,372.14	7,602,734.98
1920	1,120,487.4	3,532,946.56	4,183,937.06
1921	1,845,871.8	6,689,171.10	7,720,044.05
1922	714,792.0	2,791,971.50	3,194,516.81
1923	1,075,607.4	4,266,348.87	4,855,806.26
1924	808,882.8	3,289,916.28	3,733,492.84

TABLE 82.—WINE SHIPPED OR DELIVERED FOR SACRAMENTAL PURPOSES, FISCAL YEAR ENDED JUNE 30, 1924

[Statement in wine gallons]

States	Domestic wine	Imported wine	States	Domestic wine	Imported wine
Alabama	638.80		New Hampshire	1,519.00	1.00
Alaska	315.00		New Jersey	25,575.90	
Arizona	604.00		New Mexico	2,088.10	
Arkansas	694.10		New York	1,594,842.58	46,914.00
California	124,816.63		North Carolina	289.05	
Colorado	4,997.70		North Dakota	4,097.95	
Connecticut	13,270.40		Ohio	41,675.29	
Delaware	646.70		Oklahoma	2,136.40	
Florida	2,693.90	215.00	Oregon	11,064.00	
Georgia	1,447.07		Pennsylvania	83,916.74	175.00
Hawaii	244.50		Porto Rico	784.20	
Idaho	590.65		Rhode Island	8,307.95	
Illinois	714,553.35		South Carolina	372.95	
Indiana	12,537.40		South Dakota	2,401.70	
Iowa	10,778.90		Tennessee	1,855.80	
Kansas	6,378.30		Texas	12,593.31	
Kentucky	3,754.95		Utah	659.40	
Louisiana	13,963.40		Vermont	750.30	
Maine	2,706.10		Virginia	2,048.17	
Maryland	42,794.44	150.00	Washington	8,397.90	
Massachusetts	24,986.25	863.00	West Virginia	1,181.30	
Michigan	20,094.85		Wisconsin	29,200.40	
Minnesota	27,252.63		Wyoming	260.40	
Mississippi	736.20		Total	2,896,446.21	48,318.00
Missouri	16,591.30		Grand total	2,944,764.21	
Montana	3,081.10				
Nebraska	8,440.10				
Nevada	198.90				

TABLE 83.—INDUSTRIAL ALCOHOL PLANTS, BONDED WAREHOUSES, AND DENATURING PLANTS UNDER TITLE III OF THE NATIONAL PROHIBITION ACT, OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1924, BY COLLECTION DISTRICTS

Districts	Industrial alcohol plants	Bonded warehouses	Denaturing plants	Districts	Industrial alcohol plants	Bonded warehouses	Denaturing plants
1st California	3	4	4	5th New Jersey		1	5
6th California	3		2	1st New York	1	1	5
Colorado	2	2	1	2d New York		4	3
Connecticut			1	14th New York	2	2	5
Hawaii	3	2	3	21st New York	1	2	1
1st Illinois	11	10	11	28th New York		1	
8th Illinois	1	1	1	1st Ohio	1		1
Indiana	3	3	3	18th Ohio		1	1
Kentucky	2	1	2	1st Pennsylvania	4	4	9
Louisiana	13	12	9	12th Pennsylvania	2	2	
Maryland	4	4	4	23d Pennsylvania	1	2	1
Massachusetts	1	2	2	Tennessee			1
Minnesota	2	2	2	West Virginia	1	1	1
1st Missouri	2	2	1	Wisconsin	3	3	3
6th Missouri		2					
1st New Jersey	1	1	1	Total	70	74	83

TABLE 84.—STATEMENT OF NUMBER OF ARRESTS, SEIZURES, ETC., BY FEDERAL PROHIBITION DIRECTORS AND BY GENERAL PROHIBITION AGENTS, DURING THE FISCAL YEAR ENDED JUNE 30, 1924

States	Illicit distilleries and distilling apparatus seized				Spirits seized	Malt liquor seized	Wine seized	Cider seized	Mash seized	Pomace seized
	Distilleries	Stills	Still worms	Fermenters						
OPERATIONS OF FEDERAL PROHIBITION DIRECTORS					Gallons	Gallons	Gallons	Gallons	Gallons	Gallons
Alabama	437	770	23	8,819	5,999.00	953.38	312.00		565,750.00	
Alaska	8	17	19	2	456.81	2,041.25	184.00		2,125.00	
Arizona		120	112		1,271.00	267.00	292.00		17,489.00	
Arkansas	174	41	8	1,912	1,107.86	510.17	989.05	1,001.00	89,180.00	
California		385			37,698.00	15,824.00	01,084.00	1.00	141,977.00	
Colorado		189			2,208.07	861.74	1,372.00	1.00	52,203.00	
Connecticut		13	2		5,653.00	5.00	2,364.50	15.00	50.00	
Delaware		21	20	63	3,381.00	1,825.00	1,015.00	150.00	1,965.00	
District of Columbia (included in division 4)										
Florida	303	482	404	3,632	15,377.00	2,091.62	306.75		308,407.00	
Georgia	737	1,472	549	16,389	18,113.00	1,794,136.00	105.00			
Hawaii	64	8	6	458	1,671.96	1,203.25	993.20		20,669.00	
Idaho	89	304	95	541	1,287.75	589.75	557.00		16,704.00	
Illinois	146	3	1	20	7,752.75	39,096.00	7,493.00	2.00	146,064.00	
Indiana	1	332	300	1,184	9,458.24	5,589.25	8,289.50	529.00	98,311.00	183.00
Iowa		147	149		3,569.00	4,844.00	377.00		27,539.00	
Kansas		128	2		1,484.32	327.38	3,281.75	13.00	27,915.00	
Kentucky	651	301	51	6,016	10,883.38	419,998.00	4,350.03		150,927.00	1,205.00
Louisiana		290	283	4,121	16,493.66	10,503.94	33,956.17		143,441.00	29,089.00
Maine			212		1,671.00	82.00	465.00	1,246.00	20.00	
Maryland	37	162		2	15,857.12	41,587.62	160.25		227,864.00	
Massachusetts		565	227	436	38,591.00	16,015.00	8,191.00	2,810.00	145,131.00	1,014.00
Michigan	3	158	64		4,721.82	79,128.99	3,346.62	196.00	80,394.00	
Minnesota	128	86	47	9	14,014.43	834.97	6,731.32		99,593.00	175.25
Mississippi	22	231	239	1,434	1,821.12		69.75		79,395.00	
Missouri	255	29	3	2	939,582.39	244,538.28	2,843.62	12.00	810,834.00	
Montana		128	82	248	2,253.26	5,273.75	516.50		32,943.00	150.00
Nebraska		67	6	374	1,707.49	1,022.10	628.75		49,113.00	
Nevada	19	28	31	206	806.27	47.25	2,548.15		5,926.00	
New Hampshire		22	6		5,124.30	204.50	61.62	5.00	1,557.00	
New Jersey	176	379	279		37,116.00	200,197.00	36,061.00	15,311.00	35,506.00	
New Mexico		81			1,318.00		683.00		8,948.00	
New York (included in division 2)										
North Carolina	780	960	224	11,731	13,768.12	1,068,380.23	3,827.00	1,150.00	10,164.00	8,277.00
North Dakota		259	290	312	2,411.75	344.75	26.00		11,941.00	
Ohio	181	3	8		11,405.00	4,059.25	4,550.00	50.00	65,035.00	
Oklahoma	50	482	29	4,449	3,495.50	3,038.50	1,535.50		157,872.00	16.00
Oregon		103	100	232	1,483.68	332.75	337.75		21,530.00	
Pennsylvania (included in divisions 3 and 14)										
Porto Rico		927		300	6,098.50		336.75		41,336.00	
Rhode Island	4	12	9	104	29,981.96	32,283.98	10.75		5,201.00	
South Carolina	423	143	53	3,076	5,141.95		177.00		3,082.72	
South Dakota	75	13	19	215	965.14	139.50	447.13	140.00	15,245.00	
Tennessee	1,141	1,304	510	13,574	19,751.50	231,924.00	640.81	10.00	819,590.00	300.00
Texas	197	330	281	2,710	5,489.50	2,322.00	1,133.00	121.00	114,447.00	
Utah	54	68	64	59	1,268.50	1,331.50	1,166.00	2,500.00	24,771.00	150.00
Vermont		2	1		353.35	1,933.00	446.75	3,000.00	40.00	
Virginia	1,074	813	630	5,810	10,600.63		253.00	350.00	602,857.00	23,134.00
Washington	107	110	101	1,248	7,015.81	3,972.00	3,921.50	4,633.00	45,561.00	
West Virginia	230	96	10	1,200	4,713.31	1,165.75	3,511.24		65,014.00	
Wisconsin	71	81	8		3,196.00	3,592.00	380.12		33,862.00	
Wyoming	111	13	7	1,015	1,854.25	277.38	644.75		31,922.00	
Total	7,654	12,356	5,564	91,996	1,335,565.45	4,234,894.77	213,484.27	33,234.00	5,402,100.72	83,693.25
OPERATIONS OF GENERAL PROHIBITION AGENTS										
Divisions										
1. Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont	17	26	26	10	22,356.87	13,087.25	9.50		7,200.00	
2. New York and part of New Jersey	260	106	13	1,146	139,350.00	476,705.00	51,593.00	21,742.00	50,223.00	2,370.00
3. Pennsylvania (western)	3	56			21,766.87	215,005.14	2,900.13		38,058.00	
4. Delaware, District of Columbia, Maryland, West Virginia, and part of Virginia	413	463	459	4,877	32,168.50	66,411.50	7,083.75	1,071.00	498,427.00	
5. North Carolina and most of Virginia	565	550	573	5,018	10,795.75		784.00		43,597.00	24,185.00
6. Georgia and South Carolina	1,088	997	495	10,404	14,726.00		219.00		867,174.00	350.00
7. Florida and Porto Rico	210			5,131	4,870.00	3,100.00	751.00		159,062.00	
8. Alabama, Louisiana and Mississippi	57	67	20	322	3,354.00	2,303.25	31,779.50		61,417.00	9.00
9. Kentucky and Tennessee	72	409	406	4,926	10,784.16	1,962.50	1,504.87	80.00	364,200.00	
10. Indiana, Ohio, and Southern Michigan	1	36			3,876.86	27,107.18	4,019.62	52.00	20,600.00	
11. Illinois, Wisconsin, and northern Michigan		10	10		3,433.09	67,417.32	9,927.72		7,850.00	
12. Iowa, Minnesota, Nebraska, North Dakota, and South Dakota	9	29	10		17,982.50	2,684.00	364.00		10,607.00	
13. Arkansas, Kansas, Missouri, and Oklahoma		49	11		2,236.08	5,926.37	3,716.00		114,521.00	
14. Eastern Pennsylvania, and part of New Jersey		353	373		39,000.00	250,820.00	3,210.00	6.00	61,679.00	
15. Arizona, New Mexico, and Texas	6	89	88	416	2,185.53	592.88	113.37		18,435.00	
16. Colorado, Utah, and Wyoming	25	16	5	193	432.12	610.75	210.85		8,397.00	
17. Alaska, Idaho, Montana, Oregon, and Washington	12	223	151	281	6,548.00	2,076.00	2,142.00	230.00	88,468.00	
18. California, Hawaii, and Nevada	1	18	1		1,297.03	2,620.12	4,090.75	6,152.00	16,570.50	
Total	2,738	3,487	2,647	32,724	337,178.36	1,144,833.26	126,529.06	30,233.00	2,818,748.50	26,914.00
Grand total	10,392	15,853	8,211	124,720	1,672,743.81	5,379,728.03	339,993.33	63,467.00	8,280,849.22	90,607.25

TABLE 84.—STATEMENT OF NUMBER OF ARRESTS, SEIZURES, ETC., BY FEDERAL PROHIBITION DIRECTORS AND BY GENERAL PROHIBITION AGENTS, DURING THE FISCAL YEAR ENDED JUNE 30, 1924—Continued

States	Automobiles seized	Value of automobiles seized	Boats or launches seized	Value of boats or launches seized	Total appraised value of property seized and destroyed	Total appraised value of property seized and not destroyed	Amount of proceeds of sale of seized property turned over to collector	Amount of expenses incurred incident to seizure and sale	Agents killed in performance of duty	Agents injured in performance of duty	Persons arrested
OPERATIONS OF FEDERAL PROHIBITION DIRECTORS											
Alabama	45	$16,850.00			$16,068.50	$16,900.00					831
Alaska	1	500.00	5	$4,500.00		5,000.00	$750.00	$250.00		1	152
Arizona	47	19,220.00			505.00	21,321.00					667
Arkansas	31	10,141.00	5	875.00	20,967.00	11,126.00	60.00	43.50			1,102
California	167	143,700.00	8	77,200.00	65,000.00	422,650.00				1	3,189
Colorado	44	13,441.00			18.00	15,197.00					502
Connecticut	20	33,025.00				61,211.00					186
Delaware	45	31,725.00			1,755.00	35,178.00			1		203
District of Columbia (included in division 4)											
Florida	22	9,265.00				78,456.25					483
Georgia	170	69,028.00	1	25.00	437,650.40	69,909.00	754.75	636.47			1,505
Hawaii	3	450.00				1,798.00	22.20				350
Idaho	10	6,390.00			8,733.00	7,205.00					634
Illinois	58	44,360.00	1	150.00		60,916.13					1,664
Indiana	49	35,450.00	1	200.00	1,221.50	55,143.25		20.00		1	1,113
Iowa	27	10,200.00				19,790.00					545
Kansas	20	11,760.00				14,800.00					397
Kentucky	75	30,790.00	1	250.00	292,143.50	32,776.50			1		2,100
Louisiana	86	35,975.00	7	11,650.00	81,057.00	68,742.25				2	1,339
Maine	34	15,350.00	1	600.00		30,271.00					213
Maryland	79	40,125.00			40.00	39,355.00					718
Massachusetts	113	97,350.00			4,600.00	250,101.21					1,866
Michigan	189	81,820.00	36	8,755.00	95.00	95,916.12	22,338.90	2,604.89			1,142
Minnesota	38	13,250.00				13,251.00	835.35			5	1,315
Mississippi	22	12,160.00	2	5,025.00	42,307.00	49,270.05					384
Missouri	25	19,425.00			5,950.00	19,475.00		1,316.10			1,520
Montana	37	9,840.00				9,840.00	4,724.65				472
Nebraska	12	7,300.00				6,350.00				2	325
Nevada	10	6,025.00			9,449.20	19,314.89					158
New Hampshire	60	33,335.00				62,263.00					377
New Jersey	250	363,250.00			50,696.45	730,920.30				2	1,695
New Mexico	19	9,075.00				9,675.00					308
New York (included in division 2)											
North Carolina	133	34,287.50	5	530.00	421,932.45	72,289.89	17,539.61	2,467.42			662
North Dakota	8	1,775.00				1,775.00					811
Ohio	102	52,190.00			2,720.00	61,681.80					1,533
Oklahoma	41	16,050.00			33,617.90	18,590.50					1,291
Oregon	41	17,775.00	1	600.00	6,322.00	17,775.00					291
Pennsylvania (included in divisions 3 and 14)											
Porto Rico	29	18,250.00	15	500.00	15,190.15	58,103.65					2,780
Rhode Island	47	26,655.00	5	7,050.00	48.00	391,357.45	5,361.22	511.25		1	244
South Carolina	36	11,450.00			4,083.75	11,902.50					500
South Dakota	11	4,800.00			30.00	5,535.00		523.00			201
Tennessee	129	39,225.00	6	4,255.00	376,763.00	46,068.00					1,857
Texas	80	32,310.00	6	1,200.00	12,020.00	34,585.00		142.41			2,221
Utah	2	600.00			4.00	661.00					262
Vermont	28	14,625.00	1	400.00	1.00	19,018.50		226.28			83
Virginia	73	20,875.00	1	300.00	296,330.00	61,166.00					1,272
Washington	80	41,765.00	3	1,050.00		42,815.00				2	1,095
West Virginia	77	45,525.00			35,249.00	50,611.00	496.16	1,084.00			1,211
Wisconsin	43	23,130.50			900.00	21,418.00					202
Wyoming	13	6,600.00			1,750.00	7,035.00				1	377
Total	2,790	1,048,153.00	111	125,045.00	2,243,217.80	3,266,511.14	52,552.64	9,605.32	2	18	44,609
OPERATIONS OF GENERAL PROHIBITION AGENTS											
Divisions											
1. Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont	26	21,300.00			7,999.00	217,300.60		159.65			97
2. New York and part of New Jersey	1,273	893,516.00	31	90,100.00	6,794.08	1,842,834.16					9,539
3. Pennsylvania (western)	104	87,765.00			100.00	430,755.88					408
4. Delaware, District of Columbia, Maryland, West Virginia, and part of Virginia	200	103,125.00			21,296.80	97,969.50	4,189.00	2,357.91		5	3,965
5. North Carolina and most of Virginia	100	40,880.00	7	1,090.00	213,733.95	55,411.75				1	880
6. Georgia and South Carolina	78	27,930.00			301,192.50	28,525.00					1,491
7. Florida and Porto Rico	37	25,875.00	2	28,500.00	87,640.50	22,225.00				1	307
8. Alabama, Louisiana, and Mississippi	14	5,925.00	1	2,275.00	31,133.05	19,046.85				1	502
9. Kentucky and Tennessee	164	68,000.00	3	400.00	140,440.00	91,288.00					1,382
10. Indiana, Ohio, and southern Michigan	92	47,445.00	77	31,038.00	31,100.00	70,559.00					591
11. Illinois, Wisconsin, and northern Michigan	50	57,070.00				249,653.19					283
12. Iowa, Minnesota, Nebraska, North Dakota, and South Dakota	10	5,200.00				17,837.00				1	476
13. Arkansas, Missouri, Kansas, and Oklahoma	9	8,800.00				2,300.00					537
14. Eastern Pennsylvania and part of New Jersey	172	148,160.00	1	750.00	4,650.00	283,134.19					1,968
15. Arizona, New Mexico, and Texas	28	9,825.00	3		7,324.75	19,101.15					597
16. Colorado, Utah, and Wyoming	17	6,375.00			1,700.00	9,475.00					335
17. Alaska, Idaho, Montana, Oregon, and Washington	6	6,025.00				6,025.00					445
18. California, Hawaii, and Nevada	32	15,170.00				1,015,170.00				1	198
Total	2,415	1,578,186.00	125	154,153.00	854,711.53	4,479,441.30	4,189.00	2,517.76		10	23,552
Grand total	5,214	3,226,339.00	236	279,198.00	3,097,929.33	7,745,952.50	57,071.84	12,323.08	2	28	68,161

TABLE 85.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, SUPERSEDED, REVOKED, AND NEW AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1924, BY STATES AND BY CLASSES

New applications disapproved

Alabama	1	Kentucky	55	New Hampshire	2	Tennessee	2
Arkansas	6	Louisiana	17	New Jersey	25	Texas	41
California	96	Maryland	9	New York	251	Vermont	1
Colorado	1	Massachusetts	39	North Carolina	2	Virginia	11
Connecticut	13	Michigan	10	North Dakota	1	Washington	4
Florida	3	Minnesota	7	Ohio	28	West Virginia	3
Georgia	7	Missouri	145	Oklahoma	11	Wisconsin	22
Illinois	71	Montana	3	Pennsylvania	88		
Iowa	5	Nebraska	5	Porto Rico	1	Total	989
Kansas	1	Nevada	1	Rhode Island	1		

New 1924

State	Specials	A	B	C	D	E	F	G	H	I	Q	K	L	M	N	O	P	R	Extension permits	Total number of permits
Alabama									53		2									55
Alaska									2											2
Arizona									4						1					5
Arkansas									55			1								56
California	8	23	32	3				7	204	446	10	11					1			746
Colorado			1						78	8	2	2								91
Connecticut	8		1					2	54	82	1	7	1							156
Delaware									15		1		1							17
Florida									55											55
Georgia				2					130		1									133
Hawaii		1		6																7
Idaho	2								22			2								26
Illinois	11	7	5		1	2		2	226	477	10	5	3		1		1			751
Indiana	3			2					129		2	12	1							149
Iowa									104	32	3	2								141
Kansas									88		4									92
Kentucky	1	2	1					2	69	61	4						3		28	171
Louisiana	1	2	1				1	1	58	59	1									124
Maine		1							33		1	3								38
Maryland	3	2			1	2			68	91	3	3			1					174
Massachusetts	4		3	1		1		4	215	93	6	4			1		1			336
Michigan		1							157	20	2									180
Minnesota	2								104	88	2									196
Mississippi									46											46
Missouri	30	2				1			116	185	4	1					1			339
Montana	2								18	19	2	1								42
Nebraska	2								93											95
Nevada									3	6										9
New Hampshire									21	8	3	2								34
New Jersey	3	3	3			1		1	142	177	12	1								343
New Mexico									9											9
New York	17	23	6	4	1	10	3	19	326	707	37	34	11				1			1,199
North Carolina	1			1					50											52
North Dakota			1						20		1									22
Ohio	1	2	3					1	331	162	10	1	8					1		520
Oklahoma									62											62
Oregon									43		1	3								47
Pennsylvania	4	8	6			1			392	453	17	4	10							895
Porto Rico	2	2	2	4			1		6	5	1									23
Rhode Island	1	1	1						35	29	2									69
South Carolina									15											15
South Dakota									21	4	2									27
Tennessee			1						47	1	1		1							51
Texas	1		2			1			74	216	1	1	1							297
Utah			1						17				1							19
Vermont									9	9		6								24
Virginia	7								61	36	5									109
Washington									67											67
West Virginia									42	1										43
Wisconsin	3	1				1			74	116	12	3	6							218
Wyoming									22	14										36
Total	117	81	70	23	3	10	5	30	4,032	3,635	162	113	44		4		8	1	28	8,394

TABLE 85.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, SUPERSEDED, REVOKED, AND NEW AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1924, BY STATES AND BY CLASSES—Continued

Renewals, 1924

State	Specials	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	R	Total extension permits
Alabama			7	7					884										898
Alaska									15										15
Arizona				6					82			1							89
Arkansas				11					319	1		6							337
California	113	255	42	47		3	8	14	921	1,428		13	9		4		2		2,855
Colorado			5	12					248	22		5	3						295
Connecticut	1		12	3					349	381		18	6		2				772
Delaware			1	1					118	1			2						123
Florida									300	1			1						302
Georgia									659	1			2						662
Hawaii									83	16									99
Idaho	1								135			7	1						144
Illinois	4	21	21	17	1	4	1	2	1,338	2,018		13	12		2		5		3,479
Indiana	2	4	4	5					1,224	2		15	5						1,261
Iowa			8						1,006	61		1							1,076
Kansas	1		4	2					827			8							842
Kentucky	2	70	8					18	426	247		2	2				18		793
Louisiana	1	1	7				4	3	330	302		1	4		1				654
Maine				7					372			12			1				392
Maryland		20	11	16	1	2		7	567	476		4	6		2		1		1,113
Massachusetts	1	6	23	10		1	1	3	1,277	759		43	5		3				2,132
Michigan		2	4			2			1,197	57			9						1,271
Minnesota	2	2	5	13					623	383		3	11		1				1,043
Mississippi			5	5					232										242
Missouri	8	13	18	26				1	934	761		19	10		3		2	1	1,796
Montana			6	5					65	203		5	2						286
Nebraska	1	3	4	1					468	1			9					3	487
Nevada				4					21	36			1						62
New Hampshire									148	34		5							187
New Jersey	2	8	7		2		1	1	651	806		6	6		8				1,490
New Mexico	1								62										63
New York	11	118	70	22	1	46	18	40	2,024	3,614		83	51		1				6,002
North Carolina		3	4	14					374			1							396
North Dakota	1			1					251										253
Ohio	1	19	16	13				1	1,791	482		15	31		2		1		2,372
Oklahoma			1	1					365			2							369
Oregon	1		2						327			12	3						345
Pennsylvania		28	26	33	1	2		4	1,714	2,556		37	24		1		8		4,429
Porto Rico		2	3			1	1		41	60			1						109
Rhode Island		1	4						183	196		1	1						386
South Carolina			3	4					281										288
South Dakota			1						133	4			1						139
Tennessee			5						400	2			2						409
Texas			7						407	383		2	2						801
Utah			1	1					259	2			1						264
Vermont			2	1					115	39		40			1				198
Virginia	2		11	7					495	151		5			1				672
Washington		1	2						515			4	5						527
West Virginia			6						249	1		3							259
Wisconsin	1	5	11	1					553	578		1	48						1,198
Wyoming									37	39			2						78
Total	157	582	377	296	6	61	29	94	26,485	16,024		393	278		28		35	1	44,846

TABLE 85.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, SUPERSEDED, REVOKED, AND NEW AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1924, BY STATES AND BY CLASSES—Continued

Permits revoked

State	Specials	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	R	Total
Alabama																			
Alaska																			
Arizona																			
Arkansas									2										2
California		4							3	41	10								58
Colorado									1										1
Connecticut									1	3	1	1	1						7
Delaware									1										1
Florida																			
Georgia																			
Hawaii																			
Idaho																			
Illinois									20	122	23		1						166
Indiana										1									1
Iowa									5		12								17
Kansas									2										2
Kentucky										3	7								10
Louisiana									1	5	5								11
Maine									1										1
Maryland										2	5								7
Massachusetts									36	55	43								134
Michigan									1	1			2						4
Minnesota									3	7	11								21
Mississippi																			
Missouri			1						17	45	47		1						111
Montana										2	1								3
Nebraska									1	1									2
Nevada																			
New Hampshire									1	1									2
New Jersey										7	2								9
New Mexico									1										1
New York		2	3						15	385	7								412
North Carolina									1										1
North Dakota									1										1
Ohio									5	19	2								26
Oklahoma									1										1
Oregon									1										1
Pennsylvania						1			7	117	4		2						131
Porto Rico										1									1
Rhode Island									2	10									12
South Carolina									4										4
South Dakota																			
Tennessee									1										1
Texas									1	8	2								11
Utah																			
Vermont																			
Virginia										1	3								4
Washington																			
West Virginia									1										1
Wisconsin									5	23	10		1						39
Wyoming																			
Total		6	4			1			141	860	196		8						1,217

TABLE 85.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, SUPERSEDED, REVOKED, AND NEW AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1924, BY STATES AND BY CLASSES—Continued

Renewal applications disapproved

State	Specials	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	R	Total
Alabama																			
Alaska																			
Arizona																			
Arkansas																			
California		102					1		3	8	2								116
Colorado									1										1
Connecticut									1		2								3
Delaware																			
Florida																			
Georgia																			
Hawaii																			
Idaho																			
Illinois		2							4	9			8						23
Indiana									1				1						2
Iowa									20	3			1						24
Kansas									1										1
Kentucky									35	10									45
Louisiana									7	7			1						15
Maine									2										2
Maryland									4										4
Massachusetts		1							10	2	4	1	1						24
Michigan									2				4						6
Minnesota		1							4	2	1		1						9
Mississippi									2										2
Missouri		1							3	6	4		3						17
Montana									1	1									2
Nebraska									6	1			2						9
Nevada													1						1
New Hampshire																			
New Jersey		1		1					2	24			6						34
New Mexico												3							3
New York		18	7	1					21	171		2	2						225
North Carolina																			
North Dakota																			
Ohio		3	1						10	12	1		6						33
Oklahoma																			
Oregon									1										1
Pennsylvania		1	1						11	14			42						69
Porto Rico						1			13	1									15
Rhode Island									5										5
South Carolina																			
South Dakota																			
Tennessee									2	21	1								24
Texas																			
Utah																			
Vermont									10	1	1								12
Virginia																			
Washington																			
West Virginia																			
Wisconsin		1								6	5								12
Wyoming																			
Total		131	9	2		1	1		194	299	21	6	79						743

TABLE 86.—MONEYS PAID TO COLLECTORS AS PROCEEDS OF IN REM ACTIONS, JUDGMENTS RECOVERED IN CIVIL SUITS, FINES AND PENALTIES IMPOSED IN CRIMINAL ACTIONS, AND COSTS, AS REPORTED BY CLERKS OF UNITED STATES COURTS (FORM 158), YEAR ENDED JUNE 30, 1924

District	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama			$5,086.00			$5,086.00
Arizona			50.00			50.00
California:						
First district			7,275.00			7,275.00
Sixth district	$2,390.17		2,200.00		$42.20	4,632.37
Colorado	63.84		450.00		94.28	608.12
Connecticut			851.00			851.00
Florida	228.20		1,590.00			1,818.20
Georgia	400.00		9,318.50		445.79	10,164.29
Hawaii			14,313.32		649.96	14,963.28
Idaho			1,750.00			1,750.00
Illinois:						
First district			28,592.00		324.05	28,916.05
Eighth district	1,653.91	$3,628.67	17,970.61		752.12	24,005.31
Indiana			2,400.00		215.06	2,615.06
Iowa			1,350.00		276.03	1,626.03
Kansas			308.00			308.00
Kentucky			7,550.00			7,550.00
Louisiana			785.00			785.00
Maine			1,125.00			1,125.00
Maryland			605.00		57.45	662.45
Massachusetts			1,100.00			1,100.00
Michigan—First district			1,550.00			1,550.00
Minnesota	250.00					250.00
Mississippi			1,870.00		42.67	1,912.67
Missouri:						
First district		5,000.00	13,753.00		66.17	18,819.17
Sixth district			4,201.00		246.25	4,448.25
Nebraska			450.00		115.72	565.72
Nevada			700.00		103.25	803.25
New Hampshire			1,200.00		50.25	1,250.25
New Jersey:						
First district			1,200.00			1,200.00
Fifth district			3,105.00			3,105.00
New Mexico					83.70	83.70
New York:						
Second district			321.84		23.65	345.49
Third district			250.00			250.00
Fourteenth district			200.00		.50	200.50
Twenty-first district			25.00			25.00
Twenty-eighth district			5,742.48		26.19	5,768.67
North Carolina	75.00		2,105.00		127.47	2,307.47
North Dakota			25.00			25.00
Ohio:						
First district			684.00		85.08	769.08
Tenth district			927.34		63.27	990.61
Eleventh district		600.00	100.00		39.30	739.30
Eighteenth district			1,450.00			1,450.00
Oklahoma			1,555.00		.01	1,555.01
Oregon		8,317.52	1,100.00			9,417.52
Pennsylvania:						
First district			1,310.00			1,310.00
Twelfth district			210.00			210.00
Twenty-third district			2,018.05		55.11	2,073.16
Rhode Island			755.00			755.00
South Carolina		54.00	887.01		121.21	1,062.22
South Dakota			50.00			50.00
Tennessee	1,371.95	200.00	1,015.00	$83.60	872.54	3,523.00
Texas:						
First district	1,107.70	405.00	8,355.00		35.29	9,902.99
Second district		510.20	897.00		40.90	1,448.10
Utah			200.00		121.50	321.50
Vermont			30.00			30.00
Virginia		6.53	210.00	27.99	65.51	310.03
Washington	367.65	596.24	353.00		34.07	1,382.96
West Virginia			3,040.00			3,040.00
Wyoming		1,000.00			78.85	1,078.85
Total	7,906.42	21,518.16	166,036.15	91.59	5,354.40	199,906.72
Total for fiscal year 1923	3,459.92	157,282.47	165,062.94	128.66	4,920.61	350,854.60

TABLE 87.—EXPENSES OF THE INTERNAL REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1924

A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE

Appropriations	Salaries and expenses of collectors of internal revenue				Collecting the internal revenue						Total
Districts	Salaries of collectors, deputies, clerks, etc.	Salaries of gaugers, storekeepers, etc.	Travel expenses	Seizure and sale	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telephone service	Supplies and equipment	Miscellaneous	
Alabama	$81,410.32	$736.00	$9,589.72	$24.90	$520.00			$315.90	$162.04	$245.65	$92,943.03
Arizona	43,472.74		7,456.83	29.70	2,563.13	$902.28	$4,100.00	190.16	41.70	862.25	59,108.79
Arkansas	88,022.69		21,968.09	162.07			8,194.44	664.15	881.83	195.80	120,110.07
1st California	278,495.99		35,458.43	657.76	6,228.30			2,902.78	1,500.97	1,537.83	354,083.67
6th California	227,702.14	27,924.86	22,536.17	174.49	19,316.82	5,257.95	10.00	2,233.81	1,375.11	1,060.49	284,256.81
Colorado	111,868.10	4,492.52	18,427.66	63.40	627.00			326.96	242.86	283.14	132,539.14
Connecticut	181,531.11		11,715.60				14,000.00	1,146.58	670.12	716.07	209,788.48
Delaware	32,103.39		1,543.45	10.00				321.62	202.39	192.03	34,375.88
Florida	94,412.68		16,590.01	1,763.17	910.01			923.20	880.13	296.80	115,480.00
Georgia	113,336.04		16,409.40	470.72	640.00		1,008.00	1,024.07	1,621.83	891.14	134,900.20
Hawaii	39,313.50		8,590.29	43.86			360.00	732.35	22.70	155.06	49,217.80
Idaho	48,019.31		10,674.51	26.80			2,790.00	362.11	658.21	401.44	62,932.18
1st Illinois	647,706.63	37,475.80	28,117.03	435.80	21,272.92		1,220.00	5,542.57	12,778.11	3,733.22	762,284.56
8th Illinois	235,724.16	6,770.88	32,904.37	46.95	2,000.00		15,000.00	1,394.95	1,457.83	1,115.47	296,404.48
Indiana	226,730.62	11,212.00	20,351.41	206.02	311.11		1,200.00	2,867.30	608.47	2,142.66	275,850.59
Iowa	139,271.31		791.66	18.90	104,591.63	33,649.28	1,800.00	1,296.41	1,828.37	1,229.62	286,407.24
Kansas	82,937.96		995.12	63.89	66,053.48	36,015.77	8,000.00	909.31	3,200.51	1,314.33	199,580.37
Kentucky	99,608.66	76,031.73	3,236.96	194.52	70,107.54	21,292.81		1,667.79	276.47	430.68	275,847.46
Louisiana	67,476.00	29,030.20	638.70	148.25	44,840.71	16,242.66	2.73	846.05	1,007.42	503.53	160,920.05
Maine	5,490.00		21.48	3.79	83,623.81	10,471.14		600.32	252.00	117.72	100,492.61
Maryland	5,910.00	31,098.30	281.52	218.67	246,579.41	24,965.49	360.00	3,065.86	6,385.73	2,919.52	324,525.02
Massachusetts	6,450.41	9,803.99	131.04	122.63	480,180.50	18,813.91	35,524.93	2,855.05	3,280.41	4,423.00	572,526.31
1st Michigan	6,000.00	733.30	109.59	39.75	238,423.35	11,638.51	1,240.00	1,341.78	1,394.99	1,363.64	264,056.41
4th Michigan	5,700.00		73.86		21,046.57	13,272.10		310.45	105.25	197.43	95,785.68
Minnesota	6,223.33		77.30	250.20	220,078.70	18,676.74		2,709.13	1,995.67	590.35	240,782.44
Mississippi	5,099.99		195.01	28.40	67,078.28	13,758.77		429.80	198.40	921.40	92,822.85
1st Missouri	6,523.70	2,028.30	14.96	614.65	163,683.35	14,166.50		1,085.20	544.14	198.00	189,570.38
6th Missouri	5,700.00	736.00	2,003.79	33.75	96,256.88	14,549.85		826.71	1,150.60	372.87	123,410.10
Montana	5,400.00		894.28	367.43	69,921.99	20,029.31	4,800.00	601.20	1,806.84	195.84	98,598.34
Nebraska	5,800.00		72.94		143,613.06	14,549.85		777.02	108.00	407.83	170,803.36
Nevada	4,500.00		115.59	25.10	21,225.37	4,236.50	3,660.00	103.15	370.54	118.70	33,714.25
New Hampshire	5,100.00			3.00	68,937.11	7,408.49		361.53	74.23	319.75	82,404.14
1st New Jersey	5,521.00	4,475.00	1,442.87		21,385.09	5,535.43	900.00		37.03	208.15	40,250.38
6th New Jersey	5,783.30	2,108.00	592.86		238,776.99	21,549.61	38,016.04	3,694.02	3,755.20	1,660.00	365,894.72
New Mexico	4,500.00			17.00	33,875.98				995.96	346.11	39,677.74

TABLE 87.—EXPENSES OF THE INTERNAL REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1924—Continued

A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE—Continued

Appropriations	Salaries and expenses of collectors of internal revenue				Collecting the internal revenue						Total
Districts	Salaries of collectors, deputies, clerks, etc.	Salaries of gaugers, storekeepers, etc.	Travel expenses	Seizure and sale	Salaries of deputy collectors, clerks, etc.	Travel expenses	Rent	Telephone service	Supplies and equipment	Miscellaneous	
1st New York	$6,013.36	$4,442.74	$28.54	$3,134.25	$279,517.87	$10,024.67	$37,799.99	$1,154.82	$16,802.00	$3,544.25	$362,483.49
2d New York	34,214.05	4,941.87	234.98	74.50	457,955.75	15,269.95	3,800.01	2,093.68	8,221.49	4,035.80	525,542.08
3d New York	5,501.10	1,408.10		13.46	329,153.45	3,145.86	44,000.00	1,824.53	4,214.56	2,560.55	391,881.03
14th New York	6,000.00	4,969.35	119.80		199,788.19	30,203.49	1,800.00	1,467.58	1,983.90	800.14	247,132.45
21st New York	5,879.10	4,068.90	214.95	50.82	134,321.18	15,334.39	10,650.00	584.00	783.20	410.79	172,277.85
28th New York	6,120.90	893.87	64.94	30.00	193,025.00	6,767.30		1,157.39	2,127.53	364.19	210,591.12
North Carolina	5,600.00		90.21	84.80	130,159.37	30,005.59		1,182.65	854.70	1,551.47	176,538.85
North Dakota	3,294.77		80.60	48.00	57,505.95	9,762.38	5,100.00	365.05	929.74	223.50	77,300.99
1st Ohio	6,000.00	6,667.83	328.38	18.25	126,194.18	5,989.69		747.34	1,345.00	410.92	148,001.59
10th Ohio	5,600.00			2.50	91,805.00	8,899.14		565.00	70.85	156.08	107,098.57
11th Ohio	5,500.00		64.32	2.75	90,584.06	6,171.35		703.60	479.10	478.50	103,983.74
18th Ohio	6,000.00			6.75	277,520.58	17,138.35	2,460.00	2,237.39	1,209.43	1,295.23	307,867.73
Oklahoma	5,798.81		60.79		147,877.98	22,181.10		1,419.30	556.95	488.58	178,383.70
Oregon	5,700.00		31.87	87.95	101,101.45	13,489.95	12.00	995.00	1,018.70	542.62	122,979.44
1st Pennsylvania	7,985.00	14,688.83	307.15	12,288.58	374,885.48	19,037.65	13,034.38	4,074.95	727.98	159.86	447,173.52
12th Pennsylvania	5,217.50	2,054.70		13.35	107,773.65	8,531.73		642.94	112.50	279.14	124,625.51
23d Pennsylvania	5,632.20	11,561.94	609.69	6,354.78	341,958.56	24,820.93	710.00	1,154.25	512.86	641.84	394,985.95
Rhode Island	7,994.05			173.80	74,002.30	4,319.57		514.17	121.01	160.08	87,285.97
South Carolina	5,100.00		13.47		71,727.78	11,565.01		295.00	248.87	191.34	89,141.47
South Dakota	4,999.33		398.26	1.05	75,190.88	13,833.24	6,000.00	211.16	1,396.37	376.87	103,013.16
Tennessee	5,700.00		70.72	— 44.81	110,829.32	13,397.02		745.20	576.95	246.51	131,610.83
1st Texas	6,000.00		808.12	150.83	152,877.76	24,126.31		1,498.86	1,220.91	630.31	187,319.10
2d Texas	6,316.75	180.46	387.10	152.72	145,384.63	27,071.55	12,000.00	1,140.33	1,020.72	769.08	195,323.34
Utah	5,100.00		21.50	1.00	57,953.35	5,730.70		477.45	44.00	154.36	69,482.74
Vermont	4,800.00		71.23	2.01	48,648.60	7,171.53		309.08	634.17	195.74	61,747.36
Virginia	6,540.00		174.44	320.75	154,810.68	24,644.27		1,034.24	1,311.64	829.85	189,674.77
Washington	5,300.00		197.96	35.85	180,333.21	16,397.86		1,223.40	1,939.01	819.70	187,207.29
West Virginia	5,705.60	946.50	62.82		122,068.09	16,473.03		969.00	1,217.33	456.26	147,948.83
Wisconsin	5,968.89	2,855.90	674.17	92.70	218,896.25	31,291.36		2,595.65	1,573.19	971.12	294,919.23
Wyoming	5,000.00		363.68	221.00	39,112.61	11,273.70	4,999.93	322.20	160.23	168.23	61,621.58
Total	3,112,220.71	297,215.75	787,616.09	20,671.91	7,534,899.57	780,430.39	295,363.40	77,617.18	105,463.12	55,555.35	12,654,359.25

B. DISBURSEMENTS BY FEDERAL PROHIBITION DIRECTORS

Appropriation	Enforcement of the narcotic and national prohibition acts (prohibition part)								
States	Salaries of directors, agents, inspectors, clerks, etc.	Travel expenses	Salaries of warehouse guards	Rent	Telephone service	Supplies and equipment	Purchase of evidence and miscellaneous	Seizure and sale	Total
Alabama	$34,663.70	$17,217.36	$1,850.00		$263.55	$93.04	$1,281.58	$42.35	$55,211.56
Alaska	11,365.00	5,137.64		$360.00	72.00	580.95	3,885.41	333.15	21,734.15
Arizona	24,417.08	15,331.27		1,235.67	549.00	145.30	1,709.98	140.30	43,537.60
Arkansas	62,811.17	20,406.23		1,449.00	901.30	389.25	299.09	173.33	75,410.37
California	141,582.31	42,392.23	15,853.32	183.67	1,483.77	193.51	12,398.08	11,525.88	225,612.77
Colorado	38,653.56	13,699.08			549.40	20.62	437.56	251.31	51,712.43
Connecticut	47,854.18	9,244.45		3,300.00	661.08	318.35	1,397.82	418.45	63,189.34
Delaware	18,239.99	3,228.80			170.00	10.00	1,450.88	523.90	13,626.60
Florida	29,791.48	12,305.46		1,500.00	178.96	44.23	1,083.46	293.50	45,197.04
Georgia	58,211.06	20,478.35			266.80	91.30	511.91	325.29	88,905.30
Hawaii	18,165.47	6,529.84		400.00	103.83	18.60	793.65	100.00	26,111.39
Idaho	24,606.88	8,413.10		800.00	206.04	98.00	616.14	114.46	34,854.68
Illinois	228,770.56	43,593.43	12,420.88	27,239.00	1,673.35	2,471.99	11,476.65	2,383.59	323,028.85
Indiana	70,390.42	23,551.76	6,533.33	120.00	927.65	27.04	1,338.87	105.23	109,344.84
Iowa	41,334.17	8,928.87			287.45	465.00	808.19	163.43	51,982.11
Kansas	29,378.80	13,203.93		950.00	146.60	601.93	403.43	5.75	44,789.54
Kentucky	75,184.80	32,405.13	107,323.34		744.85	46.60	1,431.37	602.04	217,738.73
Louisiana	55,643.74	15,886.84	3,561.39		351.65	278.71	3,093.61	392.31	78,108.25
Maine	42,837.24	24,461.29		750.00	695.73	302.00	5,054.26	447.88	74,548.40
Maryland	57,382.87	6,542.53	43,834.98		465.13	454.28	1,010.93	8,704.05	116,390.77
Massachusetts	122,258.72	30,620.75	5,843.33	11,100.00	887.67	553.73	5,313.31	5,280.34	181,855.88
Michigan	75,111.43	21,171.00	500.00	5,166.65	1,588.47	588.36	4,164.55	2,567.37	106,857.83
Minnesota	86,243.70	25,911.15			894.70	1,715.24	6,167.16	659.77	121,591.81
Mississippi	32,934.32	17,753.83		1,020.00	398.82	388.08	1,098.83	36.70	53,630.60
Missouri	73,290.78	16,172.61	3,380.01	5,300.00	731.22	661.63	3,109.06	126.72	102,832.03
Montana	37,566.13	19,072.99			344.79	90.18	2,213.95	37.18	59,361.22
Nebraska	21,229.16	4,609.79			285.84	47.00	1,373.26	141.65	27,776.92
Nevada	16,167.38	4,052.86		780.00	62.90	263.73	463.29	246.82	22,036.98
New Hampshire	17,840.00	9,298.38			322.32	137.61	320.57	49.16	27,968.04
New Jersey	72,103.66	14,082.66	2,320.65	4,541.86	788.73	1,028.25	5,675.78	20,107.45	120,649.84
New Mexico	29,444.99	15,215.76		900.00	565.00	200.68	1,255.88	34.78	47,617.09
New York	179,822.98	2,530.80	20,600.02	32,000.00	1,699.78	2,119.00	12,505.65	1,618.28	252,896.18
North Carolina	67,723.58	70,323.42			307.50	252.51	437.16	7.50	109,051.96
North Dakota	24,740.14	9,580.89		1,500.00	279.85	325.37	673.67	67.10	37,166.52
Ohio	117,333.58	39,048.73	5,012.38	7,737.54	1,773.35	858.02	2,297.77	960.42	175,021.99
Oklahoma	34,644.52	14,114.14		1,800.00	340.20	75.83	561.87	74.55	51,611.21
Oregon	30,522.49	8,283.75			522.86	216.45	760.05	44.00	40,351.60

TABLE 87.—EXPENSES OF THE INTERNAL REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1924—Continued

B. DISBURSEMENTS BY FEDERAL PROHIBITION DIRECTORS—Continued

Appropriation	Enforcement of the narcotic and national prohibition acts (prohibition part)								
States	Salaries of directors, agents, inspectors, etc.	Travel expenses	Salaries of warehouse guards	Rent	Telephone service	Supplies and equipment	Purchase of evidence and miscellaneous	Seizure and sale	Total
Pennsylvania	$90,496.70	$2,194.65	$35,751.67	$14,100.00	$730.01	$2,053.49	$4,123.16	$210.00	$149,068.68
Porto Rico	20,120.19	5,289.52			109.71	29.35	1,067.70	168.39	26,784.86
Rhode Island	24,946.87	3,742.33			289.94	1,920.55	1,119.48	11,750.95	43,738.12
South Carolina	41,680.93	15,411.82		720.00	305.25	96.82	438.28	6.80	58,739.90
South Dakota	20,418.06	6,203.80			145.30	10.20	455.68	35.30	27,268.40
Tennessee	62,075.20	35,734.45			509.64	454.85	959.47	332.19	100,056.83
Texas	71,696.05	18,836.35		2,946.71	668.20	182.45	2,309.07	70.98	96,730.41
Utah	22,196.68	6,067.97		2,500.00	245.50	10.30	3,084.04	207.75	34,282.24
Vermont	22,390.38	11,984.33			160.60	78.00	343.57	35.75	34,993.03
Virginia	77,206.62	37,810.10		72.00	450.11	119.77	1,158.87	20.20	116,849.73
Washington	51,210.81	15,237.48		2,033.28	1,090.73	367.62	4,194.25	1,476.75	75,600.92
West Virginia	41,020.24	12,825.49	280.00		315.96	60.14	351.02	130.00	54,983.84
Wisconsin	67,612.66	21,985.06	1,500.00		632.36	120.40	1,630.28	380.03	93,841.33
Wyoming	23,223.35	10,833.88		2,400.00	355.20	134.03	620.61	201.60	37,772.67
Total	2,799,503.41	878,135.89	267,031.50	134,876.18	28,669.79	21,854.33	121,682.80	74,211.91	4,326,057.81

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

Appropriations	For what	Salaries	Travel expenses	Rent	Telephone service	Supplies and equipment	Stationery and printing	Purchase of evidence and miscellaneous	Transportation of things	Seizure and sale	Total
Collecting the internal revenue	Agents, inspectors and clerks	$7,749,636.30	$903,539.83	$78,233.48	$13,869.32	$10,153.53	$887.41	$6,582.52	$1,142.21		$8,764,044.60
	Bureau expenses	11,149,711.53	592,780.21	9,860.47	22,060.61	79,764.02	[1] 168,392.36	42,708.62	20,020.47	$595.66	12,095,807.95
Collecting the internal revenue (fraud fund)	Informers	9,009.50									9,009.50
	Special employees	2,067.59	300.13					254.15			2,621.87
Enforcement of the narcotic and national prohibition acts (narcotic part)	Agents and inspectors	407,169.06	114,091.26	4,723.37	3,363.29	972.92	811.83	1,685.58	133.87	848.70	533,899.07
	Bureau expenses	111,843.56	47,343.77			1,966.18	726.68	297.79	764.73	14.50	162,956.21
Enforcement of the narcotic and national prohibition acts (prohibition part)	Informers	3,158.10									3,158.10
	Agents and inspectors	1,219,261.86	417,470.08	12,990.90		6,594.12		30,285.04		3,390.43	1,689,992.43
	Bureau expenses	957,473.15	221,284.13	1,427.65	11,585.24	11,556.40	95,560.22	33,410.69	44,709.02	68,036.32	1,445,051.82
Salaries, office Commissioner of Internal Revenue		652,462.59									652,462.59
Tax Simplification Board			1,199.50								1,199.50
Total		22,261,793.24	2,298,011.91	107,244.77	51,098.46	111,006.17	266,387.50	115,124.29	66,779.30	72,885.70	25,360,304.34

[1] Includes $104,715 contingent fund transferred to the Treasury Department under act of Jan. 3, 1923.

TABLE 57.—EXPENSES OF THE INTERNATIONAL REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1924—Continued

D. RECAPITULATION

Appropriations	Salaries	Travel expenses	Rent	Telephone service	Supplies and equipment, stationery, etc.	All other miscellaneous	Salary deductions for retirement fund	Total
Salaries and expenses of collectors, etc.	$3,400,445.46	$287,616.69				$29,671.91	$30,063.50	$3,756,817.56
Collecting the internal revenue	26,445,324.49	2,283,056.55	$383,466.35	$113,537.06	$364,660.44	136,667.98	522,720.83	30,249,633.71
Enforcement of the narcotic and national prohibition acts (narcotic part)	510,012.62	101,435.03	4,723.37	3,503.29	4,476.01	3,045.26	12,934.48	700,700.06
Enforcement of the narcotic and national prohibition acts (prohibition part)	5,246,520.02	1,516,690.10	149,294.63	40,255.03	135,574.07	375,726.11	44,896.31	7,509,146.27
Salaries, office of Commissioner of Internal Revenue	652,462.59						16,574.75	669,037.34
Tax Simplification Board		1,199.50						1,199.50
Grand total	36,272,765.18	4,250,197.88	537,484.35	157,355.38	504,711.12	545,911.26	627,190.87	42,895,625.04

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriations	Prior to July 1, 1920	1921	1922	1923	1924 and prior years	Total
Refunding taxes illegally collected (secs. 3220 and 3689, R. S., as amended by the acts of Feb. 24, 1919, and Nov. 23, 1921)	$29,244,233.15	$11,854,300.19	$7,772,246.91	$4,476,790.98	$83,658,854.42	$137,006,225.65
Refunding internal revenue collections (acts of May 27, 1908)			32,053.55	25,852.17	475,013.18	532,918.90

TABLE 58.—SUMMARY OF INTERNAL REVENUE STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE AND THE POSTMASTER GENERAL FOR THE YEAR ENDED JUNE 30, 1924

Kind	Quantity	Value
Spirits:		
Domestic	319,350	$22,189,223.00
Export	3,200	320.00
Case (domestic)	934,660	93,466.00
Case (export)	3,000	300.00
Rectified	2,900	32,813.00
Industrial alcohol transfer	242,400	
Tobacco and snuff:		
Tobacco	2,138,567,970	68,224,328.94
Snuff	347,636,477	6,937,225.50
Tin foil wrappers for tobacco	8,740,440	98,138.20
Export, tobacco or snuff	61,200	
Cigars:		
Large	213,982,100	45,946,654.90
Small	53,328,100	805,692.00
Export, cigars and cigarettes	113,600	
Cigarettes:		
Class A	3,028,359,500	207,669,116.80
Class B	2,212,100	153,980.89
Oleomargarine:		
Domestic (colored)	524,500	1,604,550.00
Domestic (uncolored)	14,402,600	158,185.00
Export	20,000	
Butter—Process or renovated	244,600	8,453.00
Mixed flour	61,300	609.00
Playing cards	46,131,800	3,724,368.00
Documentary	177,492,217	45,029,180.00
Stock transfer	11,635,000	7,942,210.00
Future delivery	414,452	7,184,200.00
Wines, cordials, etc.	641,783	1,492,945.50
Fortified sweet wine	200	
Narcotics	3,733,975	529,516.75
Order forms for opium	2,319,000	23,190.00
Cigarette tubes	550,000	5,500.00
Special tax	924,799	24,418,779.24
Total	6,653,648,356	444,598,832.10

TABLE 89.—COST OF PRINTING AND BINDING FOR THE INTERNAL REVENUE BUREAU AND SERVICE, FISCAL YEARS 1923 AND 1924, UNDER THE APPROPRIATIONS "PUBLIC PRINTING AND BINDING" AND "ENFORCING NATIONAL PROHIBITION"

Appropriation and classification	1923		1924	
	Quantity	Cost	Quantity	Cost [2]
Public printing and binding [1]				
Publications, regulations, decisions, etc.	1,118,450	$38,357.98	1,252,000	$49,092.08
Blank forms	174,934,200	345,314.04	145,664,000	295,767.53
Blank books	2,053	1,711.39	300	687.83
Letterheads, etc.	25,399,300	32,287.62	7,754,500	16,569.71
Miscellaneous: Binding, memorandum sheets, etc.		27,779.54		9,356.38
Total		445,450.57		371,473.53
Enforcing national prohibition				
Publications, regulations, decisions, etc.	1,218,500	27,022.31	78,859	7,951.91
Blank forms	21,274,925	52,617.36	10,811,325	28,245.93
Blank books	510	1,133.63	250	301.16
Letterheads, etc.	4,924,000	6,761.04	1,724,500	3,435.51
Miscellaneous: Binding, memorandum sheets, etc.		388.81		766.95
Total		87,923.15		40,701.46
Total from all appropriations				
Publications, regulations, decisions, etc.	2,336,950	65,380.29	1,330,859	57,043.99
Blank forms	196,209,125	397,931.40	156,476,225	324,013.46
Blank books	2,563	2,845.02	550	988.99
Letterheads, etc.	30,323,300	39,048.66	9,479,000	20,005.22
Miscellaneous: Binding, memorandum sheets, etc.		28,168.35		10,123.33
Grand total		533,373.72		412,174.99

[1] For comparison purposes, the appropriations "Public printing and binding" and "Collecting the war revenue" have been consolidated in the figures given for 1923, inasmuch as the latter-named appropriation has been eliminated in the 1924 appropriation.

[2] The amounts given are for bills rendered for completed work up to July 31, 1924. The estimated cost of undelivered work ordered from the Government Printing Office during the fiscal year 1924 amounts to $49,452.98, chargeable to "Public printing and binding," and $6,361.94, chargeable to "Enforcing national prohibition."

IMPORTANT DECISIONS OF THE FEDERAL COURTS IN INTERNAL-REVENUE CASES

ADMINISTRATION AND PROCEDURE

James Coffey, Collector, v. *The Exchange Bank of Lennox.*—United States Circuit Court of Appeals for the Eighth Circuit (296 Fed. 807; T. D. 3574).

An action against an internal-revenue collector to recover internal-revenue taxes paid is personal, and can not be brought and maintained against a successor in office of the collector collecting them. A suit against a collector of internal revenue to recover taxes paid voluntarily and without protest can not be maintained. Section 252 does not give a right of action against a collector nor eliminate the necessity for payment of taxes under protest as a prerequisite to suit.

De Witt v. *United States.*—United States District Court for the District of Colorado (291 Fed. 995; T. D. 3575).

Where a judgment is recovered against a collector of internal revenue in the District Court with interest to the date of judgment and on appeal the judgment is affirmed with costs and paid, a suit will not lie against the United States to recover interest on the judgment, the proper proceeding being to apply to the Circuit Court of Appeals for a rehearing to modify its mandate to include interest.

United States v. *First National Bank of Mobile.*—United States District Court for the Southern District of Alabama (295 Fed. 142; T. D. 3546).

The Government has the right to require the employees or agents of a bank who know facts as to deposits or investments or any dealings of parties who owe income taxes to testify to the entries made on the books of the bank relating to such transactions. The fourth amendment to the Constitution, which prohibits unreasonable searches and seizures, does not authorize a third person who has books and papers which may be relevant to Federal tax liability to refuse to produce such books or papers and testify as to the facts.

United States v. *McKenney.*—United States District Court for the Western District of Washington, Southern Division (293 Fed. 400; T. D. 3541).

A check tendered in payment of Federal taxes does not, under the provisions of section 1314 of the revenue act of 1918, discharge the liability of the taxpayer until the check is actually paid in money. The stamping of a check tendered in payment of Federal taxes as "paid" by the drawee bank and the return of the canceled check to the drawer does not constitute payment where, due to insolvency of the drawee bank, the amount of the check is not received in money by the collector.

ADMISSIONS TAX

Iselin v. *United States.*—Court of Claims of the United States (T. D. 3603; unreported to date).

A person who has the right to the permanent use of a box in an opera house who sells the right to use such box for more than 50 cents in excess of the established price for such box is liable to the tax of 50

per cent of the amount of such excess under the provisions of paragraph (3) of section 800 (a), revenue act of 1918. Where a person having the right to the permanent use of a box in an opera house sells the right to use such box, the established price for the purpose of taxation under paragraph (3) of section 800 (a), revenue act of 1918, is the price charged for the most nearly similar accommodations.

ADULTERATED BUTTER

Lynch, Executrix, v. *Tilden Produce Company.*—United States Supreme Court (44 Sup. Ct. Rep. 488; T. D. 3605).

The test of adulterated butter prescribed by Regulations 9 as butter containing 16 per cent or more of moisture is not consistent with the statutory definition in section 4 of the act of May 9, 1902, which defines adulterated butter as (1) a grade produced by treatment of different lots of butter to which a chemical or other substance is added to deodorize it or to remove rancidity; (2) a butter product with which is mixed a foreign substance to lessen its cost; and (3) "any butter in the manufacture or manipulation of which any process or material is used with intent or effect of causing the absorption of abnormal quantities of water, milk, or cream." The act does not prescribe any standard of moisture in butter. Section 20 of the act of August 2, 1886, authorizing the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury, to make all needful regulations for the carrying into effect of the act is applicable only in respect of the marking, branding, identification, and regulation of exportation and importation of adulterated butter and does not authorize a regulation establishing what shall be deemed to constitute excessive moisture or the absorption of abnormal quantities of water, milk, or cream.

BANKRUPTCY

In the matter of Essenkay Products Co., Bankrupt.—United States Circuit Court of Appeals for the Seventh Circuit (T. D. 3586; unreported to date).

Under the provisions of sections 64(a) and 64(b) of the bankruptcy act, a claim for Federal taxes takes priority over payment of wage claims where the assets of the estate are insufficient to pay all claims in full.

In the matter of J. Menist Co. (Inc.), Bankrupt.—United States Circuit Court of Appeals for the Second Circuit (294 Fed. 532; T. D. 3563).

Statutes of limitation do not apply to the United States unless specifically named therein. Section 57 (n) of the bankruptcy act providing that claims shall be proved against the estate of a bankrupt one year after adjudication does not apply to claims for unpaid taxes filed by the United States.

In the matter of West Coast Rubber Corporation (Inc.), Bankrupt.—United States Circuit Court of Appeals for the Ninth Circuit (290 Fed. 160; T. D. 3501).

Under the provisions of sections 64 (a) and 64 (b) of the bankruptcy act a claim for Federal taxes takes priority over payment of labor wage claims where the assets of the estate are insufficient to pay all claims in full.

In the matter of Brezin & Schaefer, Bankrupts.—United States District Court for the District of New Jersey (297 Fed. 300; T. D. 3559).

The one-year limitation provided by section 57 (n) of the bankruptcy act for filing claims against the estate of a bankrupt does not apply to a claim by the United States for unpaid taxes, and such a claim can be filed at any time while the bankruptcy is pending and the funds of the estate are undistributed. A claim of the United States for income taxes due from individual partners can be satisfied out of partnership assets where the individual assets are insufficient but partnership assets are sufficient by reason of undivided profits left in the business by the partners and unpaid salary accounts due the partners. The claim of the United States takes priority under section 3466, Revised Statutes, and section 64 (a) of the bankruptcy act over the claims of general creditors of the partnership.

In re Wyley Co., Bankrupt.—United States District Court for the Northern District of Georgia (292 Fed. 900; T. D. 3564).

Under section 64 (a) of the bankruptcy act, the district court has the power to inquire into and determine the amount of taxes due the United States. Taxes due the United States have only such priority or lien as is given by statute, and under section 64 (a) of the bankruptcy act where assets are insufficient to satisfy tax claims of both the United States and a State the amount distributable is prorated. "Reasonable and necessary" costs of administration take priority over the payment of taxes.

BEVERAGE TAX

Casey, Former Collector, v. *Sterling Cider Co.*—United States Circuit Court of Appeals for the First Circuit (294 Fed. 426; T. D. 3578).

Sweet cider is not taxable as a "soft drink" under the provisions of section 628 (a), revenue act of 1918.

CAPITAL STOCK TAX

Hecht et al., Trustees, v. *Malley, Collector; Howard et al., Trustees,* v. *Casey, Collector; Crocker et al., Trustees,* v. *Malley, Collector.*—United States Supreme Court (44 Sup. Ct. Rep. 462; T. D. 3595).

Associations are subject to the capital stock tax imposed by section 1000 (a) of the revenue act of 1918, since section 1 of the act defines "corporations" as including "associations," and the term "domestic" as "created or organized in the United States," a phrase which, in marked contrast with those used in the acts of 1909 and 1916, extends the tax from one imposed solely upon organizations exercising statutory privileges to include also organizations exercising the privilege of doing business as associations at the common law. The word "association" is used in the revenue act of 1918 in its ordinary meaning, and includes "Massachusetts trusts" having quasi-corporate organizations under which they are engaged in carrying on business enterprises irrespective of the measure of control vested and exercised by the beneficiaries, as beneficial certificate holders. *Malley* v. *Bowditch* (259 Fed. 809); *Chicago Title Co.* v. *Smietanka* (275 Fed. 60; T. D. 3193), followed; *Crocker* v. *Malley* (249 U. S. 223; T. D. 2816), distinguished. The capital stock tax is based upon the average value of capital stock, including surplus

and undivided profits. These words are not to be given a technical meaning, but, interpreted in their entirety, are equivalent to the capital invested in the business; that is, the net value of the property owned and used in the business.

Ray Consolidated Copper Co. v. *United States.*—United States Court of Claims (T. D. 3610; unreported to date).

The capital stock tax imposed by section 1000 of the revenue act of 1918 is an excise or privilege tax as distinguished from a property tax. The term "capital stock" both in the courts and the financial world has not assumed a fixed and determinate meaning identifying its use as applicable to shares of stock of a corporation as opposed to accumulated assets. The phrase "fair average value of its capital stock" as used in the revenue act of 1918 manifests an intent to prescribe an equitable basis for the assessment of the tax. "Fair" means "just"—"average" indicates "apportionment." Congress used the term fair average value of the capital stock to formulate a basis for the computation of the tax that would allow the commissioner in its assessment to take into consideration the resources of the corporation, its assets and liabilities, its entire possessions actually at work to produce earnings, the instrumentalities available to its management as a going concern and, from the sum total thus ascertained, strike a fair average value, a value fair to the corporation and to the Government. When Congress expressly included surplus and undivided profits in the estimation of the capital stock of a corporation, it necessarily excluded resort to the market value of the shares of stock of the corporation as the only basis of assessing the excise tax.

Lane Timber Co. v. *Hynson, Collector.*—United States District Court for the Eastern District of Louisiana (299 Fed. 619; T. D. 3593).

A corporation organized for the purpose of buying and selling timber lands which holds and offers for sale through agents tracts of land is doing business within the meaning of section 1000 (a), revenue act of 1918, and is subject to the payment of a capital stock tax.

ESTATE TAX

Edwards v. *Slocum, et al., Executors, etc., of Olivia Sage.*—United States Supreme Court (264 U. S. 61; T. D. 3584).

Where a decedent, after providing for certain legacies, bequeaths the residue of his estate to charity, the Federal estate tax is not, under the provisions of section 403, revenue act of 1918, to be deducted from the residue in determining the amount of such charitable bequest.

Page v. *Skinner.*—United States Circuit Court of Appeals for the Eighth Circuit (T. D. 3600; unreported to date).

The estate-tax provisions of the revenue act of 1916 were repealed by the revenue act of 1918, but section 1400 contained a general saving clause continuing in force and effect the provisions of the prior act until the corresponding tax under the revenue act of 1918 took effect at its passage on February 24, 1919. The estate-tax rates prescribed by the revenue act of 1918 apply to the estates of decedents dying after the passage of that act and the rates prescribed by the revenue act of 1916 as amended by the acts of March 3, 1917, and October 3, 1917, apply to the estates of decedents dying prior to the passage of the revenue act of 1918.

Miles v. *Curley, Executor of Grafflin.*—United States Circuit Court of Appeals for the Fourth Circuit (291 Fed. 761; T. D. 3514).

The Maryland collateral inheritance tax is not an inheritance tax but an estate tax and in computing the Federal estate tax is deductible from the gross estate under the provisions of Title II of the revenue act of 1916 (as amended by the act of October 3, 1917).

The Pennsylvania Co., et al., Executors of Colfelt, v. *Lederer, Collector.*—United States District Court for the Eastern District of Pennsylvania (292 Fed. 629; T. D. 3524).

Section 402 (e) of the revenue act of 1918 provides that property passing under a general power of appointment shall be included in the gross estate of a decedent. Under the law of Pennsylvania the appointee of a power takes under the will of the donor and not under the will of the donee of the power. Where a general power of appointment is exercised by a decedent the value of the appointed property should be included in the decedent's gross estate regardless of the fact that the appointees and their respective interests in the appointed property are the same as would have been the case had the power not been exercised. The will of Congress to tax must be found expressed in the language of the act interpreted in the light of the situation presented to the legislature. The estate tax levied by the revenue act of 1918 measures the tax by the gross value of all the property of a decedent which passed by will plus the value of all property which passed in practical effect by the same will, although it passed not by virtue of dominion over property but by virtue of a power of appointment. The estate tax is an excise tax levied upon the privilege enjoyed by one who makes disposition of property to take effect at his death and the measure is wholly within the control of Congress. Legislation is not unconstitutional in the legal sense unless the legislation be in conflict with a provision of our written Constitution, and acts of Congress are not unconstitutional merely because unwise or in conflict with sound principles of legislation. Under this rule section 402 (e) of the revenue act of 1918 is constitutional.

Safe Deposit & Trust Co., Executor of Albert v. *Tait, Collector.*—United States District Court for the District of Maryland (295 Fed. 429; T. D. 3544).

A tenancy by the entireties is not created by a deed which conveys property in trust to pay the income from a part to the husband for life and from another part to the wife for life with remainders over to the survivor for life. A conveyance of property to a trustee reserving the income for life with joint power of revocation in the husband and wife is a trust intended to take effect at or after death within the meaning of section 402 (c) of the revenue act of 1918. Where a husband conveys property to a trustee in trust to pay the income therefrom to him for his life, then to his wife for her life, and then to distribute the corpus, and the wife conveys other property of a less value to the same trustee in trust to pay the income therefrom to her for her life, then to her husband for his life, then to distribute the corpus, the transaction is not "a bona fide sale for a fair consideration" within the meaning of section 402 (c) of the revenue act of 1918. Section 402 (c) of the revenue act of 1918 is not uncon-

stitutional, although it includes transfers or trusts made either before or after the passage of the act.

Mercantile Trust Co., Guardian of the Estate of Reyburn v. *Hellmich.*—United States District Court for the Eastern District of Missouri (T. D. 3545; unreported to date).

Where the creator of a trust reserves the income for life, the value of property passing under the instrument is part of the gross estate of the creator within the wording of section 402 (c) revenue act of 1918. A release of dower incidental to the creation of a trust under the terms of which the wife is to get one-sixth of the corpus and undistributed income does not constitute a bona fide sale for a fair consideration in money or money's worth within the meaning of section 402 (c), revenue act of 1918.

Hill, et al., Executors of Watts v. *Griscom, Collector.*—United States District Court for the Eastern District of North Carolina (299 Fed. 641; T. D. 3607).

County and city ad valorem taxes imposed upon personal property in the hands of the executor after the decedent's death are not deductible as administration expenses within the meaning of section 403 (a) (1), revenue act of 1918.

Claims against the estate within the meaning of section 403 (a) (1), revenue act of 1918, are such demands or claims of a pecuniary nature which could have been enforced against the decedent during his lifetime and county and city ad valorem taxes assessed upon personality in the hands of the executor after decedent's death do not constitute a deductible claim.

Shukert, et al., Executrices of Shukert v. *Allen, Collector.*—United States District Court for the District of Nebraska (T. D. 3614; unreported to date).

The value of transfers which operate in præsenti to create vested interests, although such transfers are lawful and not intended to evade the tax laws, is properly included in the decedent's gross estate under the provisions of section 402 (c), revenue act of 1918, where such transfers were made in contemplation of death or were intended to take effect in possession or enjoyment at or after death. The intention to postpone possession or enjoyment may be disclosed by declarations of the donor, although such intention is not disclosed by the instrument of transfer. Where a donor, having a life expectancy of not more than 20 years, creates a trust to accumulate the income of property for 30 years and to distribute the corpus and accumulations at the end of that period to his children, declared at the time the trust was created that, although he expected to be able to look after those children and their interests for 15 or 20 years, he was looking beyond that time and had in mind that they would come into possession after his death, the trust is one intended to take effect in possession or enjoyment at or after death within the meaning of section 402 (c), revenue act of 1918.

EXCESS-PROFITS TAX

Empire Fuel Co. v. *Hays, Collector.*—United States District Court for the Northern District of West Virginia (295 Fed. 704; T. D. 3592).

Section 207 of the revenue act of 1917 excludes borrowed money from invested capital for the purpose of computing the excess-profits tax, and a corporation whose capital consists entirely of borrowed capital has no invested capital within the meaning of the act and is therefore entitled to assessment under the provisions of section 209.

INCOME TAX

Cook v. *Tait, Collector.*—Supreme Court of the United States (44 Sup. Ct. Rep. 444; 265 U. S. 47; T. D. 3594).

Under the sixteenth amendment to the Constitution, Congress has the power to levy an income tax on a nonresident citizen of the United States whose income is derived wholly from the ownership of property situated in a foreign country, and the collection of such a tax under the provisions of section 210 of the revenue act of 1921 is constitutional.

United States v. *Supplee-Biddle Hardware Co.*—Supreme Court of the United States (44 Sup. Ct. Rep. 546; 265 U. S. 189; T. D. 3604).

Proceeds of a policy of insurance upon the life of an officer of a corporation paid to the corporation as beneficiary are not taxable as income. A policy of insurance by a corporation upon the life of one of its officers is not a wagering contract.

Weiss, Collector, v. *Stearn.*—United States Supreme Court (44 Sup. Ct. Rep. 490; 265 U. S. 242; T. D. 3609).

Where a corporation transfers all of its property to a new corporation organized under the laws of the same State, with substantially the same name and for the conduct of the same business, having a capital stock five times as large as the old company, and stockholders of the old company sell one-half of their shares of stock in the old company at $150 a share and exchange the other half for stock in the new company, income is received based upon the value of the stock sold, but no income is received from the exchange of stock in the old company for stock in the new.

Trinidad, Insular Collector, v. *Sagrada Orden de Predicadores, etc.*—Supreme Court of the United States (263 U. S. 578; T. D. 3548).

A religious corporation which receives income from the rent of real property, dividends from stock ownership in private corporations, and interest on money loaned is exempt from income tax under the provisions of section II (G) of the act of October 3, 1913, where all of the income is held and used for carrying on its work. Deriving income from the sale of wine, chocolate, and other articles does not amount to engaging in trade where profit is a negligible factor, sales are not made to the public or in competition with others, and the articles are bought and supplied for use within the organization, either for religious purposes or incidental to the work carried on.

United States v. *Merriam.*—Supreme Court of the United States (263 U. S. 179; T. D. 3535).

Where a testator bequeaths specific sums to certain persons and in a subsequent paragraph of the will names such persons as executors and trustees, and provides that the bequests made are in lieu of all compensation or commissions to which they would otherwise be entitled as executors or trustees, the bequests are not compensation and taxable as income under section II, A, subdivision 1, and B, act of October 3, 1913 (38 Stat. L. 114, 166).

Catherwood, Executor of Catherwood, v. *United States.*—United States Circuit Court of Appeals for the Third Circuit (291 Fed. 560; T. D. 3516).

Where a taxpayer dies during the taxable year, a return of his income for the period in such year during which he was alive is required showing the net income after deducting from the gross income deductions properly allowable by law. However, the occasion of an estate tax being death and it being imposed only after death, such tax would not be available to the taxpayer as a deduction during life and is accordingly not available to his personal representative when making a return, as he is required to do, of the income received by the decedent prior to date of death. As affecting a decedent, the deduction of an estate tax can not have been contemplated by the word "taxes" in section 214 (a) (3) of the revenue act of 1918. Such tax is from its very nature deductible only from income received after the tax has, following death, come into existence.

New Creek Company v. *Lederer, Collector.*—United States Circuit Court of Appeals for the Third Circuit (295 Fed. 433; T. D. 3562).

The entire proceeds, including royalties to a lessor, derived from the mining of coal constitute gross income. A mining corporation which, in consideration of certain royalties, grants the right to extract ore from its land is not entitled as an inherent right to any deduction from gross income for depletion, and the right to such a deduction depends upon the statutory provisions of the taxing act. The revenue act of 1916 as amended provides "a reasonable allowance for depletion" and delegates to the Secretary of the Treasury the power to prescribe the amount by appropriate regulations. The allowance for depletion provided by articles 171 and 172 of Regulations 33 (revised) is reasonable.

Bankers Trust Co. et al., Executors of Glackner, v. *Bowers, Collector.*—United States Circuit Court of Appeals for the Second Circuit (295 Fed. 89; T. D. 3547).

The tax upon the income of a decedent to the date of death and the tax upon the income of an estate during the period of settlement should be computed under the general provisions relating to returns for a period of 12 months and not under section 226 (c), revenue act of 1921, which applies to returns for a period of less than one year.

Marr v. *United States.*—United States Court of Claims (58 Ct. Cls. Rep. 658; T. D. 3556).

Where stockholders of a corporation organize a new corporation in another State and exchange their stock in the first corporation for stock in the new corporation on the basis of one share for five, and having obtained all the common stock of the old corporation its assets are transferred to the new corporation and the old corporation dissolved, income is realized by the stockholders to the extent that the stock received in the new corporation was greater in value than the cost of the stock of the old corporation. Where a new corporation was formed by the stockholders of an old corporation, under the laws of another State and with a larger authorized capitalization, to take over the entire business and assets of the old corporation, *held* that the new corporation was not identical with the old, but was a separate and distinct corporate entity.

Burk-Waggoner Oil Association v. *Hopkins, Collector.*—United States District Court for the Northern District of Texas, Dallas Division (296 Fed. 492; T. D. 3582).

An association organized under the common law of Texas as an unincorporated joint-stock association is taxable under the revenue act of 1918 as a corporation and not as a partnership. The construction of a statute by the executive department of the Government charged with the duty of carrying it into effect is given great weight by the courts. Regulations made in pursuance of statutory authority have the force and effect of law. Article 1501 of Regulations 45 approved. Where suit is brought by and in the name of a joint-stock association, the stockholders thereof are not parties thereto, and no question as to their constitutional rights can be raised. The provisions of the revenue act of 1918 levying an income tax upon associations and joint-stock companies are constitutional, as the tax is uniform and applies equally to all associations similarly situated.

The Hampton and Langley Field Railway Co. v. *Noel, Collector.*—United States District Court for the Eastern District of Virginia (300 Fed. 438; T. D. 3619).

Equipment, consisting of cars and a locomotive acquired by a railway company and used in furnishing transportation of persons and freight between a main line railroad and an Army post, was not acquired for the production of articles contributing to the prosecution of the war within the meaning of section 234 (a) (8) of the revenue act of 1918 and a claim for amortization of war facilities was properly denied. Assuming that the railway did "produce" transportation, it is impossible to read the word "article" as synonymous with "transportation." The specific inclusion of the word "vessels" in section 234 (a) (8) of the revenue act of 1918 necessarily implies an intent to exclude railroads.

United States v. *the Chicago & Eastern Illinois Railway Co.*—United States District Court for the Northern District of Illinois, Eastern Division (298 Fed. 779; T. D. 3591).

Under section 10 and section 13 (c) of the revenue act of 1916 Congress levied tax upon incomes of operating receivers of corporations. Whether Congress intended to levy excess profits tax upon income of such receivers is not decided. Under section 9 (a), revenue act of 1916, the three years' limitation upon the Government's right to collect by summary proceeding does not limit the Government's right to proceed by action to collect the tax at law or in equity.

Section 250 (d), revenue act of 1921, is retroactive and applies to the determination and assessment of tax under the revenue act of 1916. Part of the assets of a railroad company in the hands of an operating receiver was sold at special master's sale to a reorganization committee acting for stockholders of railroad company, who afterwards conveyed the same to defendant company under a plan whereby railway company gave full paid shares of its capital stock to the stockholders of railroad company, who in turn surrendered to railway company a like number of their shares in railroad company, and paid additional money to assist in financing the railway company. *Held,* that complainant may be entitled to a decree for amount of income tax assessed against such receiver. Not decided whether complainant is entitled to a lien upon such part of defendant's property as it acquired theretofore belonging to the railroad company.

INJUNCTION AND MANDAMUS

Cadwalader et al., Executors of Roebling, v. Sturgess, Collector.—United States Court of Appeals for the Third Circuit (297 Fed. 73; T. D. 3579); *Sigman v. Reinecke, Collector.*—United States Circuit Court of Appeals for the Seventh Circuit (297 Fed. 1005; T. D. 3572); *Bashara v. Hopkins, Collector.*—United States Circuit Court of Appeals for the Fifth Circuit (295 Fed. 319; T. D. 3552).

Under the provisions of section 3224, Revised Statutes, injunction will not lie to restrain a collector from the collection by distraint of a Federal tax. An allegation that distraint is a "suit or proceeding" and is barred after five years from the filing of a return by section 250 (d) of the revenue act of 1921 does not give a Federal court jurisdiction to restrain a collector, there being an adequate remedy at law by paying the tax and suing for its recovery.

Seaman v. Bowers, Collector, et al.—United States District Court for the Southern District of New York (T. D. 3608; unreported to date).

Under the provisions of section 3224, Revised Statutes, interference by injunctive process with an attempt of a collector of internal revenue to seize complainant's accounts and securities under warrant of distraint, for the payment of an assessed tax, is not permissible. An allegation that a warrant of distraint is void because the tax and all "suits and proceedings," whether executive or judicial, are barred by the five-year statute (section 250 (d), revenue act of 1921) does not give a court jurisdiction to interfere by injunctive process with the collection of the tax by warrant of distraint.

Witherbee v. Durey, Collector.—United States District Court for the Northern District of New York (296 Fed. 576; T. D. 3560).

Where a tax for the year 1917 is assessed within five years from the date the return was filed, as prescribed by section 250 (d) of the revenue act of 1921, injunction will not lie to restrain a collector from proceeding by distraint, although the distraint warrant is issued after five years from the date of the filing of the return.

United States, ex rel. Greylock Mills, v. Blair, Commissioner of Internal Revenue.—Court of Appeals of the District of Columbia (293 Fed. 846; T. D. 3542).

Mandamus will not lie to compel the exercise by the Commissioner of Internal Revenue of the power vested in him by section 212 of the revenue act of 1918 to approve a change in a taxpayer's accounting period from a fiscal year to a calendar year, or to accept amended returns. When a taxpayer voluntarily changed its accounting period from a calendar to a fiscal year basis and filed returns on this basis, mandamus will not lie to compel the commissioner to accept amended returns on a calendar-year basis.

MUNITIONS MANUFACTURER'S TAX

Bolles, Receiver American Synthetic Dyes, Inc., v. Edwards, Collector.—United States Circuit Court of Appeals for the Second Circuit (229 Fed. 504; T. D. 3589).

A person who manufactures and sells for military purposes picric acid containing 10 per cent water is a manufacturer of an explosive within the meaning of section 301, subdivision 1 (a), revenue act of 1916, and hence subject to the munitions manufacturer's tax levied under Title III of that act.

OLEOMARGARINE TAX

Higgins Manufacturing Co. v. Page, Collector.—United States District Court for the District of Rhode Island (297 Fed. 644; T. D. 3590).

Section 2 of the act of August 2, 1886 (24 Stat. 209), defining "oleomargarine," includes vegetable oil as an ingredient. Where necessary to give effect to the legislative intent, a comma may be supplied; thus, the phrase "vegetable-oil annotto," in section 2 of the act of August 2, 1886 (24 Stat. 209), should be read and construed "vegetable-oil, annotto." A compound of vegetable oils, salt, and butter color labeled "Nut Product" "Prepared for cooking and baking," marketed in triangular packages, and not having the texture of butter, held not made in imitation or semblance of butter and not taxable as colored oleomargarine.

PROHIBITION

Clear Springs Distilling Co. v. Simon.—United States Circuit Court of Appeals for the Sixth Circuit (290 Fed. 865; T. D. 3509).

The Commissioner of Internal Revenue is authorized by the concentration act of February 17, 1922, to take whisky from distillery warehouses and transport it to concentration warehouses without the consent of the distillery warehouseman. An order of the Commissioner of Internal Revenue, issued under the concentration act, directing the removal of whisky from a distillery to a concentration warehouse, if warranted, will not be disturbed because such action was initiated pursuant to a request of the owner. Removal of whisky pursuant to the order of the Commissioner of Internal Revenue, under the concentration act and regulations, terminates the tax liability of distillery warehouseman, on his bond, as to the whisky so moved.

James Everard's v. Day, Prohibition Director, et al.—Supreme Court of the United States (44 Sup. Ct. 628; 265 U. S. 545; T. D. 3617).

The Willis-Campbell Act is not unconstitutional in prohibiting physicians from prescribing malt liquors because, under the eighteenth amendment, Congress may, if it be appropriate in enforcing the prohibition of beverage liquor, prohibit acts which are not prohibited by the amendment, if such prohibition is adapted to the end to be accomplished and consistent with the letter and spirit of the Constitution.

SALES TAX

American LaFrance Fire Engine Co. v. Riordan, Collector.—United States District Court for the Western District of New York (294 Fed. 567; T. D. 3536).

The term "automobile" as employed by Congress in section 600 (a), revenue act of 1917, and section 900 (1) and (2), revenue act of 1918 was used in a broad sense and intended to include all self-propelled vehicles that by common speech come within the category of automobiles, automobile trucks, and automobile wagons. The characteristics of an automobile are not materially altered by fixing to the chassis or frame devices or machinery of one kind or another

that may make or tend to make the completed vehicle useful for a special purpose, and fire-fighting apparatus having a specially designed chassis adaptable for riveting pumps, retaining hooks for ladders and axes, etc., or motors constructed for greater speed, is nevertheless taxable as an automobile truck or automobile wagon. It is a familiar rule of statutory construction that the words, phrases, and terms used by the legislative body must always be given effect by the court in its endeavor to ascertain and determine the intention of Congress in passing a statute. To hold that self-propelled fire engines and other motor-driven fire machines were not intended to be taxable, because not specifically described as one of the objects to be taxed, or because a term or phrase of wider scope was not used, would disregard the similitude that modern fire engines and self-propelled apparatus for conveying hose, hooks, and ladders, firemen, etc., to a fire bears to the general terms selected by Congress for the imposition of the tax upon all vehicles of that particular class. The tax on the sale of automobile trucks and automobile wagons by the manufacturer thereof is not a direct tax on the municipality to which such articles are sold, nor on the articles acquired, but is imposed upon the manufacturer for the privilege of vending and dealing in the manufactured articles. The taxes imposed by section 600 of the revenue act of 1917 required no assessment and monthly returns were necessary under oath by each manufacturer or producer, and payment of the tax became self-executing.

SPECIAL TAXES

Schweizer v. *Mager, Former Collector.*—United States District Court for the Northern District of Illinois, Eastern Division (297 Fed. 334; T. D. 3577).

The definition of a term or word by Congress prevails over the ordinary definition, and factors or commission merchants are included in the term "broker" as defined in section 1001 (1) of the revenue act of 1918. The reenactment by Congress in the revenue act of 1921 of section 1001 (1) of the revenue act of 1918 without change was an approval of the construction given to that section by departmental regulations.

Travis Co. v. *Heiner, Collector.*—United States District Court for the Western District of Pennsylvania (299 Fed. 677; T. D. 3588).

A person who receives produce on consignment for sale on commission and sells in his own name, transmitting the proceeds less charges paid and commission, is a broker and subject to the tax imposed by section 1001 (1) of the revenue act of 1921. The legislative definition of a "broker" in section 1001 (1) of the revenue act of 1921 is binding upon the courts in construing the statute.

STAMP TAX

Danville Building Association v. *Pickering, Collector.*—United States District Court for the Southern District of Illinois (294 Fed. 117; T. D. 3530).

Title XI, section 1100, of the revenue act of 1918 (subdiv. 1, sched. A), lays a documentary stamp tax upon an instrument in writing, under seal, conditioned for the repayment of money borrowed and obligating the borrower to do certain things under penalty of forfeiture and foreclosure, regardless of whether the seal is necessary or unnecessary, regardless of whether the instrument is called by some other name than a bond of indebtedness, and regardless of whether it is negotiable or assignable or nonnegotiable and nonassignable. Under Title XI, section 1100, of the revenue act of 1918 (subdiv. 1, sched. A), the taxability of an instrument is determined by looking to its form and substance, and not particularly to its operation. Denominating a writing as a "contract" does not serve to exempt it from the tax if it is apparent from its face and substance that it is a taxable instrument. Title XI, section 1100, of the revenue act of 1918 (subdiv. 1, sched. A), taxing certificates of indebtedness, makes no exception in favor of such certificates as are nonnegotiable and nonassignable and have none of the attributes of investment securities.

Boise Title and Trust Co. v. *Evans, Collector.*—United States District Court for the District of Idaho, Southern Division (295 Fed. 223; T. D. 3551).

A sheriff's deed issued pursuant to a sale under the foreclosure of a mortgage is subject to stamp tax under the provisions of Title VIII, Schedule A, subdivision 7, revenue act of 1917. The issuance of the sheriff's deed pursuant to a sale under the foreclosure of a mortgage is not in pursuance of a governmental function and a Federal stamp tax on such deeds does not tax a State instrumentality.

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