ANNUAL REPORT OF THE

Commissioner of Internal Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

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TREASURY DEPARTMENT

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ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, October 17, 1928.

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, 1928:

COLLECTIONS [1]

The operations of the Internal Revenue Bureau during the fiscal year 1928 under the revenue act of 1926 and other internal revenue tax legislation resulted in the collection of $2,790,535,537.68, compared with $2,865,683,129.91 collected during the fiscal year 1927, a decrease of $75,147,592.23, or 2.6 per cent.

The income-tax collections during the fiscal year 1928 amounted to $2,174,573,102.89, compared with $2,219,952,443.72 collected from income during the fiscal year 1927, a decrease of $45,379,340.83, or 2 per cent. During the first six months of the fiscal year 1928 the collections embraced payments of the third and fourth installments of the tax due on incomes in the calendar year 1926, together with additional collections on assessments made for prior years, which amounted to $1,018,227,468.81, compared with $1,042,672,913.57, representing payments of income tax for the corresponding period of the fiscal year 1927, a decrease of $24,445,444.76, or 2.3 per cent. During the last six months of the fiscal year 1928 the collections embraced payments of the first and second installments of the tax due on incomes in the calendar year 1927, together with additional collections on assessments made for prior years, which amounted to $1,156,345,634.08, compared with $1,177,279,530.15, representing payments of income tax for the corresponding period of the fiscal year 1927, a decrease of $20,933,896.07, or 1.8 per cent. The tax collected on corporations during the fiscal year 1928 was at the rate of 13½ per cent, effective for the tax years 1926 and 1927, while the tax collected on corporations for the calendar year 1925, payable during the last half of the fiscal year 1926 and the first half of the fiscal year 1927, was at the rate of 13 per cent.

The miscellaneous collections arising from objects of taxation other than income taxes amounted to $615,962,434.79 during the fiscal year 1928, compared with $645,730,686.19 collected during the fiscal year 1927, a decrease of $29,768,251.40, or 4.6 per cent.

The principal objects of taxation showing decreases for the fiscal year 1928 were estates of decedents, amounting to $40,252,617.99, and automobiles and motor cycles, amounting to $14,809,615.36. In the latter case the loss of revenue was due to the decline in automobile production during the year and to the provision of the

[1] Refunds of taxes illegally collected made during the fiscal year 1928 are shown in a statement on p. 151 of this report.

revenue act of 1928 repealing the tax on automobiles and motor cycles, which became effective May 29, 1928. The repeal and amendment of other miscellaneous taxes provided for in this act were effective June 29 and July 1, 1928.

An increase of $20,279,835.99 for the fiscal year 1928 is shown in the taxes collected from tobacco manufactures, which resulted from the large increase in the manufacture and sale of small cigarettes. Substantial increases in the collection of the stamp taxes for 1928, indicating prosperous business activities, are shown as follows: On account of bonds of indebtedness, capital stock issues, etc., $2,517,013.91; capital stock sales or transfers, $7,534,434.85; and sale of produce on exchange, $1,163,964.15.

The collections of internal-revenue taxes for the fiscal year 1928 and the last seven preceding years are summarized in the following table:

Source	1928	1927	1926	1925
Distilled spirits, including wines, cordials, etc.	$15,307,496.45	$21,194,688.71	$25,436,334.44	$25,902,820.28
Fermented liquors	300.00	883.25	13,694.19	1,954.44
Tobacco manufactures	396,450,041.03	376,170,205.04	370,656,438.87	345,247,210.96
Oleomargarine, process butter, etc.	3,422,702.90	3,185,297.13	3,092,540.42	3,064,155.39
Estate and gift tax	60,087,233.97	100,339,851.96	119,216,374.82	108,039,898.52
Corporation capital stock and other special taxes	8,698,205.98	8,978,197.65	101,932,733.82	95,814,152.60
Excise taxes, including tax on automobiles, etc.	51,936,591.28	66,829,031.21	150,198,165.88	140,852,097.72
Admissions to theaters, etc., and club dues	28,077,941.91	28,376,657.48	34,054,515.05	39,598,397.44
Stamp taxes, including playing cards	48,829,206.24	37,345,551.43	54,014,239.36	49,251,784.18
Miscellaneous, including prohibition and narcotic taxes	3,152,653.15	3,310,342.33	2,268,714.01	13,808,750.20
Total receipts from miscellaneous taxes	615,962,434.79	645,730,686.19	861,895,750.86	822,481,218.73
Income and profits taxes	2,174,573,102.89	2,219,952,443.72	1,974,104,141.33	1,761,659,049.51
Total receipts (all sources)	2,790,535,537.68	2,865,683,129.91	2,835,999,892.19	2,584,140,268.24

Source	1924	1923	1922	1921
Distilled spirits, including wines, cordials, etc.	$27,580,350.64	$30,354,006.88	$45,563,350.47	$32,598,065.01
Fermented liquors	5,327.73	4,078.75	46,086.00	25,363.82
Tobacco manufactures	325,638,931.14	309,015,492.98	270,759,364.44	255,219,385.49
Oleomargarine, process butter, etc.	2,863,463.98	2,307,310.84	2,154,535.24	3,037,442.72
Estate and gift tax	102,966,761.68	126,705,206.55	139,418,846.04	154,043,260.39
Corporation capital stock and other special taxes	95,286,105.44	89,603,323.81	89,274,999.69	90,111,192.99
Excise taxes, including tax on automobiles, etc.	245,953,656.71	225,576,959.31	417,400,473.59	608,527,341.78
Admissions to theaters, etc., and club dues	85,722,385.09	77,345,877.72	80,000,589.53	95,890,650.63
Stamp taxes, including playing cards	62,257,553.96	64,875,378.81	68,799,485.45	72,468,013.53
Miscellaneous, including prohibition and narcotic taxes	6,145,373.89	4,868,058.36	7,114,867.70	4,942,375.63
Total receipts from miscellaneous taxes	954,419,940.26	930,655,603.01	1,110,532,618.15	1,356,803,091.99
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 (all sources)	2,796,179,257.06	2,621,745,227.57	3,197,451,083.00	4,585,000,765.74

NOTE.—The figures concerning internal-revenue receipts as given in the above statement differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including 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 tax laws for the fiscal year 1928 were $32,599,845.35, not including expenditures for refunding internal-revenue collections and taxes illegally collected, which are in no sense administrative expenses. The aggregate receipts of internal revenue were $2,790,535,537.68, which makes the cost of operation for the fiscal year 1928 $1.17 for each $100 collected, compared with $1.15 for each $100 collected for the fiscal year 1927, or an increase of 1.7 per cent.

INCOME TAX UNIT

During the fiscal year 1928 the work of the Income Tax Unit was brought to a current basis. Production was the greatest in the history of the unit. Conditions are such that the balance of cases on hand, including the 1927 returns, can be handled within the next 12-month period, and that a current tax audit can be maintained. Changes in organization and improved procedure contributed in large measure to the result, which was accomplished with a reduced personnel and at less cost than in prior years.

EXAMINATION OF RETURNS

The total number of returns examined and closed was 3,247,703 (2,529,569 individual and partnership and 718,134 corporation), compared with a production of 2,482,021 for the previous fiscal year, an increase of 765,682, or 30.9 per cent. During the year there was a net reduction of 202 in the personnel of the Income Tax Unit. The amount of additional revenue secured through the efforts of this reduced force was approximately $250,000,000, which figure represents tax and interest assessed in cases where no jeopardy was involved and after complete consideration of all evidence. The greater part of this amount was tax agreed to by taxpayers, and the full amount is collectible.

RELATION OF PERSONNEL IN NUMBERS AND COST TO PRODUCT

Present conditions relative to personnel and cost of production in the Income Tax Unit are shown in the following tabulation:

Years	Personnel			Salaries			Cases closed
	Washington	Field	Total	Washington	Field	Total	
1924	4,674	2,731	7,405	$9,105,837	$7,121,290	$16,227,127	2,329,191
1925	4,166	2,831	6,997	9,460,925	7,424,761	16,885,686	1,751,613
1926	3,364	3,071	6,435	8,204,810	7,913,800	16,118,610	2,155,935
1927	2,630	3,492	6,122	6,446,170	9,045,500	15,493,670	2,482,021
1928	2,280	3,640	5,920	6,329,530	9,800,000	15,129,530	3,247,703

ADDITIONAL REVENUE

During the year deficiency taxes, and interest thereon, in the sum of $293,861,079.90 were assessed, compared with $276,096,454.33 assessed during the previous year. Of the total, $198,108,881.39 was assessed in Washington under regular procedure, while $27,767,846.73 was handled under the provisions of Mimeograph No. 3552, the effect of which is to shorten the interest period and permit the routing of

deficiency tax cases, agreed to by taxpayers, from revenue agents to collectors for listing and immediate collection.

Because it was felt that collection would be jeopardized by delay, assessments totaling $45,685,725.80 were made without allowing the taxpayers the right of appeal prior to assessment. Interest upon the deficiency taxes in the amount of $22,298,625.98 is included in the total amount stated as assessed for 1928, but no such figures on interest charged are included in the assessments for the preceding year.

The amount of $18,481,864.62 was made available for immediate collection during the year as a consequence of the rejection of claims in abatement and of claims for credit.

CLAIMS AND OVERASSESSMENTS

Allowances were scheduled in respect of 30,525 cases, where taxpayers had filed claims, and in respect of 56,136 cases, where no claims were filed by taxpayers. The total amount of overassessments stated was $208,398,978.14. Of this amount, $95,280,950.93 was refunded and $113,118,027.21 abated or credited. Interest in the total sum of $26,402,332.59 was paid on the amounts refunded or credited. The number of claims rejected was 15,506, and the amount involved in such claims was $289,631,791.76. The total number of claims disposed of during the year was 46,031, and the money involved in such claims was more than one-half billion dollars.

The number of claims filed during the year was 43,981, and the amount involved $486,603,619.26. During the previous year claims to the number of 47,808, involving $462,896,449, were received. At the end of the fiscal year 12,818 were pending settlement. This is the smallest number of claims remaining unadjusted at the close of any fiscal year since the enactment of the war revenue acts. Because certain provisions of the 1928 act are retroactive an appreciable increase in the number of claims for refund filed during the closing months of the fiscal year was noted.

THE PENDING JOB

The following table gives complete statistics for the years 1917 to 1927, inclusive, of the number of returns audited and the percentage remaining open:

Year	On hand June 30, 1923	On hand June 30, 1924	On hand June 30, 1925	On hand June 30, 1926	On hand June 30, 1927	On hand June 30, 1928	Total audited to date	Percentage remaining open June 30, 1928
1917	28,916	8,773	3,417	1,372	622	294	1,315,557	0.02
1918	84,323	19,364	6,002	1,877	861	389	1,279,236	.03
1919	103,108	61,327	12,155	2,628	1,184	493	1,504,380	.03
1920	458,205	166,484	90,746	7,121	2,081	637	1,650,536	.04
1921	1,190,902	353,781	171,221	8,192	2,020	668	1,479,513	.05
1922	1,167,000	719,702	380,045	141,084	5,136	1,109	1,569,173	.07
1923		1,100,624	372,200	154,329	35,316	2,531	1,313,278	.19
1924			975,298	170,786	107,607	15,862	1,181,900	1.31
1925				253,402	289,275	38,067	909,382	4.02
1926				[1] 1,949	30,433	120,248	2,402,594	4.77
1927						148,088	1,643,226	8.27
Total	3,032,544	2,430,055	2,011,084	742,740	474,535	328,158	16,249,075	1.96

[1] Fiscal year returns filed for periods ended prior to June 30.

NOTE.—The tabulation does not include returns in the 60-day file on which the unit has completed its work. All of the returns filed for the year 1927 had not been received in the Income Tax Unit on June 30, 1928.

CASES FOR EXCESS-PROFITS TAX YEARS PENDING

There are but 2,481 cases in process of audit in the unit for the years 1917 to 1921. A statement showing the number on hand for each year, as of June 30, 1928, is as follows:

1917	294
1918	389
1919	493
1920	637
1921	668
Total	2,481

The greater proportion of the cases pending for years against which the statute of limitations has run are cases which have been reopened through the filing of claims. Much of the attention that must be given to these years is due to the filing of such claims, which are often based upon rulings of the United States Board of Tax Appeals, court decisions, and the like.

TAX YEARS 1917 TO 1925, INCLUSIVE

The returns pending for 1917 to 1925 are receiving the most careful attention. At the close of the fiscal year 1928 relatively small balances of open returns for such years were on hand. The following tabulation illustrates the progress of the audit during the year:

Year	On hand June 30, 1923	On hand June 30, 1926	On hand June 30, 1927	On hand June 30, 1928	Total audited to date	Percentage remaining open June 30, 1928
1917	3,417	1,372	622	294	1,315,557	0.02
1918	6,002	1,877	861	389	1,279,236	.03
1919	12,155	2,628	1,184	493	1,504,380	.03
1920	90,746	7,121	2,081	637	1,650,536	.04
1921	171,221	8,192	2,020	668	1,479,513	.05
1922	380,045	141,084	5,136	1,109	1,569,173	.07
1923	372,200	154,329	35,316	2,531	1,313,278	.19
1924	975,298	170,786	107,607	15,862	1,181,900	1.31
1925		253,402	289,275	38,067	909,382	4.02
Total	2,011,084	740,791	444,102	59,850	12,202,955	.49

The total number of returns for the years 1917 to 1925, inclusive, pending before the unit on October 14, 1927, was 325,129. The pending work of the unit on October 12, 1928, in respect of prior-year cases is less than 25 per cent of that with which it was confronted in October, 1927.

The number of returns pending on October 12, 1928, by tax years, were:

1917	211	1923	2,072
1918	346	1924	9,217
1919	480	1925	15,569
1920	652	1926	46,722
1921	616		
1922	904	Total	76,795

The statement below, discussing again the years 1917 to 1925, inclusive, shows the number of cases reopened during the fiscal year:

Year	Net reduction	Cases closed	Cases reopened or new cases developed
1917	328	2,577	2,249
1918	472	4,102	3,630
1919	691	5,790	5,099
1920	1,444	8,268	6,824
1921	1,352	8,295	6,943
1922	4,027	16,248	12,221
1923	32,785	76,333	43,548
1924	91,945	157,414	65,469
1925	251,208	335,703	84,495
Total	384,252	614,730	230,478

CURRENT YEARS

The unit closed during the year 1,643,226 returns for the year 1927 and 989,747 for 1926. Those for the year 1927 were, of course, in a large measure filed after January 1, and on or before March 15, 1928. The fact that such a large number of 1927 returns were closed within such a short period subsequent to filing demonstrates the effectiveness of the improved methods and procedure placed into effect during the year. The number closed to date and the balances outstanding for the years 1926 and 1927 are as follows:

Year	On hand June 30, 1928	Total audited to date	Percentage remaining open June 30, 1928
1926	120,248	2,402,894	4.77
1927	148,088	1,643,226	8.27
Total	268,336	4,046,120	6.22

THE AUDIT IN WASHINGTON

The balances pending before the Washington divisions of the Income Tax Unit on June 30, 1928, for the years 1917 to 1925, inclusive, were as follows:

1917	241	1923	1,788
1918	324	1924	7,299
1919	398	1925	8,606
1920	523		
1921	536	Total	20,551
1922	836		

The distribution among the divisions and sections of the Income Tax Unit of these cases is shown in the following tabulation:

Year	Audit review division					Special adjustment section	Clearing division
	Personal	Corporation	Special assessment	Consolidated returns	Engineer section		
1917	10	12	38	92	15	38	36
1918	13	19	73	112	20	63	24
1919	12	19	87	130	20	109	12
1920	17	25	65	222	29	137	29
1921	8	25	48	205	28	189	32
1922	154	44	13	518	55	232	20
1923	526	121		600	136	397	6
1924	2,717	706		1,797	1,476	535	68
1925	3,806	1,057		1,936	1,234	537	36
Total	7,263	2,028	324	5,413	3,024	2,237	262

It will be noted that practically all of the cases pending for the years 1917 to 1921 are pending before the sections handling consolidated cases or cases involving fraud. The fraud cases should not be considered as cases unduly delayed in settlement. The law specifically provides that the statutes of limitation do not run against the Government in such cases.

THE AUDIT IN THE FIELD

During the year revenue agents submitted recommendations with respect to 968,576 cases, as compared with 688,816 handled during 1927, an increase of 279,760 in the number of cases handled, or 40 per cent. The 968,576 returns handled during the year by the offices of the internal revenue agents in charge were, except for a limited number of 1927 returns, those filed for 1926 or prior years.

Of the 968,576 returns concerning which recommendations were made by revenue agents, investigations were made in 466,266 cases. Of that number, 257,816 represented thorough audits, while in 208,450 cases the activity of the field was directed to securing an explanation of specific items which required further consideration and evidence. In 502,310 cases the field concluded after a second survey involving no contact with taxpayers that the returns involved should be accepted as filed.

Deficiency taxes were proposed as a result of the work of the field agents in 195,086 cases and in 58,643 returns overassessments were determined. Agreements were secured by internal revenue agents in 176,590 of the changed cases. Returns to the number of 714,847 were recommended to be accepted as filed.

The field force also classified 2,638,484 1927 returns during the fiscal year and recommended that 2,120,690 be accepted as filed, and designated 205,258 for office audit and 312,536 for field investigation.

On June 30, 1928, the pending job of the field divisions of the Income Tax Unit was to handle, during the fiscal year 1929, 378,106 returns, of which 196,104 were already in the field. Of the 378,106 returns to be examined, 233,276 are for the taxable year 1927 and the remainder, 144,830, are for 1926 and prior years. The distribution of the 144,830 returns for years prior to the 1927 tax year is as follows:

1917	53	1923	743
1918	65	1924	8,363
1919	95	1925	29,461
1920	114	1926	105,531
1921	132		
1922	273	Total	144,830

Thorough field audits were made in 257,816 cases during the fiscal year 1928.

It is the aim of the Income Tax Unit to complete its work for a given tax year within a year from the filing of the returns. The field service now is in a position to pursue its investigations in an appropriate manner and arrive at a final and proper determination of the liability of the taxpayer within the year following the filing of the return. The field has selected for its attention during the coming fiscal year a class of returns which makes its task altogether different from that of past years. The 1927 returns to be examined were chosen more carefully. The present standard is the result of three years' experience by the field in the classification of returns.

ORGANIZATION CHANGES

During the year audit organization changes were perfected with the result that, except for the work upon special adjustment cases, all of the review of cases concerning which revenue agents and taxpayers fail to reach an agreement is performed in one audit division, under one general supervision. The division of the work of review within the Income Tax Unit is now definitely determined upon the basis of the success or nonsuccess of the field forces to close cases through agreements with taxpayers. The review of the agreed cases is a clearing process designed to accomplish quick approval or disapproval. The review of nonagreed cases is designed to consider thoroughly the taxpayer's protest and to harmonize the record with the latest rulings of the Board of Tax Appeals, Treasury and court decisions, etc. It represents the bureau's last effort to close cases without the necessity of litigation.

The clearing division was organized on May 1, 1926. For the fiscal year ending June 30, 1927, it closed 2,228,831 cases, while for the year ended June 30, 1928, it closed 3,063,549 cases. Its purpose is to relieve congestion, to clear the uncontroverted cases, and to permit the basic audit sections to function on the more difficult ones.

The following table shows the audit of 1926, 1927, and 1928 cases under the reorganization plan:

	Returns audited		
	1926	1927	1928
Audit review division:			
Personal	977,043	130,462	87,783
Corporation	864,071	68,658	42,126
Consolidated returns division	34,841	42,328	45,437
Special assessment section	16,415	7,542	2,211
Special adjustment section	4,357	4,202	6,597
Special sections	269,206		
Clearing division		2,228,831	3,063,549
Grand total	2,155,933	2,482,021	3,247,703

On July 1, 1927, the special assessment section was transferred from the office of the head of the Income Tax Unit to the corporation audit division.

The office of the internal-revenue agent in charge at Trenton, N. J., was moved to Newark on July 1, 1927, and the office of the internal-revenue agent in charge at San Antonio, Tex., was moved to Dallas on the same date.

The functions and personnel of the 60-day conference unit of the corporation and personal audit divisions were transferred and placed under the jurisdiction of the special advisory committee.

On August 1, 1927, the corporation audit and personal audit divisions were abolished and a new division known as the field audit review division created.

On January 31, 1928, section C of the field audit review division was abolished and its work and personnel transferred to section B of the same division.

On January 31, 1928, the review section of consolidated returns audit division was abolished. The personnel and functions of this section were transferred to the other sections of the division.

On February 13, 1928, the distribution section of the records division was abolished, and its personnel reassigned principally to the other sections of the records division.

As a result of the changes in organization stated above, 12 supervisors were placed on productive work and 15 clerks were released for other duties.

On April 10, 1928, the field service was transferred to the immediate supervision of the deputy commissioner in charge of the Income Tax Unit.

On April 10, 1928, the photostat subsection, service section, was transferred from the Income Tax Unit and placed under the supervision and control of the administrative division, commissioner's office.

On April 12, 1928, a new section, designated as the personnel section, was created in the deputy commissioner's office. The new section comprises the office of the personnel officer and the efficiency records section, which were abolished as such.

On May 1, 1928, the consolidated returns audit division and the field audit review division were abolished as such and a new division designated as the audit review division established in their stead.

On May 1, 1928, a new field division known as the upper New York division was created. The new division includes that portion of the former New York division lying north of Twenty-third Street, New York City, embracing the third New York collection district. The former New York City division was designated the second New York division.

POLICY AND PROCEDURE CHANGES

Cases involving deficiencies in tax agreed to in the field, routed through collectors' offices.—The practice of forwarding to Washington for listing and assessment cases which involved deficiency taxes alone, when the taxpayer and the field forces agree as to the deficiency, was discontinued during the year. The files in cases with respect to which agreements have been secured from taxpayers by internal revenue agents are now forwarded directly to the appropriate collectors of internal revenue for listing, and immediate collection of the tax. This change benefits taxpayers, since it permits them to shorten the period during which interest upon the deficiency is accruing against them. At the same time Government collections are made more promptly.

Copies of depositions for use before Board of Tax Appeals to be furnished revenue agents.—In compliance with a request from the commissioner, the Board of Tax Appeals promulgated an order on August 22, 1927, to the effect that copies of depositions taken for that board and intended for the general counsel's office should be furnished, upon request, to the officer representing the bureau at the taking of the deposition. The officer or agent thus is afforded an opportunity immediately to review the testimony offered without the difficulty and expense hitherto involved in obtaining extra copies of the depositions, and can subsequently forward the copy to the office of the general counsel with appropriate comment.

Individual returns on Form 1040 to be audited by collectors' forces.—Certain collectors were assigned the duty of auditing 1040 returns for the years 1926 and 1927 filed in their districts. This change was in furtherance of a policy that will accomplish a current audit and make possible the assignment of a larger number of field employees to the work of the 1926 and 1927 audit.

Office audits in revenue agents' offices.—The policy of conducting office audits in revenue agents' offices was continued and extended and the methods employed were improved. An important innovation is the development of form letters (always a measure of economy in appropriate instances) that are designed to bring the taxpayer with his records to the offices of the internal revenue agent in charge or to a branch office. Doubtful items or deductions are discussed at such conferences and final action stated, since the review officials are always available for consultation. The letters were carefully designed to inform the taxpayers of the advantages that would accrue to them as a consequence of the new practice.

Improved forms of deficiency letters.—On December 31, 1927, improved forms of deficiency tax letters were adopted. The principal purpose of the change was to state as clearly as possible the issues involved in a given case, the theory being that if a full explanation is made the taxpayer, in most instances where the tax is patently due, will concur in the proposed action. The prime purpose, however, was to define the issues exactly and clearly in order that if the case reaches the Board of Tax Appeals attorneys representing the commissioner and the member or members of the board before whom the case is tried may readily identify the issues involved.

Reopening of cases.—Directions were issued that all requests for reopening under the provisions of Treasury Decision 3240 be routed to the office of the deputy commissioner. Specially qualified men acting under the personal supervision of the deputy commissioner consider each petition.

Lists of Board of Tax Appeals cases furnished collectors and agents in charge.—The docket of the Board of Tax Appeals is copied daily and each collector and agent in charge is furnished with a list of the names and addresses, tax years covered, and docket numbers of the cases petitioned. These lists are designed to inform the field officers when cases developed by them have become the subject of petitions to the Board of Tax Appeals and enable them promptly to advise the department of pertinent matters in respect thereof.

Copies of returns and related papers.—To shorten procedure and to economize in management, instructions were issued that certified copies of returns and related papers requested by taxpayers or their duly accredited representatives would, in the future, be furnished by the records division of the Income Tax Unit. This action eliminates duplication, since previously part of the work was done by the Income Tax Unit and part by the office of the general counsel.

Water power, riparian rights, and power leases.—Among other efforts that have been made to coordinate the activities of the field and Washington forces, field officers were directed to call upon the engineering section of the Income Tax Unit in Washington for advice and assistance in the consideration of cases involving the valuation of water power, riparian rights, and power leases. Much valuable data are on record in that section in Washington and men especially qualified in such matters are attached to the engineering section. The use of this source of information will materially reduce costs of investigation of this type of case, will permit more accurate adjustments, and will expedite settlements.

Minor administrative changes.—Matters which may appear at first blush to be of little consequence were not neglected, a notable instance of the attention given to such matters being evidenced by an instruction to all concerned that care should be exercised in the preparation of manuscript copy for typing. If copy is properly prepared many rewrites will be eliminated and the time of operatives and reviewing officers conserved. Employees were directed to refer to the year or years involved in communications addressed to revenue agents in charge. By so doing much searching of the card files in the records division, to identify the years covered for the purpose of recording certain information contained in the letters, has been eliminated. This is in consequence of the procedure which necessitates a record in Washington in indication of the field job pending.

In letters to taxpayers the practice of referring to the date of a revenue agent's report was discontinued, and a rule that the tax year involved becomes the reference was announced.

The procedure of having taxpayers forward applications for closing agreements under the provisions of section 1106 (b) directly to Washington, with the subsequent necessity of the unit requesting from the collector an account analysis, was abandoned during the year, and taxpayers were requested to send their applications to collectors of internal revenue. At the same time instructions were issued to collectors to certify the accounts in transmitting the applications to Washington.

Obtaining additional carbon copies of revenue agents' reports in large consolidated and in large railroad cases furnishes another instance of the attention given to less important procedural matters. Additional carbon copies thus secured enable the auditors engaged upon the review in Washington to clip portions for use in the preparation of deficiency letters.

Arrangements were completed during the year whereby, through means of notations upon assessment lists, collectors could be advised when taxable periods were changed upon the basis of rulings by the unit.

The routing of routine mail addressed to internal-revenue agents in charge and prepared in the administrative units through the field procedure division was discontinued. This action established real economy in a fair measure and assisted in expediting the work of the bureau.

Moving the man to the job.—A further move in this respect made during the year, and considered to be outstanding, was that which directed in the audit review division the abandonment of the organization plan that maintained a separate review section. All review work is now done in the section developing the audit. There is no less thoroughness in this review, and there is avoided the case movement so costly in time and money that theretofore prevailed.

Constructive suggestions from employees.—During the year an invitation was extended certain units of the bureau to have employees submit suggestions on or criticism of bureau procedure, and much valuable thought was presented. It is, at all times, the policy of the department to invite and carefully consider suggestions from its personnel.

All open years to be adjusted.—The policy of closing, wherever practicable, all unaudited years was reannounced. The rule is advantageous to taxpayers and protective to the Government, since if, as often occurs, there are overpayments for some and underpayments for other years, the amounts may be set off one against the other.

PRESENT ORGANIZATION

There follows a chart of the present organization:

DEPUTY COMMISSIONER—ASSISTANT DEPUTY COMMISSIONER

- Rules and regulations section.
- Special adjustment section.
- Personnel section.
- Audit review division:
  - Special assessment section.
  - Section A.
  - Section B.
  - Section C.
  - Section D.
  - Section G.
  - Railroad section.
  - Engineering section.
- Records division:
  - Sorting section.
  - Files section.
- Clearing division:
  - Proving section.
  - Claims control section.
  - Statistical section.
  - Preliminary audit section.
- Service section.
- Field procedure division (37 field divisions):
  - Atlanta.
  - Baltimore.
  - Boston.
  - Brooklyn.
  - Buffalo.
  - Chicago.
  - Cincinnati.
  - Cleveland.
- Field procedure division (37 field divisions)—Continued.
  - Columbia.
  - Dallas.
  - Denver.
  - Detroit.
  - Greensboro.
  - Honolulu.
  - Huntington.
  - Indianapolis.
  - Jacksonville.
  - Louisville.
  - Milwaukee.
  - Nashville.
  - Newark.
  - New Haven.
  - New Orleans.
  - New York.
  - Upper New York.
  - Oklahoma.
  - Omaha.
  - Philadelphia.
  - Pittsburgh.
  - Richmond.
  - St. Louis.
  - St. Paul.
  - Salt Lake City.
  - San Francisco.
  - Seattle.
  - Springfield.
  - Wichita.

FIELD PROCEDURE DIVISION

The field procedure division is the contact office between the deputy commissioner and the 37 field divisions. It is designed to establish uniformity of management throughout the field service and to assist in coordinating the work of Washington and the field divisions.

FIELD DIVISIONS

To promote and further the success of the decentralization program all activities have been transferred to the field from time to time which experience and judgment indicated could be best handled there because of a closer contact with the taxpayer. The decentralization program, of course, involved the movement of personnel to the field to carry on the additional duties assigned to it.

The field had three times as many technical employees on June 30, 1928, as the Washington office. This is an appropriate personnel distribution at this time, because the field under the decentralization program is not only a fact-finding body but a complete organization operating with reviewers and conferees in much the same manner as the latter class of technical personnel functions in the Washington office.

The organization of a typical field division of revenue agents is in essentials similar to that of the Income Tax Unit at Washington. The major division of the work lends itself to the "clearing" and "intensive audit" theories. The segregation of current year returns into "accepted," "office audit," and "field audit" classification is the principal "clearing" activity. Thereafter the periodical surveys of the selected work partake of that character. Work that takes the character of examinations, whether office or field, may be likened to that of the intensive audit section in Washington. Approximately 80 per cent of the technical force assigned to a division consists of revenue agents engaged in making examinations of books and records of the taxpayers and submitting their recommendations with respect to the correct tax liability. Approximately 7 per cent of the technical force is engaged in the office audit of returns by conferences with taxpayers in the office of the agent in charge. The balance of the technical force comprises reviewers, conferees, and administrative officers.

All recommendations submitted by revenue agents are carefully reviewed by men designated for that particular purpose. Conferences are conducted by specially selected men. Taxpayers who have protested against agents' recommendations meet reviewers who have had no contact with the case until it is referred to them as the result of a protest. During the fiscal year 1928 conferees closed by agreement with taxpayers more than 50 per cent of the cases referred to them.

Representatives of the special advisory committee and of the general counsel's office are located in several of the field divisions. The advice these men give to the employees of the unit is invaluable in disposing of cases which would otherwise have to be referred to Washington, and perhaps, because of possible petition to the Board of Tax Appeals, eventually to the office of the general counsel and the special advisory committee.

AUDIT REVIEW DIVISION

The organization plan of the division is shown by the chart on page 13. It does not recognize specialization in tax-audit problems as necessary in respect to different businesses, and permits handling all questions involving inventories, depreciation, etc., in any one of the sections.

Much of the personnel of the special advisory committee has been drafted from the personnel of the unit which handled special cases of the type above mentioned. The office of the general counsel is also recruited to a considerable extent from this division of the unit.

CLEARING DIVISION

Preliminary audit section.—This section of the clearing division is charged with the responsibility of reviewing cases involving deficiency assessments or overassessments, concerning which the field forces and revenue agents reach agreements, and returns designated as "accepted" by the revenue agents in the field divisions. The purpose of the review of accepted returns is to insure uniformity of classification by the offices of the various agents in charge.

The attention given the accepted returns in the preliminary audit section has the twofold purpose of checking to establish a justification of the agent's classification and to state adjustments which are the result of mathematical errors. On account of this second consideration additional revenues have been developed in a sum more than sufficient to pay the entire expense of this review. Adjustments stated under the provisions of section 274 (f) of the revenue act of 1926 made during the calendar year 1927 in the preliminary audit section amounted to more than $100,000. Individual returns numbering 1,628,361 and 249,797 corporation returns marked for acceptance were reviewed by this section during the year. The percentage of cases concerning which the agent's action is disapproved is inconsiderable. This section also makes all recomputations necessary as a consequence of decisions by the Board of Tax Appeals.

Claims control section.—The claims control section received and recorded 43,981 claims filed by taxpayers and by collectors of internal revenue on behalf of taxpayers. This section reviews all overassessment certificates prepared by the audit sections to determine compliance with procedure. One of the principal purposes of this review is to determine that allowances are not being made outside of the period of limitation fixed by law. During the year 56,136 certificates of overassessment were handled in this section.

Interest computations on 118,491 items were made by the claims control section in connection with overpayments of income taxes which were refunded or credited, and schedules of overassessments, approximately 4,525 in number, were prepared and transmitted to collectors of internal revenue.

Proving section.—The proving section received 1,298,346 taxable returns and checked and proved collectors' lists in respect thereof. Nontaxable returns to the number of 1,399,101 were also handled in that section. Deficiency assessments were listed in 124,127 cases. The section adjusted and closed, after consideration of offers in compromise, 4,881 special penalty cases and 21,595 specific penalty cases.

In the proving section are prepared the records preliminary to the final closing of cases under section 1106 (b) of the revenue act of 1926 and section 606 of the revenue act of 1928. During the past year 5,269 cases were so closed. This large increase in the number of cases closed represents the response to the department's advocacy of the principle of final closing agreements in cases where agreements are reached with taxpayers.

Statistical section.—In connection with the revision of the revenue act and to provide Congress with a basis for the changes in the income-tax rates and by estimates of revenue, the statistical section issued a preliminary report of statistics of income from the 1926 income-tax returns of individuals and corporations filed during the period from January 1 to August 31, 1927, showing among other data the distribution of the income-tax payers into groups by size of net income and the composition of their income according to the nature of its sources.

The complete report, Statistics of Income for 1926, compiled from 4,138,092 returns of individuals and 455,320 of corporations filed during the year 1927, presents a statistical analysis of these returns by size of net income and industrial divisions. There are also shown the sources of income and nature of deductions, holdings of tax-

exempt obligations, dividends aggregating approximately a billion dollars distributed by corporations to their stockholders, and other data of economic importance derived from the study of these returns and the tabulation of $22,000,000,000, net income of individuals, nearly $10,000,000,000 net income of corporations, and approximately $2,000,000,000 in income taxes, distributed by geographical divisions and other classifications as stated above.

In this volume appears the initial compilation of an annual summary of the assets and liabilities of the Nation's corporations, classified by industrial groups, tabulated from the balance sheets submitted by corporations as a part of the returns of net income and corresponding to the income period covered by the returns.

A section of the report is given to an historical presentation of the income and tax liability reported by individuals and corporations since the inception of the present period of income taxation under the sixteenth amendment to the Constitution.

There is also an analytical presentation of the Federal estate tax returns filed during 1927, showing the returns distributed by size of net estate, form of property owned by decedent at time of death and nature of deductions entered in the returns under the provisions of the law, net taxable estate, total tax, tax credits for payment of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia, and net tax after deducting tax credits.

Many confidential compilations for administrative and legislative purposes, as well as special compilations in response to requests of other departments of the Government, were prepared by this section.

RECORDS DIVISION

Files section.—The organization of this section, which for many years has consisted of 12 units, was changed during the year to 7 subsections. Five of these subsections record and control the movement of returns, reports of agents, claims, and miscellaneous documents pertaining to tax years against which the statute of limitation has not run, all work being apportioned to the subsections according to a geographical arrangement of revenue districts. Another subsection performs the same duties with respect to tax years on which the statute for assessment of deficiency taxes has tolled.

During the year 2,007,592 personal returns and 494,475 corporation returns were received and filed. Of these returns, 517,703 were forwarded to the several revenue agents and 267,105 to collectors for investigation. There were assembled and forwarded to the proper destination for audit review 364,629 reports of agents. Approximately 75,000 cases and related documents were controlled and forwarded to the general counsel. In answer to requests there were furnished 34,255 copies of returns, reports, and schedules, for which under a procedure established just prior to the beginning of the fiscal year 1928 taxpayers and their agents paid the bureau $13,417.31. Claims to the number of 43,961 were received and assembled. Of this number, 12,371 were forwarded to revenue agents for examination and report.

Sorting section.—The three subsections of this section receive, check, and audit withholding returns and related claims and assemble returns of information for check against income reported on personal

returns and conduct such correspondence as is necessary to secure the filing of proper withholding and information returns. Changes and improvements in the method of assembling information returns enabled the completion of this work at an earlier date than a year ago.

There were received and sorted 9,541,916 information reports of salaries, interest, and dividends. Nearly 5,000,000 reports were forwarded to the several collectors for comparison with returns, Form 1040–A, and the discovery of delinquent taxpayers. Information reports were compared with 284,217 returns, Form 1040, on file in Washington, which disclosed understatements of income by 2,918 taxpayers aggregating $9,290,510, an average of $3,250 unreported income on each erroneous return.

Investigation of information reports showing income not subject to withholding paid to nonresident aliens was made. One hundred and two letters to aliens resulted in the receipt of 25 delinquent personal returns and remittances aggregating $77,027. Much additional work remains to be done along this line, which appears to be very profitable from a tax standpoint.

The section audited 82,337 monthly withholding returns and 14,157 annual withholding returns reporting $11,431,525 tax paid at source. The audit of these returns resulted in additional assessments of $157,202. Through follow-up methods 186 annual withholding returns were secured which disclosed $42,999. There were adjusted 1,095 refund claims involving tax paid at source.

The use of alien ownership certificates in the verification of tax paid at source on personal returns of aliens, Form 1040–B, foreign corporation returns, Form 1120, and in the allowance of refund claims filed by nonresident aliens, aided materially the effort that resulted in the reduction of the balance of 1,800 claims on hand in the sorting section two years ago to a balance of 258 at this time.

Information returns reporting income paid to persons who filed returns classified as "accepted" are checked with the personal returns by clerks of the sorting section. When the comparison indicates that the taxpayer has failed fully to account for a part or all of the income reported paid to him correspondence is effected to establish the true facts.

Service section.—The stenographic subsection of this section furnishes stenographic and typing service for the entire Income Tax Unit and for the special advisory committee. During the year this subsection made 26,483 assignments of stenographers for the purpose of taking dictation. The number of pages typed by stenographers was 1,876,405 and by typists 879,070, a total of 2,755,475.

The power of attorney unit received, reviewed, and recorded 27,948 powers of attorney, granting to duly qualified accountants and attorneys the right to represent specified taxpayers before the unit in controversial cases.

The statistical unit prepared reports of production for the use of executive officers concerned and compiled the monthly, quarterly, and annual statements of the unit.

The special correspondence control unit received, recorded, and controlled all special mail and telegrams received by the unit requiring immediate reply.

Rules and regulations section.—The rules and regulations section, in performing its primary function of furnishing information on technical and administrative questions, answered by letter or memorandum

48,853 inquiries. These inquiries originated with taxpayers or their representatives, heads of departments, foreign governments, audit divisions, collectors, and revenue agents. In addition to rulings made by correspondence, numerous questions of income-tax law and administration were settled in conference.

Certain classes of Treasury decisions and mimeographs for the information of collectors of internal revenue were prepared in the section; also rulings involving the refunding of legacy taxes collected under the act of June 13, 1898, which are refundable under the act of March 30, 1928.

A draft of regulations under the revenue act of 1928, approved May 29, 1928, was well under way at the close of the year.

To this section is delegated the preparation of all income-tax forms. During the year many of the forms were revised to correspond with the provisions of the revenue act of 1928 and to provide for greater simplicity.

A subject file is maintained for the Income Tax Unit, making immediately available thousands of rulings, decisions of the Board of Tax Appeals, and court decisions on income-tax matters.

Weekly, quarterly, and semiannual bulletins and digests of income-tax rulings were prepared.

The section obtained the necessary evidence and prepared rulings in all cases involving claims of tax exemption. Under section 231 of the revenue act of 1926 and prior revenue acts, 14 classes of organizations were granted exemption from filing returns and paying income tax. Under section 103 of the revenue act of 1928 exemption is extended to 17 classes of organizations.

Except for certain special cases the section also performs the administrative work under section 280 of the revenue act of 1926 (sec. 311 of the revenue act of 1928) relating to the liability to income tax of transferees of assets. During the year 1,203 cases were considered, in 469 of which assessments were made, involving approximately $4,250,000 of additional taxes and 1,400 transferees. Offers in compromise in 202 of these cases were passed upon.

The rules and regulations section reviewed the evidence in cases under section 220 of the revenue act of 1926 and prior revenue acts (sec. 104 of the revenue act of 1928), relating to accumulation of surplus to avoid surtaxes, with a view to determining whether the section should be invoked.

PERSONNEL

The condition of the work, brought about by procedural improvements and better administration, made possible a reduction in the force of the unit.

On June 30, 1928, the technical personnel of the Washington office numbered 940 and the clerks 1,340, a total of 2,280, while on June 30, 1927, there were 1,240 technical employees and 1,390 clerks, a total of 2,630, on the rolls. Notwithstanding the increased production, a reduction of 350 employees in the Washington force was accomplished during the year.

The field force was increased by 94 technical and 54 clerical employees. There were assigned to the field on June 30, 1928, 2,861 technical and 779 clerical employees, a total of 3,640, while at the close of the previous fiscal year there were 2,767 technical and 725 clerks, or a total of 3,492. Of the additional personnel assigned to the field, 92 auditors and 17 clerks were transferred from the Washington office.

The net reduction of 202 in personnel will result in an annual saving of $441,860 in salaries.

SURPLUS PROPERTY

The reduction in personnel effected in the Washington force made possible the release during the year of office furniture and equipment valued at $17,012.75. All of this was transferred to the administrative division of the bureau for reissuance.

Telephone service was also curtailed during the year with a resultant saving of $1,281.

IMPROVEMENTS PLANNED

Improvements planned for the fiscal year 1929 are in accord with the administration's policy of economical and efficient management. The unit will continue to avail itself of every offered opportunity, consistent with good management, to curtail expenditure.

The field force will continue to operate as the fact-finding body, and its authority to conduct conferences and negotiate settlements with taxpayers will be emphasized and broadened wherever possible. This policy, which has proved so successful in the immediate past, deserves the strongest support and will be accorded it. Taxpayers will be encouraged to discuss and settle disputed points in their home districts rather than in Washington.

The transfer of the field forces to the supervision of this office has promoted the interests of the bureau to no inconsiderable extent. It has enabled the Income Tax Unit better to balance its program, and it permits an elasticity of personnel management more consistent with its needs. It permits the welding together of the Washington and field divisions in a manner not possible under a plan of separated immediate supervision.

In the immediate future inquiry letters will be mailed to taxpayers who have failed to respond to preliminary letters advising of proposed deficiency taxes whether mailed from the field or from Washington, inviting them to indicate the reason or reasons for their failure to reply to such preliminary letters. It is hoped that the responses will assist the bureau in its effort to avoid the issuance of 60-day letters in cases susceptible of settlement without litigation.

FINAL CLOSINGS IN THE UNIT

A procedure is being inaugurated that will permit the closing of cases within the Bureau of Internal Revenue which heretofore have become the subject of litigation before the Board of Tax Appeals.

Satisfactory progress toward this result was made last year. The final action in the Income Tax Unit is the issuance of the 60-day letter. While handling a vastly increased number of cases and while accomplishing the closing of a much larger number of controverted cases, the necessity for the issuance of the 60-day letter was remarkably lessened during the year.

During the year there were closed 3,247,703 cases and 208,587 deficiency assessments were listed. There were issued from the unit 38,537 60-day letters. There were filed with the Board of Tax

Appeals 9,908 appeals covering a total of 16,376 tax years. These petitions covered the years as indicated below:

1917	174	1924	3,274
1918	339	1925	3,000
1919	476	1926	825
1920	966	1927	17
1921	823		
1922	1,844	Total	16,376
1923	4,638		

The above figures show that petitions are filed with the Board of Tax Appeals against 25.71 per cent of the final determinations of the unit. This figure compares favorably with that for the fiscal year ended June 30, 1927, which shows a total of 40,169 60-day letters issued and 12,841 appeals filed, 31.96 per cent of the total number of 60-day letters issued.

Many taxpayers ignore preliminary letters, in advice of proposed deficiency taxes, mailed by the unit in Washington, by the internal-revenue agents in charge, and by collectors of internal revenue. When taxpayers fail to respond to preliminary letters, which are released in an effort to adjust the tax case without the necessity of petition to the Board of Tax Appeals, there is no alternative but to issue a 60-day letter. The tax case, in so far as the Income Tax Unit is concerned, is then a closed issue, and there may be no discussion of it in the bureau until after a petition shall have been filed with the Board of Tax Appeals. After such a petition is filed there may be, at the appropriate time, a reference of the case to the special advisory committee.

An interesting study in relation to the above statement is contained in the following tabulation:

Cases pending in 60-day file in respect of which preliminary letter was issued in Washington and no response had from taxpayer	839	
Cases reviewed		1,489
Cases in which preliminary letter was issued by internal revenue agents and no reply received to preliminary letter	500	
Cases reviewed		1,324
Cases in which preliminary letter was issued by collectors of internal revenue and no reply received to preliminary letter	56	
Cases reviewed		83
Total	1,395	2,896

It will be observed that no responses were had to 1,395 of 2,896 cases in respect of which preliminary letters were issued by one of the several branches of the service.

Every effort will be made during the ensuing year to impress upon taxpayers the importance to themselves of presenting to the field and Washington offices of the Income Tax Unit a complete statement of their cases. Advising them of additional costs in the event of litigation before the Board of Tax Appeals or the courts, letters will be addressed taxpayers and enrolled practitioners before the Treasury Department requesting that all essential data be submitted. Frequently in the presentation of cases before such tribunals new points are raised, which, had they been presented, would have been readily acceded to by the bureau. Sixty-day letters will not issue until the bureau is convinced that the taxpayers are not disposed to respond to letters of inquiry, bureau invitations to conferences, or to submit appropriate proof.

FINAL CLOSING OF CASES

Attention is invited to the policy developed during the fiscal year 1927 of inviting taxpayers to close their cases (when the tax liability reported by the taxpayer was changed) under the provisions of section 1106 (b) of the revenue act of 1926. The benefit to the department as a consequence of closing under the provisions of this section was that thereafter a case might not be reopened by the taxpayer under any circumstances and, of course, could not be reopened by the department, except upon proof of fraud, gross misrepresentation, or gross error.

In previous years the department was confronted with the constant reopening of cases that appeared to be closed. Much difficulty was encountered, however, under the provisions of the acts previous to the 1928 act because of the fact that before such an agreement could be concluded it was necessary that the taxes finally determined to be due be paid in full or that any overpayments made by the taxpayer be refunded. Accordingly, much work of a routine character had to be undertaken and completed before the final agreement became effective. The full benefit of the final closing agreement could not be realized under the circumstances.

Section 606 of the revenue act of 1928 removes the necessity for the lengthy procedural work that had to be done under the provisions of the prior revenue act. This section permits a final closing agreement as to the tax liability without reference to payment, and thus the collector does not have to certify to such payment as a preliminary. It also permits final agreements on specific issues in advance of an agreement as to the entire tax liability.

A total of 5,269 cases was closed under the provisions of section 1106 of the revenue act of 1926 from July, 1927, to June 30, 1928.

During a period of 70 months prior to the time the unit adopted the policy of suggesting to taxpayers that they close their cases under the provisions of section 1106 but 1,400 cases were so closed.

However, real benefit to the unit or to the Government can result only if the great majority of the cases where deficiency taxes are assessed are closed under such an arrangement; therefore, during the coming year the unit will take every advantage of the provisions of the 1928 act which make it less burdensome administratively to close in that manner.

The administrative procedure necessary to carry into effect the purpose of the act is being developed. Taxpayers whose tax liabilities are changed in any manner are offered an opportunity to sign at once the appropriate form of agreement. The use of the old form of agreement has been discontinued.

INCREASE IN RETURNS SHOWING LARGE INCOMES

The tables presented below show that the number of returns in the higher income classes—those entailing the greater labor of audit and interpretation—has increased with each succeeding tax year since 1922.

Comparison of the number of returns filed in 1922 with the number filed in 1927 shows the 1040's reporting net income of $5,000 and over increased from 525,606 to 894,868, or 70 per cent. The rate of increase rises sharply for each higher-income class. In the class from $50,000 to $100,000 the increase is 135 per cent; from $100,000 to $300,000, 279 per cent; and for $300,000 and over, 547 per cent.

Similar results are shown for 1120's (corporation returns), the rate of increase being greatest for the higher-income classes. The number of 1120's reporting net income increased from 171,230, filed in 1922, to 258,134 in 1927, or 51 per cent. The class from $5,000 to $50,000 increased 54 per cent. For the classes between $50,000 and $1,000,000 the increase ranges from 90 to 98 per cent. Returns showing between $1,000,000 and $5,000,000 increased 92 per cent, and the number of returns reporting net income of $5,000,000 and over increased 206 per cent.

The number of larger returns filed during this period, although indicating in volume the augmented responsibilities of the unit, presents but half the picture. The total reported by individuals having net incomes of $5,000 and over increased during this period from $6,362,000,000 to $13,228,000,000—that is, 108 per cent—and for the several higher income classes the rate of increase ranges from 139 per cent to 651 per cent. For individuals with net incomes of $300,000 and over the net income increased from $154,000,000 reported on the returns filed during 1922 to $1,153,000,000 on returns filed in 1927.

For corporations the growth in financial operations is even more marked. The total gross income of corporations increased from $91,000,000,000 to $142,000,000,000 and for corporations reporting net income the gross increased from $60,000,000,000 to $118,000,000,000, and the net income of these corporations increased from $4,336,000,000 to $9,673,000,000.

Individual Income-Tax Returns Showing Net Income of $5,000 and Over

Table I.—*Total number filed in each of the calendar years 1922–1928,[1] distributed by income class, and showing per cent of increase over preceding year; also per cent of increase for 1928 over 1922*

Income year / Filing year (January to December, inclusive)	1921 / 1922	1922 / 1923		1923 / 1924		1924 / 1925	
Distribution by size of net income	Number filed	Number filed	Per cent over preceding year	Number filed	Per cent over preceding year	Number filed	Per cent over preceding year
$5,000 to $50,000	514,537	575,180	12.37	597,769	3.39	675,607	13.02
$50,000 to $100,000	8,717	12,000	37.66	12,452	3.77	15,816	27.02
$100,000 to $300,000	2,106	3,494	65.91	3,640	4.17	4,941	35.74
$300,000 and over	246	537	118.29	542	.93	774	42.80
Total number filed	525,606	594,211	13.05	614,403	3.40	697,138	13.46

Income year / Filing year (January to December, inclusive)	1925 / 1926		1926 / 1927			1927 / 1928 [1]		
Distribution by size of net income	Number filed	Per cent over preceding year	Number filed	Per cent over preceding year [2]	Per cent over number filed in 1922	Number filed	Per cent over preceding year [2]	Per cent over number filed in 1922
$5,000 to $50,000	800,152	18.43	864,766	8.07	68.07	853,838	−1.26	65.94
$50,000 to $100,000	20,958	32.51	20,520	−2.09	135.40	22,450	9.45	157.65
$100,000 to $300,000	7,982	61.54	7,991	.11	279.44	9,094	13.80	331.81
$300,000 and over	1,578	103.87	1,591	.82	546.75	1,978	24.01	702.03
Total number filed	830,670	19.15	894,868	7.73	70.25	887,365	−.84	68.83

[1] Returns filed to Aug. 31, 1928.

[2] A minus sign (−) indicates decrease.

Corporation Income-Tax Returns

Table II.—*Total number filed in each of the calendar years 1922–1928,[1] distributed by income class, and showing per cent of increase over preceding year; also per cent of increase for 1928 over 1922*

Income year / Filing year (January to December, inclusive)	1921 / 1922	1922 / 1923		1923 / 1924		1924 / 1925	
Distribution by size of net income	Number filed	Number filed	Per cent over preceding year [2]	Number filed	Per cent over preceding year [2]	Number filed	Per cent over preceding year [2]
Net income under $5,000	115,853	135,761	17.18	147,509	8.65	154,185	4.53
$5,000 to $50,000	45,461	60,598	33.29	67,366	11.17	65,501	−2.77
$50,000 to $100,000	4,595	7,312	59.13	8,258	12.92	7,857	−4.86
$100,000 to $500,000	4,244	7,003	65.01	8,091	15.54	6,993	−13.57
$500,000 to $1,000,000	555	1,016	83.06	1,089	7.19	952	−12.58
$1,000,000 to $5,000,000	461	725	57.26	858	18.34	739	−13.87
$5,000,000 and over	70	120	71.43	168	40.00	162	−3.57
Total showing net income	171,230	212,535	24.12	233,339	9.70	236,389	1.31
Total showing no net income	185,158	170,348	−8.00	165,594	−2.80	181,032	9.32
Total number filed	356,397	382,883	7.43	398,933	4.19	417,421	4.63

Income year / Filing year (January to December, inclusive)	1925 / 1926		1926 / 1927			1927 / 1928 [1]		
Distribution by size of net income	Number filed	Per cent over preceding year [2]	Number filed	Per cent over preceding year [2]	Per cent over number filed in 1922	Number filed	Per cent over preceding year [2]	Per cent over number filed in 1922
Net income under $5,000	159,781	3.63	169,010	5.78	45.88	240,298	−3.04	44.84
$5,000 to $50,000	72,565	10.78	70,076	−3.43	54.14			
$50,000 to $100,000	9,249	17.72	8,748	−5.42	99.38			
$100,000 to $500,000	8,470	21.12	8,103	−4.33	90.93	7,499	−7.45	76.70
$500,000 to $1,000,000	1,156	21.42	1,100	−4.85	98.20	1,089	−1.00	96.21
$1,000,000 to $5,000,000	917	24.99	853	−3.71	91.54	786	−10.76	70.93
$5,000,000 and over	196	20.99	214	9.18	205.71	173	−19.16	147.14
Total showing net income	252,334	6.75	258,134	2.30	50.75	249,847	−3.21	45.90
Total showing no net income	177,738	−1.82	197,186	10.94	6.50	203,000	2.95	9.64
Total number filed	430,072	3.03	455,320	5.87	27.75	452,853	−.54	27.06

[1] Returns filed to Aug. 31, 1928.

[2] A minus sign (−) indicates decrease.

Individual Income-Tax Returns Showing Net Income of $5,000 and Over

Table III.—*Total net income reported in returns filed in each of the calendar years 1922–1928,[1] in millions of dollars—that is, 000,000 omitted—and showing per cent of increase over preceding year; also per cent of increase for 1928 over 1922*

Income year / Filing year (January to December, inclusive)	1921 / 1922	1922 / 1923		1923 / 1924		1924 / 1925	
Distribution by size of net income	Millions of dollars	Millions of dollars	Per cent over preceding year	Millions of dollars	Per cent over preceding year	Millions of dollars	Per cent over preceding year
$5,000 to $50,000	5,316.54	6,106.05	14.85	6,541.78	7.14	7,446.43	13.83
$50,000 to $100,000	582.23	805.22	38.30	833.90	3.56	1,066.78	27.93
$100,000 to $300,000	309.47	527.02	70.30	541.24	2.70	752.25	38.99
$300,000 and over	153.53	365.73	138.21	371.75	1.64	485.69	30.65
Total	6,361.77	7,804.02	22.67	8,288.67	6.21	9,751.15	17.64

[1] Returns filed to Aug. 31, 1928.

TABLE III.—*Total net income reported in returns filed in each of the calendar years 1922–1928, in millions of dollars—that is, 000,000 omitted—and showing per cent of increase over preceding year; also per cent of increase for 1928 over 1922*—Con.

Income year / Filing year (January to December, inclusive)	1925 / 1926		1926 / 1927			1927 / 1928 [1]		
Distribution by size of net income	Millions of dollars	Per cent over preceding year	Millions of dollars	Per cent over preceding year [2]	Per cent over amount reported in 1922	Millions of dollars	Per cent over preceding year	Per cent over amount reported in 1922
$5,000 to $50,000	9,040.99	21.41	9,454.23	4.57	77.82	9,528.69	0.79	79.22
$50,000 to $100,000	1,418.95	33.01	1,389.34	−2.09	138.62	1,527.68	9.96	162.38
$100,000 to $300,000	1,228.16	53.26	1,231.60	.27	297.97	1,416.70	15.03	357.78
$300,000 and over	1,089.60	124.34	1,152.49	5.77	650.64	1,391.89	20.77	806.59
Total	12,777.70	31.04	13,227.66	3.52	107.92	13,864.96	4.82	117.94

[1] Returns filed to Aug. 31, 1928. [2] A minus sign (−) indicates decrease.

CORPORATION INCOME-TAX RETURNS

TABLE IV.—*Total gross income, net income, and deficit, in billions of dollars—that is, 000,000,000 omitted—in returns filed in each of the calendar years 1922–1928,[1] segregated by corporations reporting net income and no net income and showing per cent of increase over preceding year; also per cent of increase for 1928 over 1922*

Income year / Filing year (January to December, inclusive)	1921 / 1922	1922 / 1923		1923 / 1924		1924 / 1925	
	Billions of dollars	Billions of dollars	Per cent over preceding year [2]	Billions of dollars	Per cent over preceding year [2]	Billions of dollars	Per cent over preceding year [2]
Corporations reporting net income:							
Gross income	60.05	80.33	33.77	97.46	21.32	97.16	−0.31
Net income	4.94	6.06	60.60	8.32	19.50	7.59	−8.83
Corporations reporting no net income:							
Gross income	31.20	20.59	−31.01	21.10	2.51	22.07	4.57
Deficit	3.86	2.10	−43.43	2.01	−8.22	2.22	10.45
Total gross income	91.25	100.92	10.60	118.56	17.48	119.23	.56

Income year / Filing year (January to December, inclusive)	1925 / 1926		1926 / 1927			1927 / 1928 [1]		
	Billions of dollars	Per cent over preceding year [2]	Billions of dollars	Per cent over preceding year	Per cent over amount reported in 1922 [2]	Billions of dollars	Per cent over preceding year [2]	Per cent over amount reported in 1922 [2]
Corporations reporting net income:								
Gross income	113.09	17.02	118.02	3.81	96.53	102.82	−12.88	71.22
Net income	9.26	20.32	9.67	.94	123.09	8.07	−16.55	85.94
Corporations reporting no net income:								
Gross income	20.87	−8.80	24.11	17.21	−22.73	24.29	.75	−22.15
Deficit	1.06	−41.73	2.17	10.50	−44.08	2.31	6.45	−40.47
Total gross income	134.26	12.61	142.13	5.86	55.76	127.11	−10.67	39.29

[1] Returns filed to Aug. 31, 1928. [2] A minus sign (−) indicates decrease.

COMPARATIVE SUMMARY OF WORK ACCOMPLISHED FOR FISCAL YEARS ENDED JUNE 30, 1924, TO JUNE 30, 1928, INCLUSIVE

Summary of returns, claims, revenue agents' reports, and additional tax assessed, fiscal years ended June 30, 1924–1928

	1924	1925	1926	1927	1928
Total returns audited	2,320,191	1,751,613	2,155,933	2,482,021	3,247,703
Total claims adjusted	82,065	65,806	85,195	72,545	102,167
Total R. A. R.'s audited	121,656	170,515	175,030	310,464	364,290
Additional tax assessed	$320,049,748.80	$182,009,006.20	$223,976,701.30	$243,302,208.40	$248,175,354.10
Jeopardy assessments	$174,854,405.46	$144,645,530.53	$148,587,155.28	$32,704,156.33	$43,655,725.80
Rejected claims	$110,435,675.62	$27,866,460.05	$61,081,454.02	$34,703,563.24	$18,481,864.62

Comparative summary of returns audited, fiscal years ended June 30, 1924–1928

	Additional tax				
	1924	1925	1926	1927	1928
Personal	106,691	138,261	93,256	68,095	48,721
Corporation	55,034	47,712	37,011	35,219	26,434
Consolidated	6,787	6,360	10,062	15,660	13,129
Special assessment	1,724	3,381	7,310	3,038	1,091
Special adjustment	1,336	1,498	1,725	2,078	3,706
Special sections	7,764		13,732		
Clearing division				73,633	124,826
Grand total	179,336	195,212	160,046	198,343	217,967

	Certificate of overassessment				
	1924	1925	1926	1927	1928
Personal	67,175	66,937	45,753	14,122	7,295
Corporation	36,346	33,492	22,816	7,328	3,615
Consolidated	4,702	3,760	4,540	5,125	5,030
Special assessment	2,157	3,868	4,742	1,816	559
Special adjustment	458	311	893	622	506
Special sections	8,624		4,555		
Clearing division				39,582	52,607
Grand total	119,492	108,388	83,299	68,595	69,612

	No tax				
	1924	1925	1926	1927	1928
Personal	1,649,464	1,019,670	836,004	48,245	31,767
Corporation	351,706	417,765	804,244	20,109	12,077
Consolidated	9,992	6,641	19,319	21,523	27,278
Special assessment	853	2,810	4,303	2,088	561
Special adjustment	1,172	1,221	1,739	1,502	2,325
Special sections	23,176		240,919		
Clearing division				2,115,616	2,886,116
Grand total	2,030,363	1,448,013	1,909,588	2,215,083	2,960,124

	Total audited				
	1924	1925	1926	1927	1928
Personal	1,823,320	1,222,868	977,043	130,462	87,783
Corporation	443,086	498,969	864,071	66,856	42,126
Consolidated	15,481	16,661	34,841	42,328	45,437
Special assessment	4,774	10,059	16,415	7,542	2,211
Special adjustment	2,966	3,030	4,357	4,202	6,597
Special sections	39,564		250,206		
Clearing division				2,228,831	3,063,849
Grand total	2,320,191	1,751,613	2,155,933	2,482,221	3,247,703

Production and status of work, fiscal year ended June 30, 1928

AUDIT REVIEW DIVISION—PERSONAL RETURNS

Tax year	On hand in division July 1, 1927	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1928	In field June 30, 1928	Total on hand June 30, 1928	In 60-day file June 30, 1928
1917	25	393	394	104	10	32	42	22
1918	30	543	443	117	13	37	50	18
1919	63	904	889	126	12	56	68	17
1920	132	1,921	1,698	338	17	70	87	38
1921	157	1,925	1,601	473	8	72	80	35
1922	1,072	4,760	3,843	1,835	154	165	319	83
1923	3,497	28,384	10,036	12,319	526	463	989	222
1924	3,390	39,567	24,934	15,692	2,717	5,178	7,895	747
1925	2,532	42,889	25,216	16,499	3,806	20,096	23,902	1,219
1926	142	18,610	9,682	6,154	2,856	70,479	73,365	1,094
1927		215	117	23	75	32,445	32,520	14
Total	11,146	140,471	87,753	53,610	10,224	129,093	139,317	3,509

AUDIT REVIEW DIVISION—CORPORATION RETURNS

1917	35	848	248	125	12	19	31	6
1918	45	611	430	201	19	26	45	10
1919	63	913	704	253	19	36	55	21
1920	92	1,408	1,165	310	25	40	65	50
1921	87	1,383	1,093	352	25	54	79	54
1922	255	2,451	1,733	629	44	92	136	37
1923	981	10,598	6,767	5,091	121	249	370	107
1924	1,125	17,943	10,471	7,891	706	2,842	3,548	577
1925	987	22,289	12,734	2,485	1,057	8,518	9,575	899
1926	294	12,168	6,522	4,828	1,012	38,648	39,660	825
1927		350	155	79	116	110,560	110,676	47
Total	3,964	70,862	42,320	20,544	3,156	160,854	164,040	2,632

AUDIT REVIEW DIVISION—CONSOLIDATED AND SPECIAL RETURNS

1917	442	1,953	1,068	1,146	183	2	185	32
1918	685	2,559	1,416	1,360	268	2	270	44
1919	904	3,232	1,750	2,025	355	3	358	62
1920	1,458	4,122	2,410	2,706	453	4	457	55
1921	1,329	4,008	2,233	2,693	471	6	477	69
1922	2,160	7,307	3,766	5,083	618	16	634	123
1923	3,996	20,430	8,847	14,444	1,135	31	1,166	165
1924	5,526	30,230	11,300	20,588	3,808	543	4,351	424
1925	3,473	30,613	11,312	19,067	3,707	847	4,554	428
1926	516	22,783	9,542	10,448	3,311	2,875	6,186	190
1927		1,199	519	202	478	4,414	4,892	10
Total	20,489	128,505	54,245	79,002	14,787	8,743	23,530	1,632

CLEARING DIVISION—FORM 1040 RETURNS

1917		862	544	300	18		18	
1918		1,965	1,531	420	14		14	
1919		2,818	1,963	854	1		1	
1920		3,460	2,256	1,191	13		13	
1921		3,248	2,207	1,019	22		22	
1922		5,711	4,153	1,543	15		15	
1923		31,338	26,430	4,905	3		3	
1924		69,637	63,540	6,056	41		41	
1925		177,294	169,423	7,858	13		13	
1926		708,365	700,528	5,948	889		889	
1927		1,405,201	1,405,201					
Total		2,409,899	2,377,776	31,094	1,029		1,029	

Production and status of work, fiscal year ended June 30, 1928—Continued

CLEARING DIVISION—FORM 1120 RETURNS

Tax year	On hand in division July 1, 1927	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1928	In field June 30, 1928	Total on hand June 30, 1928	In 60-day file June 30, 1928
1917		893	409	466	18		18	
1918		950	273	667	10		10	
1919		1,439	476	952	11		11	
1920		1,910	721	1,174	15		15	
1921		2,038	1,131	897	10		10	
1922		3,611	2,548	1,058	5		5	
1923		13,576	11,422	2,151	3		3	
1924		37,376	34,380	2,969	27		27	
1925		93,370	88,938	4,389	23		23	
1926		223,416	218,656	4,531	148		148	
1927		236,634	236,634	1				
Total		615,213	595,638	19,305	270		270	

CLEARING DIVISION (FIELD AGREEMENT)—FORM 1040 RETURNS

1917		7	7					
1918		3	3					
1919		2	2					
1920		7	7					
1921		13	13					
1922		91	91					
1923		2,544	2,544					
1924		7,397	7,397					
1925		17,889	17,889					
1926		36,015	36,015					
1927		142	142					
Total		64,010	64,010					

CLEARING DIVISION (FIELD AGREEMENT)—FORM 1120 RETURNS

1917		1	1					
1918								
1919								
1920		2	2					
1921		17	17					
1922		114	114					
1923		1,287	1,287					
1924		5,403	5,403					
1925		10,171	10,171					
1926		8,672	8,672					
1927		458	458					
Total		26,125	26,125					

GRAND TOTAL, ALL DIVISIONS

1917	502	4,457	2,577	2,141	241	53	294	59
1918	760	6,631	4,102	2,965	324	65	389	72
1919	1,030	9,368	5,790	4,210	398	95	493	100
1920	1,682	12,830	8,268	5,721	523	114	637	173
1921	1,373	12,692	8,295	5,434	536	132	668	168
1922	3,457	24,045	16,248	10,448	536	273	1,109	243
1923	8,474	108,557	76,333	38,910	1,788	743	2,531	494
1924	10,047	207,762	157,414	53,096	7,299	8,363	15,662	1,748
1925	7,092	394,515	335,703	57,298	8,806	29,461	38,067	2,546
1926	932	1,030,028	989,747	32,987	8,248	112,002	120,248	2,106
1927		1,644,200	1,643,226	305	609	147,419	148,085	71
Total	35,509	3,455,085	3,247,703	213,515	29,466	298,720	328,186	7,778

Production and status of work, fiscal year ended June 30, 1927

PERSONAL AUDIT DIVISION

Tax year	On hand in division July 1, 1926	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1927	In field June 30, 1927	In 60-day file June 30, 1927	Total on hand June 30, 1927
1917	23	484	438	44	25	63	70	158
1918	72	2,363	2,285	120	30	45	350	425
1919	216	2,847	2,715	287	33	73	804	940
1920	1,311	8,202	8,831	1,030	132	217	290	639
1921	1,633	11,033	11,133	1,376	157	234	1,053	1,444
1922	5,779	62,143	42,623	24,227	1,072	1,009	856	2,937
1923	6,942	56,903	37,845	22,968	3,497	17,514	1,641	22,652
1924	3,846	29,440	19,735	10,167	3,396	58,093	1,039	62,528
1925	----------	11,325	5,626	3,007	2,632	173,480	615	176,727
1926	----------	440	211	87	142	13,479	----------	13,621
Total	19,826	185,185	130,462	63,403	11,146	284,207	6,718	282,071

CORPORATION AUDIT DIVISION

1917	84	696	438	307	35	68	117	205
1918	120	1,120	719	476	45	49	208	302
1919	210	1,905	1,857	695	63	67	858	988
1920	543	4,217	3,055	1,613	92	147	494	613
1921	700	5,333	3,886	2,000	87	159	1,008	1,254
1922	4,934	26,790	19,288	12,181	255	465	487	1,207
1923	5,751	28,535	18,901	14,404	981	8,023	806	9,810
1924	9,916	22,268	15,031	16,028	1,125	34,739	940	36,804
1925	----------	9,605	4,562	4,056	987	104,259	564	105,810
1926	----------	1,073	419	860	204	15,444	----------	15,738
Total	22,258	101,542	68,656	51,180	3,964	163,403	5,462	172,831

CONSOLIDATED RETURNS AUDIT DIVISION AND SPECIAL SECTIONS

1917	912	3,007	1,779	1,698	442	4	81	507
1918	1,470	4,539	2,739	2,585	655	7	54	746
1919	1,835	6,256	3,590	3,258	904	14	88	1,006
1920	3,871	9,481	6,783	5,111	1,458	35	124	1,617
1921	3,568	9,355	6,257	5,337	1,329	54	277	1,660
1922	7,551	22,742	12,118	16,015	2,160	175	369	2,704
1923	9,280	24,116	10,655	18,745	3,996	1,305	211	5,512
1924	11,360	17,351	6,225	10,980	5,526	4,728	102	10,356
1925	945	15,149	3,098	9,523	3,473	4,444	45	7,962
1926	----------	2,947	519	1,912	516	558	----------	1,074
Total	40,812	114,943	54,072	81,194	20,459	11,324	1,331	33,144

CLEARING DIVISION, FORM 1040 RETURNS

1917	----------	376	216	160	----------	----------	----------	----------
1918	----------	519	364	155	----------	----------	----------	----------
1919	----------	1,034	741	293	----------	----------	----------	----------
1920	----------	3,344	2,681	663	----------	----------	----------	----------
1921	----------	4,960	4,047	913	----------	----------	----------	----------
1922	----------	127,276	122,300	4,976	----------	----------	----------	----------
1923	----------	112,063	106,507	5,556	----------	----------	----------	----------
1924	----------	65,996	60,405	5,591	----------	----------	----------	----------
1925	----------	188,771	184,568	4,203	----------	----------	----------	----------
1926	----------	1,159,946	1,159,846	100	----------	----------	----------	----------
Total	----------	1,664,285	1,641,675	22,610	----------	----------	----------	----------

CLEARING DIVISION, FORM 1120 RETURNS

1917	----------	463	245	218	----------	----------	----------	----------
1918	----------	593	307	286	----------	----------	----------	----------
1919	----------	1,009	608	401	----------	----------	----------	----------
1920	----------	1,799	1,122	677	----------	----------	----------	----------
1921	----------	4,528	3,767	761	----------	----------	----------	----------
1922	----------	39,062	36,726	2,336	----------	----------	----------	----------
1923	----------	46,739	44,265	2,474	----------	----------	----------	----------
1924	----------	41,367	39,247	2,120	----------	----------	----------	----------
1925	----------	212,016	210,013	2,003	----------	----------	----------	----------
1926	----------	251,137	250,856	281	----------	----------	----------	----------
Total	----------	599,315	587,156	12,159	----------	----------	----------	----------

***Production and status of work, fiscal year ended June 30, 1927*—Continued**

GRAND TOTAL, ALL DIVISIONS

Tax year	On hand in division July 1, 1926	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1927	In field June 30, 1927	In 60-day file June 30, 1927	Total on hand June 30, 1927
1917	1,019	3,026	3,116	2,427	602	120	248	370
1918	1,662	9,134	5,414	3,622	760	101	672	1,533
1919	2,263	13,051	9,320	4,964	1,030	154	1,760	2,944
1920	5,725	27,043	21,972	9,114	1,682	899	818	2,899
1921	5,901	35,209	29,090	10,447	1,573	447	2,338	4,358
1922	18,264	278,013	233,055	60,785	8,457	1,649	1,712	6,848
1923	21,973	268,361	217,803	64,167	8,474	26,842	2,658	37,974
1924	25,144	176,422	141,843	40,876	10,047	97,560	2,081	109,688
1925	945	437,468	407,867	23,454	7,092	282,183	1,224	290,499
1926	----------	1,416,543	1,411,651	2,740	952	29,481	----------	30,433
Total	82,896	2,665,270	2,482,021	230,546	35,599	438,936	13,511	488,046

Production and status of work, fiscal year ended June 30, 1928

PERSONAL AUDIT DIVISION

Tax year	On hand in division July 1, 1925	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1926	In files June 30, 1926	In field June 30, 1926	In 60-day file June 30, 1926	Total on hand June 30, 1926
1917	735	4,514	3,931	1,293	23	----------	17	145	188
1918	1,309	6,594	4,567	2,264	72	----------	38	530	640
1919	3,581	16,353	13,300	6,696	218	----------	101	1,547	1,866
1920	14,263	115,005	103,032	24,955	1,311	----------	653	3,919	5,913
1921	13,314	204,813	186,970	31,524	1,633	----------	898	6,055	8,586
1922	19,651	101,709	91,353	24,281	5,779	----------	87,692	2,741	96,212
1923	31,088	130,437	118,575	44,728	6,942	----------	82,267	2,813	92,022
1924	----------	580,088	454,560	121,680	3,848	----------	80,561	1,987	86,496
1925	----------	455	455	----------	----------	89,176	63,049	----------	142,225
1926	----------	----------	----------	----------	----------	224	84	----------	308
Total	86,231	1,168,011	977,043	257,373	19,826	89,400	305,490	19,740	434,456

CORPORATION AUDIT DIVISION

1917	482	3,897	2,181	2,114	84	----------	289	195	568
1918	789	6,103	3,423	3,430	120	----------	141	448	709
1919	1,319	12,407	7,147	6,569	210	----------	217	1,334	1,781
1920	4,901	37,105	42,132	19,391	643	----------	457	2,028	3,028
1921	12,761	153,143	135,562	29,632	700	----------	1,042	2,569	4,311
1922	17,033	190,829	175,848	33,080	4,934	----------	30,694	2,091	37,719
1923	3,538	177,021	156,087	18,721	5,761	----------	45,201	1,361	52,313
1924	125	480,738	338,432	112,515	9,916	----------	60,120	607	70,643
1925	----------	3,259	3,259	----------	----------	65,569	54,262	----------	109,931
1926	----------	----------	----------	----------	----------	1,463	178	----------	1,641
Total	41,198	1,070,592	894,071	225,461	22,258	57,132	192,601	10,633	282,624

CONSOLIDATED RETURNS AUDIT DIVISION AND SPECIAL SECTIONS

1917	2,061	6,742	3,527	4,364	912	----------	47	29	987
1918	3,527	10,379	6,055	6,481	1,470	----------	86	76	1,564
1919	5,641	15,061	10,060	8,807	1,835	----------	47	203	2,090
1920	11,321	31,281	17,758	20,973	3,871	----------	258	642	4,769
1921	10,520	37,866	18,565	28,233	3,568	----------	353	752	4,673
1922	3,271	86,233	49,159	32,704	7,551	----------	4,434	301	12,286
1923	506	80,682	38,001	33,307	9,280	----------	6,688	73	16,241
1924	----------	34,491	7,729	15,382	11,380	----------	4,861	68	16,309
1925	----------	163,091	162,049	97	945	----------	301	----------	301
1926	----------	1,298	1,296	2	----------	----------	----------	----------	----------
Total	36,847	467,124	314,819	148,340	40,812	----------	15,221	2,160	57,238

Production and status of work, fiscal year ended June 30, 1926—Continued

GRAND TOTAL, ALL DIVISIONS

Tax year	On hand in division July 1, 1925	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1926	In files June 30, 1926	In field June 30, 1926	In 60-day file June 30, 1926	Total on hand June 30, 1926
1917	3,278	15,153	9,639	7,773	1,019	--------	353	371	1,743
1918	5,625	22,166	14,045	12,094	1,662	--------	215	1,056	2,933
1919	11,021	43,521	30,507	22,072	2,263	--------	365	3,089	5,717
1920	30,575	203,391	162,922	65,319	5,725	--------	1,396	6,569	13,710
1921	38,585	395,822	341,117	87,389	5,901	--------	2,291	9,376	17,568
1922	39,965	384,764	316,360	90,105	18,264	--------	122,820	5,133	146,217
1923	35,102	397,190	313,563	90,750	21,073	--------	132,356	4,247	158,576
1924	125	1,075,317	800,721	240,577	25,144	--------	145,642	2,602	173,448
1925	--------	166,805	165,763	97	945	144,845	107,012	--------	253,402
1926	--------	1,298	1,296	2	--------	1,087	262	--------	1,949
Total	164,276	2,705,727	2,155,933	631,174	82,896	146,532	513,312	32,523	775,263

Production and status of work, fiscal year ended June 30, 1925

PERSONAL AUDIT DIVISION

Tax year	On hand in division July 1, 1924	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1925	In files June 30, 1925	In field June 30, 1925	In 60-day file	Total pending June 30, 1925
1917	3,129	11,642	10,168	3,848	735	--------	54	154	943
1918	6,548	22,560	19,688	8,111	1,309	--------	171	396	1,876
1919	19,402	104,667	90,458	29,750	3,861	--------	560	1,460	5,881
1920	29,476	133,772	103,798	45,157	14,293	6,000	29,375	3,315	52,943
1921	88,006	179,892	168,513	84,071	15,314	8,000	68,326	3,685	95,325
1922	15,976	521,994	382,329	135,980	19,661	126,480	7,200	2,448	155,879
1923	31	538,912	387,397	120,488	31,058	130,960	2,017	682	164,717
1924	--------	93,551	60,497	33,054	--------	560,770	445	--------	561,215
Total	162,568	1,606,990	1,222,868	460,459	86,231	832,210	108,193	12,140	1,038,779

CORPORATION AUDIT DIVISION

1917	1,696	7,413	4,467	4,100	482	--------	73	148	703
1918	4,082	14,493	9,009	8,687	789	--------	105	322	1,276
1919	16,913	41,859	34,071	23,182	1,519	--------	483	723	2,725
1920	28,223	62,500	48,606	37,250	4,961	4,000	17,860	1,593	28,414
1921	25,995	108,187	73,288	48,143	12,751	5,500	46,872	1,721	66,844
1922	10,872	391,963	172,055	213,707	17,033	195,861	13,720	350	226,994
1923	472	311,791	144,739	163,986	3,538	203,052	1,575	95	208,260
1924	--------	51,013	12,744	38,144	125	410,000	142	--------	410,267
Total	88,213	989,219	498,969	537,265	41,168	818,413	80,890	4,982	945,453

CONSOLIDATED RETURNS AUDIT DIVISION AND SPECIAL SECTIONS

1917	3,270	7,225	3,636	4,503	3,061	--------	12	85	2,158
1918	6,874	12,550	7,148	8,749	3,527	--------	41	181	3,749
1919	16,005	12,211	9,023	13,552	5,641	--------	91	453	6,185
1920	19,353	11,750	5,725	14,057	11,321	--------	2,976	375	14,672
1921	5,099	18,907	3,220	10,260	10,520	--------	3,938	145	14,603
1922	890	5,957	938	2,038	3,471	--------	--------	31	3,502
1923	--------	909	80	323	506	--------	--------	8	514
1924	--------	--------	--------	--------	--------	--------	--------	--------	--------
Total	52,100	68,910	29,770	54,387	36,847	--------	7,058	1,278	45,183

GRAND TOTAL, ALL DIVISIONS

1917	8,104	26,281	18,201	12,816	3,276	--------	139	387	3,604
1918	17,504	49,603	35,935	25,547	5,625	--------	377	899	6,901
1919	62,320	158,737	133,552	60,454	11,021	--------	1,134	2,636	14,791
1920	77,052	208,022	158,020	96,470	30,575	10,000	50,171	5,283	95,029
1921	119,700	306,366	245,027	142,474	38,585	13,500	119,136	5,551	176,772
1922	27,698	919,014	555,322	352,325	39,965	322,341	21,010	2,859	386,175
1923	503	851,012	532,210	284,797	35,102	334,012	3,502	785	373,491
1924	--------	144,564	73,241	71,198	125	970,770	587	--------	971,482
Total	302,881	2,665,119	1,751,613	1,052,111	164,276	1,650,623	196,146	18,400	2,029,445

Production and status of work, fiscal year ended June 30, 1924

PERSONAL AUDIT DIVISION

Tax year	On hand in division July 1, 1923	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1924	In files June 30, 1924	In field June 30, 1924	Total pending June 30, 1924
1917	7,421	38,167	31,472	10,987	3,129	--------	50	3,179
1918	11,638	88,959	76,832	17,217	6,548	--------	269	6,817
1919	14,635	118,230	87,614	25,849	19,402	--------	3,482	22,884
1920	31,710	415,668	311,770	105,132	29,476	--------	49,356	78,832
1921	3,810	1,073,440	736,463	252,790	88,006	50,793	8,041	146,840
1922	--------	590,393	439,010	135,407	15,976	343,186	1,828	360,990
1923	--------	230,664	140,159	90,474	31	759,763	47	759,841
Total	69,223	2,555,521	1,823,320	638,856	162,568	1,153,742	63,073	1,370,383

CORPORATION AUDIT DIVISION

1917	2,503	16,511	12,009	5,309	1,696	--------	60	1,756
1918	18,462	40,289	40,565	14,054	4,082	--------	235	4,317
1919	31,353	58,321	50,592	22,169	16,913	--------	2,282	19,195
1920	48,146	339,442	198,606	160,759	28,223	--------	31,117	59,340
1921	6,457	243,057	98,919	124,630	25,995	132,070	3,901	161,966
1922	--------	22,718	9,048	2,833	10,832	346,460	530	357,822
1923	--------	94,264	33,327	60,465	472	340,295	16	340,783
Total	106,951	814,597	443,086	390,249	88,213	818,825	88,141	945,179

CONSOLIDATED RETURNS DIVISION AND SPECIAL SECTION

1917	7,350	23,460	13,288	14,252	3,279	541	18	3,838
1918	21,711	43,821	24,690	33,970	6,874	1,275	81	8,230
1919	25,025	42,097	13,215	35,902	16,005	2,813	430	19,248
1920	20,081	43,531	9,723	36,536	19,353	8,466	493	28,312
1921	2,300	11,850	1,739	6,712	5,699	39,146	130	44,975
1922	--------	1,400	130	380	890	--------	--------	890
1923	--------	--------	--------	--------	--------	--------	--------	--------
Total	76,467	169,170	62,785	130,752	52,100	52,241	1,152	105,493

TOTAL ALL DIVISIONS

1917	17,274	78,147	56,769	30,548	8,104	541	128	8,773
1918	51,811	173,071	142,107	65,271	17,504	1,275	585	19,364
1919	71,013	219,648	151,421	86,920	52,320	2,813	6,194	61,327
1920	99,937	800,641	520,099	303,427	77,052	8,466	80,966	166,484
1921	12,606	1,328,347	837,121	384,132	119,700	222,009	12,072	353,781
1922	--------	614,506	448,188	138,620	27,698	689,646	2,358	719,702
1923	--------	324,928	173,486	150,939	503	1,100,058	63	1,100,624
Total	252,641	3,539,288	2,329,191	1,159,857	302,881	2,024,808	102,366	2,430,055

Comparative summary of adjustment of claims fiscal years ended June 30, 1924, to June 30, 1928, inclusive

Division	On hand July 1—					Received during year ended June 30—					Adjusted during year ended June 30—		
	1923	1924	1925	1926	1927	1924	1925	1926	1927	1928	1924	1925	1926
Personal audit	8,627	11,635	4,826	1,775	335	63,304	32,735	30,007	8,037	4,870	30,750	31,638	32,098
Corporation audit	8,818	10,433	3,439	1,540	599	36,004	27,058	29,258	7,926	3,765	19,700	19,496	16,056
Consolidated returns	7,161	6,460	4,921	4,162	3,108	29,823	27,055	10,769	12,490	11,891	6,142	4,879	3,781
Special assessment	5,720	5,555	6,545	4,464	1,483	11,287	15,269	12,668	4,725	1,751	3,475	6,969	10,351
Special adjustment	555	447	278	295	271	1,120	1,090	1,509	921	722	503	486	673
Engineering	12,274	6,910		2,242	1,239	17,870		2,242			6,015		
Clearing, records and field	52,087	38,876	53,432	15,749	10,427	6,789	17,257	27,357	50,498	50,387	5,811	2,338	21,636
Grand total	95,271	80,316	73,441	30,227	17,462	166,257	121,364	128,810	91,197	73,416	82,065	65,806	85,195

Division	Adjusted during year ended June 30—		Transferred during year ended June 30—					On hand June 30—				
	1927	1928	1924	1925	1926	1927	1928	1924	1925	1926	1927	1928
Personal audit	8,730	4,291	20,537	7,906	9,300	1,347	200	11,635	4,826	1,775	335	708
Corporation audit	5,800	2,900	14,769	14,556	15,101	3,007	1,190	10,433	3,439	1,540	599	265
Consolidated returns	3,893	3,439	24,382	24,615	13,747	9,651	9,017	6,460	4,921	4,162	3,108	2,543
Special assessment	5,080	1,523	7,096	7,310	4,398	2,620	1,493	5,555	6,545	4,464	1,483	248
Special adjustment	460	457	665	773	810	485	917	447	278	295	271	219
Engineering			10,619	6,910		1,003	869	6,910		2,242	1,239	370
Clearing, records and field	45,071	35,224	14,189	303	43,404	10,749	17,125	38,876	53,432	15,749	10,427	8,465
Grand total	69,094	47,834	99,147	62,433	86,529	34,866	30,226	80,316	73,441	30,227	17,462	12,818

Section	Received during year ended June 30—					Scheduled during year ended June 30—				
	1924	1925	1926	1927	1928	1924	1925	1926	1927	1928
Claims control	88,514	65,615	72,195	47,808	43,981	171,715	147,135	157,167	119,017	102,167

Comparative summary of revenue agents' reports, fiscal years ended June 30, 1924, to June 30, 1928, inclusive

Division	On hand July 1—					Received during year ended June 30—					Closed during year ended June 30—		
	1923	1924	1925	1926	1927	1924	1925	1926	1927	1928	1924	1925	1926
Personal audit	13,471	19,008	17,829	5,917	3,817	111,351	128,954	96,255	57,162	49,835	89,420	121,994	93,231
Corporation audit	6,677	11,200	7,828	2,071	1,462	30,691	42,454	38,446	23,427	20,124	23,508	41,214	30,038
Consolidated returns	10,893	4,374	4,653	2,780	2,509	12,600	12,885	20,534	24,736	29,057	3,080	5,705	6,853
Special assessment	4,291	2,870	3,778	1,848	604	6,068	6,091	5,004	1,445	333	1,177	1,207	3,044
Special adjustment	663	891	944	1,108	1,734	2,188	3,698	4,302	4,407	7,075	780	835	1,223
Engineering	11,308	3,647		1,927	1,665	10,909		1,927			3,093		
Clearing, records and field	15,798	3,006	2,207	4,186	3,795	37,957	98,435	199,508	448,609	645,436			40,047
Grand total	62,101	44,625	37,239	20,737	15,586	218,464	293,117	366,065	559,786	751,560	121,056	170,515	175,030

Division	Closed during year ended June 30—		Transferred during year ended June 30—					On hand June 30—				
	1927	1928	1924	1925	1926	1927	1928	1924	1925	1926	1927	1928
Personal audit	52,379	44,113	15,834	8,199	14,936	6,883	3,828	19,068	17,829	5,917	3,817	6,211
Corporation audit	20,058	18,077	8,602	4,672	13,264	4,878	2,229	11,260	7,828	2,971	1,462	1,280
Consolidated returns	11,127	13,086	15,520	9,841	15,654	13,880	15,925	4,374	4,653	2,780	2,500	2,655
Special assessment	1,685	367	7,403	4,085	3,200	1,004	293	2,379	3,778	1,848	604	277
Special adjustment	1,983	3,372	1,180	3,310	2,916	1,798	3,388	891	944	1,108	1,734	2,049
Engineering			15,477	3,647		262	285	3,647		1,927	1,665	1,380
Clearing, records and field	223,232	286,284	50,749	99,234	157,572	225,768	357,353	3,006	2,207	4,186	3,795	5,591
Grand total	310,404	365,299	114,274	129,988	207,531	254,473	382,801	44,625	37,239	20,737	15,586	19,346

Comparative summary of additional tax assessed, fiscal years 1924–1927

FISCAL YEAR 1924

Month	Office audit	Revenue agents' reports	Total
July	$8,302,875.41	$10,856,019.97	$19,158,895.38
August	5,546,820.75	11,893,339.02	17,540,159.77
September	5,447,098.08	18,355,907.28	23,803,005.96
October	7,153,029.00	6,697,992.87	13,851,020.77
November	6,874,901.34	21,461,718.61	28,286,619.95
December	5,915,443.60	18,421,679.50	24,337,123.19
January	10,851,671.01	31,829,494.63	42,681,166.29
February	9,182,690.60	50,410,881.25	68,593,871.85
March	10,133,069.79	24,628,522.80	40,761,592.59
April	4,661,302.63	14,259,048.65	18,920,351.28
May	5,569,435.44	17,427,584.70	22,997,020.14
June	1,548,505.83	1,570,415.89	3,118,921.72
Total	67,237,142.67	238,812,600.22	326,049,748.89

FISCAL YEAR 1925

July	$1,194,397.58	$2,077,988.75	$3,272,386.33
August	1,761,041.40	5,648,184.97	7,409,226.37
September	781,018.25	3,400,317.54	4,181,335.79
October	2,068,422.41	5,029,770.67	7,098,193.08
November	2,217,411.17	4,998,523.47	7,215,934.64
December	3,306,482.56	24,354,006.32	27,660,488.88
January	3,327,458.78	15,956,595.45	19,284,087.23
February	2,761,848.31	12,096,916.85	14,858,765.16
March	8,917,532.67	22,824,049.63	31,741,582.30
April	5,256,727.25	13,896,874.06	18,953,601.31
May	5,231,574.93	23,101,628.54	28,353,203.47
June	1,788,143.77	10,192,087.57	11,980,231.04
Total	38,632,059.08	143,378,947.12	182,009,006.20

FISCAL YEAR 1926

July	$2,495,757.03	$10,654,996.08	$13,150,753.11
August	1,935,525.47	6,697,482.12	8,633,007.59
September	3,168,518.61	7,978,138.77	11,146,657.38
October	4,224,919.64	12,047,044.87	16,271,964.51
November	2,386,208.20	11,383,949.40	13,770,218.60
December	3,648,296.64	12,520,255.96	16,168,552.60
January	7,118,232.16	11,688,437.10	18,806,669.26
February	5,820,140.54	13,505,794.80	19,325,935.34
March	5,556,419.15	10,859,260.52	16,415,679.67
April	7,458,459.27	12,977,310.60	20,435,769.87
May	3,060,517.20	13,812,698.20	16,873,715.40
June	7,456,463.23	44,921,314.74	52,377,777.97
Total	54,329,818.14	169,046,883.16	223,376,701.30

FISCAL YEAR 1927

July	$5,763,822.24	$11,648,107.01	$17,411,929.25
August	6,214,785.05	18,797,856.28	25,012,641.33
September	8,212,560.74	16,460,904.38	24,673,465.12
October	3,508,954.33	10,673,863.82	14,182,818.15
November	6,346,359.41	15,132,802.54	21,479,161.95
December	3,097,577.89	17,736,498.87	20,834,076.76
January	9,670,968.64	17,152,470.99	26,823,439.63
February	1,942,997.16	15,031,923.11	16,974,920.27
March	8,159,657.24	17,942,035.94	26,101,693.18
April	3,713,120.71	15,057,004.42	18,770,125.13
May	1,773,248.29	15,248,312.27	17,021,560.56
June	2,561,824.57	11,544,642.10	14,106,466.67
Total	60,965,873.27	182,426,421.73	243,392,298.00

Comparative summary of additional tax assessed, fiscal years 1927 and 1928

FISCAL YEAR 1927

Month	Regular procedure	Under provisions of Mim. 3552	Total
July	$17,411,929.25		$17,411,929.25
August	25,012,641.33		25,012,641.33
September	24,673,465.12		24,673,465.12
October	14,182,818.15		14,182,818.15
November	21,479,161.95		21,479,161.95
December	20,834,076.76		20,834,076.76
January	26,823,439.63		26,823,439.63
February	16,974,920.27		16,974,920.27
March	26,101,693.18		26,101,693.18
April	18,770,125.13		18,770,125.13
May	17,021,560.56		17,021,560.56
June	14,106,466.67		14,106,466.67
Total	243,392,298.00		243,392,298.00

FISCAL YEAR 1928

July	$12,497,295.58		$12,497,295.58
August	10,127,330.52		10,127,330.52
September	12,467,825.53		12,467,825.53
October	10,398,188.63	[1] $445,029.56	10,843,218.29
November	21,067,214.37	1,783,200.61	22,850,414.98
December	20,560,867.56	5,005,135.32	25,566,002.88
January	16,688,868.39	2,798,570.00	19,487,439.39
February	14,883,230.43	3,178,753.05	18,101,992.48
March	46,779,924.38	2,784,325.31	49,564,249.69
April	19,857,821.05	3,226,311.75	23,083,632.80
May	16,669,910.49	2,977,987.24	19,647,897.73
June	17,133,007.41	6,744,986.52	23,878,054.23
Total	219,231,048.34	28,944,305.76	248,175,354.10

[1] Tax assessed under Mimeograph 3552 listed for first time October, 1927.

Additional tax assessed, fiscal year ended June 30, 1928

INDIVIDUAL

Tax year	Regular procedure	Under provisions of Mim. 3552	Total
1917 and prior years	$401,732.77	$629.17	$402,361.94
1918	1,262,584.92	248.83	1,262,833.75
1919	2,447,327.41	156.80	2,447,484.21
1920	4,481,686.16	2,094.22	4,483,780.38
1921	3,355,445.90	3,855.34	3,359,301.24
1922	4,886,763.79	75,620.29	4,962,384.08
1923	13,071,599.81	1,154,421.05	14,226,020.36
1924	16,001,076.67	2,919,217.63	18,920,294.30
1925	14,573,071.03	5,051,199.16	19,624,270.19
1926	4,521,881.73	4,940,101.38	9,461,983.11
1927	14,645.52	31,263.59	45,909.11
Subtotal	65,017,818.21	14,178,804.46	79,196,622.67
Interest [1]	7,387,295.85	569,693.90	7,965,989.75
Grand total	72,405,114.06	14,778,498.36	87,183,612.42

CORPORATION

1917 and prior years	$3,054,308.72	$44.06	$3,054,352.78
1918	22,792,552.67		22,792,552.67
1919	12,504,564.29		12,504,564.29
1920	22,400,573.89	31,515.45	22,432,089.34
1921	8,577,189.27		8,577,189.27
1922	11,704,039.24	159,495.50	11,863,534.74
1923	15,595,958.37	1,154,748.99	16,750,707.36
1924	14,700,331.10	3,353,898.93	18,054,200.03
1925	15,926,989.79	4,726,634.37	20,653,624.16
1926	5,666,610.44	4,032,921.74	9,699,532.18
1927	167,945.40	129,813.23	297,758.63
Subtotal	133,091,063.18	13,589,042.27	146,680,105.45
Interest [1]	13,734,871.10	576,765.13	14,311,636.23
Grand total	146,825,934.28	14,165,807.40	160,991,741.68

[1] Interest shown for last 6-month period.

Additional tax assessed, fiscal year ended June 30, 1928—Continued

TOTAL INDIVIDUAL AND CORPORATION TAX ASSESSED

Tax year	Regular procedure	Under provisions of Mim. 3552	Total
1917 and prior years	$3,456,041.49	$673.23	$3,456,714.72
1918	24,055,137.59	248.83	24,055,386.42
1919	14,051,891.70	156.80	14,052,048.50
1920	26,582,260.05	33,609.67	26,615,869.72
1921	11,932,658.17	3,852.34	11,936,490.51
1922	16,590,803.03	235,115.79	16,825,918.82
1923	28,667,557.68	2,309,170.04	30,976,727.72
1924	30,701,407.77	6,273,086.56	36,974,494.33
1925	30,500,060.82	9,777,833.53	40,277,894.35
1926	10,188,402.17	5,973,073.12	16,161,515.29
1927	152,590.42	161,076.82	343,667.74
Subtotal	198,106,881.39	27,767,846.73	225,876,728.12
Interest [1]	21,122,166.95	1,176,459.03	22,298,625.98
Grand total	219,231,048.34	28,944,305.76	248,175,354.10

[1] Interest shown for last 6-month period.

Statement of additional tax assessed, jeopardy, fiscal year ended June 30, 1928

Tax year	Individual	Corporation	Total
1917 and prior years	$5,431,780.48		$5,431,789.48
1918	29,957.04	$396,761.48	426,718.52
1919	1,954,562.37	8,848,573.01	10,803,135.38
1920	4,627,385.23	2,070,715.76	6,696,100.99
1921	4,229,704.28	445,850.36	4,675,644.62
1922	2,436,199.94	287,429.38	2,723,629.32
1923	3,480,750.54	882,993.11	4,363,752.65
1924	2,898,094.53	464,735.82	3,362,830.35
1925	2,104,632.83	183,881.86	2,288,514.69
1926	3,995,361.12	710,709.28	4,706,070.40
1927	187,086.03	17,553.37	204,639.40
Total	31,376,522.37	14,309,203.43	45,685,725.80

ECONOMIES EFFECTED

The efficiency measures instituted and economies effected were the result of changes that may be treated under the following general headings:

Concentration of activities.
Improved procedure.
Other economies.
Reduction in force and pay roll.

CONCENTRATION OF ACTIVITIES

The benefits attributable to the above head have been accentuated during the current fiscal year. Many sections were abolished, divisions were consolidated, and the responsibilities of the lesser number of supervisory officers retained were enlarged. The major aims of these changes in organization were directed to—

(*a*) Better standardization of operation and uniformity of decision.
(*b*) Elimination of duplication and friction.
(*c*) Reduction in supervisory and administrative overhead.

Corporation audit division, personal audit division, and special assessment section abolished and field audit review division created.

Section C of the field audit review division abolished; personnel merged with section B.

Review section, consolidated returns audit division, abolished.

Distribution section, records division, abolished.

Number of units in the preliminary audit section reduced from 10 to 5.

Ten district files became five subsections. Bankruptcy, photostat, and special search units, of the files section, merged as one subsection.

Office of the personnel officer and the efficiency records section merged into a personnel section.

Field audit review division and consolidated returns audit division merged into audit review division.

Administrative section of the former consolidated returns audit division abolished.

Photostat laboratory transferred from the Income Tax Unit to the administrative division.

Field service of the Income Tax Unit returned to supervision of the deputy commissioner, Income Tax Unit.

The centralizing of administrative responsibility in a decreased number of officials has eliminated friction and resulted in economy.

IMPROVED PROCEDURE

The changes in procedure that were adopted during the current fiscal year were directed toward a more economical and orderly conduct of the work of the bureau and in many instances immediate savings resulted. These savings as a rule continue for succeeding years and represent not alone a saving in the one year but annual savings. The more important are as follows:

The change in procedure whereby field agents are permitted to make partial examinations of taxpayer's books and spot checks of questionable items and to submit short form reports thereon.

Office audits performed in the field have resulted in further increasing production.

Affiliation rulings now stated in 30-day letters. This permits taxpayers to protest all doubtful items in one brief, should such protest be necessary, and to settle cases in one conference. This procedure effects a decided speeding up of the audit of consolidated returns cases and allows a much quicker statement by assessment or overassessment of changes in tax liability than has been heretofore possible.

Procedure was instituted in the audit divisions of denying applications for special assessment consideration on all cases in which it was plainly evident that no such allowance could be made.

The duties of reviewing schedules were added to those of the examiners of interest items. Preparation of temporary cards formerly used in the control of returns was discontinued with respect to the 1927 returns. This change resulted in a saving of $829.50 in material and permitted the assigning of two typists and one clerk to other work.

Form of notice issued to taxpayers advising that their income tax returns were correct as filed was changed. The form substituted

combines notice and envelope on one sheet. This change made possible a saving of approximately 2,000,000 envelopes annually at a cost of $3,080 and fully eliminated the work of inserting letters in and sealing envelopes.

Discontinuance of transmittal letters listing returns transferred to agents and collectors saved much time and expense in typing.

Filing of correspondence with returns saves duplicate assembling and searching for both correspondence and revenue agents' reports.

Elimination of control card formerly used in charging returns to the field made available sufficient filing equipment to provide for control cards on the 1927 returns.

Routing by sorting section direct to revenue agents of individual returns showing discrepancies between income reported and income disclosed on information certificates resulted in the saving of clerical and audit time.

Installation of five additional sorting machines expedited the work in the sorting section to a great extent.

By fully informing taxpayers as to adjustments made to figures reported on their income tax returns which result in changes in tax liability the unit effected a reduction in the number of appeals filed. In order to accomplish this, 60-day letters are prepared starting with the taxpayer's books and records and each succeeding step and adjustment is clearly disclosed.

A change made in the rules of the Board of Tax Appeals permits agents who are present at the taking of depositions for the use of the board to review copies of such depositions before they are forwarded to Washington. Previously it was necessary for agents to purchase an extra copy of depositions, which expense has now been saved the Government.

Arrangements were perfected that result in furnishing to each collector and agent in charge lists setting forth the names and addresses, years covered, and docket numbers of cases docketed by the Board of Tax Appeals. These lists eliminate much special correspondence with respect to such cases.

Procedure was changed relative to the furnishing of certified copies of returns and related papers to taxpayers or their representatives. In the future this function will be performed by the records division of the Income Tax Unit. This change makes possible the furnishing of such copies in a much quicker time than heretofore and at a decreased expense.

Revenue agents in charge are now required to forward an extra carbon copy of each revenue agent's report on consolidated returns or returns of transportation or public utility corporations. This procedure eliminates the copying in longhand by auditors of large portions of revenue agents' reports. The carbon copy of the revenue agent's report is prepared by the auditor as a rough draft for the use of the stenographic section and saves considerable time both for the auditor and for the stenographer.

OTHER ECONOMIES

Economies not properly attributable to changes in organization or to changes in procedure resulted as a consequence of the following circumstances:

A substantial saving was accomplished in traveling expenses of revenue agents. During the eight months ended February 29, 1928, there was expended $392,301.05, as compared with $412,944.34 the corresponding eight months of the previous year. The economy of $20,693.29 is quite surprising, in view of the fact that the maximum per diem allowance for subsistence was increased from $5 to $7. This saving was possible only through improvement in administrative control, which results in greater experience and a better comprehension of the problems in the field offices.

Saving was accomplished by eliminating the printing at the bottom of the second sheets of the different sections that initial letters. At present plain paper only is used as second sheets.

The transfer of audit activities of the Income Tax Unit from Treasury Annex No. 2 to the National Press Building made possible the release of surplus furniture valued at $7,362. This move also resulted in the discontinuance of 18 main telephone lines and 43 extensions, with a direct saving of $1,281 annually.

During the past year a number of form letters were adopted which greatly reduced the amount of typing required.

By substituting onionskin paper for manifold paper and 4-pound carbon paper for 7-pound paper, the cost of typing consolidated schedules was reduced by 50 per cent. Previously two writings were necessary to make the number of carbons required.

REDUCTION IN FORCE AND PAY ROLL

As a direct consequence of the changes described above and of a closer administrative attention to personnel matters, personnel has been reduced and the cost of operation lessened as indicated below:

Between July 1, 1927, and April 30, 1928, there was a reduction of 294 employees in the Washington force and a decrease in the pay roll amounting to $712,020.

In the field service, efforts were made to secure highly trained technical and clerical personnel in order that the basic audit of income tax returns might proceed at the most rapid rate possible. This occasioned an increase of 196 employees in the field service during this period and a pay-roll increase of $501,920.

A total decrease of 98 in personnel, with a consequent saving in annual pay-roll expenditure of $210,100, was therefore effected from July 1, 1927, to April 30, 1928.

SPECIAL ADVISORY COMMITTEE

The special advisory committee was created as an emergency organization July 28, 1927, primarily to consider and act upon, with the approval of the commissioner, cases pending on appeal before the Board of Tax Appeals as a result of the mailing of deficiency letters. The order creating the committee covers the following classes of cases:

(a) Cases pending in the bureau on which the advice of the commissioner is desired as to questions of bureau policy.

(b) Cases arising out of the mailing of deficiency letters as prescribed by the revenue act of 1926.

(c) Cases not falling in (a) and (b) above, submitted to it by the office of the commissioner.

The responsible officers of the Bureau of Internal Revenue considered such an organization necessary on account of the accumulation of cases pending before the Board of Tax Appeals. It is comprised of a chairman, 12 members, conferees, auditors, and other required personnel. In selecting the membership of the committee, careful consideration was given to the broad experience and temperament of the individuals who were to be named in order that the number of cases in litigation might be diminished as far as consistent with good administration and with the law and regulations, it being clearly understood that matters of Federal taxation are fundamentally matters of administration rather than those of litigation.

Cases pending on appeal are considered, when within the jurisdiction of the committee, either on application of taxpayers or on the committee's own motion, and cases on which deficiency letters have been mailed, and complete consideration has not been accorded prior thereto, by the Income Tax Unit. There were many cases in which deficiency letters were mailed wherein taxpayers have not had an opportunity to be heard due to the fact that the letter was mailed because of the impending running of the statute of limitation; cases in which an obvious mistake was made by the bureau; cases which have strong merits on both sides and cases which have come under the committee's consideration in which taxpayers had failed, for one reason or another, to submit the required evidence or substantiating data prior to the mailing of the deficiency letter to overcome the proposed adjustment resulting in a deficiency tax. Its jurisdiction is limited to cases involving predominately issues of fact but which cases might also involve mixed questions of fact and law.

During the period 9,659 cases were disposed of by the committee, involving 16,890 taxable years. Of this number, the committee took jurisdiction and considered to a conclusion 7,566 cases, involving 12,894 taxable years, reaching an agreement or eliminating the necessity of filing an appeal in approximately 55 per cent of the cases. This is considered full warrant for the creation of this emergency organization, and with the same results obtained during the ensuing fiscal year the problem of accumulation of unnecessary appeals pending before the Board of Tax Appeals should be materially reduced.

In order to work toward the settling of cases with the least expense and inconvenience to the Government and taxpayers, there have been assigned throughout the country 28 revenue agent conferees as representatives of the committee in the offices of revenue agents in charge. These conferees had been on detail in Washington during the year for a period of 60 days in order to receive instructions in methods of procedure in dealing with such cases.

Report of work of the special advisory committee from August 1, 1927, to June 30, 1928

	Appeals filed with board		60-day letters		Miscellaneous cases	
	Number of cases	Tax years	Number of cases	Tax years	Number of cases	Tax years
On hand Aug. 1, 1927	1,296	2,060	412	715	101	183
Received to June 30, 1928	9,559	16,552	4,089	7,100	98	213
Total	10,845	18,612	4,501	7,815	199	396
Disposed of:						
Closed by agreement	2,231	3,841	1,401	2,453	79	142
Closed, no appeal filed			441	680		
Changes recommended, agreement not yet filed	336	611	108	184	3	5
No changes	2,058	3,419	872	1,494	37	56
Total	4,625	7,871	2,822	4,820	119	203
No action	726	1,312	1,178	2,320	70	163
Returned	55	82	63	117	1	2
Total	781	1,394	1,241	2,437	71	165
On hand June 30, 1928	5,439	9,347	438	558	9	28

RECAPITULATION

Disposed of during period	Cases	Tax years
Appeals	4,625	7,871
60-day letters	2,822	4,820
Miscellaneous	119	203
Erroneously referred to committee	2,093	3,996
Total	9,659	16,890

	Appeals	60-day letters	Miscellaneous
	Per cent	*Per cent*	*Per cent*
Closed by agreement	48	50	66
Closed, no appeal filed		16	
Changes recommended, agreement not yet filed [1]	7	4	3

	Appeals	60-day cases
Deficiency proposed on cases recommended for settlement	$44,120,325.94	$21,421,937.89
Deficiency recomputed on cases recommended for settlement	19,339,706.96	11,443,341.60
Deficiency decreased	24,789,618.98	9,978,596.29
Percentage of decrease	56	47

Deficiency proposed on all cases handled	$124,798,981.31
Deficiency recomputed on all cases handled	90,030,766.04
Deficiency decreased	34,768,215.27
Percentage of decrease	28

[1] Not included in cases settled by agreement.

MISCELLANEOUS TAX UNIT

The Miscellaneous Tax Unit is charged with the administration of all taxes other than income tax. The unit is composed of three divisions, namely, estate tax division, miscellaneous division, tobacco division, and an appeals and review section which is attached to the office of the deputy commissioner in charge. The capital stock tax division was abolished March 12, 1928, and a capital stock tax section was created in the miscellaneous division for the purpose of completing the remaining work in connection with the audit of returns, determination of assessments, and adjustment of claims.

There was a further reduction in personnel during the year amounting to more than 10 per cent in the estate tax division and in the estate tax field force. In the abolishment of the capital stock tax division and consolidation of the remaining portion of that work with the miscellaneous division there was effected a material reduction in personnel. More than an 8 per cent reduction was effected in the personnel of the tobacco division. The work of the divisions is practically on a current basis. The following tables show the changes which occurred in personnel and pay rolls and in tax collections. The accomplishments are shown under the section and divisions following.

PERSONNEL AND PAY ROLL

Personnel and annual pay rolls of the unit as of June 30, 1927, and June 30, 1928, are shown in the following table:

Division	Personnel			Pay roll		
	1927	1928	Increase (+), decrease (−)	1927	1928	Increase (+), decrease (−)
Executive office	13	14	+1	$41,380	$43,820	+$2,440
Capital stock tax division	29		−29	55,900		−55,900
Estate tax division	98	87	−11	222,740	197,260	−25,480
Miscellaneous division	115	125	+10	221,120	249,760	+28,640
Tobacco division	55	78	−7	154,680	143,760	−10,920
Total	340	304	−36	705,820	634,600	−71,220
Estate tax, field [1]	214	192	−22	698,000	646,700	−51,300
Grand total	554	496	−58	1,403,820	1,281,300	−122,520

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

TAXES COLLECTED

The following comparative statement shows the amounts of the different taxes collected for the years ended June 30, 1927 and 1928:

Class of tax	Fiscal year—		Increase (+), decrease (−)
	1927	1928	
Capital stock tax	$8,970,230.93	$8,688,502.39	−$281,728.54
Estate tax	100,339,851.96	60,087,233.97	−40,252,617.99
Miscellaneous stamp taxes	40,538,816.28	52,261,674.61	+11,722,859.33
Sales taxes	95,205,688.09	80,014,533.39	−15,191,155.50
Spirits-narcotic taxes	22,496,254.00	15,998,228.86	−6,498,025.14
Tobacco taxes	376,170,205.04	396,450,041.03	+20,279,835.99
Total	643,721,045.90	613,500,214.05	−30,220,831.85

APPEALS AND REVIEW SECTION

The appeals and review section holds hearings in cases arising under the various tax laws administered by this unit, renders on request from the heads of divisions opinions on law questions arising in connection with the administration of such tax laws, and reviews the action taken by the divisions on all claims for refund or abatement allowed for amounts in excess of $500. The majority of the hearings are held in connection with estate taxes, but a large number involve the various excise taxes, such as documentary stamp, sales, and taxes on admissions and dues, etc. During the year 547 hearings were held and 683 formal opinions prepared on cases in which hearings had been held or on which formal opinion had been requested by heads of divisions. There were reviewed by this section during the year 3,203 claims for refund and abatement, and estate and gift tax cases resulting in certificates of overassessment.

At the close of the year there were 47 cases awaiting hearings scheduled for future dates; 18 cases in the hands of members of this section awaiting further evidence from the taxpayers; 3 cases in the hands of members awaiting supplemental reports from the field; 8 cases under consideration where all evidence had been submitted; also, 20 cases finally acted upon by this section but awaiting attention of the valuation section of the estate tax division.

There were four members in this section during the fiscal year, the same number as during the preceding year, while the work performed has been considerably greater than during the preceding year. Cases have been disposed of as expeditiously as possible after final submission and prompt action in the submission of additional evidence or briefs has been insisted upon from taxpayers. Every effort has been made to dispose of cases finally, so that further review would not be necessary either by the Board of Tax Appeals or the courts.

ESTATE TAX DIVISION

The estate tax division is responsible for the administration of the estate tax imposed by Title III of the revenue act of 1926 as amended by Title II, Part I, of the revenue act of 1928, and the disposition of cases involving estate and gift taxes under repealed statutes.

The amendatory provisions of the revenue act of 1928 made a few minor changes in the 1926 act, probably the most important of which is the section that revives the application of credits for gift taxes paid by a donor against Federal estate taxes imposed upon his estate. Otherwise the estate tax provisions of the 1926 act remain in full force and effect.

Collections.—Estate tax collections amounted to $60,087,233.97, compared with $100,339,851.96 for 1927. The decrease is due, first, to the increase of the specific exemption from $50,000 to $100,000, as provided in section 303 (a) (4) of the revenue act of 1926; second, to the 80 per cent credit provision in section 301 (b) of the same act and consequent legislation by most of the States in which the greater part of the estate taxes were collected, designed to enable the States themselves to collect and absorb the full 80 per cent credit. Because estate taxes are not due until one year after the date of death, the effect of the provisions mentioned was not reflected in the collections.

until the current year. The particular problems of both office and field force are those dealing with legal phases of taxation upon property, claims to property, and interest therein, together with the valuation of such properties, claims, and interests which are transferred into the possession of others by the event of the death of a person whose estate becomes subject to the Federal estate tax law. An adequate force of trained attorneys and accountants in the office and field must be maintained for this purpose.

Investigations.—The field force, which operates under the direction of the deputy commissioner through the internal-revenue agents in charge, was reduced 10 per cent during the year. During the same period there was a decrease of 25 per cent in the number of new estate-tax returns filed, with the result that there were approximately 2,000 less cases on hand in the field than in 1927. The field force submitted 10,540 estate-tax and 43 gift-tax major reports, compared with 12,899 estate-tax and 396 gift-tax major reports in 1927.

Audit.—There were filed 9,373 new estate-tax and 27 delinquent gift-tax returns, compared with 12,538 estate-tax and 2,523 gift-tax returns for 1927. The number of returns audited was 11,328, compared with 16,087 for the previous year, while the office personnel handling cases was reduced by 11. There were 1,284 cases awaiting audit at the close of the year.

Claims and protests.—Overassessment procedure similar to that in effect with respect to income-tax returns for a number of years past was adopted in October, 1927. As a result of this procedure, the adjustment of estate-tax overassessments is more efficiently and accurately accomplished and the possibility of error in the determination of refunds and abatements is reduced to a minimum. The status of claims is shown in the following table, in which overassessments allowed and refunded or abated are included:

	Estate-tax claims					
	Refund		Abatement		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1927	387	$13,350,524.00	1	$4,482.00	5	$2,924.76
Received	2,020	17,104,410.18	690	3,137,112.85	43	427,416.91
Allowed	1,792	[1] 14,646,874.89	627	[2] 3,838,284.49	29	427,009.97
Rejected	412	8,992,121.00	22	17,967.26		
On hand June 30, 1928	203	8,510,231.92	42	32,105.23	19	3,241.70

	Gift-tax claims			
	Refund		Abatement	
	Number	Amount	Number	Amount
On hand July 1, 1927	21	$414,524.12		
Received	429	3,164,061.50	12	$51,065.28
Allowed	267	[3] 2,005,197.51	12	51,065.28
Rejected	130	1,367,119.39		
On hand June 30, 1928	53	530,387.32		

[1] Includes $1,108,770.15 interest and $587,523.48 allowed in 697 cases as overassessments without claims.
[2] Includes $706,761.23 allowed in 72 cases as overassessments without claims.
[3] Includes $267,023.97 interest and $57,094.63 allowed in 13 cases as overassessments without claims.

Included in the amounts of estate-tax and gift-tax refund claims allowed are $2,699,845.85 and $137,989.31 refunds, respectively, without interest under the provisions of section 325 of the revenue act of 1926. Included in the totals of the same refunds are 43 estate-tax judgment claims amounting to $5,742,014.63 and 2 gift-tax judgment claims amounting to $58,902.81.

Under the provisions of the first deficiency act, fiscal year 1927, the number and amount of claims allowed in excess of $75,000, reported to the Joint Committee on Internal Revenue Taxation during the year, were as follows: 18 estate tax claims for refund of $3,604,891.91, on which $469,256.75 interest was allowed and $104,786.12 tax was abated, and 2 gift-tax claims for refund of $456,739.08 on which $50,858.39 interest was allowed. Included in the number and amount of estate-tax refund claims allowed are 265 claims for a total amount of $21,485.07 and interest thereon of $3,064.73, known as Alien Property Custodian cases, allowed under a precedent decision in the Cornelia Roosevelt case. The checks issued in those cases were never delivered but have been returned for cancellation as a result of the enactment by Congress of the settlement of war claims act, reversing the court decision. These particular claims will be rejected in due course.

There were pending at the beginning of the year 367 protest letters, and 1,177 were received. There were disposed of 1,382 such letters, involving $29,566,776.44, leaving 162 on hand at the close of the year. Most of the claims and protests during the year concerned questions of transfers, of the constitutionality of the retroactive provisions of the estate and gift tax law, and of deductions for additional administrative charges.

Files.—The files on June 30, 1928, contained 152,528 estate tax cases and 2,593 gift tax cases.

Statistics.—The statistical data for the 1927 returns, showing in comparative and classified form statements of total amounts of assets included in gross estates, total amounts of deductions and credits, total net amounts taxed, and total of resulting tax are being compiled and will be published in the bureau's report, Statistics of Income, 1926. These statistics are limited strictly to taxpayers' statements and do not comprise data as to deficiencies finally determined by the Government.

MISCELLANEOUS DIVISION

The miscellaneous division is responsible for the administration of those taxes imposed by the revenue act of 1926, as amended by the revenue act of 1928, on admissions and dues; on the sale of pistols and revolvers; of those taxes payable by stamp on the issue, sale, and transfer of stock, on sales of products for future delivery, on bonds of indebtedness, passage tickets, playing cards, and insurance policies issued by foreign corporations on property in the United States. This division is also responsible for the administration of the stamp and special taxes imposed under old statutes on oleomargarine, adulterated butter, renovated butter, mixed flour, filled cheese, white phosphorus matches, and cotton futures, and the disposition of cases involving taxes repealed by the revenue act of 1928 and prior revenue acts, including the capital stock tax, manufacturers' excise tax on the sale of automobiles and motor cycles, automobile

parts and accessories, and the taxes on jewelry, cereal beverages, and on the use of foreign-built boats. Its work includes assessments and compromises of all taxes administered in this unit, also work of internal revenue character in connection with spirits, wines, fermented liquor, and narcotic taxes not allocated to the Bureau of Prohibition.

Receipts.—Receipts from admissions, dues, and excise taxes for the year amounted to $80,014,533.19, compared with $95,205,688.69 for 1927. This decrease is due to the repeal of the excise tax on automobiles, effective May 29, 1928. Collections from miscellaneous stamp and special taxes during the year were $52,261,674.61, compared with $40,538,815.28 for 1927. The increase was largely due to the record-breaking volume of sales and transfers of stock during the fiscal year. Collections of delinquent capital stock tax during the year amounted to $8,688,502.39, closely approximating the collections for 1927. Receipts under internal revenue laws relating to distilled spirits, fermented liquors, and narcotics for the fiscal year 1928 were $15,998,228.86. The total receipts from taxes administered in this division were $156,962,939.05.

Adjustment of claims.—During the fiscal year, 24,021 claims were received and reopened, compared with 26,973 received and reopened during the year 1927. There were 28,809 claims adjusted, compared to 23,766 claims adjusted during 1927, leaving 5,977 on hand June 30, 1928, compared to 9,865 on hand at the close of the preceding year.

During the year there was allowed $613,528.97 as interest accrued on taxes refunded, compared with $578,184.22 allowed during 1927.

	Refund		Redemption		Abatement		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Sales taxes:								
On hand July 1, 1927	6,617	$14,440,093.10			348	$2,072,781.54	250	$229,829.24
Received	5,187	13,670,221.46			737	5,629,071.93	950	703,060.88
Reopened	227	310,340.21			26	156,852.68	3	2,574.24
Allowed	8,742	3,473,032.86			676	1,279,952.41	1,050	848,516.33
Rejected	1,533	16,833,138.69			212	1,789,832.20	55	25,202.41
On hand June 30, 1928	1,755	8,114,483.22			225	4,788,931.54	98	61,745.62
Miscellaneous stamp:								
On hand July 1, 1927	32	19,251.61	1,170	$256,810.98	41	97,755.08	41	139,718.04
Received	218	167,990.97	4,741	535,762.40	130	82,743.48	150	30,499.38
Reopened	3	221.11	19	11,708.76	6	11,990.29		
Allowed	203	60,175.20	4,729	394,946.01	133	78,565.49	164	116,490.96
Rejected	35	104,262.94	698	300,180.56	24	85,173.95	11	38,812.84
On hand June 30, 1928	15	23,025.55	505	109,155.57	20	30,749.41	16	20,913.62
Spirits-narcotic:								
On hand July 1, 1927	51	38,748.40	8	109.39	475	1,015,919.54	16	7,792.02
Received	212	162,591.28	234	17,576.45	9,625	18,770,255.31	51	62,724.84
Reopened	24	20,504.71			8	5,058.77		
Allowed	204	55,848.79	165	3,892.93	7,112	13,519,787.26	49	17,618.37
Rejected	56	47,956.48	49	13,446.17	174	263,146.34	13	34,499.60
On hand June 30, 1928	27	118,039.12	28	346.74	2,822	6,008,300.02	3	18,398.89
Capital stock tax:								
On hand July 1, 1927	589	2,487,434.85			180	202,950.11	47	15,971.25
Received	1,234	2,822,357.79			524	1,224,534.04	515	72,745.83
Reopened	74	238,869.16			23	7,336.18		
Allowed	585	494,141.02			305	333,804.52	498	80,109.07
Rejected	1,045	4,615,199.65			265	790,106.80	23	3,618.55
On hand June 30, 1928	267	439,321.13			157	310,009.01	41	4,989.46
Total claims:								
On hand July 1, 1927	7,389	16,985,527.96	1,178	256,920.37	1,044	3,388,506.27	354	393,310.55
Received	6,851	16,823,161.50	4,975	553,338.85	11,016	25,706,604.76	1,666	875,030.93
Reopened	328	569,935.19	19	11,708.76	63	181,247.92	3	2,574.24
Allowed	9,735	4,083,197.87	4,894	398,838.94	8,226	15,210,109.68	1,761	1,062,734.73
Rejected	2,669	21,600,557.76	745	313,626.73	675	2,928,259.29	104	102,133.40
On hand June 30, 1928	2,064	8,694,869.02	533	109,504.31	3,222	11,137,989.98	158	106,047.50

Manufacturers' excise tax.—The tax on the sale of automobiles, motor cycles, automobile parts and accessories, imposed by section 600(1) of the revenue act of 1926, was repealed by section 421 of the revenue act of 1928, effective May 29, 1928. The last-mentioned act authorized a refund or credit on manufacturers' returns for the tax paid on the articles mentioned which were held by dealers and intended for sale on the date the tax was repealed. The time for filing manufacturers' returns for April and May was extended to September 29, 1928, in order to permit the taking of such credit. Accordingly, the collection of $51,628,265.96 tax on the sale of automobiles, etc., for the year, which represents practically the collections for 10 months only, compares favorably with the collections of $66,437,881.32 during the entire previous year.

At the beginning of the year there were 2,036 sales tax credit cases, totaling $13,803,499.80, on hand, and 855, aggregating $2,099,537.29, were received. There were 1,079 cases, aggregating $12,985,725.66, disposed of, leaving on hand 1,812 cases, amounting to $2,917,311.43.

The act of Congress authorizing the refund of two-fifths of the tax imposed on automobiles on the floors of dealers intended for sale as of March 29, 1926, resulted in the remittance of $7,463,176. There were submitted 55,447 inventories disclosing that on the date mentioned there were in dealers' hands unsold 430,259 complete automobiles, 323 bodies, 406 chassis, and 913 motor cycles. Audit of these inventories saved the Government $71,951.32 in rejected credits, which amount with interest thereon has been collected.

Refund claims approximating $10,000,000 covering manufacturers' excise tax paid on automobile parts and accessories were rejected due to the inability of manufacturers to comply with the terms of the first deficiency act, fiscal year 1927, requiring return of any tax refunded by the Government to the ultimate consumer. A total of approximately $27,500,000, which includes the amount rejected on the same grounds last year, has been thus saved to the Government.

Initiation fees.—In the case of Alliance Country Club *v.* United States, decided in the United States Court of Claims, the court held that amounts paid to clubs for shares of stock, the purchase of which was prerequisite to club membership, were not subject to tax where the amounts were intended, under certain contingencies, to be returned to the club members. In consequence of this decision, there were allowed 9,556 refund claims amounting to $1,897,518.

Certification and files.—During the year claims certifying work were centralized in this division. The assessment lists, covering distilled spirits, prohibition-narcotic, capital stock, estate and gift tax, child labor, miscellaneous and sales tax, have been brought together and arranged by years and subjects of tax.

Mail.—During the year there were received 41,639 letters, 68,462 forms, and 196 checks, and there were sent out 28,870 letters, 38,383 forms, and 190 checks.

Conferences.—During the year 1,290 conferences were held with taxpayers and their representatives, as compared with 1,190 in the fiscal year 1927.

Assessments.—A total of $224,566,075.94, representing 266,183 items, was approved by the commissioner on miscellaneous assessment lists, which embrace all assessments of taxes administered by this unit. These lists carried $34,569,799.37, representing 29,495

additional assessments resulting from office audit and field investigations. The amount of interest paid and assessed on the miscellaneous tax lists totaled $2,213,136.78.

Offers in compromise.—On July 1, 1927, there were on hand 5,739 offers in compromise, amounting to $752,387.05, which had been submitted in settlement of liabilities incurred in connection with sales, tobacco, capital stock, estate, gift, spirits, and narcotics, and miscellaneous stamp and special taxes. There were 20,591 offers received during the year aggregating $1,501,445.98, 22,055 disposed of in the sum of $1,758,098.61, and 4,275 offers, aggregating $495,734.42, on hand June 30, 1928. Of the 22,055 offers handled, 21,079 were accepted for amounts aggregating $1,546,300.12.

Capital stock tax.—Although this tax was repealed as of July 1, 1926, there were assessed during the year delinquent and additional taxes amounting to $10,544,788.75. Of this amount, $320,078.10 was reported from the field and $10,224,710.65 was found due upon the audit of returns in the bureau.

There were on hand at the beginning of the year approximately 96,000 unaudited returns. During the year there were received and reopened 59,120 returns. All of these returns have been audited and closed with the exception of about 1,000, which are awaiting the receipt of additional evidence.

Documentary stamp tax.—The stamp tax collections on bonds executed by corporations, capital stock issues, passage tickets, and foreign policies of insurance on property in the United States amounted to $15,561,459.56, compared with $13,044,445.65 for the preceding year. The tax on the transfer of stock during 1928 amounted to $24,208,537.68, compared with $16,674,102.83 for the previous year. These increases were due to the volume of business activity during the year, and especially to the volume of sales on the various stock exchanges. The tax on sales of produce (future deliveries) netted $4,048,498.60, compared with $2,884,534.45 for the preceding year.

Foreign-built boats.—The special tax collected upon the use of foreign-built yachts, motor boats, etc., amounted to $9,763.47, compared with $7,966.72 for 1927.

Oleomargarine.—There were produced during the year 15,351,185 pounds of colored and 279,348,104 pounds of uncolored oleomargarine, compared with 14,501,929 pounds of colored and 242,654,698 pounds of uncolored oleomargarine in 1927, an increase of 5.85 and 15.12 per cent, respectively. (See pages 143 and 144 for additional statistics.)

On July 1, 1927, there were 60 oleomargarine manufacturers in business. Six new factories began business during the year and one closed, leaving 65 in business on June 30, 1928. There were 21,522 manufacturers' and wholesale dealers' returns received, of which 19,750 were examined during the year.

For the fiscal year 1928, 1,791,668 pounds of colored oleomargarine were withdrawn free of tax for export, compared with 2,122,911 pounds during the previous year. There were withdrawn free of tax for use of the United States 1,159,620 pounds of colored oleomargarine during the fiscal year 1928, compared with 967,984 pounds the year before.

There was collected under the oleomargarine law as special and stamp taxes $3,407,599.94 during the year, compared with $3,164,218.94 for last year, an increase of 7.69 per cent.

Certain yellow cooking or baking compounds which were made from the same ingredients and in the same manner as oleomargarine except that they were churned in water instead of milk, and which appeared to the department to be more in the nature of butter substitutes than true cooking or baking compounds, were held by Treasury Decision 4006, approved April 1, 1927, subject to tax as oleomargarine. Two manufacturers affected thereby obtained injunctions restraining officials of the department from enforcing the decision with respect to their particular products. As a result the decision was revoked. Subsequently bills were introduced in Congress (H. R. 10958 and S. 3247) to amend the definition of oleomargarine to such an extent as to make it clear that these compounds were to be taxed as oleomargarine. While both bills were reported favorably by the committees to which they were referred, neither came to a vote. The production of these colored cooking compounds is increasing and unless they are required to be tax-paid as oleomargarine they will eventually supplant the tax-paid product to a considerable extent. The oleomargarine and dairy interests for the first time joined forces in advocating adoption of this legislation.

The decision of the United States District Court for the Southern District of Ohio in the case of A. E. Foley *v.* Newton M. Miller, collector, decided March 1, 1928, may possibly result in a decrease in the collections of the tax on artificially colored oleomargarine. The question involved was whether certain oleomargarine sold by plaintiff was free from artificial coloration causing it to look like butter of any shade of yellow. The oleomargarine under consideration was composed in part of hydrogenated coconut and cottonseed oils which had been subjected to a secret process or treatment after hydrogenation, which caused them to assume a yellow color which was imparted to the finished product. The department contended that the color in said oils was not natural, therefore oleomargarine in which said oils were used would not be free from artificial coloration. The court held that the effect of the process was to bring out the inherent and latent yellow color already in the oils, as contended by the plaintiff, and that the color they imparted to the oleomargarine was not due to artificial coloration. In view of this decision oleomargarine made wholly or in part from the oils in question, although it has a yellow color in semblance of butter, will fall within the class taxable at the rate of one-fourth cent per pound. Two bills were introduced during the last session of Congress to tax tinted oleomargarine at the rate of 10 cents per pound, the same as artificially colored oleomargarine.

Regulations 73, approved June 14, 1928, simplifies greatly the procedure with respect to the exportation without payment of tax of oleomargarine, adulterated butter, mixed flour, and playing cards.

Adulterated butter.—There were but two registered manufacturers of adulterated butter engaged in business during the year, and their entire output was removed free of tax for export.

Process or renovated butter.—There were six manufacturers of process or renovated butter in business during the year. They produced a

total of 3,160,465 pounds of process and renovated butter, compared with 4,272,033 in 1927.

Mixed flour.—There were 16 makers or packers or repackers of mixed flour engaged in business during the year, and they made, packed, or repacked a total of 11,794,080 pounds, compared with 11,035,002 in 1927.

Filled cheese and white phosphorus matches.—There were no registered manufacturers of filled cheese or white phosphorus matches in business during the year and no cases of violations of these laws were reported.

Playing cards.—There were 81 manufacturers, repackers, or importers engaged in business during the year. They manufactured, repacked, or imported a total of 56,285,840 packs, compared with 55,196,758 packs for 1927.

Spirits and narcotics.—The revenue act of 1928 reduced the tax on grape brandy or wine spirits used for the fortification of wines from 60 cents to 10 cents per proof gallon effective June 29, 1928. When such fortified wines are sold or removed for the manufacture of vinegar or the production of dealcoholized wines containing less than one-half of 1 per cent of alcohol, the tax of 10 cents a gallon on the grape brandy used therein is to be abated or refunded. The act likewise reduced the rate of tax on wines. Wines may be sold or removed tax free for the manufacture of vinegar, or for the production of dealcoholized wines. The tax on dealcoholized wines containing less than one-half of 1 per cent of alcohol was repealed. The special tax on retail dealers in narcotic drugs was reduced from $6 to $3 a year, effective July 1, 1928.

TOBACCO DIVISION

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

Collections from tobacco taxes for the year reached a new high mark, amounting to $396,450,041.03, an increase of $20,279,835.99 compared with the previous year. Said total collections exceed total internal-revenue receipts from all sources for any year prior to 1915.

Contributing to the total was the record collection of $301,752,588.34 in taxes on small cigarettes, an increase of $22,824,026.53 compared with the previous year, and comprising 76.11 per cent of the total tobacco taxes collected. Another record was established by the collection of $7,461,354.90 in taxes on snuff, an increase of $553,690.26 compared with the previous year. The collection of tax from this source during 1928 was greater than for any preceding year. The steady increase in the tax payment and consequent consumption of snuff is unaccountable, unless it has to some extent supplanted chewing tobacco.

Receipts from taxes on chewing and smoking tobacco during the year amounted to $62,774,542.43, a decrease of $2,295,652.83 compared with 1927. This decrease is proportionately distributed among the several classes, namely, plug, twist, fine-cut, and smoking tobacco. A change of tobacco habits created during the World War is held largely responsible for the decrease in the use of chewing and smoking tobacco. Cigarettes have taken their places.

Collections from taxes on large cigars during the year amounted to $22,879,374.93, a decrease of $665,306.88 compared with the previous year.

Included in the total of $1,123,809.82 taxes collected on cigarette papers and tubes, there was collected $13,661.36 on 1,368,636 packages of cigarette papers of domestic manufacture, $1,104,337.41 on 101,432,085 packages imported, and $5,811.05 on cigarette tubes. Manufacturers of cigarette paper removed for consumption exempt from tax 186,250,224 packages of cigarette papers, each containing not more than 25 papers, and also removed 33,611,100 cigarette tubes tax free for the use of cigarette manufacturers.

A total of $355,436,797.15, or 89.65 per cent of the total tobacco tax receipts, was collected in the following States: North Carolina, $204,473,504.55; Virginia, $61,482,169.10; New York, $32,910,253.29; Pennsylvania, $16,134,581.79; New Jersey, $16,021,290.10; Ohio, $12,369,107.52; California, $12,045,890.80.

The State of Pennsylvania leads in the manufacture of cigars weighing more than 3 pounds per thousand with a percentage of 33.83 of the total, followed in the order named by New Jersey, Florida, New York, Ohio, Virginia, and Michigan, with percentages of the total production ranging from 10.06 for New Jersey to 4.41 for Michigan. The State of Virginia replaces Maryland as the premier State, with a percentage of 43.45 of the total production, in the manufacture of small cigars, followed by Maryland, Pennsylvania, and North Carolina. The State of North Carolina, with 58,911,586,533, leads in the manufacture of small cigarettes, the percentage of the total production being 59.02. Next in importance is the State of Virginia, with a total production of 19,655,548,820, or 19.69 per cent, followed by New York, California, Pennsylvania, and New Jersey. The State of New York reported the manufacture of 10,569,820 large cigarettes, or 92.46 per cent of the total production. The States of North Carolina and Missouri, in order, account for most of the plug tobacco manufactured; Missouri, Kentucky, and Tennessee for twist; Illinois, Michigan, Ohio, and New York for fine cut; North Carolina, Ohio, Kentucky, Illinois, and Virginia for smoking; and Tennessee, Illinois, New Jersey, and Delaware for snuff.

Additional statistics concerning the manufacture and tax payment of tobacco products are shown in Tables Nos. 13 to 29, on pages 115 to 141, and relating to tax collections in Table No. 1, on pages 74 to 77; in Table No. 2, on pages 90 and 91; in Table No. 3, on pages 95, 97, 99, 101, 103, and 105; and in Table No. 4 on page 107.

Regulations No. 8, relating to taxes on tobacco, snuff, cigars, and cigarettes, also on cigarette papers and tubes, and purchase and sale of leaf tobacco, were revised April, 1928, and distributed through collectors to manufacturers and dealers.

The regulations relating to the exportation without the payment of tax of tobacco manufactures and products other than distilled spirits, and fermented liquors, formerly embraced in Regulations 29, were revised, brought down to date, and promulgated as Regulations 73, effective July 1, 1928. Export forms were consolidated and the procedure greatly simplified.

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

	Refund		Redemption		Abatement		Uncollectible		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1927	7	$431.45	33	$229,503.70	24	$90,110.96	6	$25,245.91	3	$4,268.37
Received	47	2,107.89	648	322,664.87	148	53,842.30	23	121,307.17	74	125,109.94
Allowed	39	882.03	631	317,143.33	125	44,194.87	19	52,291.12	70	105,341.89
Rejected	10	942.40	32	222,998.21	33	98,305.47	6	1,113.90		46.65
On hand June 30, 1928	5	714.91	18	12,027.03	14	1,452.92	4	93,148.06	7	23,989.77

Refund (rebate) claims.—Table 30, on page 142, shows claims for refund of taxes paid on cigars presented under section 1205 of the revenue act of 1926 during the fiscal year 1928 and final report covering such claims. The seven claims shown in said table as rejected in full were barred by the statute of limitation.

ACCOUNTS AND COLLECTIONS UNIT

COLLECTION ACCOUNTING DIVISION

The collection accounting division is charged with the following duties:

The construction of accounting systems for use in collectors' offices, the preparation of instructions to collectors of internal revenue on office and field activities, auditing revenue and special deposit accounts of collectors of internal revenue, issuing internal-revenue stamps, and compiling statistics for officials of the Treasury Department and the public. The collection accounting division also is charged with the duty of preparing, in conjunction with the Income Tax Unit, the procedure for the preliminary examination in collectors' offices of more than 2,000,000 corporation and individual income-tax returns. The preparation of the procedure for the intensive audit of the smaller individual returns on Form 1040-A and a number of the larger individual returns on Form 1040 also is a duty of the collection accounting division. The activities of the field force of supervisors of accounts and collections and the force of internal-revenue agents on sales and miscellaneous taxes are controlled and directed by this division under the general supervision of the assistant to the commissioner. The collection accounting division is divided into five sections, as follows: Office procedure, field procedure, revenue accounts, statistical, and stamp.

One of the important changes with respect to policy was in connection with the audit of individual income tax returns on Form 1040. Prior to the filing period falling in 1927, collectors of internal revenue had retained in their offices for intensive audit a number of the smaller Forms 1040. However, following the filing period in 1927, 44 collectors were authorized to audit the larger individual returns. Nine of these collectors were given only the returns marked "Office audit." The others were given all the Forms 1040 which were not classified as "Accepted." The number of returns assigned to the 44 collectors of internal revenue was 217,063. Most of the work on these returns was done during the fiscal year 1928. At the close of business June 30, 1928, there remained in collectors' hands only 3,343 Forms 1040 relating to the taxable year 1926. This policy proved to be a helpful one in the bureau's program of bringing all work current, in that the audit of these returns by collectors' employees permitted the force under the revenue agents in charge to apply themselves to the audit of other classes of returns.

During the year the supervisors of accounts and collections submitted 109 reports covering the examination of the accounts of collectors of internal revenue, compared with 119 reports during the fiscal year 1927. The reduction in the number of examinations is accounted for by the fact that it was necessary to detail a number of supervisors to special duties outside their divisions. However, every collector's office was examined at least once and most of them twice during the year. The supervisors of accounts and collections installed in office eight new collectors and four acting collectors.

Collectors of internal revenue during the fiscal year transmitted to the bureau, or otherwise disposed of, 156,341 claims after having taken the necessary administrative action in connection therewith. The number of claims on hand in collectors' offices at the end of the year was 1,377, compared with 3,144 at the close of the previous fiscal year. The number of claims transmitted to the bureau, or otherwise disposed of, by collectors of internal revenue during the fiscal year 1927 was 238,665. There was, therefore, a reduction in the claims work during the fiscal year 1928 amounting to 82,324 claims.

There was filed in collectors' offices during the fiscal year a total of 5,900,465 tax returns, of which 5,229,652 were income tax returns of various classes. These returns were properly controlled, listed for assessment, and transmitted to the bureau by collectors' offices within the required time.

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

The statistical section has prepared numerous comparative statements of internal revenue collections for the Secretary of the Treasury, the committees of Congress, and for general release to the public. Special compilations of income taxes and other important miscellaneous taxes were made from time to time during the year. There were also prepared monthly statements of tax-paid products, including cigars, cigarettes, manufactured tobacco and snuff, colored and uncolored oleomargarine, and playing cards, which are considered as particularly valuable to the several trades or industries concerned.

A total of 7,813,530,878 revenue stamps, valued at $458,899,806.56, was issued to collectors of internal revenue, compared with 7,615,505,838 stamps, valued at $439,166,373.74, issued to collectors during the fiscal year 1927. Internal-revenue stamps were returned by collectors of internal revenue and by the Postmaster General and credited in their accounts to the value of $13,234,670.94. These stamps were of various kinds and denominations, including partly used books and stamps for which there was no use. There were four applications allowed for restamping packages from which the original stamps had been mutilated or destroyed.

The drive to clear the collectors' records of all outstanding tax assessments which were in a collectible status was continued during the fiscal year 1928. With respect to the number of items eliminated from the old lists, the past year has been the most successful yet experienced. The number of outstanding assessments now on the records is only a small portion of the number outstanding when the drive was begun three years ago.

Strenuous effort was made to complete all field investigations in connection with the capital stock tax, which has been repealed. Several thousand investigations were completed by collectors' offices during the latter part of the fiscal year 1928. This work is now practically completed.

During the year one division office and one stamp office were discontinued. At the close of the fiscal year, June 30, 1928, there were in existence 64 collectors' offices, 31 division offices, and a total of 46 stamp offices, 17 of which are operated in conjunction with division offices.

Special attention was given by collectors' field forces to the serving of warrants for distraint, the verification of information returns on Form 1099, the investigation of tax returns assigned to collectors for audit, and the conduct of delinquent drives. A total of 79,222 warrants for distraint was served, which resulted in the collection of $41,266,037. At the beginning of the fiscal year there were in the hands of collectors' field forces 29,255 warrants for distraint. At the close of the year there were in the hands of deputy collectors 20,097 warrants.

An average of 1,696 deputy collectors made a total of 312,027 revenue-producing investigations, including the service of warrants for distraint. The total amount collected and reported for assessment during the fiscal year was $64,671,443. The average number of investigations made per deputy and the average amount of tax collected and reported for assessment for the fiscal year were 180 and $38,132, respectively.

The special force of internal-revenue agents working under the direction of the Accounts and Collections Unit collected and reported for assessment $2,043,705, an average of $140,940 per agent. The total amount of taxes collected and reported for assessment as the result of the activities of both field deputy collectors working under the direction of collectors of internal revenue and the special squads working under the direction of supervisors of accounts and collections amounted to $66,715,148.

During the year deputy collectors made field investigations of 345,572 income-tax returns. At the beginning of the fiscal year 1928 there were in the hands of deputy collectors 173,867 income-tax returns for field investigation. At the close of the fiscal year there were in the hands of deputy collectors for investigation only 10,688 income-tax returns.

Deputy collectors during the year made 5,446,937 investigations on the basis of Forms 1099 and other information returns. At the beginning of the fiscal year there were in the hands of deputy collectors for investigation 2,644,149 information returns. At the close of the fiscal year the number of information returns in the possession of deputy collectors for investigation was 1,281,797. Most of these information returns on hand at the close of the year pertained to the taxable year ended December 31, 1927, and had only recently been dispatched to collectors' offices.

During the fiscal year a plan was entered into by which one representative from each collector's office was permitted to visit Washington for the purpose of making a study of the bureau's procedure, organization, and policy. The men selected for this assignment were generally the chiefs of income-tax divisions or employees holding other positions which placed them in immediate contact with the audit of returns. The experience gained by these men in their contact with bureau employees, and the experience of the bureau employees by reason of their contact with the field men, will be exceptionally beneficial, especially in view of the fact that practically all returns are now audited in the field.

In the early part of the fiscal year a complete control was established in the office of each chief of the field division over all investigations sent to deputy collectors for investigation in the field. Under the present system of control the field office has an authentic record of the investigations assigned to each deputy collector, showing the name of the taxpayer, the address, the taxable year or years involved, and the character of the investigation.

COLLECTORS' PERSONNEL, EQUIPMENT, AND SPACE DIVISION

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

At the close of the fiscal year 1927 there was in the internal revenue collection service a total authorized force, including collectors, of 5,294 employees, at an annual salary rate of $10,351,200. At the close of the fiscal year 1928 there was a total authorized force, including collectors, of 5,138 employees, at an annual salary rate of $10,133,380. During the year there was a net reduction of 156 in the total number of positions and $217,820 in the annual salary rate, or, in other words, the reduction amounted to approximately 2.9 per cent of the total authorized force and 2.1 per cent of the annual salary rate. This reduction in personnel was brought about gradually by more efficient coordination of the work in the various collection districts and was necessary to keep within the reduced allotment granted for the payment of salaries of permanent employees for this fiscal year. The reductions have been made in most instances by not filling vacancies occurring on the regular force. A total of $109,473 was expended for the employment of temporary help in collectors' offices, compared with $88,520.17 during the preceding fiscal year. The increase of $20,952.83 in expenditures for temporary assistance is due to the fact that collectors' offices are now charged with the preliminary examination of the income-tax returns and the further fact that many of the districts were charged with the auditing of 1040 income-tax returns.

Beginning with the first of the fiscal year 1928, the administrative organization of the greater number of collectors' offices was changed

from one which provided for a chief office deputy and a chief field deputy to one which provided for an assistant to the collector, who directs the activities of both the office and field forces. This change in organization has proven quite successful in that a more direct and cooperative supervision over the entire force is possible.

In administering the personnel of the several collection districts the provisions of the classification act of 1923 and subsequent decisions of the Comptroller General with respect thereto have been closely adhered to. New appointments have been made at the minimum salary rate of the grade and this has had a tendency to lower the average salary of the various grades throughout the service. All applications for positions in the field collection service have been carefully scrutinized with a view to maintaining the usual high standard of requirement for employment.

During the fiscal year 1928, $267,106.08 was expended for the rental of quarters for collectors' offices and branches thereof, compared with $273,782.97 during the preceding fiscal year. The decrease of $6,676.89 was brought about by the discontinuance of several branch offices housed in commercial space and through reductions in rental under existing leases.

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

DISBURSEMENT ACCOUNTING DIVISION

The disbursement accounting 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 101 internal-revenue disbursing officers, collectors of internal revenue, and internal-revenue agents in charge, as well as the administrative audit of miscellaneous vouchers for transportation, equipment, telephone service, rentals, etc., paid from internal-revenue funds by the disbursing clerk of the Treasury Department and direct settlements by the General Accounting Office.

The disbursement accounting division administratively examined and recorded 1,213 monthly accounts of collectors of internal revenue and internal revenue agents in charge, together with 52,930 supporting vouchers, in addition to which 3,668 expense vouchers of employees and 5,778 vouchers covering passenger and freight transportation and miscellaneous expenses were audited and passed to the disbursing clerk of the Treasury Department and General Accounting Office for payment. The monthly pay rolls of the bureau were examined and recorded currently.

A total of 447 applications of field employees leaving the service for refunds of amounts deducted from their salaries on account of the retirement fund was approved and forwarded to the Commissioner of Pensions for settlement. Data for fixing the annuity pay of 28 persons retired from the service, as well as a report of the totals of the amounts deducted from the salaries on account of the retirement fund of 99 persons transferring out of the service, were furnished the

appointment division of the bureau for administrative action. A total of 36 applications for service credit was prepared or verified for forwarding to the Commissioner of Pensions.

OFFICE OF THE GENERAL COUNSEL

The activities of the general counsel's office embrace the whole field of Federal taxation in connection with 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 directly from the Income Tax Unit; estate, capital stock, and sales tax questions; documentary, public utilities, insurance, occupational, beverage, luxury, tobacco, oleomargarine, and special taxes; accounts, supplies and equipment, and the consideration, preparation, and revision of Treasury decisions and regulations, mimeographs, and other formal compilations. The office is divided into six divisions, viz, appeals, interpretative I, interpretative II, penal, civil, and administrative.

APPEALS DIVISION

The work of the appeals division was confined to handling appeals before the Board of Tax Appeals filed by taxpayers from proposed assessments of deficiencies in income and profits taxes, estate and gift taxes, and, in cooperation with the Department of Justice, in handling appeals from decisions of the board to courts of appeals. The situation confronting the bureau, the office of the general counsel, and the Board of Tax Appeals in respect of the pending and increasing number of appeals to the board was set forth in a report of the Secretary last fall to Hon. William R. Green, chairman Joint Committee on Internal Revenue Taxation. In this report the Treasury Department voiced assurance to the Congress that it would cooperate in every possible way looking to the disposition of cases pending before the board. Substantial progress has since been made in that direction. A greater number of cases were disposed of during the 12 months ended June 30, 1928, than during any previous period since the organization of the board. The total was 7,089, compared with 5,256 during the fiscal year ended June 30, 1927, 3,969 during the year ended June 30, 1926, and 1,726 during the year ended June 30, 1925. Of the total number disposed of during the year, 3,479 were closed by stipulations without hearings before the board, compared with 2,683 stipulated during the previous year. The special advisory committee, organized in the office of the commissioner at the beginning of the year to consider settlements in fact cases, has handled an increasingly larger volume of work from month to month, and a large number of the cases closed before the board by stipulation during the last fiscal year is attributable to the work of the committee.

On May 20, 1928, there was organized in the office of the general counsel the review section in the appeals division, the purpose of which was to consider appealed cases, with a view to settlement without a hearing before the board, and to undertake consideration of cases involving primarily questions of law and thus supplement the work of the special advisory committee, which considers for the same purpose cases involving primarily questions of fact.

A small personnel of attorneys, auditors, and clerks was assigned to make a preliminary survey for the purpose of ascertaining whether cases involving primarily questions of law are susceptible of proper settlement without trial before the board, and if so, the size and character of organization that should be created to carry on the work.

The results of this survey indicated that a substantial proportion of cases of the class considered are susceptible of proper settlement without trial, and led to the decision that a separate division be created in the office of the general counsel for the purpose of carrying on the work on an adequate scale, known as the review division.

There are many appeals pending before the board which have been affected by decisions rendered and legislation enacted subsequent to the mailing of the deficiency letters. It not infrequently occurs that all of the facts necessary to a proper consideration of questions of law were not fully developed prior to the filing of appeals. In these and other types of cases it is not only possible but desirable to effect settlements on the merits without a trial. It has been found that taxpayers on the whole desire so to dispose of their appeals and thus avoid the delay incident to awaiting trials.

A total of 10,262 new appeals was filed with the board during the year, and 21,639 were pending at the close of the year, a net increase of 3,158 over the number pending at the close of business June 30, 1927, and a net increase in the amount involved before the board of approximately $155,000,000. The net increase in pending appeals at the close of business June 30, 1928, was the smallest of any prior period. The net increase at June 30, 1927, over the previous year was approximately 6,000 and the net increase at June 30, 1926, over the previous year was a little less than 9,000. The total amount involved in all appeals pending at the close of the fiscal year June 30, 1928, was $697,366,559.34. The total amount proposed for assessment in 7,089 cases disposed of during the year was $135,390,741.32, of which the board approved $58,255,176.61. The number of cases disposed of and the amounts of proposed and approved deficiencies include those dismissed by the board for lack of jurisdiction.

Forty attorneys in the appeals division were assigned to trial work before the board at the close of June 30, 1928, with average assignments of approximately 540 cases each. Divisions of the board held hearings in San Francisco, Calif.; Denver, Colo.; Boston, Mass.; Grand Rapids, Mich.; Chicago, Ill.; Kansas City, Mo.; Tulsa, Okla.; Cincinnati, Ohio; Atlanta, Ga.; New Orleans, La.; Des Moines, Iowa; St. Paul, Minn.; Fort Worth, Tex.; Lincoln, Nebr.; Los Angeles, Calif.; New York City; Portland, Oreg.; St. Louis, Mo.; and Seattle, Wash., during the year. Attorneys from this division were assigned to represent the commissioner at all field hearings.

Appeals from decisions of the board to courts of appeals have not been numerous but have been gradually increasing. Two hundred and forty-two appeals were taken to courts of appeals from decisions of the board covering 268 board docket numbers between the date of the passage of the 1926 act and the end of June, 1928. Seventeen of the board docket numbers, corresponding to the same number of appeals to the courts, were so-called 60-day and filing fee cases and one jurisdictional case are not included in the following summary. On the other hand, 31 of the board docket numbers, corresponding to 30 court appeals, which raised questions as to whether the cases

had been heard by the board before or after the passage of the 1926 act are included in the summary because they also went to the merits of the cases. (No cases have been included in the following table as closed unless certiorari has been denied or time for making application has expired.)

	Number	Proposed deficiencies	Redetermined by board
Appeals by taxpayers, pending	181	$5,446,259.64	$4,948,859.39
Appeals by taxpayers, closed	[1] 36	438,845.83	411,356.70
Total appeals by taxpayers	217	5,885,105.47	5,360,216.09
Appeals by commissioner, pending	30	1,771,676.09	657,554.17
Appeals by commissioner, closed	[2] 7	562,988.95	137,896.90
Total appeals by commissioner	37	2,334,665.04	795,451.07

[1] Decisions of the board were affirmed in 12 cases and reversed and remanded in 10 cases, 1 was settled by stipulation, and 13 were dismissed for lack of jurisdiction.
[2] Decision of the board was reversed in 1 case, 4 were disposed of by stipulation, and 2 were dismissed for lack of jurisdiction.

Three of the above appeals for the commissioner are cross appeals.

The following figures show the volume of work handled and its status before the board at the close of June 30, 1928:

	June 30—			
	1925	1926	1927	1928
Appeals filed	5,220	12,867	11,338	10,262
Cases disposed of by the board on the merits after hearings	616	947	1,060	2,085
Cases disposed of by all other methods, including (1) dismissals for nonprosecution, (2) lack of jurisdiction, (3) failure to pay filing fees, (4) agreement or stipulation of the parties	1,110	3,022	4,176	5,004
Total number of cases disposed of during each year	1,726	3,969	5,256	7,089
Total number pending at close of each year (including cases reopened)	3,494	12,392	18,481	21,639

Status of cases pending at June 30, 1928

(1) Answered, awaiting hearing at Washington	15,440
(2) Answered, reserve calendar	379
(3) Answered, circuit calendar	1,608
(4) Heard on merits, not decided	978
(5) Decided, awaiting orders of redetermination	325
(6) Petitions not served on the commissioner	717
(7) Not answered	2,192
Total	21,639

INTERPRETATIVE DIVISION I

The following table shows the work of this division for each of the last three fiscal years and the increase from year to year:

Jacketed cases	1926	1927	1928
On hand at beginning of year	236	317	316
Received during year	694	1,623	2,221
Disposed of during year	613	1,624	2,115
On hand at end of year	317	316	422

The average number of attorneys in the division for the year was 37, an increase of 6 over the average of personnel employed in the preceding fiscal year. On this basis the output per capita shows an increase of about 9 per cent. The increase in the number of cases left over at the close of business June 30, 1928, is due to 106 claims in abatement undisposed of out of 208 received during the year.

This division considers questions relating to the income and excess profits tax provisions of the several revenue acts as well as those questions of procedure (particularly in connection with liens and distraints) which arise in connection with the administration of the internal revenue laws. It also passes finally upon all matter proposed for publication in the Internal Revenue Bulletin.

Specific questions are submitted for opinion by other branches of the Bureau of Internal Revenue and by outside correspondents. These are answered in the form of memoranda or letters. Letters, proposed mimeographs, or memoranda, prepared elsewhere in the bureau, are submitted for review and comment.

The assignment of members of the division to several of the sections of the Income Tax Unit continued. This practice has proved of great benefit in the audit work, there being at hand a representative of the general counsel's office promptly to advise in matters covered by positive precedent. Where there is doubt as to law in a particular case, or where a new proposition of law is advanced, the question is submitted to this office for formal decision.

Of the many classes of questions considered during the past year, the most important have been those relating to amortization; affiliated corporations; associations as distinguished from trusts; business leagues and associations; capital gains and losses; claims against transferred assets; collections of taxes and unassessed interest and penalties by distraint; compensation of pilots in several of the States; compensation of State officers and employees; compromises; consolidated returns; credits and refunds and interest thereon; deductions of various character; depletion and depreciation; dividends; earned income; estates and trusts; exchange of stock in connection with reorganizations; fiduciary returns; gross income; interest on State obligations and quasi obligations; invested capital; limitations upon crediting or refunding taxes paid, and upon assessments and collection of taxes; losses due to sale and repurchase of securities; notice and demand; partnerships; personal service corporations; proceeds of insurance and of pensions; transferees under section 280 of the revenue act of 1926; title insurance surplus funds; waivers; wash sales; and withholding taxes at source.

INTERPRETATIVE DIVISION II

The work of this division is as follows: (1) Interpreting the provisions of law relating to the following taxes—admissions and dues, beverage, capital stock, gift, estate, excise, insurance, legacy, occupational, oleomargarine, special, stamp, telegraph and telephone, tobacco, transportation; (2) preparing and reviewing regulations, Treasury decisions, informal memoranda, and letters relating to such taxes; (3) reviewing and approving claims for refund of all taxes involving a net refund of $50,000 or more, and all cases involving a proposed refund or credit of any income, war profits, excess profits, estate, or gift taxes for any year or years in excess of $75,000; (4) preparing statements of fact to be submitted to the Joint Committee on Internal Revenue Taxation as required by section 710 of the revenue act of 1928; (5) assisting in the drafting of contemplated revenue legislation relating to the above taxes; (6) 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.

The cases in this division during the year may be grouped into four classes—interpretative cases, miscellaneous claims, income-tax claims, and income-tax deficiency protests. A summary of the work is as follows:

INTERPRETATIVE CASES

On hand July 1, 1927	38
Received during year	256
	294
Disposed of during year	254
On hand June 30, 1928	40

MISCELLANEOUS TAX CLAIMS

On hand July 1, 1927	5
Received during year	153
	158
Disposed of during year	157
On hand June 30, 1928	1

INCOME-TAX CLAIMS

On hand July 1, 1927	260
Received during year	601
	861
Disposed of during year	734
On hand June 30, 1928	127

INCOME-TAX DEFICIENCY PROTESTS

On hand July 1, 1927	1
Disposed of during year	1

During the year the division conducted 117 hearings and prepared statements of fact to be submitted to the Joint Committee on Internal Revenue Taxation in 459 cases. The following regulations were considered and revised: Regulations 73, 34, and 8. There were 14 real estate cases pending on July 1, 1927. During the year 14 were received and 6 disposed of, leaving 22 cases pending July 1, 1928. There were 4 quitclaim deeds executed and delivered. On July 1, 1927, 22 cases were pending wherein sales of real estate had been made by collectors to private purchasers, at sales under distraint proceedings. Sixteen similar cases were received during the year, making a total of 38. The number of such cases closed during the year was 20, leaving 18 cases pending July 1, 1928.

Claims for abatement and refund

Kind of tax involved	On hand July 1, 1927	Received during year	Disposed of during year	On hand June 30, 1928
Dues	0	3	3	0
Beverage	0	1	1	0
Estate	4	105	108	1
Special bankers	0	43	43	0
Stamp	0	1	1	0
Tobacco	1	0	1	0
Income	260	601	734	127
Total	265	754	891	128

Claims received for year July 1, 1927, to July 1, 1928

Month	Estate	Beverage	Dues	Stamp	Special bankers	Income
July	5	0	0	0	7	58
August	5	0	0	0	7	52
September	7	0	0	0	7	50
October	13	0	2	0	3	50
November	13	0	1	0	10	56
December	11	0	0	0	5	69
January	9	0	0	0	0	45
February	8	1	0	0	0	41
March	10	0	0	1	0	60
April	8	0	0	0	0	45
May	10	0	0	0	4	42
June	6	0	0	0	0	33
Total	105	1	3	1	43	601

PENAL DIVISION

The activities of the penal division during the fiscal year 1928 consisted of (1) preparation of opinions advising the commissioner and the heads of the various units of the bureau as to liability for fraud, negligence, or delinquency penalties in cases where protests had been filed by taxpayers against proposed assessment of penalties by one of the accounting units, or where an opinion as to assertion of penalties had been requested by any officer or unit of the bureau; (2) preparation for reference to United States attorneys for the purpose of prosecution of criminal cases arising under the internal revenue laws or applicable provisions of the criminal laws of the United States; (3) assisting in such criminal prosecutions by furnishing evidence for grand jury and court proceedings, preparing indictments and briefs, and participating in arguments, trials, and appeals at the request of the Department of Justice or the United States attorneys; (4) preparation of opinions, letters of instructions, and answers to inquiries from local and field officers of the bureau regarding conduct of tax examinations, special investigations, and general matters relating to violations by taxpayers of Federal penal statutes; (5) recommending acceptance or rejection by the commissioner of offers in compromise made by taxpayers charged with civil penalties or violations of Federal penal statutes; and (6) consideration of claims for reward under section 3463 of the Revised Statutes.

When taxpayers protest against a proposed assertion of penalties, of whatever nature, it is the practice of the division to grant the taxpayers and their qualified representatives hearings, at which they are entitled to present evidence and arguments, with briefs in support thereof. Written opinions are then prepared, in which are stated the pertinent facts, the law involved, and the conclusions reached, with the reasons therefor. These opinions, over the general counsel's signature, are sent to the appropriate bureau officer. If no hearing is requested or desired, cases are considered and decided upon the evidence in the respective files. In some cases evidence submitted on behalf of taxpayers must be referred to field officers of the bureau for investigation and report before a decision can be rendered.

Attorneys from the penal division frequently are sent to various points throughout the United States to render assistance requested by United States attorneys in criminal cases, and under appointment

as special assistants to the Attorney General to conduct grand jury proceedings, jury trials, and other court proceedings in collaboration with United States attorneys. While it is recognized that criminal offenders in tax cases should be punished for violation of law, successful prosecutions have the added and more far-reaching effect of impressing upon the taxpayer's community the results of infractions of the law in tax cases, and serve as a warning to other possible lawbreakers. The penal provisions of the law are, of course, incidental to the general purpose of raising revenue, but the successful prosecution of numerous violators of the tax laws is believed to have resulted indirectly in the voluntary payment of large amounts of taxes legally due.

Cases handled by the penal division are classified as (1) interpretative and (2) law cases. These are subdivided so that under each classification there are income-tax cases and miscellaneous tax cases, the latter consisting of the large variety of cases other than those involving income taxes.

At the beginning of the year there were pending in the penal division 679 cases. During the year there were received 1,219 cases, compared with a total of 1,076 during the previous fiscal year, an increase of 143. During the year ended June 30, 1928, there was a total of 1,898 cases under consideration, as against 1,843 during the previous fiscal year, an increase of 55; 1,199 cases were disposed of, compared with 1,164 during the previous fiscal year, an increase of 35. There were, therefore, 699 cases pending June 30, 1928, as against 679 on June 30, 1927, a net increase of 20. Special effort was made finally to dispose of the older cases, both those which had been in the division longest and those involving the earlier tax years. This effort has been very successful and a considerable number of the older cases have now been closed. However, certain cases of this character, such as those in litigation, can not finally be disposed of until the litigation ends.

A tabulation of the number of cases received, disposed of, and pending follows:

INTERPRETATIVE CASES		
Pending July 1, 1927:		
Income-tax cases	357	
Miscellaneous tax cases	30	
		387
Received during fiscal year ended June 30, 1928:		
Income-tax cases	706	
Miscellaneous tax cases	139	
		845
Total interpretative cases pending during fiscal year		1,232
Closed during fiscal year ended June 30, 1928:		
Income-tax cases	650	
Miscellaneous tax cases	127	
		777
Cases pending at close of fiscal year ended June 30, 1928:		
Income-tax cases	413	
Miscellaneous tax cases	42	
		455
LAW CASES		
Pending July 1, 1927:		
Income-tax cases	192	
Miscellaneous tax cases	100	
		292

Received during fiscal year ended June 30, 1928:		
Income-tax cases	250	
Miscellaneous tax cases	124	374
Total law cases pending during fiscal year		666
Closed during fiscal year ended June 30, 1928:		
Income-tax cases	270	
Miscellaneous tax cases	152	422
Cases pending at close of fiscal year ended June 30, 1928:		
Income-tax cases	172	
Miscellaneous tax cases	72	244

RECAPITULATION

Total cases pending on July 1, 1927	679
Total cases received during fiscal year	1,219
Total cases pending during fiscal year	1,898
Total cases closed during fiscal year	1,199
Total cases pending July 1, 1928	699

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

Number of cases pending July 1, 1927	1,187
Number of cases commenced during fiscal year ended June 30, 1928	1,511
Number of cases terminated during same period	1,577
Number of cases pending at close of business on June 30, 1928	1,121

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

Formal claims for reward for information relative to violations of the internal revenue laws submitted under the terms of Circular 99, revised, promulgated in accordance with the provisions of section 3463, Revised Statutes, were filed and disposed of during the year ended June 30, 1928, as follows: Pending July 1, 1927, 29; presented during year, 53; disposed of during year, 16; pending July 1, 1928, 66.

Of the 16 claims disposed of, 5 were rejected and 11 were allowed in a total sum of $32,510.72.

The 66 claims pending are awaiting receipt of reports from the field officers of the bureau who are conducting investigations in the cases in question or the closing of the law cases with which such claims are associated.

In addition to the above-mentioned formal claims for reward, 15 informal claims were disposed of during the fiscal year ended June 30, 1928, either by closing the cases after the lapse of six months without receipt of further information from correspondents or by letters advising informers of the reasons why favorable consideration could not be given to formal claims if presented. In addition to the 66 formal claims shown above as pending on July 1, 1928, there were also pending on that date 41 informal claims.

CIVIL DIVISION

The civil division in cooperation with the Department of Justice and the various United States attorneys handles all civil internal-revenue cases arising in the Federal district courts, the United States

Court of Claims, and the Supreme Court of the District of Columbia, together with a limited number of cases originating in State courts. In general, this litigation may be divided into six classes:

1. Suits brought by taxpayers in the United States district courts for the recovery of taxes alleged to have been erroneously and illegally collected.
   (a) Suits against collectors or their personal representatives.
   (b) Suits against the United States under the Tucker Act.
2. Suits against the United States in the United States Court of Claims.
3. Injunction and mandamus proceedings.
4. Suits by the United States for the collection of taxes, for recovery on bonds, for the recovery of erroneous refunds, and for miscellaneous relief.
5. Suits to determine priorities where Federal tax liens are involved.
6. Adjudication of tax claims in bankruptcy and receivership proceedings.

While the Department of Justice and the United States attorneys acting under its jurisdiction are charged with the responsibility for the conduct of this litigation, they welcome and encourage the assistance of the general counsel's office in the preparation of pleadings, the assembling of evidence, the preparation of briefs, and the actual trial or argument of cases in court.

The civil division, in a similar manner, handles all claims for taxes filed in bankruptcy and receivership cases pending in both Federal and State courts. Compromise of taxes owing by insolvent taxpayers and estates in process of administration are taken care of by a section attached to the division and maintained for that special purpose.

The personnel of the civil division on June 30, 1928, consisted of 68 attorneys, 20 assistants, and a clerical and stenographic force of 61 members.

The following civil internal-revenue tax cases were decided by the Federal courts during the fiscal year ended June 30, 1928:

	Decided for the Government	Decided against Government	Partly for Government and partly for taxpayer	Total
District courts	111	83	4	198
Circuit courts of appeals	29	18	1	48
Court of Claims	44	20	0	64
Supreme Court	10	7	1	18
Total	194	128	6	328

The number of civil internal-revenue tax cases pending in the Federal courts at the end of the fiscal year, June 30, 1928, compared with the number pending at the end of the previous fiscal year, is as follows:

	Cases for suit by the United States	Cases pending in district courts	Cases involving liens	Cases pending in circuit courts of appeals	Cases pending in Court of Claims	Cases pending in Supreme Court	Cases pending settlement	Cases pending payment of judgment claims	State court and miscellaneous	Total
Civil cases pending July 1, 1927	200	1,605	(1)	80	482	27	95	99	130	2,808
Civil cases pending July 1, 1928	[2] 200	[2] 1,839	425	108	841	18	(3)	164	41	3,642

[1] This heading not included in report for year ended June 30, 1927.
[2] Excludes cases involving tax liens.
[3] This heading eliminated in report for year ended June 30, 1928.

During the year 2,148 new civil cases were received and 1,314 civil cases were closed; 37,983 letters were written; 19,426 memoranda, 82 Treasury decisions; and 371 briefs were prepared. Offers in compromise of pending suits received during the year numbered 179. The number of compromise cases disposed of, including those pending before the fiscal year 1928, was 203, 78 being rejected and 125 accepted. The total amount of taxes claimed in these compromises was $4,507,946.76, and $1,058,495.29 was accepted in lieu thereof.

The increase in the number of cases pending at the end over those at the beginning of the fiscal year is mainly attributable to three classes of cases:

(1) Cases involving the statute of limitations. The uncertainty of the law resulting from the enactment of section 1106 (a) of the revenue act of 1926, coupled with the decision of the Supreme Court on February 21, 1927, in the case of Bowers *v.* The New York & Albany Lighterage Co. (273 U. S. 346), gave rise to the institution of scores of suits for refund. Many of these cases are now being disposed of under the clarifying sections of the revenue act of 1928.

(2) Special assessment cases. At the end of the fiscal year over 200 cases of this character were pending in the courts. These cases will doubtless be dismissed under the authority of the decision of the Supreme Court in the case of Williamsport Wire Rope Co. *v.* United States, wherein it was held that the Federal courts are without jurisdiction of cases arising under the special assessment provisions of the war revenue acts.

(3) Suits instituted to determine priorities in cases where Federal tax liens are involved. Over 80 per cent of the cases of this character pending on June 30, 1928, arose in the State of Florida. It has been estimated that over 1,000 additional lien cases will be instituted in the southern judicial district of Florida alone. In order effectively to meet this situation and to expedite the handling of these cases, a lien section has been created in the civil division and a branch office of the general counsel has been established at Miami, Fla.

The work of the division for the fiscal year ended June 30, 1928, in bankruptcy and receivership cases, decedent's estates, insolvency, and liquor cases is summarized as follows:

Bankruptcy, receivership, decedent's estates, and insolvent

Cases pending July 1, 1927	2,074
Cases closed during year	1,552
Cases pending June 30, 1928	1,948

In the 1,552 cases closed claims were filed in the amount of $6,795,083.20, and the sum of $1,442,021.84 was collected.

Liquor cases

Cases pending July 1, 1927	None.
Cases received during the year	60
Cases disposed of during the year	24
Cases pending June 30, 1928	36

Insolvent compromises

Cases pending July 1, 1927	470
Cases closed during year	1,268
Cases pending June 30, 1928	477

Of the 1,268 cases closed, 565 offers in compromise were accepted in the sum of $1,914,770.18 for assessments aggregating $8,249,540.84, 660 were rejected, and 43 otherwise disposed of.

Interest and delinquency penalty compromise

Cases pending July 1, 1927	40
Cases closed during the year	24,587
Cases pending June 30, 1928	431

In order to bring about closer cooperation with United States attorneys, collectors of internal revenue, and internal revenue agents in the handling of Federal tax matters, the bureau during the year extended its policy of establishing branch offices of the general counsel's office in the field. At the beginning of the fiscal year legal representatives of the bureau were permanently assigned to New York, Chicago, and San Francisco. The attorney at San Francisco represented the bureau in the 11 Rocky Mountain and Pacific Coast States. During the year it became apparent that the Western territory was too large to be efficiently served by one branch office. The territory therefore has been divided and an additional representative assigned to the Northwestern States of Washington, Oregon, Montana, and Idaho, with headquarters at Seattle. The headquarters of the representative in the remaining Southwestern States were changed to Los Angeles. An additional attorney was assigned to Chicago. Branch offices have also been established at Boston, Pittsburgh, and Miami. The plan of establishing these branch offices has greatly facilitated the handling of the bureau's legal business in the territory affected and has met with favor from the field officers of the bureau as well as from the United States attorneys. Requests for the establishment of branch offices in other parts of the country have been received and are now under consideration. It is probable that the plan will be extended during the coming fiscal year. Though these branch offices are representative of the general counsel's office and of the bureau as a whole, they are maintained under the immediate supervision of the civil division.

ADMINISTRATIVE DIVISION

The administrative division is charged with the supervision of the library, manuscripts, mail and records, 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.

BUREAU AND FIELD PERSONNEL

The following statement shows the number of employees in the Internal Revenue Service on June 30, 1927, and the number in the service on June 30, 1928:

	June 30, 1927	June 30, 1928	Increase (+) or decrease (−)
Employees in Washington	3,801	3,661	−140
Collectors' offices	5,287	[1] 5,050	−237
Internal-revenue agents' forces:			
Income and estate taxes	3,695	[2] 3,810	+115
Miscellaneous and sales taxes	21	13	−8
Supervisors of accounts and collections	32	37	+5
Intelligence force	121	105	−16
Storekeeper-gaugers	253	237	−16
Stamp agent	1	1	
Total	13,211	12,914	−297

[1] Exclusive of 59 temporary employees. [2] Exclusive of 22 temporary employees.

Under the provisions of the retirement act, 16 classified employees over 70 years of age were retained in the service, and 25 were retired on annuity, 7 of whom were retired on account of total disability.

Respectfully,

D. H. Blair,
Commissioner of Internal Revenue.

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

STATISTICAL TABLES

TABLE 1.—RECEIPTS[1] FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS

District[1]	Income tax			Estates—transfer of 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
	Corporation	Individual	Total		Fruit, per gallon, $1.65 and $1.10	Other materials, per gallon, $1.65 and $1.10	Fruit, per gallon, $6.40	Other materials, per gallon, $6.40				
Alabama	$5,125,403.19	$1,052,350.78	$8,177,753.97	$311,461.39								
Arizona	1,032,727.51	704,661.80	1,737,389.31	98,051.33								
Arkansas	2,448,685.15	1,778,076.23	4,223,761.38	12,121.04								
First California	53,023,906.82	25,291,293.57	58,315,200.39	1,302,571.75		$603,011.07					$766.00	$292,502.80
Sixth California	25,774,137.93	30,347,245.17	56,121,383.10	2,950,887.76	$97,970.46						122.00	161,685.37
Colorado	7,923,577.04	3,528,992.54	11,452,569.58	65,363.98		28,116.03						
Connecticut	17,487,721.26	16,893,465.88	34,381,187.14	847,492.74								
Delaware	12,949,518.06	7,061,743.91	20,011,261.97	209,530.19								
Florida	6,654,036.96	10,526,762.75	17,180,799.71	3,060,710.91								
Georgia	9,351,655.43	4,198,289.59	13,549,945.03	239,002.50								
Hawaii	4,741,276.18	1,371,206.67	6,112,482.85	15,806.23	2,643.74							
Idaho	811,618.57	259,830.46	1,071,449.03	1,922.16								
First Illinois	119,095,209.84	74,558,774.74	193,654,044.58	2,439,007.29	3,604.44	935,094.19					992.00	31,319.10
Eighth Illinois	5,142,364.53	2,338,260.20	7,480,630.73	67,389.65		1,540,894.22					120.00	
Indiana	17,014,269.97	10,231,348.38	27,245,618.35	1,624,539.14		789,600.21						
Iowa	7,459,293.38	3,850,997.59	11,310,290.97	254,580.15								
Kansas	14,522,025.34	4,063,679.49	18,685,704.83	207,666.21							31,102.00	50.00
Kentucky	10,345,884.52	4,654,665.12	15,000,549.64	134,880.92		1,054,098.16				$0.60		40.00
Louisiana	8,392,941.07	3,787,607.44	12,180,548.51	174,810.63		665,080.00						
Maine	4,383,810.03	3,702,318.55	8,086,129.20	154,539.09								
Maryland, including District of Columbia	23,497,412.66	21,117,329.58	44,614,742.24	1,431,802.03		608,749.40	$559.79		$726.12		3,018.00	
Massachusetts	53,589,172.17	44,840,549.90	98,529,722.07	2,562,458.43		704,267.44			11,523.67	189.26	424.00	746.60
Michigan	91,114,684.54	37,368,887.19	128,483,571.73	1,297,585.93		285,182.53						
Minnesota	18,247,802.49	7,857,675.55	26,105,278.34	455,607.19		56,190.45						
Mississippi	1,650,293.96	1,021,539.32	2,673,803.33	34,448.62							1,672.00	3,780.54
First Missouri	27,331,075.66	12,010,078.74	39,341,154.32	639,481.11		228,277.01					5,561.15	
Sixth Missouri	8,049,794.83	4,587,846.26	12,637,641.09	122,550.15		50,031.37						
Montana	1,912,015.57	912,746.44	2,824,762.01	88,795.97								
Nebraska	3,494,755.08	1,837,957.87	5,332,712.95	172,056.26								
Nevada	472,696.07	217,443.74	690,109.81	24,501.24								
New Hampshire	1,517,618.94	1,727,890.66	3,245,709.60	431,514.19								
First New Jersey	7,918,896.61	8,687,773.85	16,906,670.66	1,171,157.80		1,452.88						13,374.88
Fifth New Jersey	36,376,735.42	29,672,227.27	66,048,962.69	947,511.66		1,345,936.47				1.00		2,937.84
New Mexico	442,778.93	328,950.34	771,729.27	1,201.13								
First New York	17,099,438.45	26,248,249.56	43,317,688.01	2,209,069.89		3,360.07						109,979.60
Second New York	194,964,842.38	153,376,076.10	348,340,918.48	4,501,243.87	16,466.88	372,723.60			222.93		418.00	177,134.31
Third New York	86,970,600.56	70,477,334.18	168,447,934.74	15,276,157.74		446,403.53						19,424.02
Fourteenth New York	20,653,403.83	18,344,588.28	38,997,992.11	1,240,882.78		239.80						13,275.40
Twenty-first New York	7,294,225.29	6,484,022.72	13,738,248.00	261,749.05					75.85			
Twenty-eighth New York	20,385,606.99	15,376,535.01	35,761,542.00	370,187.38		69,005.01						27,552.99
North Carolina	15,797,250.31	4,644,247.37	20,351,497.68	310,120.20								31.90
North Dakota	516,263.34	232,118.13	748,381.47	7,084.25								
First Ohio	19,518,703.56	11,513,160.65	31,031,864.21	674,803.90		1,219,942.71						64.90
Tenth Ohio	10,471,110.37	4,326,779.51	14,797,889.88	510,808.11								27,983.92
Eleventh Ohio	6,349,928.76	2,729,384.16	9,079,312.92	168,176.16								
Eighteenth Ohio	39,204,937.80	19,649,979.02	58,854,936.82	1,346,191.59	56,574.74							229.90
Oklahoma	9,732,965.21	10,455,102.68	20,188,067.89	53,694.92								
Oregon	3,400,369.79	2,414,991.92	5,815,361.71	42,335.58								
First Pennsylvania	69,750,795.74	53,596,999.28	123,347,795.02	3,028,768.70		1,776,227.40		$425.00			2,310.00	1,185.20
Twelfth Pennsylvania	11,288,068.02	5,942,688.60	17,230,756.62	342,756.55		5,562.24						
Twenty-third Pennsylvania	45,841,600.87	30,517,751.09	76,359,361.06	3,576,782.80		303,614.87					23,064.00	
Rhode Island	6,549,353.81	7,022,644.31	13,571,998.12	896,337.39								
South Carolina	3,017,297.21	719,446.55	3,736,743.76	35,596.45								
South Dakota	427,146.43	251,511.86	678,658.29	7,055.85								
Tennessee	8,846,869.92	4,503,748.66	13,350,618.58	90,594.42								
First Texas	14,531,302.34	7,899,824.48	22,431,126.82	449,761.44								
Second Texas	15,239,128.21	7,988,860.56	23,227,988.77	393,765.00								
Utah	2,859,123.81	803,945.33	3,663,069.14	17,851.02								
Vermont	1,326,292.50	894,461.80	2,220,754.30	32,503.44								
Virginia	17,969,824.99	4,220,815.10	21,890,640.09	70,525.04								
Washington, including Alaska	8,854,671.80	3,450,217.19	12,304,889.05	77,847.29								
West Virginia	10,108,636.27	3,243,844.97	13,352,481.24	139,843.64								
Wisconsin	32,155,943.98	11,336,270.38	43,492,214.34	344,788.43		77,001.72						10,122.65
Wyoming	1,687,971.57	369,069.82	2,057,041.39	85,337.85								
Total	1,291,845,969.25	$852,727,113.64	2,174,573,102.89	60,087,233.07	178,560.27	13,430,502.59	559.79	425.00	12,548.53	190.70	72,569.15	$93,408.41

[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] Tax receipts are credited to the districts in which the collections are made. Receipts in the various districts do not indicate the tax burden of the respective districts, since the taxes may be eventually borne by persons in other districts.

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS—Continued.

District	Distilled spirits and alcoholic beverages—Continued.									
	Grape brandy for fortifying sweet wines, per gallon, 60 cents	Rectifiers		Liquor dealers		Manufacturers of stills, $50	Stills or worms manufactured, each, $20	Brewers, 500 barrels or more, $100	Miscellaneous collections relating to distilled spirits	Total
		Less than 500 barrels, $100	500 barrels or more, $200	Retail, $25	Wholesale, $100					
Alabama				$172.50	$100.00					$272.50
Arizona										
Arkansas										
First California	$139,364.88			25,882.44	1,766.68	$115.84	$105.00		$1,148.50	1,154,693.30
Sixth California	43,616.16			24,013.54	410.43	195.84	60.00		12.18	328,065.98
Colorado				672.96	400.00					29,189.01
Connecticut				11,798.90	1,535.43				50.00	13,384.33
Delaware				25.00	100.00					125.00
Florida				75.00						75.00
Georgia				50.00						50.00
Hawaii				512.50						3,156.24
Idaho										
First Illinois				36,958.93	2,401.67					1,011,370.33
Eighth Illinois				8,114.26	300.00					1,649,428.48
Indiana				100.00	500.00					790,100.21
Iowa				2,600.47	700.00	10.00			120.84	3,431.31
Kansas				100.00	300.00					400.00
Kentucky				10,426.89	2,541.66	50.00	20.00			1,112,194.70
Louisiana				10,583.52	458.33					670,171.35
Maine										
Maryland, including District of Columbia		$100.00		15,289.84	1,464.76				40.72	829,954.63
Massachusetts			$1,280.63	21,769.29	1,500.00	95.84	40.00		60.00	801,890.03
Michigan				3,592.18	950.00				1.00	289,725.71
Minnesota				11,038.70	400.00					67,629.15
Mississippi				75.00	100.00					175.00
First Missouri				12,181.58	725.00					246,636.73
Sixth Missouri				7,758.64	625.00				4,600.00	77,570.16
Montana				4,620.57	300.00					4,920.57
Nebraska				25.00	330.00					355.00
Nevada				1,124.50						1,124.50
New Hampshire				1,620.87						1,620.87
First New Jersey	6,726.46			5,642.38						27,190.30
Fifth New Jersey				16,595.67	583.34	50.00				1,366,104.32
New Mexico										
First New York										
Second New York				30,595.80	1,400.00			$300.00	2,444.74	148,061.81
Third New York	493.80	472.26		5,712.38	6,463.36				3,500.25	582,120.18
Fourteenth New York				16,482.55	1,275.01					484,079.81
Twenty-first New York		100.00		20,037.67	716.67	16.67	40.00		410.00	34,736.21
Twenty-eighth New York	5,467.65			5,233.10	300.00				400.00	6,108.05
North Carolina				9,599.00	1,525.00				363.65	104,113.30
North Dakota				100.00						131.00
First Ohio										
Tenth Ohio	5,277.18			5,795.83	358.34	83.34	360.00			1,220,605.12
Eleventh Ohio				2,168.85	200.00					35,027.95
Eighteenth Ohio	231.30			4,440.84	500.00					4,940.84
Oklahoma				10,336.20	500.00	8.34	40.00		33.00	68,235.48
Oregon				125.00	500.00					625.00
First Pennsylvania				25.00	100.00					125.00
Twelfth Pennsylvania				33,537.97	1,425.00	83.33				1,816,193.90
Twenty-third Pennsylvania				7,896.48	100.00					13,658.72
Rhode Island				21,839.41	1,200.00					340,718.28
South Carolina				5,822.66	200.00					6,022.66
South Dakota				29.17	100.00					129.17
Tennessee				929.21						920.21
First Texas				305.00	600.00					905.00
Second Texas				7,362.76	300.00					7,862.76
Utah				13,857.17	900.00					14,757.17
Vermont				47.93	100.00					147.93
Virginia				1,335.86						1,335.86
Washington, including Alaska				6,442.44	800.00					7,242.44
West Virginia		100.00		130.00	400.00					630.00
Wisconsin				225.00	200.00					425.00
Wyoming				16,957.27	800.00					104,681.64
				1,683.16						1,683.16
Total	201,177.43	772.26	1,280.63	462,472.93	38,455.68	709.20	665.00	300.00	13,108.68	15,307,706.46

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS—Continued

District	Tobacco and tobacco manufactures							
	Cigars according to intended retail prices					Cigars (small), per thousand, 75 cents	Cigarettes (large), per thousand, $7.20	Cigarettes (small), per thousand, $3
	Class A, per thousand, $2	Class B, per thousand, $3	Class C, per thousand, $5	Class D, per thousand, $10.50	Class E, per thousand, $13.50			
Alabama	$7,019.84	$146.55	$225.25		$1.76			$1.17
Arizona	72.90		114.00				$2.55	.90
Arkansas	2,005.57	379.34	171.35					
First California	51,304.38	2,266.06	96,308.67	$1,169.54	6,082.25	$11.83	150.22	11,556,279.39
Sixth California	11,030.80	2,256.77	73,691.11	976.25	2,684.53	1.88	182.88	2,421.50
Colorado	6,220.03	519.19	16,235.30	82.18	626.82			17.52
Connecticut	7,481.91	60,106.23	62,706.25	163.02	.68			18.54
Delaware	2,236.50	504.90	110,462.03	13.65	16.88			
Florida	429,713.05	39,841.18	1,354,012.69	1,043,257.41	36,565.79		10.08	13,405.73
Georgia	65,178.83	206.40	9,037.85	9.98	.34			16,598.80
Hawaii	2,997.88	2.94	4.27	12.60				52.65
Idaho	642.30	25.50	993.25					
First Illinois	47,144.42	19,154.48	196,129.06	25,936.07	9,013.48	4.52	3,002.17	11,276.96
Eighth Illinois	16,688.20	12,598.51	25,102.84	67.83		30.00		
Indiana	168,865.93	82,914.32	352,746.78	790.40	1,499.19	9.00		17.28
Iowa	26,428.70	22,957.71	15,696.24		123.93			2.22
Kansas	11,567.36	1,373.34	1,823.00	.53	.34			.36
Kentucky	73,549.03	21,413.01	178,773.98	21.00	18.79			1,729,146.04
Louisiana	66,703.46	938.36	207,058.21	2,734.20	4,309.20			13,298.87
Maine	2,707.56	9,289.36	15,405.73	2.68		6.00		3.00
Maryland, including District of Columbia	41,500.30	26,983.25	224,973.08	1,730.43	5,089.21	8,344.39	151.92	26.11
Massachusetts	42,450.33	97,412.24	291,431.63	2,673.75	19,780.24	11.26	706.73	12,833.36
Michigan	89,189.25	261,235.56	705,167.98	14,356.13	4,318.20		33.27	22,931.65
Minnesota	37,581.80	2,382.76	41,115.47	46.75	321.99	1.50	5.14	21.15
Mississippi	247.75		10.75					
First Missouri	7,571.55	5,076.01	34,187.92	552.64	3,432.10	2.25		74,360.60
Sixth Missouri	33,989.68	4,288.65	20,039.18	54.69	474.19			6.00
Montana	209.77	17.28	5,454.77	15.75	2.03		1.08	.60
Nebraska	26,330.04	937.93	4,349.25	12.08	14.07			12.00
Nevada	30.00	20.55	557.88					
New Hampshire	615.10	38,684.70	210,294.07		.68			3.00
First New Jersey	37,692.57	5,691.76	908,601.57	82,727.83	434.32			229,050.00
Fifth New Jersey	340,869.34	113,752.60	1,405,277.91	63,543.94	5,190.57	4,552.07	22.90	11,087,389.04
New Mexico	32.00		126.25					
First New York	218,761.75	17,963.22	69,205.43	16,065.86	337.02	655.05	32,843.88	19,152,860.94
Second New York	38,367.90	11,279.80	70,309.18	29,262.10	265,679.77	6,276.39	24,085.40	222,134.06
Third New York	109,841.63	40,451.23	432,930.00	201,164.05	14,013.15	5,827.85	10,746.47	9,334,872.90
Fourteenth New York	63,535.01	9,387.08	399,912.22	5,582.78	144.81		353.88	919.50
Twenty-first New York	41,545.76	24,323.67	61,765.22	27.30	32.40			1.80
Twenty-eighth New York	10,559.18	4,136.31	23,068.07	216.18	4,331.20	1.94	7.64	38.69
North Carolina	22,880.63	15,219.60	11,038.21	.13	.34	33,003.75	3.06	182,052,932.94
North Dakota	625.65	69.30	280.00				.36	
First Ohio	66,641.97	154,222.32	147,020.05	4,415.03	3,985.77	1.88		4,991.27
Tenth Ohio	350,048.71	23,754.59	168,597.31	107.10	385.46			12.00
Eleventh Ohio	141,790.75	54,229.11	19,912.37	.40				9.00
Eighteenth Ohio	114,680.91	16,752.44	85,324.38	554.68	1,852.91	8.63	76.67	129.07
Oklahoma	3,559.33	37.20	207.64					
Oregon	1,760.53	256.89	4,261.72		.34		3.60	44.68
First Pennsylvania	2,013,312.32	614,152.92	2,988,562.90	43,629.88	25,880.75	66,760.51	1,572.77	8,405,014.68
Twelfth Pennsylvania	289,575.56	175,517.21	437,088.58	2,836.05				9,270.15
Twenty-third Pennsylvania	177,443.43	10,210.12	3,233.30	112.86	5,324.08		84.87	493.75
Rhode Island	7,038.51	3,429.60	25,228.19		1.35		712.08	221.04
South Carolina	35,945.14	23,203.80	313.63	60.38	145.80		5.22	.96
South Dakota	4,022.10	579.30	6,419.75		37.80			
Tennessee	128,903.36	399.94	163,552.80	.18	40.84		.36	
First Texas	16,003.13	3,781.26	32,828.81	43.32	190.69		3.60	18.30
Second Texas	1,276.40	410.18	239.35					53.37
Utah	61.10	412.65	8,204.10	16.80	68.85			
Vermont	405.50	348.22	695.03					
Virginia	725,255.97	4,868.37	127,986.89	7.10	1.02	175,973.55	945.00	57,792,084.54
Washington, including Alaska	2,460.52	445.28	3,817.62	.54			1.44	83.36
West Virginia	153,916.00	116.10	52.50		44.55			1,081.71
Wisconsin	29,401.07	5,733.67	160,625.06	3,141.73	243.84			15.42
Wyoming	64.25		1,534.00					
Philippine Islands	360,516.23	9,809.97	8,991.40	78.10	15.42		41.04	6,070.28
Total	6,796,009.32	2,059,869.81	12,051,561.28	1,548,273.88	423,660.64	301,483.75	75,756.28	301,752,588.34

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS—Continued

District	Tobacco and tobacco manufactures—Continued						
	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	Miscellaneous collections relating to tobacco	Total
Alabama		$2.53				$82.10	$7,479.19
Arizona							190.35
Arkansas		64.08					2,620.34
First California	$2.34	28,253.61		$205,409.60		310.98	11,948,538.66
Sixth California		3,955.38				151.06	97,352.14
Colorado		1,827.97				10.00	23,539.91
Connecticut		9,591.75				32.00	140,100.38
Delaware	455,266.50						568,500.55
Florida		1,037.70		198.00		411.98	2,918,453.61
Georgia		989.88					92,022.08
Hawaii		3,239.01				60.00	6,369.35
Idaho		.09				24.89	1,686.03
First Illinois	1,904,184.15	4,394,806.22				482.13	6,011,133.66
Eighth Illinois		23,322.96				52.72	77,953.06
Indiana	6,216.00	62,327.84				719.71	676,100.45
Iowa		45,439.88					110,348.68
Kansas		3,066.93					17,831.86
Kentucky	33.66	5,253,413.85				489.56	7,256,858.92
Louisiana	612.00	17,653.99				600.72	318,909.01
Maine		7.74				10.00	27,492.07
Maryland, including District of Columbia		441.72				92.93	319,333.34
Massachusetts	47,879.09	23,971.45					539,150.08
Michigan	9,979.51	2,703,845.07				761.84	3,811,878.46
Minnesota	139.58	14,112.14				5.00	95,733.28
Mississippi						5.00	263.50
First Missouri		9,053,261.56					9,778,444.63
Sixth Missouri		832.20				11.00	68,395.59
Montana		370.02		58.00			6,129.80
Nebraska		7,672.51					89,327.88
Nevada							608.43
New Hampshire		123.60				8.00	249,729.21
First New Jersey		378.54					1,254,570.59
Fifth New Jersey	1,655,316.00	80,794.14				5.00	14,750,713.51
New Mexico		$5.00					203.25
First New York		837,473.92				56,128.41	20,402,297.28
Second New York	7,074.77	49,828.50		609,063.04	$5,738.03	20.00	1,339,117.90
Third New York		5,638.05				2,742.35	10,158,227.18
Fourteenth New York		105,561.02					585,396.30
Twenty-first New York		172,905.31					300,801.55
Twenty-eighth New York	1,747.51	78,591.27				15.00	124,612.99
North Carolina		22,074,565.92	$150.00	263,209.97		500.00	204,473,604.55
North Dakota							975.31
First Ohio	2.25	7,366,066.68				12,368.10	7,760,015.32
Tenth Ohio		3,569,504.65					4,112,409.82
Eleventh Ohio		383.40				88.00	216,413.03
Eighteenth Ohio	242.10	59,926.02				120.94	279,089.35
Oklahoma						68.12	3,809.20
Oregon		1,086.91				150.00	7,554.67
First Pennsylvania	220.08	260,698.02	129.24	40,016.16	73.00	1,775.99	14,401,709.82
Twelfth Pennsylvania	13.23	548,967.33					1,460,268.10
Twenty-third Pennsylvania	44.84	15,541.62				25.00	212,513.87
Rhode Island	144.77	2,463.10					40,129.64
South Carolina		2,992.95				550.00	63,217.38
South Dakota		757.94				30.06	11,546.95
Tennessee	3,370,341.24	430,770.07				125.00	4,094,133.79
First Texas		26,623.55	427.25	44.00		124.57	80,088.58
Second Texas		271.39					2,250.69
Utah		210.06				55.00	9,028.56
Vermont		3.04					1,451.79
Virginia		2,054,034.66	1,005.00			7.00	61,482,160.10
Washington, including Alaska	7.89	653.22					7,450.87
West Virginia		2,045,216.25	12.34				2,210,439.45
Wisconsin	1,892.70	128,247.77	100.00			89.69	329,491.26
Wyoming		9.72					1,697.56
Philippine Islands							385,622.44
Total	7,461,354.90	62,774,542.43	1,823.83	1,117,998.77	5,811.05	79,306.75	396,450,041.03

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS—Continued

District	Oleomargarine								Adulterated butter				Process or renovated butter		
				Retail dealers		Wholesale 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 dealers, $48	Total	Per pound, ¼ cent	Manufacturers, $50	Total
Alabama	$18.00			$1,339.00	$5,833.16	$1,440.00	$3,414.01	$12,044.17					$154.00	$50.00	$204.00
Arizona			$25.00	328.00	2,544.18	480.00	916.68	4,293.86							
Arkansas	100.00			2,279.00	7,916.76	720.00	3,831.18	14,846.94							
First California		$47,833.75	2,750.00		23,188.50		6,583.38	80,355.63							
Sixth California		24,376.20	3,000.00		50,428.20	2,200.00	5,525.02	85,529.42							
Colorado	4,020.00	2,777.50	600.00	76.00	12,795.91		4,250.01	24,519.42							
Connecticut					5,113.01		2,800.00	7,913.01							
Delaware				3,048.00	1,621.14	960.00	800.00	6,429.14							
Florida	20,450.00	510.00	600.00	1,451.41	13,104.21	1,440.00	8,750.04	52,305.66							
Georgia				132.00	7,980.01	1,000.00	4,000.07	13,172.08							
Hawaii					50.00			50.00							
Idaho					4,328.31		1,466.67	5,794.98							
First Illinois	208,802.80	327,929.30	6,950.00		60,506.18	480.00	11,430.02	706,092.30							
Eighth Illinois	56,269.00	13,833.70	1,883.50		38,542.60	480.00	12,110.02	123,118.82							
Indiana	90,400.90	5,257.50	1,200.00	10,206.00	57,169.39	5,200.00	14,446.74	193,970.53							
Iowa	390.70		50.00		44,972.35		20,600.03	66,013.08							
Kansas	144,065.00	46,051.00	2,400.00	13,195.50	18,883.19	960.00	7,916.69	233,471.38					202.75		202.75
Kentucky			164.80	1,024.00	10,684.12	960.00	2,383.33	15,216.25							
Louisiana	13,418.00	298.75	600.00	1,879.00	9,163.88	1,360.00	2,821.67	29,541.30							
Maine	186.40		205.00		8,027.42		6,483.33	14,902.15							
Maryland, including District of Columbia	367,020.00	6,823.75	2,400.00	27,107.17	12,742.72	4,040.00	4,283.33	424,506.97					4,503.50	100.00	4,602.50
Massachusetts	2.00	7,553.75	600.00		34,204.20		7,861.67	50,211.62							
Michigan		1,959.00	25.00	84.00	59,974.34	55.00	24,030.09	86,127.43							
Minnesota	25.20	5,149.00	950.00		29,048.42		13,271.74	48,444.36					2,582.00	50.00	2,632.00
Mississippi	27.70			2,302.50	1,768.51	720.00	1,400.00	6,208.71							
First Missouri	47,207.50	21,321.50	1,800.00	6,781.00	16,690.07	760.00	2,183.34	96,743.41							
Sixth Missouri	18,308.00	6,580.00	600.00	1,088.00	27,795.88		5,376.69	59,748.57					548.50	50.00	598.50
Montana	410.40		25.00		53.38			488.78							
Nebraska	3,654.90	6,415.00	630.85	312.00	20,005.94	1,440.00	5,533.35	37,992.04							
Nevada					251.65		200.00	451.65	$24.80			$24.80			
New Hampshire	3.00		61.50		3,728.76		1,352.13	5,145.39							
First New Jersey					11,682.27		5,000.00	16,682.27							
Fifth New Jersey	37,646.50	68,252.21	1,800.00		19,766.76	120.00	4,350.00	131,935.97							
New Mexico				84.00	1,230.05		200.00	1,514.05							
First New York					17,954.50		2,250.00	20,204.50							
Second New York					464.50		5,566.67	6,031.17		$1,800.00		1,800.00			
Third New York					4,927.26		1,000.00	5,927.26	50.00	75.00	$41.11	166.11			
Fourteenth New York					21,275.21		8,483.33	29,758.54							
Twenty-first New York	120.00				20,840.66		7,866.69	28,827.68							
Twenty-eighth New York					20,281.64	50.00	10,183.32	30,514.86							
North Carolina			25.00	720.00	3,538.84	1,360.00	2,716.68	8,360.52							
North Dakota			50.00		4,049.24		1,983.35	6,082.59							
First Ohio	.40	20,899.00	1,200.00		14,440.95		4,733.34	41,273.69							
Tenth Ohio		9,360.00	1,050.00		20,311.31		5,726.71	36,488.02							
Eleventh Ohio	51.40	33,426.50	615.00		20,879.65		5,216.67	60,189.22							
Eighteenth Ohio				36.00	26,887.55		9,610.69	36,534.24							
Oklahoma				3,086.00	18,092.08	960.00	5,100.03	27,238.11							
Oregon	70.00	7,080.00	600.00		16,104.59		3,321.67	27,176.26							
First Pennsylvania				75.00	9,181.76		1,800.00	11,056.76							
Twelfth Pennsylvania			75.00		3,039.13		400.00	3,514.13							
Twenty-third Pennsylvania				109.00	11,728.03		4,000.00	15,837.03							
Rhode Island	508.00	2,055.78	1,800.00	84.00	3,326.00		1,000.00	8,773.78							
South Carolina					1,948.10		2,033.34	3,981.44							
South Dakota	3.00		45.00		9,293.72		6,000.01	16,040.73							
Tennessee	54,827.00	510.00	675.00	5,152.00	11,546.04	1,840.00	3,283.34	77,833.38							
First Texas	1,429.60			1,207.00	4,644.18	960.00	3,816.68	12,057.47							
Second Texas	61,826.17	5,815.00	1,275.50	2,785.50	7,361.79	840.00	3,016.67	82,920.63							
Utah					4,016.66		2,000.00	6,016.66							
Vermont	130.20		35.00		1,180.13		1,200.00	2,535.43							
Virginia	197.20			9,044.04	8,666.97	3,840.00	3,713.38	25,461.59							
Washington, including Alaska	4.60	2,026.00	1,225.00		22,417.64		5,516.68	31,188.93							
West Virginia				7,268.00	10,567.55		5,466.68	23,292.23							
Wisconsin	284.20	22,935.00	1,205.00	12.26	29,395.52		11,640.01	65,481.99		100.00		100.00			
Wyoming					1,370.27			1,370.27							
Total	1,236,877.87	698,018.19	39,186.15	102,409.38	972,100.18	34,725.00	321,923.17	3,407,599.94	74.80	1,975.00	41.11	2,090.91	7,989.75	250.00	8,239.75

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS—Continued

District	Filled cheese			Mixed flour			Stamp taxes (documentary, etc.)	
	Domestic, per pound, 1 cent	Manufacturers, $400	Total	Per barrel, 4 cents	Makers, packers, or repackers, $12	Total	Bonds of indebtedness, capital stock issues, etc. (according to value)	Capital stock transfers, on each $100 of face value or fraction thereof, 2 cents
Alabama							$24,712.62	$1,581.06
Arizona							21,709.67	
Arkansas							1,613.55	7,698.40
First California				$1,815.00	$24.00	$1,839.00	528,471.84	284,928.40
Sixth California							511,997.53	33,555.44
Colorado				2.00	12.00	14.00	81,256.46	9,516.00
Connecticut							55,297.86	71,629.05
Delaware							50,210.04	1,605.52
Florida							116,219.01	
Georgia							58,090.52	1,300.00
Hawaii							37,387.78	2,547.28
Idaho							12,352.00	
First Illinois							1,153,403.22	728,318.80
Eighth Illinois				36.00	23.25	59.25	6,345.09	3,482.28
Indiana							85,868.70	748.74
Iowa				60.00	32.00	92.00	55,258.61	3,116.86
Kansas				22.50	48.00	70.50	50,327.46	
Kentucky							46,496.63	9,917.20
Louisiana							94,014.09	7,925.48
Maine							31,725.10	639.19
Maryland, including District of Columbia							139,579.45	31,555.70
Massachusetts							559,005.00	396,070.88
Michigan	$44.75	$145.00	$189.75	46.80	12.00	58.80	304,230.05	99,831.50
Minnesota							164,364.76	600.18
Mississippi							9,247.46	329.40
First Missouri							124,397.46	41,197.27
Sixth Missouri				2.00	24.00	26.00	70,722.74	96.00
Montana							9,294.00	
Nebraska					12.00	12.00	13,620.82	2,741.32
Nevada							39,492.83	
New Hampshire							2,684.04	131.72
First New Jersey							25,375.80	
Fifth New Jersey							238,761.27	3,575.30
New Mexico							3,460.96	2,635.05
First New York				20.00	12.50	32.50	171,801.16	1,410.00
Second New York							8,273,013.61	21,881,330.90
Third New York							64,333.67	965.49
Fourteenth New York							66,394.21	324.88
Twenty-first New York							49,500.73	
Twenty-eighth New York							98,188.33	46,140.97
North Carolina							28,906.00	4,517.74
North Dakota							9,060.78	
First Ohio							98,505.78	35,071.29
Tenth Ohio							35,385.93	2,800.38
Eleventh Ohio							32,219.64	1,435.00
Eighteenth Ohio							371,882.30	55,018.87
Oklahoma							35,811.76	356.00
Oregon				2,172.50	24.00	2,196.50	55,748.84	
First Pennsylvania							507,537.32	270,348.86
Twelfth Pennsylvania							23,963.00	3,570.56
Twenty-third Pennsylvania							245,828.21	121,114.30
Rhode Island							31,588.82	21,360.76
South Carolina							9,714.85	
South Dakota							8,120.64	
Tennessee							56,827.31	339.92
First Texas							112,505.27	286.55
Second Texas							77,392.21	35.00
Utah							24,910.71	1,796.40
Vermont							6,212.75	1,028.92
Virginia							50,221.09	6,648.84
Washington, including Alaska				170.00	12.00	182.00	141,970.33	7,823.59
West Virginia							64,872.60	76,382.31
Wisconsin							85,973.08	1,095.25
Wyoming							3,585.65	
Philippine Islands							2,431.00	
Total	44.75	145.00	189.75	4,346.80	235.75	4,582.55	15,561,459.50	24,208,537.08

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS—Continued

District	Stamp taxes (documentary, etc.)—Continued			Manufacturers' excise taxes			
	Sale of produce on exchange, etc., for each $100 in value or fraction thereof, 1 cent	Playing cards, per pack, 10 cents	Total	Automobiles and motor cycles, 3 per cent	Pistols and revolvers, 10 per cent	Cereal beverages or substitutes therefor, per gallon, 1/4 cent	Total
Alabama		$14.70	$26,308.38				
Arizona		22.40	21,732.07	$212.72			$212.72
Arkansas		36.00	9,348.04	150.83			150.83
First California		5,660.40	819,070.64	355,444.54		$4,361.09	359,805.63
Sixth California		430.40	546,983.37	14,645.15		551.61	15,196.76
Colorado	$364.75	726.30	91,862.60	01.80		2,098.28	2,192.08
Connecticut		596.70	127,523.61	83,800.61	$71,890.23	401.02	166,081.86
Delaware			52,015.56	314.33			314.33
Florida			116,219.01	4.89	9.58	215.51	229.98
Georgia			59,400.48	15.00		239.79	254.79
Hawaii		4,378.20	44,313.36				
Idaho			12,352.00	5.27			5.27
First Illinois	1,960,736.23	36,497.40	3,877,955.71	398,903.38	310.62	12,463.86	411,677.86
Eighth Illinois		31.40	9,859.67			6.19	6.19
Indiana		369.00	86,986.44	3,673,997.44		1,887.19	3,675,884.63
Iowa		59.40	58,464.87	645.77			645.77
Kansas		2.20	50,320.66	371.34			371.34
Kentucky		53.80	56,467.69	456.03		1,308.48	1,764.51
Louisiana	440,885.15	29.60	542,854.32	365.50		1,210.20	1,575.70
Maine		25.00	32,389.29	50.06			50.06
Maryland, including District of Columbia		37.50	171,172.65	17,280.41		2,560.07	19,840.48
Massachusetts		443.70	955,520.67	171,720.90	77,631.35	3,726.48	253,087.82
Michigan		447.60	404,510.05	37,372,608.68		994.89	37,373,603.57
Minnesota	158,114.00	19,659.70	332,744.73	13,230.72		9,354.86	22,585.58
Mississippi			9,576.86	16.54			16.54
First Missouri	11,659.05	142.80	177,397.18	756,352.71		4,493.59	760,846.30
Sixth Missouri	86,155.00	4,227.70	160,201.44	244.84		8,776.74	9,021.58
Montana			9,294.90			61.91	61.91
Nebraska	774.41	59.50	17,196.05	674.02		524.22	1,198.24
Nevada			39,492.83			108.08	108.08
New Hampshire			2,815.76				
First New Jersey		2,515.00	27,890.80	1,446.91		426.98	1,873.89
Fifth New Jersey	313.28	867,967.50	1,110,617.35	547,603.57		6,793.66	554,397.23
New Mexico			6,106.02				
First New York	125.49	276,720.30	450,062.95	34,920.78		17,023.54	51,944.32
Second New York	1,379,614.81	31,619.80	31,545,579.12	63,499.71	13,565.55		77,385.26
Third New York		443.60	65,742.76	53,772.97	3,291.63	15,106.79	72,171.39
Fourteenth New York			66,718.59	163,172.17		1,850.14	165,022.31
Twenty-first New York		159.40	49,660.13	379,443.16		2,885.53	382,328.69
Twenty-eighth New York		94.70	144,424.00	490,701.53		2,462.68	493,164.21
North Carolina			33,423.83	4,784.25			4,784.25
North Dakota			9,060.78	576.69			576.69
First Ohio		3,420,217.20	3,553,704.27	299,256.63		4,033.98	303,290.61
Tenth Ohio	255.00	203.50	38,644.51	1,840,483.23		1,274.30	1,841,757.53
Eleventh Ohio		46.60	33,701.24	1,974.14		448.85	2,422.99
Eighteenth Ohio		121.70	427,022.87	1,581,742.25		1,477.29	1,583,219.54
Oklahoma			36,167.76	57.29			57.29
Oregon		287.10	56,035.94	727.23		554.63	1,281.86
First Pennsylvania		162.00	778,048.18	285,373.16	418.05	11,746.79	297,538.00
Twelfth Pennsylvania			27,533.56	909.30		4,095.59	5,004.89
Twenty-third Pennsylvania		20,094.30	387,036.81	1,788.29		3,507.41	5,295.70
Rhode Island		158.50	53,106.08			168.08	168.08
South Carolina			9,714.83				
South Dakota			8,129.64			30.95	30.95
Tennessee		21.60	57,188.83			384.90	384.90
First Texas		1,444.50	114,296.35	1,095.62	2.90	816.72	1,915.24
Second Texas		15.60	77,442.81	490.75	1,647.16		2,137.85
Utah			26,617.11			352.40	352.40
Vermont			7,241.67				
Virginia			56,773.83	7.69			7.69
Washington, including Alaska	997.95	363.30	151,155.18	3,221.29		924.88	4,146.17
West Virginia		14.40	81,269.31				
Wisconsin	10,602.76	314,060.40	411,531.50	3,009,476.56		7,621.75	3,017,098.31
Wyoming			3,585.55			27.61	27.61
Philippine Islands			2,431.00				
Total	4,048,498.60	5,010,712.40	48,829,208.24	51,628,265.96	169,057.01	139,208.31	51,936,501.28

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS—Continued

District	Narcotics									
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Importers, manufacturers, and compounders, $24	Dealers		Practitioners, $1	Dealers in untaxed narcotic preparations, $1	Opium order blanks, per hundred, $1	Accepted offers in compromise for violation of the Harrison Narcotic Act	Miscellaneous collections relating to narcotics	Total
			Wholesale, $12	Retail, $6						
Alabama		$120.00	$315.00	$3,170.50	$2,117.07	$207.92	$150.76	$85.00	$1,578.75	$7,811.00
Arizona			60.00	578.88	385.06	34.90	25.00			1,083.84
Arkansas	$27.50	88.00	131.00	2,569.51	2,061.34	310.92	123.25	200.00	2,905.00	8,416.52
First California	275.12	168.00	622.00	4,916.78	3,323.29	157.07	244.32	25.00	724.66	10,486.24
Sixth California	45.50	202.00	832.00	9,708.86	10,178.19	96.14	299.70	801.00	352.00	22,515.39
Colorado			458.00	2,296.56	1,913.47	125.61	107.73	8,798.50	581.00	14,280.87
Connecticut		48.00	276.00	3,463.38	2,004.47	295.25	113.94	100.00	1,216.25	7,517.29
Delaware	2.65	24.00	12.00	413.00	279.75	99.42	18.81	25.00	4.00	878.63
Florida			316.00	3,831.50	1,751.00	106.00	154.88	751.28	559.08	7,469.83
Georgia		144.00	727.00	4,100.00	2,704.23	404.00	243.48	1,912.78	1,043.81	11,279.30
Hawaii	3.00	72.00	147.00	75.50	266.67	36.25	10.80	3,587.00	4,889.27	9,087.49
Idaho			77.00	824.88	449.61	14.00	23.40	10.00	265.00	1,663.89
First Illinois	1,144.78	354.00	861.00	13,235.49	8,096.62	69.00	419.19	2,155.00	1,631.70	28,568.78
Eighth Illinois	39.00	96.00	420.00	3,181.00	3,275.38	191.42	122.00	807.48	765.15	8,937.43
Indiana	8,721.50	246.00	848.30	4,786.17	4,400.20	318.31	241.40	455.00	805.00	20,821.88
Iowa	131.00	96.00	480.00	3,140.72	4,515.23	357.37	146.18	3,017.00	1,938.30	13,821.80
Kansas		31.67	204.15	3,170.23	3,017.95	177.50	134.20		458.00	7,253.70
Kentucky	110.75	102.00	493.00	3,783.42	2,998.50	285.50	179.32	405.00	4,205.79	12,623.28
Louisiana	21.79	72.00	181.00	3,997.32	1,867.77	470.58	96.27	1,725.00	980.00	9,411.73
Maine	1.50	24.00	111.00	1,280.18	1,146.15	491.56	60.15	955.00	995.00	5,064.54
Maryland, including District of Columbia	5,497.65	264.00	423.00	3,627.97	3,098.43	523.00	210.53	130.00	7,863.65	22,238.23
Massachusetts	984.70	225.00	824.00	8,968.79	7,551.28	326.50	320.41	2,140.00	731.00	22,072.68
Michigan	7,284.62	216.00	530.00	9,720.27	5,143.26	415.53	303.18	635.00	2,005.00	26,252.80
Minnesota	2.00	48.00	228.00	4,469.29	2,794.19	53.50	164.67	135.00	2,190.00	10,084.65
Mississippi			192.00	2,076.92	1,613.57	206.75	109.76	100.00	302.43	4,001.43
First Missouri	15,200.62	328.00	412.00	4,168.14	3,344.28	116.31	195.20	505.00		24,200.55
Sixth Missouri	52.03	192.00	553.00	4,704.02	2,640.79	118.25	170.00	1,190.00	1,594.00	11,220.99
Montana	2.00	24.00	120.00	1,210.51	567.52	12.50	27.60	365.00	680.00	3,009.13
Nebraska	29.30	96.00	216.00	3,481.58	2,281.14	132.30	95.76	65.00	556.00	6,953.08
Nevada			84.00	142.50	147.97	9.68	.70		127.60	512.45
New Hampshire	67.00	24.00	84.00	770.10	781.55	409.20	26.73	525.00	40.50	2,728.08
First New Jersey	33.50	38.00	199.00	2,391.80	1,174.21	19.70	62.37	175.00	11.00	4,104.58
Fifth New Jersey	41,550.78	96.00	216.00	6,339.49	2,572.74	6.00	194.33	410.00	1,400.00	52,785.34
New Mexico			44.00	407.38	322.65	32.00	15.26	80.00	73.00	974.29
First New York	5,183.54	198.00	144.00	12,248.21	3,734.87	7.00	245.90	145.00	5,185.04	27,092.16
Second New York	1,167.13	380.00	559.00	1,394.29	701.09	83.73	84.70	50.00	97.57	4,577.51
Third New York	94.15	96.00	210.00	5,886.03	6,333.26	17.92	160.98	335.00	1,750.00	14,892.34
Fourteenth New York	1,302.34	408.00	408.23	6,767.86	3,487.80	172.75	202.25		2,437.21	15,186.46
Twenty-first New York	161.95	144.00	283.00	1,448.75	1,014.00	183.25	92.96	590.00	327.00	4,844.91
Twenty-eighth New York	730.83	148.50	231.55	3,064.99	2,404.29	28.75	130.86	755.00	2,315.00	9,809.80
North Carolina		48.00	461.00	3,391.02	2,747.19	553.50	174.47	400.00	983.75	8,788.93
North Dakota			85.00	1,014.00	500.38	16.42	28.70		6.00	1,650.50
First Ohio	502.27	240.00	312.00	2,015.50	2,026.45	67.50	106.09	81.00	525.00	5,875.81
Tenth Ohio	18.45	48.00	312.00	1,614.25	1,682.47	148.00	71.11	83.50	73.40	4,051.48
Eleventh Ohio	831.50	144.00	261.00	1,324.75	1,605.85	127.25	96.49	10.00		4,400.84
Eighteenth Ohio	203.30	48.00	217.00	4,594.88	3,210.96	867.25	219.40	710.00	1,912.61	12,043.40
Oklahoma		24.00	320.15	6,007.72	3,173.30	178.31	141.90	685.00	2,127.95	12,658.33
Oregon		24.00	226.00	2,803.90	1,394.63	28.00	87.11	61.00	857.00	5,481.64
First Pennsylvania	20,224.45	770.00	898.00	9,188.02	8,025.07	1,215.75	379.76	1,042.00	305.00	42,108.65
Twelfth Pennsylvania			197.06	2,164.76	1,781.37	329.00	89.46	1,085.00	150.75	5,797.40
Twenty-third Pennsylvania	411.13	120.00	303.00	5,154.67	2,006.65	2,754.75	210.60	515.00	974.00	12,449.80
Rhode Island	246.40	72.00	156.00	1,796.25	813.87	132.25	48.00	380.00	600.00	4,244.77
South Carolina	50.00	48.00	207.00	2,602.38	2,060.53	519.25	110.80		625.00	6,282.96
South Dakota			60.00	1,582.00	651.48	18.00	30.11	85.00	2.43	2,429.02
Tennessee	449.30	216.00	503.00	3,434.75	3,296.26	355.25	196.83	470.00	5,101.05	14,022.41
First Texas	34.60	48.00	590.00	5,980.27	3,037.04	332.19	183.37	880.00	6,038.40	17,124.47
Second Texas	268.08	48.00	593.50	7,987.79	3,973.60	760.79	221.31	1,535.00	750.00	16,128.07
Utah	8.10	24.00	123.00	795.00	401.41	64.75	31.34	1,355.00	205.00	3,007.60
Vermont			96.00	444.00	477.48	264.00	30.39		60.00	1,371.87
Virginia	38.72	180.00	567.50	3,904.50	2,799.68	904.50	175.35	870.00	300.13	9,836.38
Washington, including Alaska	13.50	24.00	207.00	2,051.39	1,363.82	332.50	118.36	1,025.00	2,711.93	8,347.50
West Virginia		114.00	250.00	1,530.72	1,993.10	123.00	103.13	150.00	82.50	4,346.45
Wisconsin	35.51	96.00	260.00	5,313.91	3,429.00	204.00	166.00	225.00		9,729.42
Wyoming			96.00	407.25	273.79	28.69	10.00	135.00		950.73
Total	113,191.54	7,150.17	20,992.49	233,006.45	163,583.51	17,538.24	8,765.91	46,047.84	80,156.26	690,432.41

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS—Continued

District	Admissions to theaters, etc., and club dues							Miscellaneous					Total (all sources)
	Theaters, concerts, etc., for each 10 cents or fraction thereof (when over 75 cents), 1 cent	Sold at places other than the ticket office, 5 and 50 per cent of the excess charged, according to the amount of such excess	Sold by theaters, etc., in excess of the regular established price, of such excess, 50 per cent	Leases of boxes or seats in theaters, etc., 10 per cent of the usual price	Roof gardens, cabarets, etc., of the 20 per cent charged, 1¼ 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	Use of yachts, pleasure boats, etc., according to length and tonnage	Miscellaneous, including delinquent taxes collected under repealed laws, etc.[1]	Total	
Alabama	$23,805.41					$47,000.36	$70,805.77	$7,787.85	$14.06		$25,721.10	$33,523.01	$8,647,603.38
Arizona	10,000.83					17,267.03	33,267.86	300.00			23,640.33	23,940.33	1,020,101.67
Arkansas	11,915.76					21,991.33	33,907.09	3,433.45			23,415.96	26,849.41	4,332,021.50
First California	422,638.67	$3,007.93			$53,437.75	396,838.88	876,823.23	38,490.82	40.63	$96.00	482,638.49	521,260.94	75,390,735.41
Sixth California	817,210.44	2,261.49			15,857.20	686,200.16	1,521,529.29	13,258.00	400.52		125,276.49	138,935.01	61,827,378.22
Colorado	65,746.98					70,420.93	136,167.91	1,837.00			35,763.97	37,600.97	11,879,300.33
Connecticut	125,168.34				5,937.09	238,827.53	360,932.96	13,354.08	2.61	232.00	49,417.75	63,006.44	36,114,189.76
Delaware	15,843.58				383.69	17,506.51	33,233.78				135,354.88	135,354.88	21,017,644.03
Florida	66,203.58					61,865.09	128,068.67	650.00		560.00	18,826.72	20,036.72	23,484,309.10
Georgia	47,359.20					70,492.83	117,852.03	2,284.89	20.40		98,064.02	100,369.31	14,153,347.60
Hawaii	12,437.34				298.99	16,445.70	29,182.03	2,298.30	.45		21,835.91	24,134.66	6,244,382.23
Idaho	16,070.04					2,461.82	18,531.86	142.20			30,884.09	31,026.29	1,144,431.51
First Illinois	1,930,165.26	62,041.02	$430.70	$1,071.11	114,805.35	1,033,778.12	3,142,291.56	96,159.75	686.87		493,517.11	590,363.73	212,472,503.80
Eighth Illinois	37,853.19					60,052.21	97,905.40	3,655.50			28,193.54	31,849.04	9,547,157.72
Indiana	225,010.39					136,535.06	361,545.45	3,501.68			115,717.96	119,219.54	34,694,786.62
Iowa	64,237.43				.95	71,969.45	136,237.83	3,211.07			24,872.27	28,083.34	11,982,309.80
Kansas	31,029.34					36,413.98	68,043.32	250.00			34,687.03	34,937.03	19,306,292.58
Kentucky	183,665.93			8,018.81	4,391.89	62,555.55	258,632.18	41,851.92			119,395.58	161,247.50	24,010,435.50
Louisiana	75,526.16				6,336.22	72,126.48	153,988.86	11,846.97	367.71		119,407.58	131,622.26	14,214,433.67
Maine	20,552.67					41,387.59	61,940.26	500.00	3.44		86,580.87	87,084.31	8,469,590.97
Maryland, including District of Columbia	468,041.43	1,523.62		574.91	7,522.03	234,417.05	712,079.05	4,172.33	78.31		142,136.62	146,387.26	48,496,650.38
Massachusetts	786,067.97	9,994.60			75,494.97	533,983.00	1,405,540.54	24,026.40	703.75	384.00	272,611.03	297,725.78	105,417,380.22
Michigan	471,198.22				40,541.90	465,903.05	977,643.17	10,770.38	404.20		1,215,844.96	1,227,019.54	173,978,227.00
Minnesota	116,142.88	19.26			2,021.85	159,156.06	277,340.05	13,868.51	26.11		412,898.58	426,793.20	27,844,872.53
Mississippi	8,027.05					10,079.24	18,106.29	4,636.03			18,537.06	23,173.09	2,760,433.37
First Missouri	217,078.76				15,663.43	130,185.37	362,927.56	52,247.29	87.35		204,981.47	257,316.11	51,685,216.90
Sixth Missouri	112,219.07				8,037.42	88,161.29	208,417.78	7,144.50	126.73		37,093.78	44,365.01	13,399,762.85
Montana	22,626.24					10,700.53	33,326.77	4,969.56	1.38		4,679.19	9,650.13	2,078,439.40
Nebraska	33,732.78				277.31	49,637.79	83,647.88	850.00	41.72		40,325.12	41,216.84	5,732,665.22
Nevada	42,325.12					850.15	43,175.27	1,100.00			1,640.17	2,740.17	802,849.32
New Hampshire	17,128.17					25,900.45	43,028.62	2,079.91			10,078.18	12,158.09	3,994,449.81
First New Jersey	117,120.38	221.60		1,028.30	9,268.44	126,006.49	253,645.21	73,966.95			27,994.40	101,961.35	19,775,659.45
Fifth New Jersey	240,207.10				4,991.55	314,976.21	560,174.86	37,380.07			259,649.58	297,029.65	85,820,202.08
New Mexico	3,570.55					2,684.86	6,255.41	94.78			468.74	563.52	788,576.93
First New York	745,247.47	15.57			48,826.26	518,222.68	1,312,311.98	79,941.94		94.00	65,500.81	145,536.75	68,144,321.65
Second New York	107,820.18	31,017.61	6.90		16,378.07	307,178.12	522,400.88	15,173.61	17,478.41	7,847.47	3,579,442.11	3,619,941.60	390,541,102.08
Third New York	5,743,177.31	197,546.84	3,208.59		171,575.96	1,099,492.96	7,216,001.66	32,812.18		290.00	327,486.13	360,588.31	200,100,889.30
Fourteenth New York	202,025.40				32,492.42	463,742.26	698,260.08	48,981.28			30,549.58	79,530.86	41,913,484.24
Twenty-first New York	65,278.32				639.18	78,222.40	144,139.90	5,175.00	2.42		5,099.63	10,277.05	14,926,786.51
Twenty-eighth New York	202,020.91				18,191.49	213,135.83	433,048.23	5,975.00	53.89		80,093.72	86,122.61	37,558,430.38
North Carolina	35,352.00					50,102.58	85,454.58	5,844.09			27,393.90	33,237.99	225,318,303.53
North Dakota	9,550.29					3,495.00	13,045.29	765.00			870.53	1,635.53	788,492.41
First Ohio	224,616.12				14,802.32	161,403.17	400,821.61	29,839.22	4.02		24,467.63	54,310.87	45,053,315.41
Tenth Ohio	56,173.73					59,752.77	115,926.50	2,103.85	19.30		54,545.64	56,668.79	21,550,222.89
Eleventh Ohio	61,105.33					59,229.12	120,334.45	1,053.25	2.84		20,581.28	21,637.37	9,711,520.06
Eighteenth Ohio	303,971.24	1,032.89			1,337.17	279,089.32	585,430.62	9,366.10	60.91		163,200.33	172,627.34	63,365,031.25
Oklahoma	72,048.79					61,862.81	133,911.60	769.66			57,827.68	58,597.34	20,514,887.53
Oregon	65,511.50				6,581.96	57,660.03	129,703.49	9,208.76	1.10		12,900.70	22,110.56	6,100,383.21
First Pennsylvania	866,675.31	7,947.21			14,438.81	537,739.69	1,426,801.02	64,545.00	226.73		480,175.65	544,947.38	145,754,057.43
Twelfth Pennsylvania	56,232.20				407.68	54,675.09	111,314.97	20,330.00			20,143.93	40,473.93	19,240,978.87
Twenty-third Pennsylvania	355,724.63				7,501.42	287,330.79	650,556.84	26,509.95		260.00	151,326.16	178,096.11	81,747,648.30
Rhode Island	78,389.21			518.00	1,809.04	69,616.80	150,393.05	16,175.00	3.52		20,080.34	36,258.86	14,770,434.43
South Carolina	10,611.37					22,299.59	32,910.96	4,129.47			4,705.17	8,834.64	3,897,411.79
South Dakota	12,342.58					5,118.31	17,460.89	790.00			2,028.75	2,818.75	745,891.28
Tennessee	49,580.23					66,379.09	115,959.32	4,259.50			20,551.43	25,110.93	17,835,751.59
First Texas	80,542.21		162.91	1,908.65	2,654.00	86,454.46	171,722.23	5,183.93	154.68		22,411.94	27,750.55	23,313,605.91
Second Texas	48,893.47			121.84	531.23	111,077.20	160,623.74	1,602.50	127.02		39,277.19	41,007.31	24,010,022.13
Utah	20,648.76				825.39	17,010.89	38,485.04	700.00			6,163.52	6,863.52	3,771,498.08
Vermont	8,147.57					11,257.66	19,405.23	2,027.00			14,136.44	16,163.44	2,302,703.03
Virginia	66,589.27					68,090.12	134,679.39	1,710.00			15,804.03	17,514.03	83,694,871.58
Washington, including Alaska	87,388.14				5,131.03	113,241.59	205,760.76	30,910.33	48.02		66,521.00	97,479.35	12,889,105.09
West Virginia	12,831.35					35,240.41	48,071.76	5,300.51			17,050.87	22,351.38	15,882,220.46
Wisconsin	94,903.96	89.08			5,461.84	137,020.62	237,535.50	11,610.00	27.24		126,996.52	138,633.76	48,151,586.17
Wyoming	7,334.22					3,040.32	10,374.54	340.00			4,475.23	4,815.23	2,166,883.72
Philippine Islands													387,053.44
Total	16,675,419.34	317,618.72	3,809.10	13,241.62	714,863.30	10,352,989.83	28,077,941.91	925,252.22	21,216.94	9,763.47	10,204,253.97	11,160,486.60	2,790,535,537.68

[1] Includes $10,156,129.32 from delinquent taxes collected under repealed laws. Of this amount, $8,688,502.39 was from corporation capital stock on tax due prior to July 1, 1926.

TABLE 2.[1]—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1928, BY STATES COMPRISING TWO OR MORE DISTRICTS; FROM THE STATE OF MARYLAND AND THE DISTRICT OF COLUMBIA, WHICH CONSTITUTE THE DISTRICT OF MARYLAND; AND FROM THE STATE OF WASHINGTON AND THE TERRITORY OF ALASKA, WHICH CONSTITUTE THE DISTRICT OF WASHINGTON

State[2]	Income tax			Estates—transfer of 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., 10 cents to $1
	Corporation	Individual	Total		Fruit, per gallon, $1.65 and $1.10	Other materials, per gallon, $1.65 and $1.10	Fruit, per gallon, $6.40	Other materials, per gallon, $6.40				
Alaska	[3] $75,279.43	$73,335.40	$148,614.83									
California	55,798,134.75	55,638,538.74	114,436,673.49	$4,253,459.51	$97,970.46	$693,041.07					$888.00	$454,168.26
District of Columbia	5,371,684.04	7,989,061.91	16,360,745.95	356,984.30		24,610.72						
Illinois	124,237,634.37	76,897,040.94	201,134,675.31	2,506,396.94	4,604.44	2,575,988.41					1,112.00	31,319.10
Maryland	15,124,728.62	13,128,267.67	28,253,996.29	1,074,817.73		584,138.68	$550.79		$726.12		3,018.00	
Missouri	35,380,870.41	16,597,925.00	51,978,795.41	762,031.26		287,308.98					7,233.15	3,780.54
New Jersey	44,295,632.23	38,660,001.12	82,955,633.35	2,118,669.46		1,347,389.05				$1.00		16,312.72
New York	347,207,517.50	299,396,805.84	646,604,323.34	23,919,297.31	16,466.89	882,332.91			298.78		418.00	317,367.62
Ohio	75,544,700.49	38,219,303.34	113,764,003.83	2,706,039.76	56,874.74	1,219,942.71						28,278.72
Pennsylvania	126,880,473.73	90,057,438.97	216,937,912.70	6,948,308.05		2,085,404.61		$425.00			25,374.00	1,185.20
Texas	29,770,430.55	15,888,685.04	45,659,115.59	843,526.53								
Washington	8,779,392.43	3,376,881.79	12,156,274.22	77,867.29								

[1] See Table 1, note 1, p. 71.
[2] Including the Territory of Alaska and the District of Columbia. See also Table 1, note 2, p. 71.
[3] Includes $14,058.19 income tax on Alaska railroads (act of July 18, 1914).

State	Distilled spirits and alcoholic beverages—Continued								
	Grape brandy for fortifying sweet wines, per gallon, 60 cents	Rectifiers, less than 500 barrels, $100	Liquor dealers		Manufacturers of stills, $50	Stills or worms manufactured, each, $20	Brewers, 500 barrels or more, $100	Miscellaneous collections relating to distilled spirits	Total
			Retail, $25	Wholesale, $100					
Alaska									
California			$30.00						$30.00
District of Columbia	$182,981.04		49,895.98	$2,177.11	$311.68	$165.00		$1,160.68	1,482,750.28
Illinois			5,060.61	200.00					29,871.33
Maryland			45,073.19	2,701.67					2,660,798.81
Missouri		$100.00	10,229.23	1,264.76				46.72	600,083.30
New Jersey			19,940.22	1,350.00				4,600.00	324,212.89
New York	6,726.46		22,238.05	583.34	50.00				1,393,300.62
Ohio	5,964.45	572.26	87,660.50	10,680.04	16.67	40.00	$300.00	7,124.64	1,359,239.76
Pennsylvania	5,508.48		22,739.72	1,558.34	91.68	400.00		35.00	1,335,429.39
Texas			63,273.86	2,725.00	83.33				2,178,470.90
Washington			21,219.93	1,200.00					22,419.93
		100.00	100.00	400.00					600.00

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1928, 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—Continued

State	Tobacco and tobacco manufactures							
	Cigars according to intended retail prices					Cigars (small), per thousand, 75 cents	Cigarettes (large), per thousand, $7.20	Cigarettes (small), per thousand, $3
	Class A, per thousand, $2	Class B, per thousand, $3	Class C, per thousand, $5	Class D, per thousand, $10.50	Class E, per thousand, $13.50			
Alaska				$0.27				
California	$62,335.18	$4,522.82	$170,089.78	2,145.70	$9,666.78	$13.51	$333.10	$11,558,700.89
District of Columbia	200.65	201.23	238.04	396.30	4,969.37	.76	151.20	13.50
Illinois	63,832.62	31,752.99	221,321.90	26,003.00	9,013.48	34.52	3,002.17	11,276.96
Maryland	41,299.65	26,782.02	234,735.04	1,334.04	119.84	5,343.64	.72	12.61
Missouri	41,561.23	9,864.66	63,227.10	607.33	3,906.29	2.25		74,366.60
New Jersey	378,561.91	119,444.36	2,313,879.48	146,271.77	5,624.89	4,552.07	22.90	11,316,439.04
New York	482,611.23	107,541.34	1,058,090.12	252,318.27	264,539.25	12,760.93	68,037.27	28,710,827.68
Ohio	073,002.34	249,958.46	420,854.11	5,077.21	6,224.14	10.51	76.67	5,141.84
Pennsylvania	2,477,331.30	799,880.25	3,428,884.78	40,578.70	31,204.83	66,760.51	1,657.54	8,414,778.58
Texas	17,270.83	4,191.44	33,068.16	43.32	100.69		3.10	71.67
Washington	2,450.52	445.28	3,817.62	.27			1.44	83.30

State	Tobacco and tobacco manufactures—Continued						
	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	Miscellaneous collections relating to tobacco	Total
Alaska							$0.27
California	$2.34	$32,208.97		$205,409.60		$462.04	12,045,890.80
District of Columbia		49.41					6,220.84
Illinois	1,904,184.15	4,418,129.18				534.85	6,689,088.72
Maryland		392.31				92.93	313,112.80
Missouri		9,653,793.76				11.00	9,846,840.22
New Jersey	1,655,310.00	81,172.68				5.00	16,021,290.10
New York	8,822.28	1,250,998.07		609,063.04	$5,738.05	58,905.78	32,010,253.29
Ohio	244.35	10,995,881.35				12,577.04	12,369,107.52
Pennsylvania	278.75	825,206.97	$129.24	40,016.16	73.00	1,800.99	16,134,581.79
Texas		26,895.04	427.25	44.00		124.57	82,339.27
Washington	7.89	653.22					7,459.60

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1928, 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—Continued

State	Oleomargarine								Adulterated butter				Process or renovated butter		
				Retail dealers		Wholesale 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 dealers, $48	Total	Per pound, ¼ cent	Manufacturers, $50	Total
Alaska					$129.51			$129.51							
California		$72,209.95	$5,750.00		73,616.70	$2,200.00	$12,108.40	165,885.05							
District of Columbia				$4,305.00	3,672.34	960.00	800.00	9,737.34							
Illinois	$355,071.80	341,763.00	8,833.50		99,042.78	960.00	23,540.04	829,211.12							
Maryland	367,020.00	6,823.75	2,400.00	22,892.17	9,070.38	3,080.00	3,483.33	414,769.63					$4,602.50	$100.00	$4,602.50
Missouri	65,515.50	27,901.50	2,400.00	7,869.00	44,485.95	760.00	7,560.03	156,491.98					548.50	50.00	598.50
New Jersey	37,646.50	68,252.21	1,800.00		31,349.03	120.00	9,350.00	148,517.74							
New York	120.00				85,744.00	50.00	35,350.01	121,264.01	$50.00	$1,875.00	$41.11	$1,966.11			
Ohio	51.80	63,675.50	2,865.00	30.00	82,519.46		25,293.41	174,435.17							
Pennsylvania			75.00	184.00	23,948.92		6,200.00	30,407.92							
Texas	63,255.77	5,816.00	1,275.50	3,992.50	12,005.98	1,800.00	6,833.35	94,978.10							
Washington	4.60	2,026.00	1,225.00		22,288.13		5,516.68	31,059.41							

State	Mixed flour			Stamp taxes (documentary, etc.)					Manufacturers' excise taxes			
	Per barrel, 4 cents	Makers, packers, or repackers, $12	Total	Bonds of indebtedness, capital stock issues, etc., (according to value)	Capital stock transfers, on each $100 of face value or fraction thereof, 2 cents	Sale of produce on exchange, etc., for each $100 in value or fraction thereof, 1 cent	Playing cards, per pack, 10 cents	Total	Automobiles and motor cycles, 3 per cent	Pistols and revolvers, 10 per cent	Cereal beverages or substitutes therefor, per gallon, 1/16 cent	Total
Alaska				$348.02				$348.02				
California	$1,815.00	$21.00	$1,836.00	1,040,469.37	$318,493.84		$6,090.80	1,365,054.01	$370,089.69		$4,912.70	$375,002.39
District of Columbia				29,482.34	3,510.40		1.70	32,994.44			326.93	326.93
Illinois	30.00	23.25	59.25	1,150,749.21	731,801.14	$1,959,736.23	36,528.80	3,887,815.38	398,903.58	$310.02	12,469.85	411,684.05
Maryland				110,097.11	28,045.30		35.80	138,178.21	17,280.41		2,233.14	19,513.55
Missouri	2.00	24.00	26.00	195,121.20	41,293.27	96,814.65	4,370.50	337,598.62	756,597.55		13,270.33	769,867.88
New Jersey				264,137.07	3,575.39	313.28	870,482.50	1,138,508.15	549,110.48		7,130.64	556,241.12
New York	20.00	12.50	32.50	8,723,231.71	21,010,177.74	1,379,740.30	309,037.80	32,322,187.55	1,185,510.32	17,157.18	39,328.68	1,241,996.18
Ohio				637,903.65	94,325.64	255.00	3,420,589.00	4,053,163.19	3,723,450.25		7,234.42	3,730,690.67
Pennsylvania				777,328.53	395,033.72		20,256.30	1,192,618.55	288,070.75	418.05	19,349.70	307,838.50
Texas				180,957.48	321.58		1,460.10	101,739.16	1,586.37	1,650.00	816.72	4,053.09
Washington	170.00	12.00	182.00	141,622.31	7,823.60	997.03	363.30	150,807.16	3,221.29		923.88	4,146.17

State	Narcotics									
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Importers, manufacturers, and compounders, $24	Dealers		Practitioners, $1	Dealers in untaxed narcotic preparations, $1	Opium order blanks, per hundred, $1	Accepted offers in compromise for violation of the Harrison Narcotic Act	Miscellaneous collections relating to narcotics	Total
			Wholesale, $12	Retail, $6						
Alaska			$12.00	$51.00	$39.84	$1.00	$2.13			$105.97
California	$320.62	$370.00	1,454.00	14,665.64	13,501.48	253.21	544.02	$326.00	$1,076.66	33,001.63
District of Columbia			87.00	1,035.12	1,528.69	1.00	60.48	50.00	10.00	2,772.29
Illinois	1,183.78	450.00	1,281.00	16,416.48	11,972.00	260.42	541.19	3,022.48	2,390.85	37,524.21
Maryland	5,497.65	264.00	336.00	2,592.85	2,169.74	522.00	150.05	80.00	7,853.65	19,465.94
Missouri	15,252.65	520.00	965.00	8,872.16	5,991.07	234.56	366.10	1,695.00	1,594.00	35,490.54
New Jersey	41,584.28	134.00	415.00	8,731.29	3,746.95	25.70	256.70	585.00	1,411.00	56,889.92
New York	8,639.94	1,374.50	1,844.83	30,810.13	18,335.31	493.40	917.65	1,875.00	12,112.42	76,403.18
Ohio	1,555.52	480.00	1,132.00	9,549.38	8,555.73	1,210.00	493.09	884.50	2,511.01	20,371.53
Pennsylvania	20,635.58	896.00	1,398.06	16,507.45	11,813.69	4,299.50	679.82	2,642.00	1,459.76	60,366.84
Texas	292.68	96.00	1,183.50	13,968.06	7,011.24	1,092.98	404.65	2,415.00	6,788.40	33,252.54
Washington	13.50	24.00	195.00	2,000.39	1,523.98	331.50	118.23	1,025.00	2,711.93	8,241.53

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1928, 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—Continued

State	Admissions to theaters, etc., and club dues							Miscellaneous					Total (all sources)
	Theaters, concerts, etc., for each 10 cents or fraction thereof (when over 75 cents), 1 cent	Sold at places other than the ticket office, 5 and 50 per cent of the excess charged, according to the amount of such excess	Sold by theaters, etc., in excess of the regular established price, of such excess, 50 per cent	Leases of boxes or seats in theaters, etc., 10 per cent of the usual price	Roof gardens, cabarets, etc., of the 20 per cent charged, 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	Use of yachts, pleasure boats, etc., according to length and tonnage	Miscellaneous, including delinquent taxes collected under repealed laws, etc.	Total	
Alaska	$688.55					$140.75	$829.30				$50.12	$50.12	$150,108.02
California	1,239,849.11	$6,169.42			$69,294.95	1,083,039.04	2,398,352.52	$51,748.82	$441.15	$96.00	607,909.98	660,195.95	137,218,113.63
District of Columbia	226,319.13	1,128.43			1,822.01	82,283.84	311,553.41	1,226.00			73,021.58	74,247.58	17,185,454.11
Illinois	1,908,018.45	63,041.02	$430.70	$1,071.11	114,905.35	1,093,830.33	3,240,196.96	99,815.25	686.87		521,710.65	622,212.77	222,019,661.52
Maryland	241,722.31	365.19		674.91	5,700.02	152,133.21	400,525.64	2,946.33	78.31		69,115.04	72,139.68	31,311,205.27
Missouri	329,297.83				23,700.86	218,346.66	571,345.34	59,391.79	214.08		242,075.25	301,681.12	65,084,979.76
New Jersey	357,327.48	221.80		1,028.30	14,259.99	440,982.70	813,820.07	111,347.02			287,643.98	398,991.00	105,601,861.53
New York	7,126,169.59	228,680.02	3,215.49		288,103.38	2,679,994.25	10,326,062.73	188,059.01	17,634.72	8,231.47	4,068,171.98	4,301,997.18	753,185,023.14
Ohio	645,866.42	1,032.89			16,139.49	559,474.38	1,222,513.18	42,362.42	87.07		262,794.88	305,244.37	139,686,998.61
Pennsylvania	1,278,632.14	7,947.21			22,347.91	879,745.57	2,188,672.82	111,384.95	226.73	260.00	651,645.74	763,517.42	246,742,684.60
Texas	129,435.68		162.91	2,030.49	3,185.23	197,531.06	332,345.97	6,786.43	282.30		61,689.13	68,757.86	47,332,529.04
Washington	96,899.59				5,131.03	113,100.84	204,931.46	30,910.33	48.02		66,470.88	97,429.23	12,738,997.07

TABLE 3.—SUMMARY OF MONTHLY INTERNAL-REVENUE RECEIPTS FOR YEARS ENDED JUNE 30, 1927 AND 1928, BY SOURCES

Source	July		Increase (+) or decrease (−)	August		Increase (+) or decrease (−)
	1928	1927		1928	1927	
Income tax:						
Corporation	$34,940,126.07	$23,119,948.40	−$11,820,177.67	$27,359,139.95	$29,952,159.19	+$2,593,019.24
Individual	15,611,604.06	11,902,875.83	−3,708,728.23	13,774,043.16	8,474,904.93	−5,299,138.23
Total	50,551,730.13	35,022,824.23	−15,528,905.90	41,133,183.11	38,427,064.12	−2,706,118.99
Estates: Transfer of estates of decedents	4,768,524.45	6,004,457.33	+1,235,932.88	5,222,803.31	2,571,972.67	−2,650,830.64
Distilled spirits:						
Distilled spirits (nonbeverage)	2,098,271.74	1,372,189.78	−726,081.96	1,609,495.14	1,185,994.81	−423,500.33
Rectified spirits or wines	473.40	2,313.48	+1,840.08	851.55	1,157.76	+306.21
Still or sparkling wines, cordials, etc	74,608.22	60,096.35	−14,512.87	72,024.83	62,067.16	−9,957.67
Grape brandy used for fortifying sweet wines	4,286.18	3,902.10	−384.08	24,464.45	1,630.37	−22,834.08
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes)	210,158.79	191,174.02	−18,984.77	42,930.26	49,976.89	+7,046.63
Stamps for distilled spirits intended for export	31.10	3.90	−27.20	28.00	5.30	−22.70
Case stamps for distilled spirits bottled in bond	6,853.40	7,972.50	+1,119.10	4,068.66	5,238.74	+1,170.08
Miscellaneous collections relating to distilled spirits	74.34	2,754.74	+2,680.40	7,011.48	136.72	−6,874.76
Total	2,394,757.17	1,640,405.87	−754,351.30	1,760,874.37	1,306,207.75	−454,666.62
Fermented liquors:						
Fermented liquors (barrel tax)	109.35		−109.35			
Brewers, retail and wholesale dealers in malt liquors (special taxes)	100.00		−100.00	4.16	100.00	+95.84
Total	209.35		−209.35	4.16	100.00	+95.84
Tobacco:						
Cigars (large)	2,019,291.91	1,949,703.96	−69,587.95	2,118,702.42	2,131,704.09	+13,001.67
Cigars (small)	24,540.90	28,677.65	+4,136.66	20,285.25	17,952.21	−2,333.04
Cigarettes (large)	4,880.74	5,937.77	+1,057.03	10,697.40	7,714.26	−2,983.14
Cigarettes (small)	23,883,225.96	24,832,054.25	+948,828.29	24,204,211.89	27,984,835.45	+3,780,623.56
Snuff of all descriptions	544,154.46	593,935.45	+49,780.99	540,563.62	609,531.91	+68,968.29
Tobacco, chewing and smoking	5,512,791.77	5,088,988.68	−423,703.09	5,905,231.79	5,754,007.37	−151,224.42
Cigarette papers and tubes	116,756.19	96,400.94	−20,355.25	113,863.83	94,206.78	−19,657.05
Miscellaneous collections relating to tobacco	17,964.67	7,170.74	−10,793.93	8,704.50	7,847.95	−856.55
Total	32,123,606.59	32,596,879.44	+473,272.75	32,922,260.70	36,607,806.02	+3,685,539.32

TABLE 3.—SUMMARY OF MONTHLY INTERNAL-REVENUE RECEIPTS FOR YEARS ENDED JUNE 30, 1927 AND 1928, BY SOURCES—CON.

Source	July—Continued		Increase (+) or decrease (−)	August—Continued		Increase (+) or decrease (−)
	1926	1927		1926	1927	
Revenue act of 1926:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital stock issues, etc.	$1,101,095.05	$1,329,826.21	+$228,731.16	$1,144,085.61	$1,222,007.01	+$77,921.40
Capital stock sales or transfers	1,302,045.07	1,637,010.90	+334,965.83	1,228,825.60	1,406,972.83	+178,647.23
Sales of produce (future delivery)	245,606.09	332,241.11	+86,635.02	296,260.65	305,219.41	+8,958.56
Playing cards	211,534.50	211,606.40	+71.90	319,949.80	317,531.10	−2,418.70
Manufacturers' excise tax—						
Automobiles and motor cycles	7,271,936.86	6,478,695.63	−793,241.23	4,823,012.29	4,742,676.02	−80,336.37
Pistols and revolvers	20,003.37	6,375.88	−14,627.49	14,568.64	14,573.23	+4.59
Cereal beverages (sec. 903, revenue act of 1926)	19,164.96	14,224.88	−4,940.58	22,590.33	19,684.19	−2,906.14
Opium, coca leaves, including special taxes, etc.	212,309.08	188,444.32	−23,865.00	34,338.07	37,620.30	+3,282.23
Corporations, on value of capital stock	1,003,987.45	3,916,803.45	+2,912,870.00	1,005,368.90	393,062.08	−611,706.82
Use of yachts, motor boats, etc. (foreign built)	741.52	4,638.96	+3,897.44	2,453.75	3,778.34	+1,324.59
Admissions to theaters, concerts, cabarets, etc.	1,173,477.17	1,357,202.31	+183,725.14	1,157,343.89	1,041,879.99	−115,463.40
Dues of clubs (athletic, social, and sporting)	764,986.68	766,333.22	+1,346.54	1,043,161.91	1,056,153.40	+12,991.49
Total	13,327,788.70	16,243,462.77	+2,915,674.07	11,091,459.04	10,561,757.80	−529,701.24
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour	1,458.42	2,159.90	+700.52	1,366.85	1,117.45	−249.40
Oleomargarine, colored	61,171.10	78,453.90	+17,312.80	78,487.20	83,331.10	+4,843.90
Oleomargarine, uncolored	38,275.87	39,720.70	+1,444.83	41,326.15	46,389.25	+5,063.10
Oleomargarine manufacturers and dealers (special taxes)	650,990.29	686,841.26	+35,844.97	92,950.56	112,276.18	+19,325.52
Collections under prohibition laws	85,107.01	61,844.76	+26,737.75	75,135.47	90,681.92	+15,546.45
Internal revenue collected through customs offices	2,400.60	2,720.36	+319.76	2,738.14	1,536.18	−1,201.96
Other miscellaneous receipts, etc.	413,009.39	249,704.32	−163,305.07	223,157.49	63,877.07	−159,280.42
Total	1,202,478.74	1,121,534.30	−80,944.44	615,161.96	399,209.15	−115,952.81
Grand total	104,369,095.23	92,629,563.94	−11,739,531.29	92,645,749.65	89,874,111.51	−2,771,635.14

Source	September		Increase (+) or decrease (−)	October		Increase (+) or decrease (−)
	1926	1927		1926	1927	
Income tax:						
Corporation	$257,283,551.07	$275,815,857.40	+$18,532,306.33	$30,028,088.02	$24,255,529.96	−$5,772,558.06
Individual	183,615,392.07	168,451,583.78	−15,163,808.29	13,989,474.46	8,576,438.67	−5,413,035.79
Total	440,898,943.14	444,267,441.18	+3,368,498.04	44,017,562.48	32,831,968.03	−11,185,593.85
Estates: Transfer of estates of decedents	7,969,233.18	5,007,106.04	−2,962,127.14	13,327,202.38	3,462,256.68	−9,864,945.70
Distilled spirits:						
Distilled spirits (nonbeverage)	1,782,544.15	1,251,012.90	−531,531.25	1,840,553.53	1,414,219.13	−426,334.40
Rectified spirits or wines	502.98	97.50	−405.48	898.58	908.28	+509.70
Still or sparkling wines, cordials, etc.	68,797.14	86,657.09	+17,859.95	78,977.49	68,396.76	−10,580.73
Grape brandy used for fortifying sweet wines	45,642.16	38,658.44	−6,983.72	53,902.64	61,481.04	+7,578.40
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes)	11,449.27	11,857.87	+408.60	423,813.89	9,030.05	−414,783.84
Stamps for distilled spirits intended for export	42.50	8.30	−34.20	56.40	1.50	−54.90
Case stamps for distilled spirits bottled in bond	3,343.10	3,839.05	+495.95	4,590.98	5,787.69	+1,196.71
Miscellaneous collections relating to distilled spirits	1,727.39	1,044.50	−682.89	21.00	203.17	+182.17
Total	1,914,048.69	1,393,173.65	−520,875.04	2,402,614.49	1,560,027.62	−842,586.87
Fermented liquors:						
Brewers; retail and wholesale dealers in malt liquors (special taxes)				100.00		−100.00
Total				100.00		−100.00
Tobacco:						
Cigars (large)	2,171,016.67	2,269,308.27	+98,292.60	2,480,178.06	2,549,910.96	+69,732.90
Cigars (small)	29,876.08	25,631.66	−4,245.42	31,385.40	26,223.16	−5,162.24
Cigarettes (large)	6,177.74	6,903.97	+1,726.23	9,308.50	7,664.48	−1,644.12
Cigarettes (small)	24,259,846.25	26,983,888.89	+2,724,042.64	24,153,541.16	25,627,584.03	+1,474,042.87
Snuff of all descriptions	590,508.84	655,443.87	+64,935.03	537,070.78	633,618.18	+96,547.40
Tobacco, chewing and smoking	5,931,266.77	5,585,804.60	−345,462.17	5,715,316.45	5,485,903.71	−229,412.74
Cigarette papers and tubes	105,517.47	104,156.16	−1,361.31	101,114.33	110,673.50	+9,559.17
Miscellaneous collections relating to tobacco	8,363.74	7,894.26	−469.48	9,921.12	6,433.31	−3,495.81
Total	33,101,574.56	35,639,031.68	+2,537,457.12	33,067,845.90	34,478,013.33	+1,410,167.43

TABLE 3.—SUMMARY OF MONTHLY INTERNAL-REVENUE RECEIPTS FOR YEARS ENDED JUNE 30, 1927 AND 1928, BY SOURCES—CON.

Source	September—Continued		Increase (+) or decrease (−)	October—Continued		Increase (+) or decrease (−)
	1926	1927		1926	1927	
Revenue act of 1926:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital stock issues, etc.	$934,531.08	$1,201,428.94	+$266,897.86	$940,322.66	$1,333,909.90	+$393,587.24
Capital stock sales or transfers	1,423,070.57	1,672,342.85	+249,472.28	1,175,971.01	1,657,656.70	+481,685.69
Sales of produce (future delivery)	279,767.17	420,111.39	+140,344.22	282,672.99	459,855.93	+177,182.94
Playing cards	423,231.00	447,531.50	+24,295.50	453,487.80	458,110.40	+4,622.60
Manufacturers' excise tax—						
Automobiles and motor cycles	7,137,934.21	5,366,671.47	−1,771,262.74	7,698,921.66	4,043,150.62	−3,655,771.04
Pistols and revolvers	17,865.07	15,182.26	−2,682.81	7,890.26	16,670.94	+8,780.68
Cereal beverages (sec. 903, revenue act of 1926)	23,870.20	18,946.42	−4,923.78	15,872.18	43,595.39	+27,723.21
Opium, coca leaves, including special taxes, etc.	28,912.64	25,713.51	−3,199.13	45,700.81	31,489.39	−14,211.42
Corporations, on value of capital stock	568,985.25	335,316.17	−233,669.08	541,635.01	351,708.46	−189,926.55
Use of yachts, motor boats, etc. (foreign built)	1,780.64		−1,780.64			
Admissions to theaters, concerts, cabarets, etc.	996,395.63	1,169,774.26	+173,378.63	1,584,283.26	1,364,566.97	−219,716.23
Dues of clubs (athletic, social, and sporting)	702,902.94	639,714.51	−62,888.43	731,002.85	655,349.50	−75,653.35
Total	12,538,948.30	11,312,933.28	−1,226,015.02	13,477,660.43	11,016,064.20	−2,461,596.23
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour	1,135.15	1,710.60	+575.45	1,232.52	1,097.50	−135.02
Oleomargarine, colored	85,256.70	99,548.40	+14,291.70	95,424.60	109,425.40	+14,000.80
Oleomargarine, uncolored	51,023.63	57,480.90	+6,452.27	52,062.75	64,354.85	+12,292.10
Oleomargarine manufacturers and dealers (special taxes)	34,632.94	39,636.51	+5,003.57	55,483.13	58,460.40	+2,977.27
Collections under prohibition laws	60,059.17	26,865.52	−33,193.65	57,789.03	45,478.89	−12,311.04
Internal revenue collected through customs offices	2,192.62	1,652.72	−539.90	506.03	2,157.57	+1,651.54
Other miscellaneous receipts, etc.	30,532.45	242,692.26	+212,159.81	393,876.37	395,449.11	+1,572.74
Total	264,837.66	469,586.91	+204,749.25	656,375.33	676,423.72	+20,048.39
Grand total	496,687,685.53	498,089,272.74	+1,401,587.21	106,949,361.01	84,024,764.18	−22,924,596.83

Source	November		Increase (+) or decrease (−)	December		Increase (+) or decrease (−)
	1926	1927		1926	1927	
Income tax:						
Corporation	$27,880,257.10	$22,203,933.07	−$5,677,324.03	$247,649,762.20	$278,250,330.82	+$30,400,568.62
Individual	11,205,269.00	7,876,039.40	−3,419,229.60	179,040,206.41	159,342,867.36	−19,697,339.05
Total	39,181,526.10	30,084,972.47	−9,096,553.63	426,889,968.61	437,593,198.18	+10,703,229.57
Estates: Transfer of estates of decedents	8,508,380.75	4,037,525.75	−4,470,863.00	19,044,302.53	7,258,677.20	−11,785,625.33
Distilled spirits:						
Distilled spirits (nonbeverage)	1,207,801.33	959,240.69	−248,260.64	641,716.41	542,378.06	−99,338.35
Rectified spirits or wines	1,340.76	386.79	−953.97	1,064.16	170.55	−893.61
Still or sparkling wines, cordials, etc.	78,902.71	73,438.11	−5,464.60	49,180.20	77,168.42	+27,988.22
Grape brandy used for fortifying sweet wines	96,976.95	33,923.83	−63,053.12	94,745.74	30,161.10	−64,584.58
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes)	9,140.18	8,539.60	−600.58	9,996.93	8,969.15	−1,027.78
Stamps for distilled spirits intended for export	8.50	3.50	−5.00	23.70	33.80	+10.10
Case stamps for distilled spirits bottled in bond	5,303.28	2,845.22	−2,458.06	3,778.32	8,891.22	+5,112.90
Miscellaneous collections relating to distilled spirits	380.69	570.84	+190.15	20.00	3,100.00	+3,080.00
Total	1,399,554.40	1,078,948.58	−320,605.82	800,525.46	670,872.30	−129,653.10
Fermented liquors:						
Fermented liquors (barrel tax)				36.83		−36.83
Brewers; retail and wholesale dealers in malt liquors (special tax)				156.28		−156.28
Total				193.11		−193.11
Tobacco:						
Cigars (large)	2,466,573.20	2,419,416.08	−47,157.12	1,731,821.00	1,437,656.02	−294,164.98
Cigars (small)	33,755.69	26,353.89	−7,401.80	24,633.14	16,435.37	−8,197.77
Cigarettes (large)	6,689.16	9,000.14	+2,310.98	8,554.27	4,399.63	−4,154.64
Cigarettes (small)	22,036,140.33	24,282,923.74	+2,240,783.41	19,176,881.72	20,611,465.72	+1,434,584.00
Snuff of all descriptions	537,964.99	619,500.54	+81,535.55	570,662.91	529,143.73	−41,519.18
Tobacco, chewing and smoking	5,034,105.89	5,060,498.08	+26,392.69	4,508,717.49	4,274,783.08	−233,934.41
Cigarette papers and tubes	84,648.28	96,292.28	+11,644.00	96,073.91	82,744.34	−13,329.57
Miscellaneous collections relating to tobacco	6,936.70	6,559.49	−370.27	9,509.36	7,654.66	−1,855.70
Total	30,206,812.80	32,520,544.24	+2,313,731.44	26,127,123.80	26,964,631.55	+837,507.75

TABLE 3.—SUMMARY OF MONTHLY INTERNAL-REVENUE RECEIPTS FOR YEARS ENDED JUNE 30, 1927 AND 1928, BY SOURCES—Con.

Source	November—Continued		Increase (+) or decrease (−)	December—Continued		Increase (+) or decrease (−)
	1926	1927		1926	1927	
Revenue act of 1926:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital stock issues, etc.	$1,101,164.62	$1,149,288.98	+$48,124.36	$899,632.82	$1,327,047.22	+$427,414.40
Capital stock sales or transfers	1,253,856.77	1,634,587.09	+380,730.32	1,063,794.41	1,694,982.36	+631,187.95
Sales of produce (future delivery)	273,356.05	393,607.27	+120,612.22	256,770.67	327,002.95	+70,232.28
Playing cards	466,283.20	431,979.70	−34,303.50	382,700.40	444,353.30	+61,652.90
Manufacturers' excise tax—						
Automobiles and motor cycles	5,157,435.86	5,568,772.72	+411,336.86	5,117,021.68	4,442,122.09	−674,898.09
Pistols and revolvers	20,709.46	7,699.01	−13,010.45	11,582.73	16,117.67	+5,534.94
Cereal beverages (sec. 903, revenue act of 1926)	21,340.73	9,788.71	−11,552.02	12,330.51	9,670.09	−2,660.42
Opium, coca leaves, including special taxes, etc.	26,280.37	31,143.10	+4,862.82	38,221.78	38,440.04	+218.26
Corporations, on value of capital stock	510,654.55	169,189.16	−341,465.39	686,579.78	287,958.49	−298,621.29
Use of yachts, motor boats, etc. (foreign built)		94.00	+94.00	951.13	258.67	−692.46
Admissions to theaters, concerts, cabarets, etc.	1,383,221.82	1,780,146.14	+396,924.32	2,144,119.12	1,620,452.21	−523,666.91
Dues of clubs (athletic, social, and sporting)	948,928.64	830,981.24	−117,947.40	808,419.60	696,514.28	−111,905.22
Total	11,162,940.07	12,007,337.21	+844,397.14	11,322,124.83	10,906,950.27	−415,174.56
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour	5,365.25	1,153.00	−4,212.25	1,231.50	1,254.00	+22.50
Oleomargarine, colored	99,675.33	115,649.07	+15,973.74	109,598.10	113,468.10	+3,870.00
Oleomargarine, uncolored	57,030.45	62,749.85	+5,719.40	58,622.28	63,959.70	+5,337.42
Oleomargarine manufacturers and dealers (special taxes)	42,550.31	42,331.33	−198.98	26,474.33	27,360.85	+886.52
Collections under prohibition laws	30,505.92	61,308.14	+21,802.22	13,657.05	55,747.90	+42,090.85
Internal revenue collected through customs offices	2,590.17	1,184.85	−1,405.32	3,915.00	1,707.56	−2,207.44
Other miscellaneous receipts, etc.	62,617.52	536,861.49	+474,243.97	250,717.86	619,228.51	+368,510.65
Total	309,334.95	821,257.73	+511,922.78	464,216.12	882,726.62	+418,510.50
Grand total	90,768,558.07	80,550,585.99	−10,217,972.08	484,048,454.46	484,277,058.18	−371,398.28

Source	January		Increase (+) or decrease (−)	February		Increase (+) or decrease (−)
	1927	1928		1927	1928	
Income tax:						
Corporation	$26,710,024.96	$28,675,089.78	+$1,960,064.82	$28,865,511.03	$24,271,200.59	−$4,594,310.44
Individual	16,182,529.05	12,303,472.76	−3,879,056.29	20,523,902.38	22,374,769.84	+1,850,867.46
Total	42,892,554.01	40,979,562.54	−1,912,991.47	49,389,413.41	46,645,970.43	−2,743,442.98
Estates: Transfer of estates of decedents	8,512,832.43	11,733,665.73	+3,220,833.30	5,445,101.88	2,629,103.76	−2,815,998.12
Distilled spirits:						
Distilled spirits (nonbeverage)	2,560,970.43	1,765,485.78	−795,484.65	1,459,508.74	1,140,228.31	−319,280.43
Rectified spirits or wines	1,496.40	547.05	−949.35	400.08	570.72	+170.64
Still or sparkling wines, cordials, etc.	62,779.94	74,621.88	+11,841.94	55,271.65	75,435.15	+20,163.50
Grape brandy used for fortifying sweet wines	21,275.10	12,763.26	−8,511.84	18,347.04	6,656.27	−11,691.77
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes)	6,142.82	6,620.41	+477.59	9,744.95	5,924.67	−3,820.28
Stamps for distilled spirits intended for export	25.60	17.30	−8.30	8.60	3.10	−5.50
Case stamps for distilled spirits bottled in bond	15,645.08	5,239.50	−10,405.52	3,502.36	4,558.40	+1,056.04
Miscellaneous collections relating to distilled spirits	848.08	3,806.25	+2,958.17			
Total	2,668,983.45	1,868,901.49	−800,081.96	1,546,873.43	1,233,475.63	−313,397.80
Fermented liquors:						
Brewers; retail and wholesale dealers in malt liquors (special tax)	16.63		−16.63			
Tobacco:						
Cigars (large)	1,578,156.62	1,366,875.41	−211,281.21	1,518,247.91	1,543,171.28	+24,923.37
Cigars (small)	29,706.76	24,435.75	−5,271.01	29,620.14	21,543.00	−8,077.14
Cigarettes (large)	7,186.45	6,849.54	−336.91	6,429.61	5,038.92	−1,390.69
Cigarettes (small)	21,809,689.43	25,107,501.86	+3,297,812.44	19,827,863.94	22,596,170.69	+2,768,306.75
Snuff of all descriptions	579,668.64	674,216.40	+94,547.76	613,843.93	697,292.57	+83,448.64
Tobacco, chewing and smoking	5,361,381.52	5,266,484.16	−94,897.36	5,123,545.38	5,119,020.58	−4,524.80
Cigarette papers and tubes	83,416.52	88,363.90	+4,947.38	89,642.24	107,195.92	+17,553.68
Miscellaneous collections relating to tobacco	8,787.59	6,021.75	−2,765.84	9,879.10	4,754.38	−5,124.72
Total	29,437,987.52	32,540,748.77	+3,082,761.25	27,219,072.25	30,094,187.34	+2,875,115.09

TABLE 3.—SUMMARY OF MONTHLY INTERNAL-REVENUE RECEIPTS FOR YEARS ENDED JUNE 30, 1927 AND 1928, BY SOURCES—Con.

Source	January—Continued		Increase (+) or decrease (−)	February—Continued		Increase (+) or decrease (−)
	1927	1928		1927	1928	
Revenue act of 1926:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital stock issues, etc.	$1,180,071.83	$1,281,279.60	+$101,207.77	$1,098,769.28	$1,473,470.78	+$375,701.50
Capital stock sales or transfers	1,702,501.02	2,232,264.45	+529,763.43	1,364,194.50	1,947,141.93	+582,947.43
Sales of produce (future delivery)	226,860.64	280,800.73	+54,940.09	174,987.44	208,820.12	+33,832.68
Playing cards	458,070.50	470,429.10	+12,358.60	463,782.80	522,047.70	+58,264.90
Manufacturers' excise tax—						
Automobiles and motor cycles	2,661,866.49	1,901,436.77	−760,429.72	2,569,997.80	1,932,099.20	−637,898.60
Pistols and revolvers	15,505.83	5,420.99	−10,144.84	13,987.26	23,771.52	+9,784.26
Cereal beverages (sec. 903, revenue act of 1926)	16,237.86	[1] −22,414.08	−38,651.94	12,995.50	6,274.60	−6,720.90
Opium, coca leaves, including special taxes, etc.	15,351.79	26,726.36	+10,374.57	24,883.08	20,663.57	−4,220.41
Corporations, on value of capital stock	370,947.10	431,634.78	+60,687.68	903,444.93	726,277.02	−177,167.91
Use of yachts, motor boats, etc. (foreign built)					560.00	+560.00
Admissions to theaters, concerts, cabarets, etc.	1,510,633.66	1,528,389.17	+17,755.51	1,465,629.34	1,795,113.25	+329,483.91
Dues of clubs (athletic, social, and sporting)	542,840.83	616,085.69	+73,244.86	1,109,098.41	1,204,928.93	+95,830.52
Total	8,699,947.55	8,751,053.56	+51,106.01	9,199,771.24	9,861,168.62	+661,397.38
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour	1,078.50	966.66	−111.84	1,801.64	798.00	−1,003.64
Oleomargarine, colored	110,701.20	112,892.10	+2,190.90	99,772.25	104,930.40	+5,158.15
Oleomargarine, uncolored	51,899.85	66,540.98	+14,641.13	48,433.40	63,197.77	+14,764.37
Oleomargarine manufacturers and dealers (special taxes)	22,085.45	20,795.76	−1,289.69	19,450.47	22,144.74	+2,694.27
Collections under prohibition laws	27,569.04	128,309.64	+100,740.60	52,429.19	38,398.11	−14,031.08
Internal revenue collected through customs offices	7,033.97	2,199.23	−4,834.74	3,934.44	1,291.79	−2,642.65
Other miscellaneous receipts, etc.	26,246.51	[2] −18,857.77	−45,104.28	124,067.10	[2] −5,470.13	−129,537.23
Total	246,614.52	312,846.60	+66,232.08	349,888.49	225,290.08	−124,597.81
Grand total	92,478,936.11	90,186,778.69	+3,707,842.58	93,150,120.70	90,689,196.46	−2,460,924.24

[1] Adjustment in the tax collections from cereal beverages for October, 1927.
[2] Adjustment on account of the distribution of unclassified collections in collectors' offices at close of the month.

Source	March		Increase (+) or decrease (−)	April		Increase (+) or decrease (−)
	1927	1928		1927	1928	
Income tax:						
Corporation	$292,320,607.88	$264,610,980.60	−$27,709,627.28	$33,337,225.14	$34,819,268.40	+$1,482,043.26
Individual	219,981,406.45	244,901,238.60	+24,919,832.15	22,316,577.31	11,943,658.17	−10,372,919.14
Total	512,302,014.33	509,512,219.20	−2,789,795.13	55,653,802.45	46,762,926.57	−8,890,875.88
Estates: Transfer of estates of decedents	8,293,849.11	3,374,132.09	−4,919,717.02	9,280,285.32	3,498,724.19	−5,781,561.13
Distilled spirits:						
Distilled spirits (nonbeverage)	1,505,124.52	1,075,777.31	−429,347.21	1,486,416.98	1,048,695.18	−437,721.80
Distilled spirits (beverage)				75.98	559.70	+483.81
Rectified spirits or wines	5,147.88	1,808.91	−3,338.97	1,611.76	1,445.55	−166.23
Still or sparkling wines, cordials, etc.	84,817.23	118,364.63	+33,547.40	66,266.73	75,662.33	+9,395.60
Grape brandy used for fortifying sweet wines	8,988.13	1,779.78	−7,208.35	10,809.87	4,766.36	−6,043.51
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes)	7,674.77	4,126.68	−3,548.09	206,917.97	4,423.85	−202,494.12
Stamps for distilled spirits intended for export	17.20	39.30	+22.10	6.60	41.00	+34.40
Case stamps for distilled spirits bottled in bond	3,005.65	9,760.27	+6,754.72	7,201.55	3,841.08	−3,360.47
Miscellaneous collections relating to distilled spirits	41.10	1,100.00	+1,058.90		150.10	+150.10
Total	1,614,816.38	1,212,756.88	−402,059.50	1,779,307.46	1,139,585.24	−639,722.22
Fermented liquors:						
Fermented liquors (barrel tax)						
Brewers; retail and wholesale dealers in malt liquors (special taxes)	160.00		−160.00			
Total	160.00		−160.00			
Tobacco:						
Cigars (large)	1,850,436.89	1,709,454.39	−140,982.50	1,681,693.31	1,586,530.25	−95,163.06
Cigars (small)	32,869.70	26,442.08	−6,427.62	28,655.62	27,647.48	−1,008.14
Cigarettes (large)	7,359.89	5,548.00	−1,811.89	6,869.37	5,398.59	−1,470.78
Cigarettes (small)	24,078,723.11	25,411,466.92	+1,332,743.81	23,641,299.62	22,535,058.96	−1,106,240.66
Snuff of all descriptions	666,221.35	677,744.13	+11,522.88	587,562.22	581,590.64	−5,971.58
Tobacco, chewing and smoking	5,696,371.09	5,367,770.94	−328,600.15	5,093,885.32	4,928,338.94	−165,546.38
Cigarette papers and tubes	103,150.08	85,598.56	−17,551.52	106,617.49	62,723.56	−43,893.93
Miscellaneous collections relating to tobacco	3,013.56	8,398.48	+5,384.92	7,381.87	5,910.84	−1,471.03
Total	32,438,145.57	33,292,423.50	+854,277.93	31,153,964.82	29,733,199.26	−1,420,765.56

TABLE 3.—SUMMARY OF MONTHLY INTERNAL-REVENUE RECEIPTS FOR YEARS ENDED JUNE 30, 1927 AND 1928, BY SOURCES—CON.

Source	March—Continued		Increase (+) or decrease (−)	April—Continued		Increase (+) or decrease (−)
	1927	1928		1927	1928	
Revenue act of 1926:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital stock issues, etc.	$1,056,662.68	$1,131,346.33	+$75,683.65	$1,202,789.87	$1,314,028.85	+$111,239.18
Capital stock sales or transfers	1,451,464.06	1,777,823.77	+326,359.71	1,544,443.27	2,678,635.05	+1,134,191.78
Sales of produce (future delivery)	155,044.15	235,642.00	+80,597.85	207,780.97	282,273.65	+74,492.68
Playing cards	405,098.00	562,650.60	+67,552.60	386,927.06	426,178.20	+39,251.20
Manufacturers' excise tax—						
Automobiles and motor cycles	4,483,004.97	5,971,365.94	+1,488,370.97	6,440,345.27	4,230,787.34	−2,209,557.93
Pistols and revolvers	16,409.68	16,115.19	−294.49	12,525.03	22,722.89	+10,197.80
Cereal beverages (sec. 903, revenue act of 1928)	19,601.26	6,455.14	−13,166.12	11,161.94	7,706.19	−3,455.75
Opium, coca leaves, including special taxes, etc.	32,784.23	26,496.14	+3,711.92	25,518.00	22,559.96	−2,958.04
Corporations, on value of capital stock	513,304.14	525,609.76	+12,605.62	601,797.63	290,647.55	−211,150.08
Use of yachts, motor boats, etc. (foreign built)		96.00	+96.00			
Admissions to theaters, concerts, cabarets, etc.	1,937,467.59	1,346,313.91	−591,153.68	1,812,065.72	1,637,268.57	−174,787.15
Dues of clubs (athletic, social, and sporting)	717,209.90	755,991.36	+38,781.46	763,798.76	780,172.63	+16,373.87
Total	10,867,140.65	12,356,246.14	+1,489,105.49	12,909,143.26	11,692,980.88	−1,216,162.38
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour	2,089.40	852.00	−1,237.40	1,556.50	882.00	−674.50
Oleomargarine, colored	120,153.40	116,317.80	−3,835.60	114,096.09	109,520.00	−5,176.09
Oleomargarine, uncolored	65,100.49	65,672.88	+572.39	55,590.81	54,268.33	−1,322.48
Oleomargarine manufacturers and dealers (special taxes)	19,654.33	15,922.91	−3,731.42	16,013.84	11,915.28	−4,098.56
Collections under prohibition laws	29,945.29	89,898.28	+59,952.99	32,470.93	52,575.72	+20,104.79
Internal revenue collected through customs offices	517.26	1,709.50	+1,192.24	2,953.22	1,338.79	−1,614.43
Other miscellaneous receipts, etc.	606,420.78	508,487.60	−97,933.18	126,997.80	1,120.17	−125,877.63
Total	843,880.96	798,860.97	−45,019.98	350,279.19	231,620.29	−118,658.90
Grand total	566,360,006.99	560,646,638.78	−5,913,368.21	111,126,782.50	93,059,036.43	−18,067,746.07

Source	May		Increase (+) or decrease (−)	June		Increase (+) or decrease (−)
	1927	1928		1927	1928	
Income tax:						
Corporation	$31,631,830.23	$27,983,824.12	−$3,548,006.11	$269,900,409.25	$257,881,866.92	−$12,018,542.33
Individual	14,591,633.83	16,522,839.49	+1,831,205.66	200,917,872.64	210,056,424.81	+9,138,552.17
Total	46,223,464.06	44,506,663.61	−1,716,800.45	470,818,281.89	467,938,291.73	−2,879,990.16
Estates: Transfer of estates of decedents	4,314,306.45	7,255,351.44	+2,941,044.99	5,653,021.17	3,254,261.08	−2,398,760.09
Distilled spirits:						
Distilled spirits (nonbeverage)	1,236,995.32	936,068.92	−300,926.40	1,327,304.53	917,771.99	−409,532.54
Distilled spirits (beverage)					425.00	+425.00
Rectified spirits or wines	1,698.09	1,475.74	−222.35	1,433.79	1,666.20	+232.41
Still or sparkling wines, cordials, etc.	53,677.83	74,630.82	+20,952.99	50,298.85	46,870.70	−3,428.15
Grape brandy used for fortifying sweet wines	11,335.14	632.66	−10,702.48	9,986.52	4,825.16	−5,161.36
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes)	5,304.93	3,442.27	−1,862.66	204,775.40	200,270.24	−4,505.16
Stamps for distilled spirits intended for export	3.30	30.50	+27.20	5.40	3.20	−2.20
Case stamps for distilled spirits bottled in bond	4,331.99	4,259.92	−72.07	5,026.37	10,235.50	+5,209.13
Miscellaneous collections relating to distilled spirits	75.00	212.18	+137.18	60.95	320.38	+259.43
Total	1,313,421.60	1,020,753.01	−292,668.59	1,598,891.87	1,182,388.37	−416,503.44
Fermented liquors:						
Fermented liquors (barrel tax)						
Brewers; retail and wholesale dealers in malt liquors (special taxes)				200.00	200.00	
Total				200.00	200.00	
Tobacco:						
Cigars (large)	1,898,949.13	1,906,153.20	+7,204.07	2,029,615.69	2,009,491.02	−20,124.67
Cigars (small)	32,022.15	29,754.67	−2,267.48	35,342.63	30,336.83	−5,005.80
Cigarettes (large)	9,340.71	5,013.47	−4,327.24	4,206.60	5,987.51	+1,780.91
Cigarettes (small)	25,617,198.84	26,676,130.04	+1,058,931.20	26,209,939.57	29,073,507.79	+2,863,568.22
Snuff of all descriptions	590,628.63	590,873.21	+244.58	548,814.37	598,464.27	+49,649.90
Tobacco, chewing and smoking	5,425,680.71	5,357,033.96	−68,646.75	5,761,901.58	5,485,898.33	−276,003.25
Cigarette papers and tubes	63,906.64	109,194.44	+45,287.80	105,318.24	92,259.44	−13,058.80
Miscellaneous collections relating to tobacco	10,491.16	6,432.52	−4,058.64	8,453.78	6,051.20	−2,402.58
Total	33,648,217.97	34,680,585.51	+1,032,367.54	34,703,592.46	37,301,996.39	+2,598,043.93

TABLE 3.—SUMMARY OF MONTHLY INTERNAL-REVENUE RECEIPTS FOR YEARS ENDED JUNE 30, 1927 AND 1928, BY SOURCES—CON.

Source	May—Continued			June—Continued		
	1927	1928	Increase (+) or decrease (−)	1927	1928	Increase (+) or decrease (−)
Revenue act of 1926:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital stock issues, etc.	$1,188,175.01	$1,265,109.36	+$76,934.45	$1,200,144.44	$1,532,716.38	+$332,571.94
Capital stock sales or transfers	1,538,105.32	2,820,849.78	+1,291,744.46	1,626,331.33	3,039,069.97	+1,412,738.64
Sales of produce (future delivery)	195,515.81	398,488.72	+202,970.91	290,912.62	404,377.32	+113,464.70
Playing cards	341,437.00	448,785.20	+107,348.60	339,964.00	269,478.20	−70,485.80
Manufacturers' excise tax—						
Automobiles and motor cycles	5,435,103.21	6,172,928.23	+737,820.02	7,641,210.72	177,564.13	−7,463,646.59
Pistols and revolvers	18,769.05	8,011.09	−10,757.96	21,762.70	14,396.34	−7,366.45
Cereal beverages (sec. 903, revenue act of 1926)	9,572.55	14,148.62	+4,576.07	13,872.70	11,808.66	−2,064.04
Opium, coca leaves, including special taxes, etc.	30,526.58	39,622.24	+9,095.66	292,988.10	202,513.39	−90,474.71
Corporations, on value of capital stock	1,025,946.51	548,309.35	−478,637.16	1,436,679.68	710,906.12	−725,773.56
Use of yachts, motor boats, etc. (foreign built)	367.68	290.00	−77.68	1,672.00	417.50	−1,254.50
Admissions to theaters, concerts, cabarets, etc.	1,523,584.20	1,596,585.58	+73,001.29	1,222,475.70	1,487,269.72	+264,793.96
Dues of clubs (athletic, social, and sporting)	1,222,965.05	1,336,858.43	+113,893.38	1,081,005.92	1,013,906.64	−67,099.08
Total	12,531,369.56	14,658,980.60	+2,127,611.04	15,198,969.49	8,863,504.37	−6,335,465.09
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour	832.00	920.00	+97.00	1,930.40	2,183.75	+253.35
Oleomargarine, colored	96,359.90	97,605.30	−1,754.60	87,681.00	95,706.30	+8,025.30
Oleomargarine, uncolored	49,516.00	56,023.00	+6,507.00	60,793.76	67,659.98	+6,866.22
Oleomargarine manufacturers and dealers (special taxes)	8,035.02	9,062.98	+1,027.96	394,234.86	425,935.68	+31,700.82
Collections under prohibition laws	44,715.00	170,428.61	+125,713.61	34,492.72	103,719.73	+69,227.01
Internal revenue collected through customs offices	5,044.01	1,767.48	−3,276.53	6,477.53	1,950.41	−4,527.12
Other miscellaneous receipts, etc.	127,597.32	36,276.77	+321,268.55	1,265,098.37	174,240.63	−1,110,240.63
Total	13,903.70	463,509.19	+449,515.49	490,752.53	[1] −517,942.52	−998,695.05
Grand total	98,044,773.34	102,585,843.36	+4,541,070.02	528,453,709.32	518,022,599.42	−10,431,009.00

[1] Adjustment on account of the distribution of unclassified collections in collectors' offices at close of the month.

TABLE 4.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1927 AND 1928, BY SOURCES

Source	1927	1928	Increase (+) or decrease (−)
Income tax:			
Corporation [1]	$1,308,012,532.90	$1,291,845,989.25	−$16,166,543.65
Individual	911,939,910.82	882,727,113.64	−29,212,797.18
Total	2,219,952,443.72	2,174,573,102.89	−45,379,340.83
Estates: Transfer of estates of decedents	100,339,851.96	60,087,233.97	−40,252,617.99
Distilled spirits:			
Distilled spirits (nonbeverage)	18,756,702.82	13,609,062.86	−5,147,639.96
Distilled spirits (beverage)	75.95	984.79	+908.81
Rectified spirits or wines	16,419.45	12,548.53	−3,870.92
Still or sparkling wines, cordials, etc.	795,602.83	893,408.41	+97,805.58
Grape brandy used for fortifying sweet wines	400,739.92	201,177.43	−199,562.49
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes)	1,148,050.16	504,355.70	−643,694.46
Stamps for distilled spirits intended for export	256.90	190.70	−66.20
Case stamps for distilled spirits bottled in bond	66,740.62	72,569.15	+5,828.53
Miscellaneous collections relating to distilled spirits	10,060.03	13,198.88	+3,138.85
Total	21,194,568.71	15,307,495.45	−5,887,172.26
Fermented liquors:			
Fermented liquors (barrel tax)	146.18		−146.18
Brewers; retail and wholesale dealers in malt liquors (special taxes)	737.07	300.00	−437.07
Total	883.25	300.00	−583.25
Tobacco:			
Cigars (large)	23,544,681.81	22,879,374.93	−665,306.88
Cigars (small)	352,665.55	301,483.75	−51,181.80
Cigarettes (large)	86,994.54	75,756.28	−11,238.26
Cigarettes (small)	278,928,561.81	301,752,588.34	+22,824,026.53
Snuff of all descriptions	6,907,664.64	7,461,354.90	+553,690.26
Tobacco, chewing and smoking	65,070,195.26	62,774,542.43	−2,295,652.83
Cigarette papers and tubes	1,170,025.22	1,123,809.82	−46,215.40
Miscellaneous collections relating to tobacco	109,416.21	81,130.58	−28,285.63
Total	376,170,205.04	396,450,041.03	+20,279,835.99
Revenue act of 1926:			
Documentary stamps, etc.—			
Bonds of indebtedness, capital stock issues, etc.	13,044,445.65	15,561,459.56	+2,517,013.91
Capital stock sales or transfers	16,674,102.83	24,208,537.68	+7,534,434.85
Sales of produce (future delivery)	2,884,534.45	4,048,498.60	+1,163,964.15
Playing cards	4,742,468.50	5,010,712.40	+268,243.90
Manufacturers' excise tax—			
Automobiles and motor cycles	66,437,881.32	51,628,265.96	−14,809,615.36
Pistols and revolvers	192,539.17	169,057.01	−23,482.16
Cereal beverages (sec. 903, revenue act of 1926)	198,610.72	139,268.31	−59,342.41
Opium, coca leaves, including special taxes, etc.	797,825.32	690,432.41	−107,392.91
Corporations, on value of capital stock [1]	8,970,230.93	8,688,502.39	−281,728.54
Use of yachts, motor boats, etc. (foreign built)	7,966.72	9,763.47	+1,796.75
Admissions to theaters, concerts, cabarets, etc.	17,940,636.69	17,724,952.08	−215,684.61
Dues of clubs (athletic, social, and sporting)	10,436,020.79	10,352,989.83	−83,030.96
Total	142,327,263.00	138,232,439.70	−4,094,823.39
Miscellaneous:			
Adulterated and process or renovated butter, filled cheese, and mixed flour	21,078.19	15,102.96	−5,975.23
Oleomargarine, colored	1,161,976.87	1,236,877.87	+74,901.00
Oleomargarine, uncolored	619,680.44	698,018.19	+78,337.75
Oleomargarine manufacturers and dealers (special taxes)	1,352,561.63	1,472,703.88	+90,142.25
Collections under prohibition laws	502,876.72	925,252.22	+422,375.50
Internal revenue collected through customs offices	40,302.99	21,216.94	−19,086.05
Other miscellaneous receipts, etc. [3]	1,969,337.30	1,515,751.58	−453,585.72
Total	5,697,814.14	5,884,923.64	+187,109.50
Grand total	2,865,683,129.91	2,790,535,537.68	−75,147,592.23

[1] Includes income tax on Alaska railroads (act of July 18, 1914), amounting to $18,827.34 for 1927 and $14,658.19 for 1928.
[2] Tax due prior to July 1, 1926.
[3] Includes $1,915,745.36 for 1927 and $1,467,626.93 for 1928, delinquent taxes collected under repealed laws.

TABLE 5.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1927 AND 1928, BY COLLECTION DISTRICTS

District	Location of collector's office	1927	1928	Per cent increase (+) or decrease (−)
Alabama	Birmingham, Ala	$10,983,183.33	$8,647,663.38	−21
Arizona	Phoenix, Ariz	1,737,111.58	1,920,161.67	+11
Arkansas	Little Rock, Ark	5,258,997.19	4,332,021.59	−18
First California	San Francisco, Calif	77,153,335.31	75,390,735.41	−2
Sixth California	Los Angeles, Calif	62,335,082.94	61,827,378.22	−1
Colorado	Denver, Colo	13,473,239.69	11,879,300.33	−12
Connecticut	Hartford, Conn	36,110,447.88	36,114,139.76	(1)
Delaware	Wilmington, Del	15,375,653.23	21,017,644.03	+37
Florida	Jacksonville, Fla	44,483,095.42	23,484,369.10	−47
Georgia	Atlanta, Ga	14,277,030.20	14,183,347.60	−1
Hawaii	Honolulu, Hawaii	5,331,006.66	6,244,382.23	+17
Idaho	Boise, Idaho	1,477,778.92	1,144,431.51	−23
First Illinois	Chicago, Ill	206,237,166.44	212,472,503.80	+3
Eighth Illinois	Springfield, Ill	11,141,532.55	9,547,157.72	−14
Indiana	Indianapolis, Ind	36,114,704.47	34,694,786.62	−4
Iowa	Dubuque, Iowa	12,660,314.05	11,982,309.50	−5
Kansas	Wichita, Kans	20,214,690.20	19,306,282.58	−4
Kentucky	Louisville, Ky	27,680,485.66	24,010,435.59	−13
Louisiana	New Orleans, La	17,478,975.35	14,214,433.67	−19
Maine	Augusta, Me	10,466,042.38	8,469,596.97	−19
Maryland	Baltimore, Md	50,706,307.91	48,496,559.38	−4
Massachusetts	Boston, Mass	114,750,351.52	105,417,380.22	−8
Michigan	Detroit, Mich	197,998,109.42	173,978,227.00	−12
Minnesota	St. Paul, Minn	28,442,753.81	27,844,872.53	−2
Mississippi	Jackson, Miss	3,460,085.23	2,760,433.37	−20
First Missouri	St. Louis, Mo	55,423,664.59	51,585,216.90	−7
Sixth Missouri	Kansas City, Mo	14,871,344.73	13,399,762.86	−10
Montana	Helena, Mont	4,331,630.76	2,978,439.40	−31
Nebraska	Omaha, Nebr	6,177,773.99	5,732,668.22	−7
Nevada	Reno, Nev	583,989.50	802,849.32	+37
New Hampshire	Portsmouth, N. H	3,503,974.55	3,994,449.81	+14
First New Jersey	Camden, N. J	19,015,294.01	19,775,650.45	+4
Fifth New Jersey	Newark, N. J	94,947,469.05	85,826,202.08	−10
New Mexico	Albuquerque, N. Mex	679,903.39	788,576.93	+16
First New York	Brooklyn, N. Y	68,450,793.95	68,144,321.65	(1)
Second New York [2]	Customhouse, New York, N. Y.	387,949,644.73	390,541,102.06	+1
Third New York	250 West Fifty-seventh Street, New York, N. Y.	105,200,288.51	200,100,889.30	+9
Fourteenth New York	Albany, N. Y	46,280,269.72	41,913,484.24	−9
Twenty-first New York	Syracuse, N. Y	16,908,079.32	14,926,786.51	−12
Twenty-eighth New York	Buffalo, N. Y	40,290,160.78	37,558,439.38	−7
North Carolina	Raleigh, N. C	205,651,875.46	225,315,303.53	+10
North Dakota	Fargo, N. Dak	798,560.57	788,492.41	−1
First Ohio	Cincinnati, Ohio	43,027,114.73	45,053,315.41	+5
Tenth Ohio	Toledo, Ohio	25,013,479.82	21,566,222.89	−14
Eleventh Ohio	Columbus, Ohio	10,052,730.46	9,711,520.06	−3
Eighteenth Ohio	Cleveland, Ohio	69,337,517.13	63,305,931.25	−9
Oklahoma	Oklahoma City, Okla	23,619,138.67	20,514,887.53	−13
Oregon	Portland, Oreg	6,711,766.76	6,109,383.21	−9
First Pennsylvania	Philadelphia, Pa	149,694,805.79	145,754,057.43	−3
Twelfth Pennsylvania	Scranton, Pa	20,193,526.18	19,240,978.87	−5
Twenty-third Pennsylvania	Pittsburgh, Pa	88,875,472.45	81,747,648.30	−8
Rhode Island	Providence, R. I	13,707,857.67	14,770,434.43	+8
South Carolina	Columbia, S. C	4,075,361.26	3,897,411.79	−4
South Dakota	Aberdeen, S. Dak	822,941.22	745,391.28	−9
Tennessee	Nashville, Tenn	17,811,879.79	17,835,751.59	(1)
First Texas	Austin, Tex	25,090,955.16	23,313,505.91	−7
Second Texas	Dallas, Tex	19,868,252.64	24,019,022.13	+21
Utah	Salt Lake City, Utah	3,923,101.70	3,771,433.98	−4
Vermont	Burlington, Vt	2,820,457.64	2,302,703.03	−18
Virginia	Richmond, Va	79,160,328.61	83,694,571.58	+6
Washington [3]	Tacoma, Wash	14,001,415.51	12,889,105.09	−8
West Virginia	Parkersburg, W. Va	18,356,296.25	15,882,220.46	−13
Wisconsin	Milwaukee, Wis	40,538,614.61	48,151,556.17	+18
Wyoming	Cheyenne, Wyo	1,884,707.48	2,166,883.72	+15
Philippine Islands	Manila, P. I	377,324.13	[4] 357,953.44	+3
Total		2,865,683,129.91	2,790,535,537.68	−3

[1] Less than one-half of 1 per cent.
[2] Includes $1,139.06 for 1927 and $333.03 for 1928, collections on products from the Virgin Islands.
[3] Includes $18,827.34 for 1927 and $14,658.19 for 1928, income tax on Alaska railroads (act of July 18, 1914).
[4] In addition to this amount, collections on tobacco manufactures from the Philippine Islands for 1928 are reported as follows: First California, $47.59; Hawaii, $3,147.56; first Illinois, $3.97; Indiana, $1.00; and Washington, $200.19.

NOTE.—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. See also Table 1, note 2, p. 71.

TABLE 6.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEAR ENDED JUNE 30, 1928, BY STATES

State [1]	Population as of July 1, 1928 (Bureau of the Census estimate)	Per cent of total population	Internal-revenue receipts, year ended June 30, 1928: Income tax	Miscellaneous taxes	Total: Amount	Total: Per cent of total	Per capita tax
Alabama	2,573,000	2.14	$8,177,753.97	$469,909.41	$8,647,663.38	0.31	$3.36
Alaska	35,036	.03	148,614.83	1,493.19	150,108.02	.01	2.73
Arizona	474,000	.39	1,737,359.31	182,772.36	1,920,161.67	.07	4.05
Arkansas	1,944,000	1.62	4,223,761.38	108,260.21	4,332,021.59	.15	2.23
California	4,556,000	3.78	114,438,673.49	22,781,440.14	137,218,113.63	4.92	30.12
Colorado	1,090,000	.91	11,452,569.58	426,730.75	11,879,300.33	.43	10.90
Connecticut	1,667,000	1.39	34,381,187.14	1,732,952.62	36,114,139.76	1.29	21.66
Delaware	244,000	.20	20,011,261.97	1,006,382.06	21,017,644.03	.76	86.14
District of Columbia	552,000	.46	16,360,745.95	824,708.16	17,185,454.11	.62	31.13
Florida	1,411,000	1.17	17,180,799.71	6,303,569.39	23,484,369.10	.84	16.64
Georgia	3,203,000	2.66	13,549,945.03	633,402.57	14,183,347.60	.51	4.43
Hawaii	312,900	.26	6,112,482.85	131,899.38	6,244,382.23	.22	20.02
Idaho	540,000	.45	1,071,449.03	72,982.48	1,144,431.51	.04	2.10
Illinois	7,396,000	6.14	201,134,675.31	20,884,986.21	222,019,661.52	7.96	30.02
Indiana	3,176,000	2.64	27,245,618.35	7,449,168.27	34,694,786.62	1.24	10.92
Iowa	2,428,000	2.02	11,310,290.97	672,018.83	11,982,309.80	.43	4.94
Kansas	1,835,000	1.52	18,685,704.83	620,577.75	19,306,282.58	.69	10.52
Kentucky	2,553,000	2.12	15,000,549.64	9,009,885.95	24,010,435.59	.86	9.40
Louisiana	1,950,000	1.62	12,180,544.51	2,033,885.16	14,214,433.67	.51	7.29
Maine	795,000	.66	8,086,129.20	383,467.77	8,469,596.97	.30	10.65
Maryland	1,610,000	1.34	28,253,996.29	3,057,208.98	31,311,205.27	1.12	19.38
Massachusetts	4,290,000	3.56	98,529,722.07	6,887,664.15	105,417,386.22	3.78	24.57
Michigan	4,591,000	3.81	128,483,571.73	45,494,655.27	173,978,227.00	6.23	37.90
Minnesota	2,722,000	2.26	26,105,278.34	1,739,594.19	27,844,872.53	1.00	10.23
Mississippi	1,790,618	1.49	2,673,803.33	86,630.04	2,760,433.37	.10	1.54
Missouri	3,523,000	2.93	51,978,795.41	13,106,184.35	65,084,979.76	2.33	18.48
Montana	548,880	.46	2,824,762.01	153,677.39	2,978,439.40	.11	5.43
Nebraska	1,408,000	1.17	5,332,712.95	399,955.27	5,732,668.22	.21	4.07
Nevada	77,407	.06	690,106.91	112,739.41	802,849.32	.03	10.37
New Hampshire	456,000	.38	3,245,709.60	748,740.21	3,994,449.81	.14	8.76
New Jersey	3,821,000	3.17	82,955,632.35	22,646,228.16	105,601,861.53	3.78	27.64
New Mexico	306,000	.33	771,759.27	16,817.66	788,576.93	.03	1.90
New York	11,560,000	9.59	546,604,323.34	106,580,699.50	753,185,023.14	26.99	65.21
North Carolina	2,938,000	2.44	20,351,497.68	204,963,805.85	225,315,303.53	8.07	76.69
North Dakota	641,192	.53	748,381.47	40,110.94	788,492.41	.03	1.23
Ohio	6,826,000	5.67	113,764,003.83	25,922,994.78	139,686,998.61	5.01	20.46
Oklahoma	2,426,000	2.02	20,188,067.89	326,819.64	20,514,887.53	.73	8.46
Oregon	902,000	.75	5,815,361.71	294,021.50	6,109,383.21	.22	6.77
Pennsylvania	9,854,000	8.19	216,937,012.70	29,804,771.90	246,742,084.60	8.84	25.04
Rhode Island	716,000	.59	13,571,998.12	1,198,436.31	14,770,434.43	.53	20.63
South Carolina	1,864,000	1.55	3,736,743.76	160,668.03	3,897,411.79	.14	2.09
South Dakota	704,000	.59	678,658.29	66,732.99	745,391.28	.03	1.06
Tennessee	2,502,000	2.08	13,350,616.58	4,485,133.01	17,835,751.59	.64	7.13
Texas	5,487,000	4.56	45,659,115.50	1,673,412.45	47,332,528.04	1.70	8.63
Utah	531,000	.44	3,663,069.14	108,369.84	3,771,438.98	.13	7.10
Vermont	352,428	.29	2,220,694.30	82,008.73	2,302,703.03	.08	6.53
Virginia	2,575,000	2.14	21,890,640.09	61,804,231.49	83,694,871.58	3.00	32.50
Washington	1,587,000	1.32	12,158,274.22	682,722.85	12,738,997.07	.46	8.03
West Virginia	1,724,000	1.43	13,352,451.24	2,529,739.22	15,882,220.46	.57	9.21
Wisconsin	2,953,000	2.45	43,492,214.34	4,659,371.83	48,151,586.17	1.73	16.31
Wyoming	247,000	.21	2,057,041.39	109,842.33	2,166,883.72	.08	8.77
Philippine Islands				357,953.44	357,953.44	.01	
Total	[2] 120,379,470	100.00	2,174,573,102.89	615,962,434.79	2,790,535,537.68	100.00	23.18

SUMMARY

Quarter ended—	Income tax	Miscellaneous taxes	Total
Sept. 30, 1927	$517,717,329.53	$162,875,618.66	$680,592,948.19
Dec. 31, 1927	500,510,139.28	148,342,257.07	648,852,396.35
Mar. 31, 1928	597,137,752.17	150,284,861.70	747,422,613.93
June 30, 1928	559,207,881.91	154,459,697.30	713,667,579.21
Total, fiscal year 1928	2,174,573,102.89	615,962,434.79	2,790,535,537.68
Total, fiscal year 1927	2,219,952,443.72	645,780,686.10	2,865,683,129.91
Decrease, 1928	45,379,340.83	29,768,251.40	75,147,592.28

[1] Including the Territories of Alaska and Hawaii, the District of Columbia, and the Philippine Islands.
[2] Included in this total for the United States is the estimated population of the Territories of Alaska and Hawaii.

NOTE.—Tax receipts are credited to the districts in which the collections are made. Receipts in the various States do not indicate the tax burden of the respective States, since the taxes may be eventually borne by persons in other States.

TABLE 7.—SUMMARY OF INCOME-TAX RECEIPTS FROM CORPORATIONS AND INDIVIDUALS, YEAR ENDED JUNE 30, 1928, BY STATES

State	Corporation	Individual	Total
Alabama	$5,125,403.19	$3,052,350.78	$8,177,753.97
Alaska	75,279.43	73,335.40	148,614.83
Arizona	1,032,727.81	704,661.80	1,737,389.31
Arkansas	2,445,685.15	1,778,076.23	4,223,761.38
California	58,798,134.75	55,638,538.74	114,436,673.49
Colorado	7,923,577.04	3,528,992.54	11,452,569.58
Connecticut	17,487,721.26	16,893,465.88	34,381,187.14
Delaware	12,919,518.06	7,061,743.91	20,011,261.97
District of Columbia	8,371,684.04	7,989,061.91	16,360,745.95
Florida	8,654,036.96	10,526,762.75	17,180,799.71
Georgia	9,351,655.44	4,198,289.59	13,549,945.03
Hawaii	4,741,276.18	1,371,206.67	6,112,482.85
Idaho	811,618.57	259,830.46	1,071,449.03
Illinois	124,237,634.37	76,897,040.94	201,134,675.31
Indiana	17,014,269.97	10,231,348.38	27,245,618.35
Iowa	7,459,293.38	3,850,997.59	11,310,290.97
Kansas	14,622,025.34	4,063,679.49	18,685,704.83
Kentucky	10,345,884.52	4,654,965.12	15,000,549.64
Louisiana	8,392,941.07	3,787,607.44	12,180,548.51
Maine	4,383,810.65	3,702,318.65	8,086,129.20
Maryland	15,125,728.62	13,128,267.67	28,253,996.29
Massachusetts	53,689,172.17	44,840,549.90	98,529,722.07
Michigan	91,114,684.54	37,368,887.19	128,483,571.73
Minnesota	18,247,602.49	7,857,675.85	26,105,278.34
Mississippi	1,650,263.50	1,023,539.83	2,673,803.33
Missouri	35,380,870.41	16,597,925.00	51,978,795.41
Montana	1,912,015.57	912,746.44	2,824,762.01
Nebraska	3,494,755.08	1,837,957.87	5,332,712.95
Nevada	472,666.07	217,443.74	690,109.81
New Hampshire	1,517,818.94	1,727,890.66	3,245,709.60
New Jersey	44,295,632.23	88,660,001.12	82,955,633.35
New Mexico	442,778.93	328,980.34	771,759.27
New York	347,297,517.50	299,306,805.84	646,604,323.34
North Carolina	15,707,250.31	4,644,247.37	20,351,497.68
North Dakota	516,263.34	232,118.13	748,381.47
Ohio	75,544,700.49	38,219,303.34	113,764,003.83
Oklahoma	9,732,965.21	10,455,102.68	20,188,067.89
Oregon	3,400,369.79	2,414,991.92	5,815,361.71
Pennsylvania	126,880,473.73	90,057,438.97	216,937,912.70
Rhode Island	6,549,353.81	7,022,644.31	13,571,998.12
South Carolina	3,017,297.21	719,446.55	3,736,743.76
South Dakota	427,146.43	251,511.86	678,658.29
Tennessee	8,846,809.92	4,503,748.66	13,350,618.58
Texas	29,770,430.55	15,888,685.04	45,659,115.59
Utah	2,859,128.81	803,945.33	3,663,069.14
Vermont	1,326,292.50	894,401.80	2,220,694.30
Virginia	17,669,824.99	4,220,815.10	21,890,640.09
Washington	8,779,392.43	3,376,881.79	12,156,274.22
West Virginia	10,108,636.27	3,243,844.97	13,352,481.24
Wisconsin	32,155,943.96	11,336,270.38	43,492,214.34
Wyoming	1,687,971.57	369,069.82	2,057,041.39
Total	1,291,845,989.25	882,727,113.64	2,174,573,102.89

SUMMARY

Quarter ended—	Corporation	Individual	Total
Sept. 30, 1927	$328,887,964.99	$188,829,364.54	$517,717,329.53
Dec. 31, 1927	324,714,793.85	175,795,345.43	500,510,139.28
Mar. 31, 1928	317,558,270.97	279,579,481.20	597,137,752.17
June 30, 1928	320,684,959.44	238,522,922.47	559,207,881.91
Total, fiscal year 1928	1,291,845,989.25	882,727,113.64	2,174,573,102.89
Total, fiscal year 1927	1,308,012,532.90	911,939,910.82	2,219,952,443.72
Decrease, 1928	16,166,543.65	29,212,797.18	45,379,340.83

TABLE 8.—SUMMARY OF RECEIPTS FROM INCOME TAX, YEARS ENDED JUNE 30, 1926, 1927, AND 1928, BY STATES, WITH PER CENT OF INCREASE OR DECREASE IN 1928, COMPARED WITH 1927

State	1926 [1]	1927 [2]	1928 [3]	1927–28 per cent increase (+) or decrease (−)
Alabama	$8,276,196.51	$10,458,447.25	$8,177,753.97	−22
Alaska [4]	150,823.68	143,351.07	148,614.83	+4
Arizona	1,573,910.74	1,673,191.60	1,737,389.31	+4
Arkansas	4,391,724.91	5,053,439.75	4,223,761.38	−16
California	101,712,719.02	112,308,807.92	114,436,673.49	+2
Colorado	11,975,701.55	12,655,644.81	11,452,569.58	−10
Connecticut	29,001,346.93	33,799,750.07	34,381,187.14	+2
Delaware	9,539,634.48	14,319,245.35	20,011,261.97	+40
District of Columbia	15,190,626.43	16,019,922.38	16,360,745.95	+2
Florida	33,989,492.86	35,589,829.22	17,180,799.71	−52
Georgia	12,436,864.89	13,698,661.42	13,549,945.03	−1
Hawaii	6,060,722.10	5,143,509.47	6,112,482.85	+19
Idaho	1,128,538.03	1,428,429.67	1,071,449.03	−25
Illinois	176,861,248.76	194,970,988.65	201,134,675.31	+3
Indiana	24,922,712.59	28,405,715.54	27,245,618.35	−4
Iowa	11,111,594.99	11,725,742.53	11,310,290.97	−4
Kansas	15,562,895.63	19,626,805.68	18,685,704.83	−5
Kentucky	14,638,764.32	16,257,681.16	15,000,549.64	−8
Louisiana	12,582,610.45	15,396,335.26	12,180,548.51	−21
Maine	8,591,328.97	8,564,062.93	8,086,129.20	−6
Maryland	25,646,453.69	29,626,613.33	28,253,996.29	−5
Massachusetts	100,017,316.88	105,269,384.03	98,529,722.07	−6
Michigan	122,570,115.51	141,638,551.84	128,483,571.73	−9
Minnesota	28,384,381.81	26,219,220.70	26,105,278.34	(5)
Mississippi	3,526,683.24	3,324,901.99	2,673,803.33	−20
Missouri	49,603,446.88	55,902,564.81	51,978,795.41	−7
Montana	1,967,948.61	2,376,244.98	2,824,762.01	+19
Nebraska	6,172,516.77	5,807,695.32	5,332,712.95	−8
Nevada	450,979.00	501,137.94	690,109.81	+38
New Hampshire	3,012,765.76	3,007,486.60	3,245,709.60	+8
New Jersey	72,251,938.53	81,300,585.06	82,955,633.35	+2
New Mexico	635,119.85	658,048.91	771,759.27	+17
New York	569,505,487.10	649,299,444.90	646,604,323.34	(5)
North Carolina	17,677,936.94	19,204,557.27	20,351,497.68	+6
North Dakota	778,088.68	740,217.55	748,381.47	+1
Ohio	109,070,914.30	117,649,359.79	113,764,003.83	−3
Oklahoma	15,788,615.86	23,256,879.35	20,188,067.89	−13
Oregon	6,399,176.86	6,197,774.28	5,815,361.71	−6
Pennsylvania	195,395,832.62	222,915,621.73	216,937,912.70	−3
Rhode Island	14,480,565.33	12,904,620.30	13,571,998.12	+5
South Carolina	4,176,144.47	3,825,735.27	3,736,743.76	−2
South Dakota	858,476.91	737,327.65	678,658.29	−8
Tennessee	11,398,292.06	13,723,260.02	13,350,618.58	−3
Texas	36,878,727.77	42,904,080.80	45,659,115.59	+6
Utah	3,482,747.60	3,768,779.42	3,663,069.14	−3
Vermont	2,661,312.19	2,656,126.41	2,220,694.30	−16
Virginia	17,827,023.66	20,780,578.76	21,890,640.09	+5
Washington	12,156,713.14	13,192,297.64	12,156,274.22	−8
West Virginia	11,653,718.64	15,750,409.28	13,352,481.24	−15
Wisconsin	28,650,351.23	35,682,249.37	43,492,214.34	+22
Wyoming	1,364,591.60	1,830,105.81	2,057,041.39	+12
Total	1,974,104,141.33	2,219,952,443.72	2,174,573,102.89	−2

[1] Includes payments of the third and fourth installments of the 1924 and the first and second installments of the 1925 income tax.

[2] Includes payments of the third and fourth installments of the 1925 and the first and second installments of the 1926 income tax.

[3] Includes payments of the third and fourth installments of the 1926 and the first and second installments of the 1927 income tax.

[4] Includes $15,784.13 for 1926, $18,827.34 for 1927, and $14,658.19 for 1928, income tax on Alaska railroads (act of July 18, 1914).

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

TABLE 9.—TOTAL INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1863–1928

1863 [1]	$41,003,192.93	1897	$146,619,593.47
1864	116,965,578.26	1898	170,866,819.36
1865	210,855,804.53	1899	273,484,573.44
1866	310,120,448.13	1900	295,316,107.57
1867	265,064,938.43	1901	306,871,669.42
1868	190,374,925.59	1902	271,867,990.25
1869	159,124,126.56	1903	230,740,925.22
1870	184,302,828.34	1904	232,903,781.06
1871	143,108,322.10	1905	234,187,976.37
1872	130,890,090.90	1906	249,102,738.00
1873	113,504,012.80	1907	269,664,022.85
1874	102,191,016.98	1908	251,665,950.04
1875	110,071,515.00	1909	246,212,719.22
1876	116,768,096.22	1910	289,957,220.16
1877	118,549,230.25	1911	322,626,299.73
1878	110,654,163.37	1912	321,515,894.69
1879	113,449,621.38	1913	344,424,453.85
1880	123,981,916.10	1914	380,008,893.96
1881	135,229,912.30	1915	415,681,023.86
1882	146,523,273.72	1916	512,723,287.77
1883	144,653,344.86	1917	809,393,640.44
1884	121,590,039.83	1918	3,698,955,820.93
1885	112,421,121.07	1919	3,850,150,078.56
1886	116,902,869.44	1920	5,407,580,251.81
1887	118,837,301.05	1921	4,595,357,061.95
1888	124,326,475.32	1922	3,197,451,083.00
1889	130,894,434.20	1923	2,621,745,227.57
1890	142,594,696.57	1924	2,796,179,257.08
1891	146,095,415.97	1925	2,584,140,268.24
1892	153,857,544.35	1926	2,835,999,892.19
1893	161,004,989.67	1927	2,865,683,129.91
1894	147,168,449.70	1928	2,790,535,537.68
1895	143,246,077.75		
1896	146,830,615.66	Total	48,672,699,645.29

[1] Nine months only.

TABLE 10.—INTERNAL-REVENUE TAX ON PRODUCTS FROM PHILIPPINE ISLANDS, YEARS ENDED JUNE 30, 1927 AND 1928, BY ARTICLES TAXED

Articles taxed	1927	1928	Increase (+) or decrease (−)
Cigars (large)	$373,505.07	$382,615.67	+$9,110.60
Cigarettes (large)	19.44	41.04	+21.60
Cigarettes (small)	7,178.23	6,150.85	−1,027.38
Manufactured tobacco	180.09	115.79	−64.30
Stamp sales (documentary)	2,358.50	2,431.00	+72.50
Total	383,241.33	391,354.35	+8,113.02

NOTE.—Under the tariff act of Aug. 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 Phillippine Islands.

TABLE 11.—INTERNAL-REVENUE TAX ON PRODUCTS FROM PORTO RICO, YEARS ENDED JUNE 30, 1927 AND 1928, BY ARTICLES TAXED

Articles taxed	1927	1928	Increase (+) or decrease (−)
Cigars (large)	$396,333.12	$346,889.62	−$49,443.50
Cigars (small)	7,548.50	5,220.21	−2,428.29
Cigarettes (large)	35,165.52	34,248.60	−916.92
Cigarettes (small)	1,533.57	2,098.80	+565.23
Stamp sales (documentary)	1.70		−1.70
Total	440,682.41	388,457.23	−52,225.18

NOTE.—The above receipts with the exception of $1.70 from sale of documentary stamps for 1927 were deposited at San Juan, P. R., to the credit of the treasurer of Porto Rico. The amount from sale of documentary stamps is included in the collections reported from the second district of New York. The Porto Rican tax collections are not shown in other statements herein.

TABLE 12.—NUMBER OF EACH CLASS OF SPECIAL-TAX PAYERS, FISCAL YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS

District [1]	Distilled spirits				Oleomargarine						Butter		Mixed flour: Manufacturers, packers, or repackers	Proprietors of yachts, pleasure boats, etc.	Opium, coca leaves, etc.						Grand total
					Colored		Uncolored														
	Rectifiers	Retail dealers	Wholesale dealers	Manufacturers of stills	Brewers' malt	Manufacturers	Retail dealers	Wholesale dealers	Retail dealers	Wholesale dealers	Adulterated, misbranded butterers	Process or renovated, manufacturers			Importers, manufacturers, producers, etc.	Wholesale dealers	Retail dealers	Practitioners, hospitals, etc.	Dealers in unlawful narcotic preparations		
Alabama		5	1						1,389	14		1			6	26	714	2,116	229		4,558
Alaska		1							22								7	40	1		71
Arizona									831							8	137	381	28		1,100
Arkansas		1,060	19	2		2	1	2	1,432	7					4	16	520	2,044	270		4,431
First California		1,025	7	8		6			3,727	20				2	6	54	1,374	3,831	93		10,202
Sixth California		30	4			1			6,500	45					6	56	2,014	4,851	73		16,665
Colorado		605	8						2,362	23						38	610	1,706	105		4,781
Connecticut		1	1						809	9					2	23	756	1,922	238		4,962
Delaware		223	2			1	2	4	341	4					1	1	98	923	123		676
District of Columbia		4	1				3	3	443	47					2	12	272	1,247	3		2,323
Florida		12				1	4	2	2,288	22				2	1	24	570	1,753	138		5,174
Georgia		13					2		1,601							10	1,041	858	416		6,035
Hawaii									6							3	15	240	37		330
Idaho									699	8							215	431	13		1,373
First Illinois		1,519	27	13		18	2	2	8,871	66					16	7	2,840	5,838	71		22,334
Eighth Illinois		276	2			4	1	1	6,505	67				2	3	33	635	2,906	180		10,676
Indiana		6	7			2	12		10,306	80					10	85	1,166	2,131	340		16,409
Iowa		111	7						7,400	90					4	61	901	3,363	317		12,215
Kansas		4	3			3	2	2	7,278	42		1		1		21	708	3,397	191		10,762
Kentucky		444	39	1				4	1,954	13				5		42	860	2,080	358		6,823
Louisiana		369	11			1			1,602	19					4	17	886	1,871	425		5,264
Maine									1,435	32					3	10	338	1,047	473		3,897
Maryland (State)		444	13			3	10		1,968	13		2		1		33	607	2,189	547		6,452
Massachusetts	1	1,327	19	4		1			4,029	41				1	12	66	2,025	6,710	323		15,156
Michigan	1	114	6			1		2	10,516	133					9	64	1,851	4,868	387		17,040
Minnesota		485	6			1			5,416	74		1		1		29	1,189	2,853	66		10,018
Mississippi		3	1				1		302	7					3	18	536	1,641	186		2,750
First Missouri		486	8			2	55		2,378	15					75	84	1,100	3,102	117		8,012
Sixth Missouri		330	7			1	152		4,008	30				1	6	40	956	2,581	111		8,063
Montana		196	4				20					1		1	1	10	272	2,544	13		1,045
Nebraska		4	5			1	7		5	34					3	16	769	2,071	117		8,440
Nevada		38							53	1						1	48	149	6		306
New Hampshire		81							609	7						5	190	661	187		1,531
First New Jersey		212							2,277	17					1	15	480	1,189	10		4,171

[1] Combine Alaska with Washington to obtain the number of special-tax payers for Washington district, and District of Columbia with Maryland for Maryland district.

TABLE 12.—NUMBER OF EACH CLASS OF SPECIAL-TAX PAYERS, FISCAL YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS—Con.

District	Distilled spirits			Manufacturers of stills	Brewers' malt	Oleomargarine					Butter		Mixed flour: Manufacturers, packers, or repackers	Proprietors of yachts, pleasure boats, etc.	Opium, coca leaves, etc.					Grand total
							Colored		Uncolored											
	Rectifiers	Retail dealers	Wholesale dealers			Manufacturers	Retail dealers	Wholesale dealers	Retail dealers	Wholesale dealers	Adulterated, manufacturers	Process or renovated, manufacturers			Importers, manufacturers, producers, etc.	Wholesale dealers	Retail dealers	Practitioners, hospitals, etc.	Dealers in untaxed narcotic preparations	
Fifth New Jersey		784	8			4		3	3,540	24					3	14	1,292	2,876	13	8,561
New Mexico							3		194	1						4	102	324	35	663
First New York		1,335	9		3				2,490	11			1	1	11	13	3,417	2,165	9	9,465
Second New York	2	258	62						53	29	2			24	13	43	401	733	20	1,640
Third New York		623	16						715	5				1	5	14	939	4,338	3	6,659
Fourteenth New York		784	7	1					3,491	48					14	30	1,451	3,250	109	8,185
Twenty-first New York		303	3						3,999	52					7	25	434	1,870	211	6,904
Twenty-eighth New York		394	24	1					3,238	47					9	39	743	2,447	73	7,005
North Carolina		6					15	3	821	17					1	43	868	2,980	562	5,322
North Dakota									784	12						9	264	568	14	1,631
First Ohio		250	7	3		3			3,727	28					10	27	521	1,993	61	6,628
Tenth Ohio		95	1			1			3,414	34					2	25	369	1,618	145	5,704
Eleventh Ohio		192	5			1			3,742	26					6	24	370	1,653	125	6,044
Eighteenth Ohio		442	10	1					5,415	60					9	37	1,146	3,579	182	10,871
Oklahoma		3	3				72	3	3,499	33					1	23	1,059	2,501	155	7,351
Oregon			1			1			2,530	19			3		1	21	530	1,384	26	4,515
First Pennsylvania		1,498	16	2					1,874	11					35	82	2,314	6,281	1,064	13,167
Twelfth Pennsylvania		312	1						680	2						18	512	1,631	266	3,422
Twenty-third Pennsylvania		883	11						1,623	20				1	5	30	1,359	4,448	561	8,941
Rhode Island		244	3			3	2		604	7					3	13	397	794	122	2,192
South Carolina		2	1						432	11					2	23	615	1,021	783	2,790
South Dakota		28							1,523	27						6	319	656	10	2,565
Tennessee		11	5			1	126	3	2,363	18					10	52	888	3,046	366	6,887
First Texas		318	3				29	2	945	21					2	41	1,260	2,988	309	5,918
Second Texas		527	9			2	54	2	1,396	16					7	51	1,721	3,564	413	7,761
Utah		2	1						733	9					1	8	168	443	66	1,421
Vermont		58							196	6						9	109	466	252	1,095
Virginia		261	0				196	8	1,824	23					4	34	707	2,519	801	6,383
Washington (State)		3	5			2			3,986	31				1	1	12	312	1,761	76	6,190
West Virginia		7	2				108		2,094	32					2	19	333	1,842	143	4,642
Wisconsin		896	9			2			5,007	55					4	21	1,077	2,902	175	9,948
Wyoming		67							275							8	92	258	25	725
Total	4	10,714	426	18	3	63	2,293	80	173,107	1,726	2	6	18	38	308	1,814	53,005	148,599	13,336	414,555

TABLE 13.—MANUFACTURED TOBACCO: NUMBER OF FACTORIES OPERATED, LEAF TOBACCO AND OTHER MATERIALS USED, CALENDAR YEAR 1927, BY COLLECTION DISTRICTS AND BY STATES

District and State	Number of factories				Materials used in manufacturing tobacco								
	In business, Jan. 1, 1927	Opened	Closed	In business, Jan. 1, 1928	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			495						495
First California	21	2	2	21	669	1,756	78,091	19,683					98,199
Sixth California	14	5	5	14	343		20,955						21,298
Total California	35	7	7	35	1,012	1,756	97,046	19,683					119,497
Colorado	5	1	1	5			10,577						10,577
Connecticut	14	0	1	13	68		55,243						55,311
Delaware	1	0	0	1	2,217,410			317,919	586,165				3,121,494
Florida	11	1	2	10	1,430	50	4,932						6,431
Georgia	2	0	1	1				3,573				679	4,252
First Illinois	111	6	9	108	10,325,196	8,231,060	784,926	506,997	2,534,742	1,226,867	3,358,521	6,228,340	33,166,649
Eighth Illinois	46	0	5	41	1,998	2,747	106,912	1,664		1,300	60	830	145,531
Total Illinois	157	6	14	149	10,327,194	8,233,807	891,838	508,661	2,534,742	1,228,167	3,358,581	6,229,190	33,312,180
Indiana	50	0	5	45	228,063	1,147	173,740	1,661	3,311	836	8,921	8,430	424,009
Iowa	42	4	6	40	34,386	1,205	201,274			4,515	10,920	2,001	254,301
Kansas	18	0	2	16			17,806						17,806
Kentucky	48	3	3	48	20,349,234	4,096,814	2,175,930	453,751	808,196	2,719,416	2,892,845	2,161,169	35,657,354
Louisiana	70	0	12	58	99,398		6,202			952	4,291	11,048	121,889
Maryland	8	1	1	8			2,039						2,039
Massachusetts	32	3	4	31	104,872		212,344	25,591	43,381				386,188
Michigan	43	1	0	44	2,444,482	6,266,193	496,795	2,609	1,458	1,328,013	2,987,097	2,094,206	15,620,853
Minnesota	40	2	5	37	334		73,934						74,268
First Missouri	14	1	1	14	4,319,129	25,110,257	1,525,162	34,859	1,768,057	9,907,789	6,682,549	3,760,177	53,113,989
Sixth Missouri	6	0	2	4	96		3,663						3,759
Total Missouri	20	1	3	18	4,319,225	25,110,257	1,528,825	34,859	1,768,057	9,907,789	6,682,549	3,760,177	53,117,748
Montana	4	0	0	4			1,975						1,975
Nebraska	16	1	1	16	75		42,490						42,565
New Hampshire	2	0	0	2	88		783						871

TABLE 13.—MANUFACTURED TOBACCO: NUMBER OF FACTORIES OPERATED, LEAF TOBACCO AND OTHER MATERIALS USED, CALENDAR YEAR 1927, BY COLLECTION DISTRICTS AND BY STATES—Continued

District and State	Number of factories				Materials used in manufacturing tobacco								
	In business, Jan. 1, 1927	Opened	Closed	In business, Jan. 1, 1928	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total
					Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First New Jersey	4	1	0	5	1,390		1,663						3,053
Fifth New Jersey	24	1	4	21	5,509,758	1,706	348,527	6,516	4,649,486	600,203	131,541	343,804	11,591,541
Total New Jersey	28	2	4	26	5,511,148	1,706	350,190	6,516	4,649,486	600,203	131,541	343,804	11,594,594
New Mexico	1	0	0	1			275	25					300
First New York	38	2	6	34	3,445,766	361,511	853,875		150,759	413,814	61,974	179,737	5,457,436
Second New York	138	15	23	130	147,165	4,580	58,186	838	4,571	92	117	583	216,132
Third New York	28	4	5	27	22,941	11,104	105,962	310	96,995	7,233			244,545
Fourteenth New York	25	0	2	23	498,646	2,965	62,269	1,769	23,289	11,910	118,967	23,403	743,217
Twenty-first New York	58	1	5	54	145,702	9,127	902,652	1,606	25,152	5,224	20,004	15,221	1,124,690
Twenty-eighth New York	41	0	2	39	2,995		337,653	3,697	51,344	12,112	74,933	10,204	492,938
Total New York	328	22	43	307	4,263,214	389,287	2,320,597	8,222	352,110	450,385	265,995	229,148	8,278,958
North Carolina	17	0	0	17	77,370,774	4,223,117	8,347,623	2,615,666	236,873	11,802,023	16,765,676	9,120,484	130,502,136
First Ohio	34	0	1	33	1,992,337	14,962,570	5,277,877	1,609	1,990,653	2,603,982	8,221,120	3,666,210	38,716,288
Tenth Ohio	16	3	3	16	219,918	5,806,212	3,266,972	6,955	1,039,152	1,041,450	6,309,549	2,309,252	18,999,490
Eleventh Ohio	2	0	0	2			2,182						2,182
Eighteenth Ohio	48	4	5	47	2,365	892	266,488	40	1,025				270,810
Total Ohio	100	7	9	98	2,214,620	20,769,674	8,813,519	8,604	3,030,760	3,645,432	13,530,669	5,975,492	57,988,770
Oklahoma	1	0	1	0			300						300
Oregon	8	0	2	6			5,009						5,009
First Pennsylvania	148	7	26	129	137,814	597,050	923,020	6,115	5,536	32,178	69,959	33,778	1,805,450
Twelfth Pennsylvania	12	1	1	12	1,913,012	44,182	41,030	3,911	58,868	88,621	123,980	220,949	2,495,153
Twenty-third Pennsylvania	23	0	1	22	1,064		88,131	256	25	1,021			90,497
Total Pennsylvania	183	8	28	163	2,052,490	641,232	1,052,181	10,282	64,429	121,820	193,939	254,727	4,391,100
Rhode Island	6	2	1	7	12,773		2,463		160	255			15,651
South Carolina	1	0	0	1		341	10,878						11,219
South Dakota	6	1	2	5			5,575						5,575
Tennessee	21	1	3	19	9,339,867	111,175	126,650	11,547,405	920,186	139,860	39,443	103,140	22,327,746
First Texas	5	1	0	6	162,822		28,098				2,923		193,843
Second Texas	1	0	0	1	103	6	344		56				509
Total Texas	6	1	0	7	162,925	6	28,442		56		2,923		194,352
Utah	3	0	0	3	53	11	1,072						1,136
Virginia	24	1	7	18	5,751,678	9,358,282	872,825	262,676	600,176	1,493,387	2,843,027	877,259	22,119,310
Washington	6	1	1	6	182		625						807
West Virginia	9	1	0	10	784	5,115,822	3,042,608			733,214	697,609	2,876,955	12,466,692
Wisconsin	54	4	7	51	491,032	3,636	191,287	5,043	12,172	19,892	200	20,315	743,577
Wyoming	1	0	0	1									
Total, 1927	1,423	82	176	1,329	147,298,818	84,325,218	31,186,357	15,832,656	15,671,718	34,196,178	50,414,186	34,074,224	412,999,355
Total, 1926	1,346	293	216	1,423	151,577,678	92,450,839	31,690,210	13,583,486	15,553,536	36,230,644	50,677,480	34,280,389	427,354,262
Increase	77							2,249,170					
Decrease		211	40	94	4,578,860	8,125,621	503,823		911,818	2,034,466	263,294	186,165	14,354,877

TABLE 14.—MANUFACTURED TOBACCO: QUANTITY MANUFACTURED, ON HAND AT COMMENCEMENT AND CLOSE OF YEAR, REMOVED FOR EXPORT AND TAX-PAID, CALENDAR YEAR 1927, BY COLLECTION DISTRICTS AND BY STATES

District and State	Tobacco manufactured						Manufactured tobacco					Value of stamps used
	Plug	Twist	Fine cut	Smoking	Snuff	Total	On hand Jan. 1, 1927	Total to be accounted for	On hand Jan. 1, 1928	Removed for exportation	Tax-paid during 1927	
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	
Arkansas				496		496		496			496	$89.28
First California				96,251		96,251	5,703	101,954	2,971	356	98,027	17,752.86
Sixth California				21,471		21,471	107	21,578	116		21,462	3,863.16
Total California				117,722		117,722	5,810	123,532	3,087	356	120,089	21,616.02
Colorado				10,599		10,599		10,599			10,599	1,907.82
Connecticut				55,688		55,688		55,688			55,688	10,023.84
Delaware					2,387,786	2,387,786		2,387,786			2,387,786	429,801.48
Florida			125	5,515		5,640		5,640			5,640	1,015.20
Georgia				4,253		4,253	315	4,568	495		4,073	733.14
First Illinois		3,357	2,845,729	21,499,666	10,544,368	34,892,120	503	34,892,623	383	19,100	34,873,140	6,277,165.20
Eighth Illinois	7,670			134,893		142,563	3,104	145,667	1,737		143,930	25,907.40
Total Illinois	7,670	3,357	2,845,729	21,633,559	10,544,368	35,034,683	3,607	35,038,290	2,120	19,100	35,017,070	6,303,072.60
Indiana		143,666		191,597	34,705	369,963	43,274	413,237	31,536		381,701	68,706.18
Iowa				253,416		253,416	497	253,913	1,123		252,790	45,502.20
Kansas				17,806		17,806		17,806			17,806	3,205.08
Kentucky	8,015,139	1,889,504	5,008	23,779,293	336	33,719,280	1,280,318	34,999,598	1,246,255	26,139	33,727,201	6,070,896.18
Louisiana		269		104,482	6,346	111,097	8,032	120,029	10,149		109,880	19,778.40
Maryland				2,032		2,032		2,032	10		2,022	363.96
Massachusetts			745	131,950	269,024	401,719	9,110	410,829	3,095		407,734	73,392.12
Michigan	1,550,650	45,978	1,180,014	12,181,769	45,691	15,004,102	177,596	15,181,698	134,323		15,047,375	2,708,527.50
Minnesota			96	80,490	681	81,267	1	81,268			81,268	14,628.24
First Missouri	42,244,860	4,043,679	11,566	9,028,325		55,328,430	2,469,985	57,798,415	2,542,956	1,009,530	54,245,929	9,764,267.22
Sixth Missouri				4,015		4,015		4,015			4,015	722.70
Total Missouri	42,244,860	4,043,679	11,566	9,032,340		55,332,445	2,469,985	57,802,430	2,542,956	1,009,530	54,249,944	9,764,989.92
Montana				1,975		1,975		1,975			1,975	355.50
Nebraska				42,571		42,571	538	43,109	219		42,890	7,720.20
New Hampshire				877		877		877			877	157.86
First New Jersey				3,065		3,065	3,299	6,364	4,214		2,150	387.00
Fifth New Jersey			53,916	416,786	9,174,320	9,642,022	26,302	9,668,324	21,131	2,718	9,644,475	1,736,005.50
Total New Jersey			53,916	416,851	9,174,320	9,645,087	29,601	9,674,688	25,345	2,718	9,646,625	1,736,392.50
New Mexico		25		275		300		300			300	54.00
First New York	2,150	1,777	777,420	4,444,292		5,225,639	53,304	5,279,033	58,578	1,162	5,219,293	939,472.74
Second New York				190,800	5,272	196,072	23,218	219,290	22,341	2,779	194,170	34,950.60
Third New York				233,351		233,351	370	233,730	2,034	195,308	36,388	6,549.84
Fourteenth New York		4,701	18,285	671,067		694,053	1,004	695,057	22		695,035	125,100.30
Twenty-first New York			9,884	1,074,347	240	1,084,471	11,619	1,096,290	2,892	1,456	1,091,943	196,549.74
Twenty-eighth New York			1,050	456,846	10,102	467,998	962	468,960	780		468,180	84,272.40
Total New York	2,150	6,478	806,639	7,070,903	15,614	7,901,784	90,576	7,992,360	86,647	200,704	7,705,009	1,386,901.62
North Carolina	43,521,058		146,717	78,397,610		122,065,385	3,312,928	125,378,313	3,479,012	285,772	121,613,529	21,890,435.22
First Ohio	5,545,301		1,177,695	32,404,837		39,127,833	675,385	39,803,218	188,058	25,076	39,590,084	7,126,215.12
Tenth Ohio				20,059,456		20,059,456	205,358	20,267,844	356,007		19,911,837	3,584,130.66
Eleventh Ohio				2,100		2,100		2,100			2,100	378.00
Eighteenth Ohio			17	269,685	1,570	271,272	22	271,294	50		271,244	48,823.92
Total Ohio	5,545,301		1,177,712	52,736,078	1,570	59,460,661	880,765	60,344,456	544,115	25,076	59,775,265	10,759,547.70
Oklahoma				300		300		300			300	54.00
Oregon				5,330		5,330	151	5,481			5,481	986.58
First Pennsylvania		290	7,363	1,726,948	1,006	1,735,607	27,704	1,763,311	7,934		1,755,377	315,967.86
Twelfth Pennsylvania			35,823	2,419,546		2,455,369	54,816	2,510,184	52,904		2,457,220	442,299.60
Twenty-third Pennsylvania		21	1,621	84,369	269	86,270	44	86,314	98		86,216	15,518.88
Total Pennsylvania		311	44,807	4,230,853	1,275	4,277,246	82,563	4,359,809	60,996		4,298,813	773,786.34
Rhode Island				14,204		14,204	226	14,430	1,955		12,475	2,245.50
South Carolina				15,998		15,998	491	16,489	293		16,196	2,915.28
South Dakota			200	5,375		5,575		5,575			5,575	1,003.50
Tennessee	41,061	1,813,279		284,564	17,704,030	19,842,934	409,377	20,252,311	337,856	494	19,913,661	3,584,458.98
First Texas		36,700		111,688		148,388		148,388			148,388	20,709.84
Second Texas				471		471		471			471	84.78
Total Texas		36,700		112,159		148,859		148,859			148,859	20,794.62
Utah				1,161		1,161		1,161			1,161	208.98
Virginia	2,960,527			15,118,128		18,078,655	525,343	18,603,998	490,534	1,565,712	16,547,752	2,978,595.36
Washington				994		994	141	1,135	20		1,115	200.70
West Virginia			12,174	11,134,143		11,146,317	484,971	11,631,288	439,641	2,743	11,188,904	2,014,002.72
Wisconsin		5,035	1,035	740,320	11,377	757,773	6,910	764,683	4,390		760,293	136,852.74
Total, 1927	103,918,416	7,988,281	6,286,483	237,933,677	40,197,123	396,323,980	9,826,756	406,150,736	9,446,175	3,138,344	393,566,217	70,841,919.06
Total, 1926	109,766,342	9,179,089	6,984,728	246,438,832	38,226,725	410,595,716	10,651,663	421,247,379	9,862,825	2,932,709	408,451,745	73,521,314.10
Increase					1,970,398					205,635		
Decrease	5,847,926	1,190,808	698,245	8,505,155		14,271,736	824,907	15,096,643	416,750		14,685,828	2,679,395.04

TABLE 15.—CIGARS WEIGHING MORE THAN 3 POUNDS PER THOUSAND: NUMBER OF FACTORIES OPERATED, QUANTITY OF TOBACCO USED, NUMBER OF CIGARS MANUFACTURED, ON HAND AT COMMENCEMENT AND CLOSE OF YEAR, REMOVED FOR EXPORT AND TAX-PAID, CALENDAR YEAR 1927, BY COLLECTION DISTRICTS AND BY STATES

District and State	Number of factories [1]				Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand					
	In business Jan. 1, 1927	Opened	Closed	In business Jan. 1, 1928	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1927	On hand Jan. 1, 1928	Removed for exportation	Personal consumption	Removed, tax-paid [2]
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*
Alabama	30	7	6	31	45,079	3,003	30,342	4,009,784	83,786	104,501		45,689	3,943,380
Arizona	4	2	2	4	1,890	8	31	89,420	1,366	763		4,558	85,475
Arkansas	7	2	2	7	15,210	876	9,399	1,173,965	61,250	8,525		15,090	1,211,600
First California	154	18	30	142	776,683	272,131	4,228	50,484,616	12,056,844	14,059,736		270,945	47,601,779
Sixth California	127	23	39	111	141,643	220,457	18,322	20,502,802	1,489,753	1,398,971		210,341	20,383,243
Total California	281	41	69	253	918,326	492,588	22,548	70,987,418	13,546,597	16,058,707		490,286	67,985,022
Colorado	64	5	22	47	88,030	21,123	8,217	5,002,215	185,024	394,616		70,459	5,323,185
Connecticut	164	14	20	158	752,263	77,357	24,832	37,345,335	2,400,905	2,513,436		556,269	36,676,535
Delaware	14	0	2	12	175,114	709,643	506	42,446,485	795,735	1,168,351		23,896	42,051,973
Florida	297	70	77	290	5,505,306	3,227,074	2,506,375	659,372,917	13,989,236	14,403,399	22,000	8,079,504	550,857,250
Georgia	56	18	16	58	125,257	221,829	334,488	33,880,485	470,812	269,723		145,493	33,945,081
Hawaii	2	0	0	2					68,775	67,525			1,250
Idaho	13	2	3	12	5,250	5,679	819	617,090	60,275	72,750		6,184	598,422
First Illinois	591	56	93	654	1,013,345	402,264	217,278	75,387,053	4,375,304	4,401,451		888,069	74,472,927
Eighth Illinois	250	10	25	235	390,115	24,085	29,890	19,888,701	1,081,329	1,311,114		211,941	19,446,975
Total Illinois	941	66	118	889	1,403,460	426,349	247,168	95,275,754	5,456,723	5,712,565		1,100,010	93,919,902
Indiana	210	21	28	203	2,737,425	1,059,717	61,316	186,048,848	6,817,063	7,500,742		217,829	185,147,340
Iowa	170	12	21	161	543,243	25,186	19,815	25,482,903	1,460,909	1,034,028		77,108	25,832,676
Kansas	64	2	9	57	98,023	30,019	16,420	6,658,057	1,366,915	1,078,860		17,962	6,928,150
Kentucky	58	10	3	65	501,189	914,763	11,429	82,355,767	3,101,455	3,315,950		94,845	82,646,427
Louisiana	47	7	9	45	857,455	556,417	117,850	77,134,383	2,333,481	1,923,883		265,318	77,278,663
Maine	51	4	5	50	159,172	4,054	7,254	8,225,688	213,008	204,782		94,949	8,138,965
Maryland	112	5	14	103	871,661	1,053,541	75,132	99,307,093	7,263,170	5,719,091	95,000	156,480	100,599,692
Massachusetts	273	108	43	338	1,241,187	916,046	24,461	108,126,410	5,703,414	3,552,746		860,855	109,416,223
Michigan	280	26	45	261	2,906,348	3,174,958	18,463	287,481,501	9,625,253	13,233,541	26,500	230,015	283,616,698
Minnesota	189	7	19	177	396,536	80,411	184,184	27,965,772	1,946,691	1,626,268		186,154	28,100,041
Mississippi	3	0	1	2	2,365	15	2,219	225,183	6,075	4,850		2,658	223,750
First Missouri	164	12	28	148	222,057	37,110	17,861	12,966,136	344,709	383,888		101,961	12,734,908
Sixth Missouri	59	4	7	56	505,495	34,098	936	24,742,975	1,494,695	1,152,417		54,914	25,030,339
Total Missouri	223	16	35	204	727,552	71,208	18,797	37,709,111	1,839,404	1,536,303		246,875	37,765,337
Montana	26	0	4	22	14,034	12,057	182	1,291,071	31,000	39,600		28,001	1,254,470
Nebraska	54	3	10	47	334,666	7,790	787	15,158,772	548,597	545,398		46,688	15,115,283
Nevada	6	1	0	7	1,295	1,291	152	139,834	53,750	54,214		4,970	134,400
New Hampshire	14	2	1	15	1,364,052	4,873	1,836	60,488,377	531,039	37,724		676,482	60,305,210
First New Jersey	39	7	9	37	497,094	2,955,523	2,657	176,916,443	3,467,104	8,170,407	4,000	90,839	172,108,301
Fifth New Jersey	225	21	39	207	4,611,638	5,106,691	250,460	478,924,293	16,665,380	16,380,642	293,650	416,974	478,498,407
Total New Jersey	264	28	48	244	5,108,732	8,062,214	253,117	655,840,736	20,122,484	24,551,049	297,650	507,813	650,606,708
New Mexico	2	0	0	2	1,436	171		51,054	2,317	2,967		2,154	48,250
First New York	470	67	86	451	2,680,578	247,127	55,205	132,661,317	44,525,615	42,310,102		430,208	134,446,622
Second New York	218	21	47	192	586,440	237,736	46,772	40,071,193	5,555,533	6,166,048		305,603	39,254,985
Third New York	403	82	123	362	1,470,028	1,745,366	274,600	185,177,603	8,628,644	8,123,164	52,150	992,930	184,638,003
Fourteenth New York	332	19	47	304	719,927	1,123,739	123,921	109,907,071	4,979,693	5,830,713		362,409	108,693,642
Twenty-first New York	201	4	24	181	587,612	284,454	39,573	43,526,685	5,625,371	3,714,113		113,509	45,324,344
Twenty-eighth New York	214	11	26	199	223,467	26,291	8,974	11,293,071	1,753,406	1,188,905		80,212	11,777,360
Total New York	1,838	204	353	1,689	6,268,052	3,664,713	549,045	522,636,940	71,168,262	67,333,045	52,150	2,285,051	624,134,956
North Carolina	22	4	2	24	134,984	132,096	132,418	19,176,120	863,860	934,103		41,066	19,064,811
North Dakota	7	2	2	7	6,899	275	427	349,189	12,250	11,550		1,139	348,750
First Ohio	170	5	30	145	1,226,809	1,267,910	12,447	118,105,387	4,515,012	3,402,312		302,280	118,915,807
Tenth Ohio	100	3	17	86	4,298,959	27,318	48,060	217,093,543	3,184,032	3,622,288		380,380	216,274,907
Eleventh Ohio	86	11	13	84	1,150,837	608,015	159,149	98,027,955	10,407,304	7,550,928		55,469	100,828,862
Eighteenth Ohio	184	29	27	186	1,048,440	327,778	321,843	82,397,929	5,591,880	4,459,920		135,398	83,394,491
Total Ohio	540	48	87	501	7,725,135	2,231,921	541,499	515,624,814	23,698,228	19,035,448		873,527	519,414,067
Oklahoma	18	0	7	11	39,681	1,741	1,217	2,163,631	88,425	38,805		10,316	2,202,935
Oregon	44	4	10	38	22,538	9,853	6,889	2,007,112	138,465	77,185		36,572	2,031,820
First Pennsylvania	1,011	61	137	935	17,134,300	14,782,164	5,191,095	1,798,424,177	100,734,156	102,474,484	46,700	1,644,413	1,794,992,736
Twelfth Pennsylvania	67	2	7	62	1,081,363	5,011,883	584	315,598,890	4,041,741	11,458,917		31,849	308,149,865
Twenty-third Pennsylvania	142	15	14	143	1,599,224	56,552	3,046	91,333,694	14,548,610	13,062,113		39,761	92,780,430
Total Pennsylvania	1,220	78	158	1,140	19,814,887	19,850,599	5,194,725	2,205,356,761	119,324,507	126,995,514	46,700	1,716,023	2,195,923,031

[1] The number of factories in business includes those factories which manufactured small cigars shown in Table 17.
[2] The number of cigars of each class removed tax-paid at different rates is shown in Table 16.

TABLE 15.—CIGARS WEIGHING MORE THAN 3 POUNDS PER THOUSAND: NUMBER OF FACTORIES OPERATED, QUANTITY OF TOBACCO USED, NUMBER OF CIGARS MANUFACTURED, ON HAND AT COMMENCEMENT AND CLOSE OF YEAR, REMOVED FOR EXPORT AND TAX-PAID, CALENDAR YEAR 1927, BY COLLECTION DISTRICTS AND BY STATES—Continued

District and State	Number of factories				Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand					
	In business Jan. 1, 1927	Opened	Closed	In business Jan. 1, 1928	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1927	On hand Jan. 1, 1928	Removed for exportation	Personal consumption	Removed, tax-paid
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*
Rhode Island	50	7	4	53	138,947	105,040	3,548	12,172,724	1,760,640	1,905,898		13,216	12,001,250
South Carolina	10	2	1	11	149,302	201,050	24,236	28,190,498	961,700	566,816		8,843	26,579,608
South Dakota	33	3	7	29	72,937	10,182	848	3,714,502	297,510	176,071		27,689	3,808,342
Tennessee	33	4	3	34	240,485	1,120,214	14,166	97,093,715	1,339,237	3,160,118		44,827	95,428,057
First Texas	30	4	5	29	340,790	26,147	31,430	17,826,689	464,602	1,394,655		23,276	16,873,830
Second Texas	20	3	1	22	14,203	2,471	3,698	901,028	29,307	22,250		11,365	896,720
Total Texas	50	7	6	51	358,004	28,618	35,128	18,727,717	493,909	1,416,935		34,641	17,770,050
Utah	13	0	2	11	13,543	10,591	280	1,873,100	83,188	91,953		25,638	1,838,697
Vermont	14	1	1	14	8,061	1,670	1,032	530,318	98,993	88,143		1,218	539,950
Virginia	41	3	2	42	2,026,000	1,453,731	2,255,504	425,166,256	12,837,750	35,290,714		142,945	402,570,376
Washington	53	5	6	52	29,499	11,036	7,218	2,388,779	160,728	120,021		40,593	2,402,893
West Virginia	46	6	8	44	1,710,010	6,020	1,662	79,152,379	7,521,495	2,530,220		764	84,142,681
Wisconsin	470	26	48	448	781,210	253,015	137,716	51,810,066	2,977,713	2,633,631		690,451	51,457,457
Wyoming	6	2	1	7	7,357	1,043	105	378,822	1,400	4,550		4,002	371,670
Total, 1927	8,427	885	1,338	7,974	66,723,080	50,332,977	12,911,657	6,519,004,960	344,134,918	369,154,824	540,000	20,256,116	6,473,188,039
Total, 1926	8,533	1,714	1,820	8,427	64,861,454	50,925,764	13,715,023	6,498,641,233	362,210,585	344,196,632	484,775	21,208,446	6,494,961,065
Increase					1,861,632			20,363,727		24,958,192	55,225		
Decrease	106	829	482	453		592,787	803,366		18,075,667			952,331	21,773,026

Average quantity of leaf tobacco used per 1,000 large cigars, 23.17 pounds.

TABLE 16.—CIGARS WEIGHING MORE THAN 3 POUNDS PER THOUSAND: NUMBER REMOVED TAX-PAID, BY CLASSES, CALENDAR YEAR 1927, BY COLLECTION DISTRICTS AND BY STATES

District and State	Class A (manufactured to retail at not more than 5 cents each)—Tax paid at $2 per M	Class B (manufactured to retail at more than 5 cents each and not more than 8 cents each)—Tax paid at $3 per M	Class C (manufactured to retail at more than 8 cents each and not more than 15 cents each)—Tax paid at $5 per M	Class D (manufactured to retail at more than 15 cents each and not more than 20 cents each)—Tax paid at $10.50 per M	Class E (manufactured to retail at more than 20 cents each)—Tax paid at $13.50 per M	Total	Value of stamps used
	Number	*Number*	*Number*	*Number*	*Number*	*Number*	
Alabama	3,820,675	65,176	57,450		80	3,943,350	$8,125.20
Arizona	52,900		32,575			85,475	268.67
Arkansas	1,039,975	125,960	45,675			1,211,600	2,686.17
First California	25,907,618	695,600	21,052,541	30,246	6,775	47,691,779	159,305.48
Sixth California	5,297,000	756,625	14,138,562	84,547	6,409	20,383,243	84,631.45
Total California	31,204,618	1,452,125	35,191,303	129,792	13,184	67,985,022	244,199.93
Colorado	1,656,785	163,125	3,497,605	1,050	4,600	5,323,165	21,304.09
Connecticut	3,791,410	19,977,440	12,858,385	19,250	50	36,676,535	132,159.87
Delaware	1,566,100	113,075	40,372,548		1,250	42,051,973	205,349.04
Florida	193,636,028	12,323,390	257,357,934	55,344,160	2,165,738	560,867,250	2,636,533.04
Georgia	31,460,481	83,540	2,401,050			33,945,081	76,176.80
Hawaii	1,200		50			1,250	2.65
Idaho	382,300	12,550	203,572			598,422	1,820.11
First Illinois	23,353,399	7,220,285	41,099,709	2,509,018	290,516	74,472,927	308,132.86
Eighth Illinois	8,964,690	4,781,861	5,693,364	6,060	1,000	19,446,975	69,818.91
Total Illinois	32,318,089	12,002,146	46,793,073	2,515,378	291,516	93,919,902	354,951.76
Indiana	71,202,105	40,426,852	73,344,458	76,725	97,200	185,147,340	632,524.87
Iowa	14,121,400	8,202,062	3,500,895		7,416	25,832,676	70,456.29
Kansas	5,940,625	546,075	441,450			6,928,150	18,729.72
Kentucky	35,209,650	6,342,180	40,431,007	2,150	1,440	82,046,427	291,762.89
Louisiana	34,231,270	404,140	42,272,778	303,425	67,050	77,278,663	285,129.99
Maine	1,342,870	3,360,815	3,435,220	60		8,138,965	29,944.92
Maryland	23,670,275	12,147,824	64,509,273	210,470	1,850	100,599,692	408,865.30
Massachusetts	18,489,290	32,240,608	58,838,080	37,075	11,160	109,416,223	427,430.75
Michigan	43,127,846	90,707,472	147,884,213	1,668,092	227,078	283,614,698	1,118,389.65
Minnesota	17,860,835	988,145	9,265,721	6,600	750	28,100,041	85,011.59
Mississippi	221,150	100	2,500			223,750	456.10
First Missouri	3,884,955	1,788,630	7,023,013	28,450	9,950	12,734,998	48,683.92
Sixth Missouri	17,387,055	1,783,003	5,860,179	100		25,030,339	69,425.07
Total Missouri	21,272,010	3,571,635	12,883,192	28,550	9,950	37,765,337	118,108.99

TABLE 16.—CIGARS WEIGHING MORE THAN 3 POUNDS PER THOUSAND: NUMBER REMOVED TAX-PAID, BY CLASSES, CALENDAR YEAR 1927, BY COLLECTION DISTRICTS AND BY STATES—Continued

District and State	Class A (manufactured to retail at not more than 5 cents each)—Tax-paid at $2 per M	Class B (manufactured to retail at more than 5 cents each and not more than 8 cents each)—Tax-paid at $3 per M	Class C (manufactured to retail at more than 8 cents each and not more than 15 cents each)—Tax-paid at $5 per M	Class D (manufactured to retail at more than 15 cents each and not more than 20 cents each)—Tax-paid at $10.50 per M	Class E (manufactured to retail at more than 20 cents each)—Tax-paid at $13.50 per M	Total	Value of stamps used
	Number	*Number*	*Number*	*Number*	*Number*	*Number*	
Montana	112,750	4,750	1,135,920	900	150	1,254,470	$5,930.83
Nebraska	13,726,345	404,199	982,800	1,250	780	15,115,283	33,602.70
Nevada	10,650	10,650	112,900			134,400	618.35
New Hampshire	275,830	13,579,845	46,449,535			60,305,210	273,538.87
First New Jersey	20,114,907	1,497,325	143,212,355	7,250,635	23,079	172,108,301	837,331.80
Fifth New Jersey	163,438,204	26,971,497	281,730,430	6,073,585	284,691	478,498,407	1,884,039.02
Total New Jersey	183,553,111	28,468,822	424,942,785	13,334,220	307,770	650,606,708	2,721,390.82
New Mexico	18,700		29,550			48,250	185.15
First New York	112,194,510	6,417,258	14,245,875	1,537,804	31,175	134,446,622	331,537.97
Second New York	18,732,766	4,039,305	14,467,599	1,733,075	281,340	39,254,085	143,926.27
Third New York	55,844,776	13,802,455	94,040,280	19,906,126	1,044,367	184,638,003	846,411.50
Fourteenth New York	32,314,010	3,567,795	72,270,037	531,750	8,250	108,693,842	442,382.64
Twenty-first New York	21,021,435	7,835,498	16,460,236	5,675	1,500	45,324,344	147,930.38
Twenty-eighth New York	5,327,785	1,539,450	4,906,275	3,150	700	11,777,360	39,847.82
Total New York	245,436,181	37,201,761	216,411,202	23,718,480	1,367,332	524,134,956	1,952,036.67
North Carolina	10,876,470	4,181,425	4,006,910			19,064,811	54,331.78
North Dakota	270,950	24,750	53,050			348,750	881.40
First Ohio	37,361,576	51,557,902	29,461,924	425,165	9,240	118,815,807	381,595.45
Tenth Ohio	170,690,750	9,436,360	36,137,097	9,550	550	216,274,907	550,486.77
Eleventh Ohio	71,332,516	21,840,694	7,655,553			100,828,862	246,465.07
Eighteenth Ohio	59,263,087	6,443,034	17,650,295	38,075		83,394,491	226,506.54
Total Ohio	338,648,028	89,377,990	90,905,469	472,790	9,790	519,414,067	1,405,053.83
Oklahoma	2,102,405	27,875	72,595			2,202,875	4,651.53
Oregon	991,400	97,125	943,295			2,031,820	6,990.85

First Pennsylvania	950,022,758	241,893,368	507,202,172	5,671,107	203,241	1,704,992,736	5,874,027.80
Twelfth Pennsylvania	143,237,222	66,085,140	88,710,428	117,075		308,149,865	979,511.29
Twenty-third Pennsylvania	88,452,030	3,664,575	644,175			92,780,430	191,214.96
Total Pennsylvania	1,181,712,600	311,643,083	696,575,775	5,788,272	203,241	2,195,923,031	6,844,754.05
Rhode Island	5,036,700	1,302,900	5,661,650			12,001,250	42,290.35
South Carolina	19,744,502	8,771,440	63,666			28,579,608	66,121.65
South Dakota	1,896,920	263,095	1,644,361	150	3,816	3,808,342	12,855.02
Tennessee	58,569,703	75,350	36,782,704	300		95,428,057	301,282.13
First Texas	8,382,250	1,556,780	6,910,950	23,350		16,873,330	50,234.77
Second Texas	708,650	145,600	42,470			896,720	2,066.45
Total Texas	9,090,900	1,702,380	6,953,420	23,350		17,770,050	58,301.22
Utah	44,450	147,900	1,639,147	2,000	5,200	1,838,697	8,819.53
Vermont	240,725	127,950	171,275			539,950	1,721.68
Virginia	376,239,028	1,807,865	24,522,483	1,000		402,570,376	850,524.57
Washington	1,338,210	124,725	939,033	25		2,402,893	7,750.52
West Virginia	84,003,031	35,250	10,600		4,000	84,142,881	165,398.81
Wisconsin	15,258,730	2,134,315	33,508,852	232,425	23,135	51,457,457	206,717.45
Wyoming	25,575	2,000	344,095			371,670	1,777.62
Total, 1927	3,137,001,827	746,744,982	2,450,705,978	133,910,639	4,825,513	6,473,188,939	22,238,974.63
Total, 1926	2,860,164,584	939,467,268	2,554,843,698	135,299,445	5,186,970	6,494,961,965	26,802,177.46
Increase	276,837,243						
Decrease		192,722,286	104,137,720	1,388,806	361,457	21,773,026	4,563,202.83

TABLE 17.—CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER THOUSAND: QUANTITY OF TOBACCO USED, NUMBER OF CIGARS MANUFACTURED, ON HAND AT COMMENCEMENT AND CLOSE OF YEAR, REMOVED FOR EXPORT AND TAX-PAID, CALENDAR YEAR 1927, BY COLLECTION DISTRICTS AND BY STATES

District and State	Tobacco used			Cigars weighing not more than 3 pounds per thousand					Value of stamps used
	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1927	On hand Jan. 1, 1928	Removed for exportation	Tax-paid during 1927	
	Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
Eighth Illinois	100			40,000				40,000	$80.00
Maryland	169,439	186,425		97,521,390	11,164,530		10,000	108,675,920	81,506.94
Minnesota	4			800				800	.60
Fifth New Jersey	3,026			1,008,610	129,720	530,970		607,360	455.52
Second New York	4,928	4,566	84	2,604,770	740,630	909,400		2,526,000	1,894.50
Third New York	19,122			7,492,870	147,376	123,846		7,516,400	5,637.30
Total New York	24,048	4,566	84	10,187,640	888,006	1,033,246		10,042,400	7,531.80
North Carolina	130,073			47,082,410	4,049,700	1,410,510		49,721,600	37,291.20
Eighteenth Ohio	33			16,400				16,400	12.30
First Pennsylvania	267,946	28,815		92,625,000	85,820	89,480		92,621,340	69,466.01
Virginia	572,811			190,937,140	3,907,300	18,861,600	10,000	175,982,840	131,987.13
West Virginia					23,100			23,100	17.32
Total, 1927	1,167,480	219,806	84	439,419,390	20,248,176	21,915,806	20,000	437,731,760	328,298.82
Total, 1926	670,779	552,987	3,933	412,314,795	46,662,921	20,248,976	16,000	438,612,740	412,480.98
Increase	587,701			27,104,595		1,666,830	4,000		
Decrease		333,181	3,849		26,314,745			880,980	84,182.16

The factories in business are included in Table 15.
Average quantity of leaf tobacco used per 1,000 small cigars, 3.32 pounds.

TABLE 18.—CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER THOUSAND: NUMBER OF FACTORIES OPERATED, QUANTITY OF TOBACCO USED, NUMBER OF CIGARETTES MANUFACTURED, ON HAND AT COMMENCEMENT AND CLOSE OF YEAR, REMOVED FOR EXPORT AND TAX-PAID, CALENDAR YEAR 1927, BY COLLECTION DISTRICTS AND BY STATES

District and State	Number of factories				Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used
	In business Jan. 1, 1927	Opened	Closed	In business Jan. 1, 1928	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1927	On hand Jan. 1, 1928	Removed for exportation	Tax-paid during 1927	
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	4	1	0	5	1,447,031	8,656,991	725	4,183,300,906	5,532	2,571,976	246,200,000	3,934,507,116	$11,803,821.35
Sixth California	4	3	2	5	1,246	826	42	773,110	130,650	115,620		778,300	2,325.90
Total California	8	4	2	10	1,448,277	8,657,817	767	4,184,164,076	136,182	2,687,596	246,209,000	3,935,382,416	11,806,147.25
Florida	3	0	1	2	6,433	65	6,880	4,975,325	39,769	137,922		4,975,428	13,726.23
Georgia	0	1	0	1	783	7,899		2,805,900				2,805,900	8,417.70
First Illinois	7	0	0	7	10,255		331	3,549,820	356,130	293,660		3,612,290	10,836.87
Kentucky	1	0	0	1	210,857	1,352,622		673,790,000		16,197,500		657,592,500	1,972,777.50
Louisiana	1	0	0	1		10,780		4,786,600				4,786,600	14,359.80
Massachusetts	0	1	0	10	16,508	1,808	5	5,365,900	725,450	1,197,850		4,893,500	14,680.50
Michigan	2	1	0	3	620		21,235	9,264,791	1,970,000	251,513		10,978,220	32,934.66
First Missouri	1	1	0	2			72,900	30,359,600		180,000	883,800	29,295,800	87,887.40
First New Jersey	1	0	1	0			306,670	149,493,500	2,199,310			151,692,810	455,078.43
Fifth New Jersey	4	1	1	4	611,614	6,217,102		3,035,556,750	34,900	4,600		3,035,587,150	9,106,761.45
Total New Jersey	5	1	2	4	611,614	6,217,102	308,670	3,185,050,250	2,234,210	4,600		3,187,279,960	9,561,839.88
First New York	9	0	1	8	4,219,185	9,369,539	15	5,941,494,974	5,349,994	6,091,604	258,115,905	5,682,637,459	17,047,912.38
Second New York	40	4	11	33	104,990	44,215	829	73,317,378	2,913,475	1,446,215	749,200	74,020,750	222,062.25
Third New York	16	5	2	19	3,071,574	3,419,225	525,501	2,984,902,563	180,307	323,940	349,500	2,984,407,375	8,953,222.12
Fourteenth New York	6	0	1	5	1,196	100	347	509,480	198,600	11,400		695,800	2,087.40
Twenty-eighth New York	1	0	0	1									
Total New York	72	9	15	66	7,456,945	12,833,079	526,692	9,000,224,395	8,642,376	7,873,159	259,214,605	8,741,761,384	26,225,284.15
North Carolina	7	0	0	7	20,438,257	110,192,347	884,705	58,911,586,533	169,290,763	164,702,584	608,656,120	58,301,375,502	174,904,126.51
First Ohio	0	1	1	0			4,680	1,660,000				1,660,000	4,980.00
Eighteenth Ohio	2	0	2	0	80		267	81,690	13,660			95,350	286.05
Total Ohio	2	1	3	0	80		4,947	1,741,690	13,660			1,755,350	5,266.05

TABLE 18.—CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER THOUSAND: NUMBER OF FACTORIES OPERATED, QUANTITY OF TOBACCO USED, NUMBER OF CIGARETTES MANUFACTURED, ON HAND AT COMMENCEMENT AND CLOSE OF YEAR, REMOVED FOR EXPORT AND TAX-PAID, CALENDAR YEAR 1927, BY COLLECTION DISTRICTS AND BY STATES—Continued.

District and State	Number of factories				Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used
	In business Jan. 1, 1927	Opened	Closed	In business Jan. 1, 1928	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1927	On hand Jan. 1, 1928	Removed for exportation	Tax-paid during 1927	
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First Pennsylvania	9	0	0	9	461,249	9,422,114	267,305	4,132,289,059	15,414,302	11,134,390	1,011,540,800	3,125,028,225	$9,375,084.68
Twelfth Pennsylvania	1	0	0	1	10,123			3,064,300	560,600	170,300		3,453,100	10,359.30
Twenty-third Pennsylvania	2	0	0	2	331	159		131,000		6,000		125,000	375.00
Total Pennsylvania	12	0	0	12	471,703	9,422,273	267,305	4,135,484,359	15,973,902	11,311,190	1,011,540,800	3,128,606,325	9,385,818.98
Rhode Island	1	0	0	1					111,000	95,500		15,500	46.50
Virginia	7	1	0	8	8,694,785	36,330,404	1,195,996	19,655,548,820	322,480,680	51,115,280	500,757,950	19,426,135,330	58,278,407.79
West Virginia	1	0	0	1	990	1,307		633,360	49,400	14,000		650,400	1,951.20
Total, 1927	139	20	23	136	39,203,107	185,046,603	3,288,434	99,809,031,619	522,023,582	256,062,260	2,627,262,275	97,441,503,005	292,324,509.02
Total, 1926	143	32	36	139	38,132,470	169,487,084	2,519,278	92,096,973,926	291,317,944	522,046,982	2,753,906,805	89,108,057,539	267,324,172.62
Increase					1,133,637	15,548,819	769,156	7,712,057,693	230,705,638			8,333,445,466	25,000,336.40
Decrease	4	12	13	3						265,984,722	126,644,530		

Average quantity of leaf tobacco used per 1,000 cigarettes, 2.91 pounds.
The following districts show cigarettes removed tax-free for personal consumption and experimental purposes: First California, 8,406; sixth California, 12,540; Florida, 1,944; Michigan, 5,058; second New York, 14,659; third New York, 2,055; Fourteenth New York, 850; North Carolina, 38,000; Virginia, 340; West Virginia, 18,300.
The following districts show cigarettes removed free of tax for use of the United States: North Carolina, 6,105,000; Virginia, 20,000.
The number of factories in business includes those factories which manufactured the large cigarettes shown in Table 19.

TABLE 19.—CIGARETTES WEIGHING MORE THAN 3 POUNDS PER THOUSAND: QUANTITY OF TOBACCO USED, NUMBER OF CIGARETTES MANUFACTURED, ON HAND AT COMMENCEMENT AND CLOSE OF YEAR, REMOVED FOR EXPORT AND TAX-PAID, CALENDAR YEAR 1927, BY COLLECTION DISTRICTS AND BY STATES

District and State	Tobacco used			Cigarettes weighing more than 3 pounds per thousand					Value of stamps used
	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1927	On hand Jan. 1, 1928	Removed for exportation	Tax-paid during 1927	
	Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	180			22,500				22,500	$162.00
Sixth California	139			17,000	8,470	7,270		18,200	131.04
Total California	319			39,500	8,470	7,270		40,700	293.04
First Illinois	1,940	40	33	253,550	120,045	57,470		316,125	2,276.10
Massachusetts	80	1,433		186,000				186,000	1,339.20
Michigan	9			920				920	6.62
Fifth New Jersey	10			1,000				1,000	7.20
First New York	46,717			5,839,650	1,400	1,000	575,000	5,265,050	37,908.36
Second New York	22,536	2,057	107	3,095,710	137,660	230,080		3,003,290	21,623.69
Third New York	5,721		7,648	1,578,110	16,200	9,450		1,584,860	11,410.99
Fourteenth New York	413			56,350				56,350	405.72
Total New York	75,387	2,057	7,755	10,569,820	155,260	240,530	575,000	9,909,550	71,348.76
Eighteenth Ohio			55	4,350				4,350	31.32
First Pennsylvania	1,889		10	234,300	920	920		234,300	1,686.96
Twenty-third Pennsylvania		15		2,000				2,000	14.40
Total Pennsylvania	1,889	15	10	236,300	920	920		236,300	1,701.36
Rhode Island					267,750	141,050		126,700	912.24
Virginia			844	140,920		500		140,420	1,011.02
Total, 1927	79,634	3,546	8,699	11,432,360	552,445	447,740	575,000	10,962,065	78,926.86
Total, 1926	91,090	2,813	10,242	13,239,765	312,300	552,445	682,700	12,317,010	88,682.47
Increase		733			240,055				
Decrease	11,456		1,543	1,807,405		104,705	107,700	1,354,945	9,755.61

The factories in business are included in Table 18.
Average quantity of leaf tobacco used per 1,000 large cigarettes, 8.39 pounds.

TABLE 20.—LEAF TOBACCO USED IN MANUFACTURING CIGARS, CIGARETTES, AND TOBACCO AND SNUFF, CALENDAR YEARS 1918–1927

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large	Small	Large	Small		
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1918	158, 345, 626	3, 931, 216	211, 323	177, 167, 844	369. 080. 675	708. 736, 684
1919	182, 257, 051	3, 055, 055	152, 620	197, 880, 881	307, 575, 503	670, 921. 110
1920	183, 042, 003	2, 552, 009	141, 318	176, 739, 478	306, 360, 063	668, 835. 861
1921	153, 792, 423	2, 967, 051	140, 822	191, 004, 707	285, 626, 978	633, 731, 981
1922	149. 363, 275	2, 345, 975	142, 043	169, 435, 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
1924	151, 356, 058	2, 056, 784	137, 929	217, 562, 353	297, 990, 136	669, 103, 290
1925	147, 530, 760	1, 470, 374	144, 962	244, 170, 315	296, 782, 785	692, 099, 176
1926	151, 049, 170	1, 322, 339	108, 496	267, 475, 062	292, 602, 283	712, 557, 354
1927	151, 049, 265	1, 450, 037	95, 961	290, 368, 023	278, 482, 141	721, 456, 037

TABLE 21.—PRODUCTION OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, AND THE NUMBER OF MANUFACTURERS OF TOBACCO PRODUCTS AND DEALERS IN LEAF TOBACCO IN BUSINESS AT CLOSE OF YEAR, CALENDAR YEARS 1918–1927

TOBACCO AND SNUFF

Year	Plug	Twist	Fine cut	Smoking	Snuff	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1918	174, 697, 408	17, 409, 465	9, 800, 225	257, 893, 440	37, 180, 382	497, 079, 920
1919	141, 037, 895	11, 290, 488	8, 165, 865	228, 566, 655	35, 007, 882	424, 068, 785
1920	138, 563, 258	11, 763, 807	8, 680, 999	219, 270, 501	34, 348, 941	412, 629, 566
1921	113, 384, 374	9, 201, 035	6, 892, 655	222, 723, 045	34, 689, 917	386, 951, 026
1922	120, 174, 363	10, 947, 547	6, 892, 417	243, 335, 372	38, 136, 406	419, 506, 105
1923	120, 788, 439	10, 663, 185	7, 140, 628	234, 944, 139	39, 228, 284	412, 776, 675
1924	111, 477, 092	9, 901, 542	6, 780, 551	246, 960, 137	39, 029, 026	414, 178, 378
1925	111, 390, 786	9, 749, 536	7, 151, 246	247, 789, 599	37, 841, 222	413, 872, 969
1926	109, 766, 342	9, 179, 089	6, 984, 728	246, 438, 832	38, 226, 725	410, 595, 716
1927	103, 918, 416	7, 938, 281	6, 286, 483	237, 933, 677	40, 197, 123	396, 323, 980

CIGARS AND CIGARETTES

Year	Cigars		Cigarettes	
	Weighing more than 3 pounds per 1,000	Weighing not more than 3 pounds per 1,000	Weighing more than 3 pounds per 1,000	Weighing not more than 3 pounds per 1,000
	Number	*Number*	*Number*	*Number*
1918	7, 053, 549, 402	847, 460, 421	23, 413, 857	46, 656, 903, 224
1919	7, 072, 357, 021	713, 235, 870	31, 888, 910	53. 119, 784, 232
1920	8, 006, 758, 063	633, 222, 232	28, 038, 652	47, 430, 105, 055
1921	6, 726, 095, 483	670, 452, 748	14, 518, 256	52, 685, 011, 560
1922	6, 722, 354, 177	632, 006, 635	17, 450, 456	55, 763, 622, 618
1923	6, 950, 247, 859	505, 305, 490	18, 055, 558	66, 715, 830, 430
1924	6, 807, 676, 535	530, 714, 332	16, 054, 265	72, 708, 989, 025
1925	6, 463, 193, 106	447, 059, 170	17, 428, 807	82, 247, 100, 347
1926	6, 498, 641, 233	412, 314, 795	13, 239, 765	92, 006, 973, 925
1927	6, 510, 004, 960	430, 419, 390	11, 432, 360	99, 809, 031, 619

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, section 311 of the tariff act of 1922, provided for the establishment of bonded warehouses for the manufacture of cigars wholly from tobacco imported from any one country and for the withdrawal of such cigars for home consumption on the payment of the duty on such tobacco and the payment of the internal-revenue tax accruing on such cigars in the condition as withdrawn. These bonded manufacturing warehouses are wholly under customs supervision, and business done by them is not included in these tables, which show the operations of internal-revenue factories only. Returns filed with collectors of customs by these bonded manufacturing warehouses show 29,930,857 cigars manufactured. These returns show cigars of the various classes as follows removed tax-paid for domestic consumption on which the tax amounted to $231,209.56: Class A, 124,550; class B, 94,350; class C, 13,197,759; class D, 14,580,536; class E, 638,740.

TABLE 21.—PRODUCTION OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, AND THE NUMBER OF MANUFACTURERS OF TOBACCO PRODUCTS AND DEALERS IN LEAF TOBACCO IN BUSINESS AT CLOSE OF YEAR, CALENDAR YEARS 1918–1927—Continued

MANUFACTURERS OF TOBACCO PRODUCTS AND DEALERS IN LEAF TOBACCO IN BUSINESS AT CLOSE OF YEARS 1918–1927

Dec. 31—	Manufacturers of—				Dealers in leaf tobacco
	Cigars	Cigarettes	Tobacco	Snuff	
	Number	*Number*	*Number*	*Number*	*Number*
1918	11, 291	263	1, 803	60	3, 092
1919	11, 463	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
1924	9, 877	161	1, 648	25	2, 829
1925	8, 533	143	1, 318	28	2, 802
1926	8, 427	139	1, 396	27	2, 818
1927	7, 974	136	1, 302	27	2, 841

CIGAR MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR

	Number
Manufacturing large cigars exclusively	7, 981
Manufacturing small cigars exclusively	3
Manufacturing small cigarettes exclusively	77
Manufacturing two or more products	69
Total	8, 110

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT, AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1926 AND 1927

Output of cigars	Number of manufacturers			Aggregate cigar production			Per cent of total production	
	1926	1927	Increase (+) or decrease (−)	1926	1927	Increase (+) or decrease (−)	1926	1927
Under 500,000	9, 281	8, 470	−811	519, 984, 463	453, 555, 808	−66, 428, 655	8. 00	6. 96
500,000 to 1,000,000	281	243	−38	195, 329, 783	170, 418, 199	−24, 911, 584	3. 01	2. 61
1,000,000 to 2,000,000	196	167	−29	282, 347, 036	241, 204, 533	−41, 142, 503	4. 34	3. 70
2,000,000 to 3,000,000	89	88	−1	219, 186, 181	218, 769, 116	−417, 065	3. 37	3. 36
3,000,000 to 4,000,000	61	44	−17	212, 079, 279	154, 673, 942	−57, 405, 337	3. 26	2. 37
4,000,000 to 5,000,000	53	43	−10	236, 706, 583	190, 780, 013	−45, 926, 570	3. 64	2. 93
5,000,000 to 7,500,000	94	81	−13	556, 804, 325	500, 845, 699	−55, 958, 626	8. 57	7. 68
7,500,000 to 10,000,000	53	42	−11	457, 703, 476	364, 365, 794	−93, 337, 682	7. 04	5. 59
10,000,000 to 20,000,000	74	69	−5	1, 003, 767, 557	977, 620, 746	−26, 146, 811	15. 43	15. 00
20,000,000 to 40,000,000	42	37	−5	1, 192, 264, 190	1, 081, 047, 633	−111, 216, 557	18. 35	16. 58
Over 40,000,000	23	28	+5	1, 622, 468, 360	2, 165, 723, 477	+543, 255, 117	24. 97	33. 22
Total	10, 247	9, 312	−935	6, 498, 641, 233	6, 510, 004, 960	+20, 363, 727	100. 00	100. 00

TABLE 22.—SUMMARY OF OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS, CALENDAR YEAR 1927

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	255
Registered as manufacturers for the purpose of disposing of old stock of manufactured tobacco	3
Produced perique tobacco	56
Manufacturing plug tobacco exclusively	6
Manufacturing twist tobacco exclusively	11
Manufacturing fine-cut tobacco exclusively	4
Manufacturing smoking tobacco exclusively	876
Manufacturing snuff exclusively	20
Manufacturing two or more kinds	98
Total	1,329

QUANTITY OF TOBACCO AND SNUFF MANUFACTURED

	Pounds
Plug tobacco	103,918,416
Twist tobacco	7,988,281
Fine-cut chewing tobacco	6,286,483
Smoking tobacco	237,933,677
Total tobacco	356,126,857
Snuff	40,197,123
Total	396,323,980

SUMMARY OF OPERATIONS OF PRODUCERS AND DEALERS IN PERIQUE TOBACCO REGISTERED AS TOBACCO MANUFACTURERS, CALENDAR YEAR 1927

	Pounds		Pounds
On hand Jan. 1, 1927	686,863	Tax-paid	765
Grown	32,498	Sold	320,194
Purchased	227,471	Exported in bond	72,159
		On hand Jan. 1, 1928	553,713
Total	946,832	Total	946,832

TABLE 23.—RECEIPTS FROM INTERNAL-REVENUE TAXES ON TOBACCO AND PER CAPITA TAX BASED ON ESTIMATED POPULATION, YEARS ENDED JUNE 30, 1919–1928

Year	Estimated population	Total receipts		Cigars			
				Weighing more than 3 pounds per 1,000		Weighing not more than 3 pounds per 1,000	
		Amount	Per capita	Receipts	Per capita	Receipts	Per capita
1919	105,003,065	$206,003,091.84	$1.962	$36,086,247.16	$0.344	$925,016.61	$0.009
1920	106,422,000	295,809,355.44	2.780	55,423,813.93	.521	992,113.89	.009
1921	108,445,000	255,219,335.49	2.353	51,076,569.24	.471	1,013,510.07	.009
1922	109,893,000	270,759,384.44	2.464	44,183,575.34	.402	968,526.71	.009
1923	111,693,000	309,015,492.96	2.767	47,272,570.61	.423	805,010.01	.008
1924	113,727,000	325,833,931.14	2.863	45,205,165.45	.397	756,138.85	.007
1925	115,378,000	345,247,210.96	2.992	43,346,812.37	.376	730,852.73	.006
1926	117,136,000	370,660,438.87	3.164	38,319,343.39	.327	532,749.74	.005
1927	118,628,000	376,170,205.04	3.171	23,544,651.81	.198	352,665.55	.003
1928	120,013,000	396,450,041.03	3.303	22,879,374.93	.190	301,483.75	.002

TABLE 23.—RECEIPTS FROM INTERNAL-REVENUE TAXES ON TOBACCO AND PER CAPITA TAX BASED ON ESTIMATED POPULATION, YEARS ENDED JUNE 30, 1919–1928—Continued

Year	Cigarettes				Snuff	
	Weighing more than 3 pounds per 1,000		Weighing not more than 3 pounds per 1,000		Receipts	Per capita
	Receipts	Per capita	Receipts	Per capita		
1919	$162,349.11	$0.002	$90,440,806.73	$0.861	$5,134,366.30	$0.049
1920	232,201.31	.002	151,262,214.61	1.422	6,948,931.23	.065
1921	356,258.38	.003	135,053,369.43	1.245	5,798,401.75	.054
1922	118,478.19	.001	150,127,514.62	1.366	6,947,650.94	.063
1923	130,920.10	.001	182,584,806.83	1.635	7,175,216.54	.064
1924	126,167.09	.001	203,651,330.58	1.791	7,005,089.46	.062
1925	109,521.34	.001	225,032,702.07	1.950	6,753,619.76	.059
1926	126,782.23	.001	254,824,898.19	2.175	6,917,718.62	.059
1927	86,904.54	.001	278,926,561.81	2.351	6,907,664.64	.058
1928	75,756.28	.001	301,752,588.34	2.514	7,461,354.90	.062

Year	Tobacco		Miscellaneous, including cigarette and tubes, papers special taxes, etc.	
	Receipts	Per capita	Receipts	Per capita
1919	$57,491,383.95	$0.547	$15,762,921.08	$0.150
1920	74,663,767.60	.702	6,286,312.87	.059
1921	59,330,627.08	.547	2,593,655.54	.024
1922	66,341,838.88	.604	2,071,819.76	.019
1923	68,857,707.29	.617	2,129,252.60	.019
1924	66,700,455.74	.586	2,194,583.46	.019
1925	66,022,388.87	.580	2,351,311.82	.020
1926	67,710,773.30	.578	2,234,203.40	.019
1927	65,070,195.26	.549	1,279,441.43	.011
1928	62,774,542.43	.523	1,204,940.40	.010

TABLE 24.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1927	Removed for exportation during year	Exported	Tax-paid and returned to factory	Unaccounted for July 1, 1928
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	150	456	606	0	0
Delaware	600	4,200	4,800	0	0
First Illinois	2,464	14,066	16,084	0	440
Kentucky	1,882	28,293	21,983	2,786	5,406
First Missouri	42,375	1,039,129	994,478	0	87,026
Fifth New Jersey	204	822	906	0	120
First New York	0	1,072	554	0	518
Second New York	2,590	3,840	6,430	0	0
Third New York	0	214,247	214,247	0	0
Twenty-first New York	811	624	1,435	0	0
North Carolina	29,471	295,459	305,532	120	19,269
First Ohio	1,794	20,475	21,466	0	803
Twelfth Pennsylvania	0	425	425	0	0
Tennessee	48	1,557	621	0	984
Virginia	213,019	1,471,441	1,538,407	531	146,122
West Virginia	472	2,760	2,602	31	599
Total	296,480	3,098,966	3,150,576	3,477	261,293

TABLE 24.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS—Continued

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1927	Removed for exportation during year	Exported	Tax-paid and returned to factory	Unaccounted for July 1, 1928
	Number	*Number*	*Number*	*Number*	*Number*
Florida	0	34,200	29,200	0	5,000
Maryland	10,000	50,000	50,000	0	10,000
Massachusetts	73,800	25,500	92,800	0	6,500
Michigan	0	13,000	0	0	13,000
First New Jersey	0	8,750	8,750	0	0
Fifth New Jersey	27,500	283,600	311,100	0	0
First New York	0	1,000	0	0	1,000
Third New York	0	1,000	1,000	0	0
First Pennsylvania	0	17,487	17,487	0	0
Virginia	21,000	81,600	102,600	0	0
Total	132,300	516,137	612,937	0	35,500

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
Maryland	5,000	3,000	8,000	0	0
Virginia	0	13,000	10,000	0	3,000
Total	5,000	16,000	18,000	0	3,000

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
First New York	5,000	674,500	676,500	0	3,000

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
First California	8,915,600	293,964,200	291,440,800	0	11,438,400
Kentucky	0	106,640	16,640	0	90,000
First Missouri	300,000	615,400	865,400	0	50,000
Fifth New Jersey	0	50,000	50,000	0	0
First New York	22,802,000	264,063,985	266,439,985	65,000	20,361,000
Second New York	6,248,000	74,800	148,800	6,164,000	10,000
Third New York	0	2,219,500	1,749,500	0	470,000
North Carolina	66,062,000	685,838,810	723,612,670	70,000	28,218,140
First Pennsylvania	99,100,000	646,062,760	697,701,760	5,000,000	42,461,000
Virginia	40,367,200	543,462,900	541,416,300	20,000	42,393,800
Total	243,794,200	2,436,458,985	2,523,441,855	11,319,000	145,492,340

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

	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Louisiana	72,995	118,925	189,780	0	2,140
Fifth New Jersey	9,005	186,574	182,373	0	13,206
First New York	20	0	0	20	0
Second New York	0	7,345	7,345	0	0
Fourteenth New York	0	18,846	18,846	0	0
First Pennsylvania	0	118,177	105,077	0	13,100
Virginia	0	6,181	3,538	0	2,643
Total	82,020	456,048	505,959	20	31,089

CIGARETTE PAPER BOOKS

	Number	*Number*	*Number*	*Number*	*Number*
Second New York	9,000	115,500	100,500	0	15,000

CIGARETTE TUBES

	Number	*Number*	*Number*	*Number*	*Number*
Second New York	0	59,000	25,000	0	34,000

TABLE 25.—DRAWBACK OF INTERNAL REVENUE TAXES ALLOWED ON TOBACCO, CIGARS, AND CIGARETTES EXPORTED, YEAR ENDED JUNE 30, 1928, BY PORTS AND PRIOR YEARS, 1923–1927

Exported from port of—	Claims	Tobacco	Cigars		Cigarettes		Drawback allowed
			Large	Small	Large	Small	
	Number	*Pounds*	*Number*	*Number*	*Number*	*Number*	
Louisville	8	17,290					$3,110.40
San Francisco	21	5,024				93,644	1,185.32
New York	11	46,113		147,000	54,190	14,445,155	52,089.96
Winston-Salem	14					6,774,000	20,322.00
Richmond	5					9,342,004	27,985.80
Seattle	11	2,797				55,000	668.41
Total, 1928	70	71,314		147,000	54,190	30,709,803	105,341.89
Total, 1927	69	97,050	13,000	157,082	31,630	45,416,264	153,219.87
Total, 1926	263	156,942	6,000	321,350	102,770	46,124,203	380,901.37
Total, 1925	78	78,228	250	185,792	136,090	37,986,945	128,601.08
Total, 1924	78	210,560	362,452	119,418	82,650	70,005,554	247,816.85
Total, 1923	80	204,747	5,650	305,554		104,675,032	346,254.70

TABLE 26.—WITHDRAWALS OF TOBACCO PRODUCTS BASED ON SALES OF STAMPS AND PER CAPITA CONSUMPTION BASED ON ESTIMATED POPULATION, FISCAL YEAR 1928

Class of product	Domestic manufactures	Received from Philippine Islands	Received from Porto Rico	Imported from Cuba
Large cigars:				
Class A ... number	3,213,459,599	181,806,250	116,298,785	7,350
Class B ... do	682,731,586	3,301,783	4,032,730	3,579
Class C ... do	2,393,772,130	1,800,332	20,346,402	489,360
Class D ... do	130,778,114	7,690	50,200	1,781,805
Class E ... do	4,743,893	1,142	8,500	24,470,251
Total	6,425,485,322	186,917,197	140,846,617	26,752,945
Small cigars ... number	400,275,060	0	6,960,280	345,980
Large cigarettes ... do	9,871,672	5,700	4,756,750	19,432
Small cigarettes ... do	100,576,372,309	2,050,283	699,600	205,608
Tobacco ... pounds	348,500,993	643	0	5,197
Snuff ... do	41,414,514	0	0	0

Class of product	Imported from other countries	Removed from bonded manufacturing warehouses [1]	Total	Per capita consumption
Large cigars:				
Class A ... number	22,896	124,550	3,511,029,430	29.3
Class B ... do	27,535	94,350	690,191,563	5.8
Class C ... do	324,099	13,197,759	2,429,931,582	20.2
Class D ... do	301,777	14,580,536	147,500,122	1.2
Class E ... do	1,308,230	858,740	31,396,756	.3
Total	1,985,437	28,855,935	6,810,643,453	56.8
Small cigars ... number	525,020	0	408,096,240	3.4
Large cigarettes ... do	621,639	0	15,275,193	.1
Small cigarettes ... do	5,195,180	0	100,584,522,983	838.1
Tobacco ... pounds	158,125	0	348,698,958	2.9
Snuff ... do	37,063	0	41,451,577	.3

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

TABLE 27.—LEAF TOBACCO IMPORTED BY CIGAR MANUFACTURERS, TOBACCO MANUFACTURERS, AND DEALERS IN LEAF TOBACCO, CALENDAR YEAR 1927, BY COLLECTION DISTRICTS AND BY STATES

District and State	Unstemmed leaf imported by—				Stemmed leaf imported by—				Scrap tobacco imported by—		
	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Cigar manufacturers	Tobacco manufacturers	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	1,452,971	6,607	7,263	1,465,841	137,642	6,070	3,406	147,118	300	200,365	206,665
Sixth California		10,285		10,285	5,471	50,910		56,381	934		934
Total California	1,452,071	15,892	7,263	1,476,126	143,113	56,980	3,406	203,499	1,234	206,365	207,599
Colorado		16,281		16,281		2,205		2,205	67		67
Connecticut	1,199	81,110		82,309					2,462		2,462
Delaware		41,657		41,657		57,918		57,918	8,173		8,173
Florida	173,460	1,932,121	170	2,105,751	81,891	2,804,105		2,885,996	1,137,226	5,361	1,142,587
Georgia	86,416	3,343		89,759	29,403			29,403	240		240
First Illinois	222,526	81,816	972	305,314	3,946,197	112,139		4,058,336	9,211	20,090	29,301
Indiana	3,830	179,075		182,905		117,819		117,819	582		582
Iowa		20		20		1,376		1,376	1,445		1,445
Kentucky	231,658	2,088		233,746		19,698		19,698			
Louisiana	40,866	54,946	127	95,939	2,190	255,679	212	258,081	11,024		11,024
Maryland	19,785	179,486		199,271	6,999	118,404		125,403	16,398	8,996	25,396
Massachusetts	155,284	314,418	2,998	472,700	98,481	413,128		511,609	45,071	21,205	66,276
Michigan	74,569	92,851	1,885	169,305	675,912	124,007		799,919	838	630	1,468
Minnesota						1,041		1,041	651		651
First Missouri		1,049	3,690	4,739		12,134	398	12,532			
Sixth Missouri		16,047		16,047		904		904			
Total Missouri		17,096	3,690	20,786		13,038	398	13,436			
Nebraska		2,710		2,710							
First New Jersey		173,833		173,833		283,625		283,625	27,986		27,986
Fifth New Jersey	2,048,361	72,311		2,120,672	133	946,358		946,491	1,447,081		1,447,081
Total New Jersey	2,048,361	246,144		2,294,505	133	1,229,983		1,230,116	1,475,067		1,475,067
First New York	1,005	2,994	2,128	6,187	527	17,378	227	18,132	5,030		5,030
Second New York	18,481,019	75,997	33,474	18,590,490	8,882,467	15,017	62,245	8,959,729	18,559	2,165,522	2,184,081
Third New York	5,234,152	262,836	5,319	5,502,307	3,442,426	413,640		3,856,066	59,057	420,118	479,175
Fourteenth New York		386		386		668		668	47,080		47,080
Twenty-first New York	29,720			29,720					302		302
Total New York	23,745,956	342,213	40,921	24,129,090	12,325,420	446,703	62,472	12,834,595	130,628	2,585,640	2,716,268
North Carolina	19,316,622			19,316,522	7,246			7,246	443		443
North Dakota			145	145							
First Ohio	565,290	5,105		570,395	262	1,554		1,816		202,913	202,913
Tenth Ohio		800		800					145		145
Eleventh Ohio		349		349							
Eighteenth Ohio	2,288	5,772		8,090	2,445	1,177		3,622	3,593	3,271	6,864
Total Ohio	567,578	12,026		579,604	2,707	2,731		5,438	3,738	206,184	209,922
Oregon									20,548		20,548
First Pennsylvania	4,155,674	340,458		4,496,130	11,646,409	757,267		12,403,676	300,112	396,760	696,872
Twelfth Pennsylvania		69,242		69,242	7,100	96,438		103,538	11,132		11,132
Total Pennsylvania	4,155,674	409,698		4,565,372	11,653,509	853,705		12,507,274	311,244	396,760	708,004
Rhode Island			385	385							
South Carolina	5,476			5,476							
First Texas		224,846		224,846					28,672		28,672
Virginia	10,632,036	3,697	47,865	10,683,598	754,789	29,401		784,190		1,251,050	1,251,050
Wisconsin	23,076	13,447		36,523	3,792	2,775		6,567	6,966	295,874	302,840
Total, 1927	62,957,343	4,206,981	108,421	67,330,745	29,731,812	6,662,835	66,488	36,461,165	3,211,928	4,998,157	8,210,085
Total, 1926	63,018,865	4,030,005	238,261	67,287,131	28,557,762	6,352,933	19,277	34,929,972	2,574,671	3,987,462	6,562,133
Increase		236,976		43,614	1,174,080	309,902	47,211	1,531,193	637,257	1,010,695	1,647,952
Decrease	61,522		131,840								

TABLE 28.—DEALERS IN LEAF TOBACCO IN BUSINESS, LEAF TOBACCO EXPORTED AND RECEIVED FROM FARMERS, CALENDAR YEAR 1927, BY COLLECTION DISTRICTS AND BY STATES

District and State	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by [1]—			
	In business Jan. 1, 1927	Opened	Closed	In business Jan. 1, 1928	Unstemmed	Stemmed	Scrap	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
					Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Alabama	0	0	0	0							2,852		2,852
First California	11	1	1	11	201				201		427	643	1,070
Sixth California	5	2	1	6	2,995	4,286			7,281		70	1,505	1,575
Total California	16	3	2	17	3,196	4,286			7,482		497	2,148	2,645
Colorado	1	1	1	1									
Connecticut	68	15	10	73	111,229				111,229	24,805,203	31,208		24,836,411
Delaware	1	0	0	1									
Florida	39	10	13	36	104,195				104,195	3,280,890	16,689		3,297,579
Georgia	40	203	197	46	209,252	393,825		12,000	615,077	59,710,889	398		59,711,287
Hawaii	2	0	0	2									
First Illinois	36	5	6	35	1,125	122		50	1,297	174,397	390		174,787
Eighth Illinois	2	2	0	4								10	10
Total Illinois	41	7	9	39	1,125	122		50	1,297	174,397	390	10	174,797
Indiana	25	14	10	29						8,052,513	1,653	9,525	8,063,691
Iowa	2	0	1	1						589	65		654
Kansas	1	0	0	1							1,958		1,958
Kentucky	396	237	137	496	82,750,770	4,082,118	428,762	100,465	87,371,115	264,972,553		34,897	265,007,450
Louisiana	7	1	2	6	194,526			400	194,926		12,260	32,212	44,472
Maine	0	0	0	0							13,646		13,646
Maryland	71	6	19	58	40,005,285	45,072	78,471	140,560	40,269,388	25,929,125			25,929,125
Massachusetts	32	5	4	33	1,940,174			245	1,940,419	2,116,926	45,816	200	2,162,942
Michigan	8	1	0	9							755	330	1,085
Minnesota	3	1	2	2	268				268	48,771	5,547		54,318
Mississippi	0	0	0	0							517		517
First Missouri	5	0	0	5	5,000				5,000	128,325		68,960	197,291
Sixth Missouri	5	6	3	8						2,825,020	30,488	96	2,855,604
Total Missouri	10	6	3	13	5,000				5,000	2,953,345	30,488	69,062	3,052,895
First New Jersey	2	0	0	2									
Fifth New Jersey	11	6	4	13	678,819				678,819				
Total New Jersey	13	6	4	15	678,819				678,819				
First New York	12	6	6	12	2,114			5,323	7,437	4,808			4,808
Second New York	214	25	43	196	13,102,342	204,813	74,925	200,379	13,572,459	17,983,517			17,983,517
Third New York	70	18	21	67	30,687,207	48,882	2,409	2,340,844	33,049,342	1,087,080		853	1,087,933
Fourteenth New York	7	1	4	4	1,404				1,404		50		50
Twenty-first New York	15	0	5	10						251,819	14,615		266,434
Twenty-eighth New York	15	0	2	13	23,016				23,016	869,973	3,240		873,213
Total New York	333	50	81	302	43,816,173	253,695	77,334	2,546,546	46,753,748	20,797,197	17,905	853	20,815,955
North Carolina	535	372	355	552	31,555,774	5,845,326	212,087	835,877	38,449,014	465,479,641			465,479,641
First Ohio	97	15	17	95	175,494				175,494	21,810,180	51,362	471,876	22,333,418
Tenth Ohio	22	1	2	21						2,317,706	6,807		2,324,513
Eleventh Ohio	16	5	5	16						117,582	105		117,687
Eighteenth Ohio	14	2	3	13						1,027,810	8,497	1,135	1,037,242
Total Ohio	149	23	27	145	175,494				175,494	25,273,078	66,771	473,011	25,812,860
Oregon	1	2	1	2						280	1,222		1,502
First Pennsylvania	329	24	91	259	149,844	695		33,669	184,208	40,267,027	55,804	208,235	40,531,066
Twelfth Pennsylvania	10	1	0	11				35,754	35,754	56,206	1,252		57,458
Twenty-third Pennsylvania	16	1	3	14						850,422	3,882		854,304
Total Pennsylvania	352	26	94	284	149,844	695		69,423	219,962	40,973,655	60,938	208,235	41,242,828
Rhode Island	0	0	0	0							2,801		2,801
South Carolina	86	208	209	85	13,679,008	629,824	272,859	223,490	14,805,341	79,553,587			79,553,587
Tennessee	126	52	46	132	23,408,561	12,885	655,340	6,335	24,143,121	99,100,735	854	28,924	99,130,513
First Texas	6	1	1	6	2,200				2,200	101,943			101,943
Virginia	360	124	123	361	235,149,224	37,766,607	1,274,262	1,219,358	275,409,351	140,376,061	270		140,376,331
Washington	2	1	0	3									
West Virginia	17	5	8	14						7,441,435			7,441,435
Wisconsin	79	8	10	77	91,804				91,804	22,068,540	7,439	1,665	22,077,644
Total, 1927	2,816	1,388	1,363	2,841	474,152,571	49,033,855	2,999,065	5,163,749	531,349,240	1,300,120,351	322,939	861,072	1,301,304,362
Total, 1926	2,802	1,405	1,391	2,816	450,410,787	40,732,545	3,115,872	6,756,245	501,015,449	1,202,534,856	299,634	950,761	1,203,785,251
Increase	14			25	23,741,784	8,301,310			30,333,791	97,585,495	23,305		97,610,111
Decrease		17	28				116,807	1,592,496				89,689	

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1927 BY DEALERS IN LEAF TOBACCO, CIGAR MANUFACTURERS, AND TOBACCO MANUFACTURERS [1]

	January	February	March	April	May	June	July	August	September	October	November	December	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Dealers	174,386,644	159,517,894	105,923,082	36,125,778	18,798,276	7,364,581	6,388,049	133,537,566	152,220,637	166,073,248	165,404,906	134,079,690	1,300,120,351
Cigar	19,043	25,813	50,876	11,947	53,387	22,487	18,429	8,215	44,765	18,818	31,072	18,087	322,939
Tobacco	109,246	326,648	148,766	13,341	59,413	17,431	30,584		7,070	63,636	35,259	50,678	861,072
Total	174,514,933	159,869,355	106,122,724	36,151,066	18,911,076	7,404,499	6,437,062	133,545,781	152,272,472	166,155,702	165,471,237	134,148,455	1,301,304,362

[1] In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 240,564,401 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 29.—TOBACCO MATERIAL HELD OR OWNED BY DEALERS IN LEAF TOBACCO, CIGAR AND TOBACCO MANUFACTURERS ON JANUARY 1, 1928, BY COLLECTION DISTRICTS AND BY STATES

District and State	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf scrap	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Alabama				9,877	1,497	8,127			
Arizona				452	0	1,163			
Arkansas				2,236	158	1,660			
First California	402,467	363,231		128,308	432,764	25,557	525	215	25,895
Sixth California	59,233	7,837		32,430	54,675	18,006	2,054		4,630
Total California	461,700	371,068		160,738	487,439	43,563	2,579	215	30,525
Colorado	2,790	196		29,857	13,017	3,329			888
Connecticut	24,870,640	192,976		183,895	20,085	36,754	311		3,440
Delaware	3,631,877			26,373	67,589	1,110	422,763		
Florida	1,468,300	11,409		1,061,443	787,315	825,280			23,951
Georgia	541,918	48,102	32,789	20,783	3,003	41,432			
Hawaii	5,829	415	324		24	352			
Idaho				3,663	3,487	867			
First Illinois	1,145,665	142,341	53,072	440,362	93,658	115,243	2,946,935	978,286	94,172
Eighth Illinois	4,569	100	35	140,702	18,034	19,275	444		12,008
Total Illinois	1,150,234	142,441	53,107	581,064	111,692	134,518	2,946,379	978,286	106,180
Indiana	566,990	38,852	2,843	1,725,623	464,419	82,722	120,748	2,784	40,423
Iowa	85,948	4,182		191,231	13,339	19,459		546	34,329
Kansas	17,048	2,154		33,804	10,955	14,689			323
Kentucky	399,937,853	24,164,147	4,249,583	196,518	103,172	21,813	1,960,556	140,031	436,846
Louisiana	463,622	26,617		112,884	104,818	110,481	3,607	412,828	1,015
Maine				28,015	2,498	11,205			
Maryland	7,623,567	2,417	566	149,030	86,483	35,983			447
Massachusetts	1,251,261	4,014	124	258,668	117,157	59,048	241,714	475	171,217
Michigan	940,616	204,722	6,205	580,637	509,189	44,255	933,795	2,069,438	122,901
Minnesota	155,623	8,533		73,501	20,465	100,995	131	3	7,704
Mississippi				68	24	236			
First Missouri	16,886,956	7,495,857	339,568	50,405	8,189	10,824	402,973	11,751	363,451
Sixth Missouri	111,093	5,138		139,118	10,353	8,932			112
Total Missouri	16,998,049	7,500,995	339,568	189,523	18,542	19,756	402,973	11,751	363,563
Montana				4,310	2,153	1,587			82
Nebraska				89,809	8,310	4,232			427
Nevada				863	2,921	658			
New Hampshire				220,059	21,272	22,362	112		70
First New Jersey	290,806	68,402		258,583	375,081	109,228	1,000		3,668
Fifth New Jersey	2,470,938	1,032,230	114,585	1,010,053	590,797	472,200	1,616,411	453	45,644
Total New Jersey	2,761,744	1,100,632	114,585	1,268,636	965,878	581,428	1,617,411	453	49,312
New Mexico				190	246	59			
First New York	54,327	10,612		888,920	553,486	75,432	83,348	9,635	9,728
Second New York	26,359,991	4,679,678	20,654	262,263	103,057	91,060	69,877	10,192	377,580
Third New York	23,418,773	4,439,864	7,251	292,266	250,017	174,021	34,032	2,371	130,134
Fourteenth New York	10,076	14,681		368,413	191,639	82,699	570,577		6,678
Twenty-first New York	196,788	12,241		441,690	88,760	49,945	13,789		170,963
Twenty-eighth New York	1,318,068	10,157		127,007	11,463	19,387	1,445	970	44,767
Total New York	51,360,023	9,167,253	27,905	2,380,559	1,198,442	491,584	773,068	23,068	739,250
North Carolina	415,873,718	70,617,087	13,369,330	606,545	2,088,460	120,844	5,175,550	331,614	1,628,660
North Dakota				1,364	156	351			
First Ohio	32,413,371	10,486,967	364,938	360,809	103,985	23,677	446,550	323,583	4,264,936
Tenth Ohio	1,523,904	4,809	75	432,180	376,560	56,243	143,349	394,723	1,528,206
Eleventh Ohio	315,434	16,485		202,070	10,901	81,507	63,084		204,867
Eighteenth Ohio	895,332	20,405		259,384	48,091	82,098	177,756		60,064
Total Ohio	35,148,041	10,528,666	365,013	1,254,443	530,537	244,715	830,739	718,306	6,058,073
Oklahoma				4,958	252	1,904			
Oregon	2,839	896		6,618	2,472	3,173			851
First Pennsylvania	75,184,831	14,740,411	4,309	3,036,968	2,925,885	1,067,766	1,307,848	128,169	2,303,660
Twelfth Pennsylvania	2,197,984	530,431		327,083	186,763	13,835	271,909	3,144	28,490
Twenty-third Pennsylvania	1,898,867	278,223		404,443	82,625	39,032	3,364	210	37,795
Total Pennsylvania	79,281,682	15,549,065	4,309	3,768,494	3,195,273	1,120,633	1,583,021	131,523	2,369,945
Rhode Island				53,825	13,831	19,514	10,204		50
South Carolina	2,856,275	777,952	306,614	28,797	15,378	15,190			43
South Dakota				26,073	2,835	5,256			127
Tennessee	70,026,839	14,665	421,510	73,645	97,290	8,669	4,754,178		39,039
First Texas	187,073			127,974	45,628	24,461	158,522		13,261
Second Texas				2,043	2,668	1,182	5,961	78	2,282
Total Texas	187,073			130,017	48,296	25,643	164,483	78	15,543
Utah				5,088	955	1,629	45	20	139
Vermont				2,914	263	1,931			
Virginia	397,514,531	35,305,901	5,546,479	355,087	108,503	43,832	387,767	478,713	2,038,606
Washington	2,314	270	125	11,614	3,303	5,004	1,090		815
West Virginia	7,068,278		5,700	758,171	38,263	12,703	11,190	1,338,876	2,443,942
Wisconsin	51,595,619	7,609,287	18,839	235,573	80,288	70,720	183,593	1,444	38,628
Wyoming				1,118	237	951			
Total, 1927	1,573,862,140	183,098,813	24,865,608	16,908,503	11,381,190	4,423,663	22,528,016	6,640,446	16,787,364
Total, 1926	1,396,822,269	131,174,904	23,016,057	19,224,230	11,900,315	4,645,785	22,406,143	6,914,437	15,091,978
Increase	177,039,871	52,523,819	1,849,551				121,873		1,695,386
Decrease				2,315,727	519,125	222,122		273,991	

TABLE 30.—CLAIMS FOR REFUND OF TAX ON CIGARS PRESENTED UNDER SECTION 1205 OF THE REVENUE ACT OF 1926 DURING FISCAL YEAR 1928—FINAL REPORT

District and State	Claims received		Claims allowed		Number of cigars of each class held and intended for sale Mar. 20, 1926, on which refund was allowed at rates indicated						Claims rejected in full	
	Number	Amount	Number	Amount	A—$2 per M	B—$3 per M	C—$4 per M	D—$1.50 per M	E—$1.60 per M	Small—$0.75 per M	Number	Amount
First California	2	$34.43		$31.97	7,800	3,125	1,750				2	$34.43
Florida												
Massachusetts	1	12.25									1	12.25
First Michigan	2	22.66	1	10.42	1,400	1,075	1,100				1	12.24
Fifth New Jersey			1	60.00	30,000							
Fourteenth New York	2	318.62	1	277.73	8,850	17,675	41,700	7,875		39,200	1	40.79
Oklahoma	1	79.85									1	79.85
First Pennsylvania	1	404.81	1	404.81	80,170	17,425	46,400	100		8,600		
First Texas	1	19.00									1	19.00
Total	10	831.55	3	784.93	127,720	39,300	90,950	7,975		47,800	7	258.59
1927 report	25,174	3,725,818.41	24,760	3,698,307.51	610,700,217	159,905,844	459,808,962	33,154,295	12,006,783	118,420,941	414	17,272.68
Grand total	25,184	3,726,702.96	24,763	3,699,152.44	610,017,937	159,945,144	459,899,012	33,162,210	12,006,783	118,468,741	421	17,531.27

RECAPITULATION

Total claims received	$3,726,702.96
Total allowed in excess of amounts claimed	8,679.03
Total to account for	3,735,447.04
Total claims allowed	3,699,152.44
Amount of claims rejected in full	$17,531.27
Amount of partial rejections	18,865.90
Total rejections	36,396.57
Less claims reopened and allowed	91.97
Total of claims disposed of	36,304.60
	3,735,447.04

TABLE 31.—PRODUCTION AND WITHDRAWALS OF COLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS

District	On hand July 1, 1927	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1928
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California		1,181					1,181
Colorado	1,136	71,160	42,824		29,122		350
Florida	3,208	261,083	261,750				2,541
First Illinois	51,366	3,763,472	2,942,950	130,044	679,034	225	62,585
Eighth Illinois	11,186	550,861	547,930				14,117
Indiana	14,576	990,243	989,290				15,531
Kansas	23,966	1,877,692	1,461,115	7,200	206,488		26,855
Louisiana	4,700	136,585	135,420	3,660			2,205
Maryland	143,039	4,535,072	3,663,446	774,470			240,795
Massachusetts		24,284	2,724	5,216	16,344		
First Missouri	5,580	481,610	477,470		150		9,570
Sixth Missouri	7,436	231,882	183,710		49,350		6,258
Nebraska	229	55,156	46,622		7,530		1,224
Fifth New Jersey	21,802	1,364,111	349,595	871,078	162,988	1,300	3,042
Oregon		648	648				
Rhode Island		5,250	4,980				270
Tennessee	8,060	554,054	544,390		8,434		9,316
Second Texas	9,204	646,641	649,044		180		6,821
Total	308,191	15,351,185	12,303,908	1,791,668	1,159,020	1,525	402,655

TABLE 32.—PRODUCTION AND WITHDRAWALS OF UNCOLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS

District	On hand July 1, 1927	Produced	Withdrawn tax-paid	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1928
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	178,205	19,447,580	19,521,178		1,230	103,377
Sixth California	124,567	9,622,667	9,568,529		352	178,353
Colorado	6,582	954,900	952,818			8,664
Florida	2,384	208,905	208,990			3,299
First Illinois	1,318,802	131,120,337	131,311,203	1,760	435	1,125,801
Eighth Illinois	89,283	5,448,268	5,442,016		5,500	89,935
Indiana	47,168	2,492,238	2,498,590			40,816
Kansas	183,617	18,804,320	18,790,312			158,625
Louisiana	1,150	128,790	129,010			960
Maryland	158,544	2,699,262	2,683,162			174,644
Massachusetts	25,910	3,075,651	3,054,602		800	46,159
Michigan	10,830	824,890	790,360			45,360
Minnesota		1,849,374	1,796,252			53,122
First Missouri	39,010	8,535,420	8,507,430			67,900
Sixth Missouri	68,944	2,598,760	2,607,613			60,091
Nebraska	23,308	2,602,181	2,599,947			25,542
Fifth New Jersey	294,452	27,309,208	27,298,843		22,514	282,503
First Ohio	121,065	8,282,647	8,308,335		79	95,298
Tenth Ohio		3,612,810	3,599,810			13,000
Eleventh Ohio	98,558	23,563,212	13,612,706			49,062
Oregon	43,109	2,898,847	2,918,814			23,142
Rhode Island	26,870	823,244	810,160		71	30,883
Tennessee	2,060	224,400	221,000			5,460
Second Texas	51,738	2,377,968	2,398,886		365	30,455
Washington		790,875	790,875		22,192	
Wisconsin	73,206	9,051,350	9,059,970			42,484
Total	2,990,440	279,348,104	279,499,211	1,760	53,038	2,783,035

TABLE 33.—PRODUCTION AND WITHDRAWALS OF OLEOMARGARINE (COLORED AND UNCOLORED), YEAR ENDED JUNE 30, 1928, BY MONTHS

Month	Colored				Uncolored		
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Produced	Withdrawn tax-paid	Withdrawn free of tax for use of United States
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
July	986,308	792,801	107,145	80,912	16,238,652	16,459,611	
August	1,033,313	863,591	117,253	94,492	19,848,807	19,905,922	
September	1,210,989	964,024	117,569	80,146	22,284,088	21,948,584	1,280
October	1,240,059	1,068,482	113,398	98,666	25,582,179	25,227,972	480
November	1,360,015	1,090,207	131,239	103,514	24,967,166	24,904,653	
December	1,428,252	1,177,892	147,623	95,516	26,035,619	26,014,405	
January	1,356,231	1,123,309	145,194	94,894	24,833,395	24,955,176	
February	1,400,572	1,087,593	171,215	106,664	26,223,558	26,105,108	
March	1,456,571	1,169,399	187,243	106,306	25,834,857	25,868,164	
April	1,301,847	1,047,067	170,037	101,046	22,997,133	23,210,030	
May	1,306,800	1,011,382	183,516	93,074	22,502,286	22,616,147	
June	1,239,628	908,151	198,306	103,870	22,500,359	22,274,409	
Total	15,351,185	12,303,908	1,791,608	1,159,620	279,348,104	279,499,211	1,760

TABLE 34.—SUMMARY OF PRODUCTION AND WITHDRAWALS OF OLEOMARGARINE (COLORED AND UNCOLORED), YEARS ENDED JUNE 30, 1919–1928

Year	Colored				Uncolored			
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1919	13,848,576	5,199,758	7,967,357	718,152	345,367,995	343,776,167	2,260,535	860
1920	13,023,746	9,277,361	5,609,467	697,466	375,655,766	369,343,611	4,725,978	50,038
1921	11,600,310	9,214,650	1,825,703	668,023	269,481,195	269,734,142	1,667,980	3,000
1922	6,603,981	5,159,236	687,959	713,439	184,346,392	183,670,535	378,220	
1923	8,259,663	6,642,926	807,185	712,568	200,922,525	199,905,540	569,855	
1924	11,548,371	9,533,365	915,144	703,622	228,150,378	227,974,868	209,770	
1925	11,280,121	8,947,852	1,375,228	885,653	204,122,417	204,054,447	11,040	4,080
1926	13,180,497	10,731,362	1,543,374	876,570	234,856,321	234,508,548	18,920	
1927	14,501,929	11,343,879	2,122,911	967,984	242,654,698	242,332,227	11,310	
1928	15,351,185	12,303,908	1,791,608	1,159,620	279,348,104	279,499,211		1,760
Total	121,798,388	88,654,297	24,710,006	8,158,995	2,564,915,791	2,554,070,296	9,853,408	60,430

TABLE 35.—MATERIALS USED IN THE MANUFACTURE OF OLEOMARGARINE (COLORED AND UNCOLORED), YEAR ENDED JUNE 30, 1928

	Pounds		Pounds
Butter	2,483,917	Oleo stock	1,737,745
Coconut oil	140,196,821	Palm oil	655,078
Color	19,464	Palm-kernel oil	129,203
Corn oil	37,850	Peanut oil	5,458,833
Cottonseed oil	24,801,238	Salt	25,024,341
Edible tallow	69,490	Sesame oil	39,985
Milk	83,114,578	Soda	95,800
Mustard oil	55,947	Soy-bean oil	150
Neutral lard	25,036,252	Vanilla extract	237
Oleo oil	45,477,089		
Oleo stearin	6,531,693	Total	361,008,790

TABLE 36.—PRODUCTION AND WITHDRAWALS OF RENOVATED BUTTER, YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS

District	On hand July 1, 1927	Produced	Withdrawn tax-paid	Destroyed	On hand June 30, 1928
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Alabama	160	64,610	62,740		2,030
Kansas	1,510	85,951	86,971		490
Maryland	10,922	1,757,110	1,747,852	90	20,000
Minnesota		1,023,836	1,023,836		
Sixth Missouri		228,958	228,958		
Total	12,612	3,160,465	3,150,357	90	22,630

TABLE 37.—SUMMARY OF PRODUCTION AND TAX-PAID WITHDRAWALS OF RENOVATED BUTTER, YEARS ENDED JUNE 30, 1919–1928

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
	Pounds	*Pounds*		*Pounds*	*Pounds*
1919	17,358,718	17,457,123	1925	3,824,920	3,854,178
1920	9,735,214	9,757,405	1926	2,482,000	2,455,060
1921	6,099,110	6,090,890	1927	4,272,033	4,305,753
1922	5,355,816	5,337,140	1928	3,160,465	3,150,357
1923	4,003,307	4,023,402			
1924	4,014,476	4,041,984	Total	60,336,728	60,473,302

TABLE 38.—PRODUCTION AND WITHDRAWALS OF MIXED FLOUR, YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS

PRODUCED

District	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total (pounds)
Stock on hand July 1, 1927	271	269	4,905	1,603	221,076
First California	3,553	5,691	92,973	11,472	3,973,808
Colorado				415	7,639
Eighth Illinois		17	2,775	460	99,927
Iowa			8,067		387,216
Kansas	13	413	1,072		68,589
Sixth Missouri			1	441	10,632
Nebraska			209		10,032
First New York				8,376	176,852
Oregon	29,627	5,441	77,923	17,484	6,417,873
Washington		2,675	12,417		639,482
Total produced	33,193	14,237	195,437	38,049	11,794,080
Grand total	33,464	14,506	200,345	40,251	12,015,756

WITHDRAWN TAX-PAID

First California	3,325	5,177	92,633	11,692	3,920,572
Colorado				415	7,639
Eighth Illinois		17	2,776	471	100,240
Iowa			8,107		389,136
Kansas	13	416	1,073		68,817
Sixth Missouri			1	441	10,632
Nebraska			209		10,032
First New York				9,081	191,836
Oregon	29,620	5,254	76,733	17,239	6,332,852
Washington		2,745	12,475		646,970
Total withdrawn tax-paid	32,961	13,609	194,007	39,339	11,678,726
Lost or destroyed					
Stock on hand June 30, 1928	503	897	6,338	912	337,030
Grand total	33,464	14,506	200,345	40,251	12,015,756

TABLE 39.—PRODUCTION, IMPORTATION, AND WITHDRAWALS OF PLAYING CARDS, BY MONTHS, YEAR ENDED JUNE 30, 1928

Month	Produced	Imported	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
	Packs	*Packs*	*Packs*	*Packs*	*Packs*	*Packs*
On hand July 1, 1927	24,874,922					
July	4,359,577	3,234	1,739,516	346,103	4,032	
August	4,410,358	2,742	3,339,534	490,622	2,592	
September	4,824,735		4,046,235	616,529		9
October	4,544,514		4,914,438	504,852	6,450	
November	4,726,613	4,073	4,647,039	522,723	4,464	
December	5,120,457		4,926,958	621,929	1,728	
January	3,870,444		4,400,669	449,463		
February	4,364,848		4,861,561	388,321		
March	5,079,700		5,464,819	585,927	1,728	
April	4,908,912		4,613,800	744,162		
May	4,873,151	4,332	4,063,235	571,545	9,936	1,500
June	5,119,144		3,275,015	599,124		
Total	56,271,459	14,381	49,692,822	6,463,300	30,960	1,509
On hand June 30, 1928						24,972,171
Grand total	81,146,381	14,381	49,692,822	6,463,300	30,960	24,973,680

TABLE 40.—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, 1928

District	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama	$1,324.97		$6,399.98		$213.02	$7,937.97
California:						
First District	12,517.49		12,673.52		121.63	25,312.64
Sixth district	1,489.50		1,023.00		933.34	3,445.84
Colorado			55.00			55.00
Connecticut			1,200.00			1,200.00
Georgia	223.50		3,601.69	$1,386.31	132.20	5,343.70
Hawaii			4,192.97		331.60	4,524.57
Illinois:						
First district		$1,000.00	10,677.03		603.26	12,280.29
Eighth district	460.50		850.00		234.93	1,545.43
Indiana	653.38		11,201.00		132.12	11,988.50
Iowa			3,987.03		189.67	4,177.60
Kansas			2,055.11		224.02	2,179.13
Kentucky	489.46		3,685.51	25.28	516.69	4,716.94
Louisiana	279.77		1,541.95		73.03	1,894.75
Maine			850.00			850.00
Maryland			2,000.00			2,000.00
Massachusetts	50.00		1,127.50			1,177.50
Michigan: First district			3,250.00		55.88	3,305.88
Minnesota			1,700.00		750.00	2,450.00
Mississippi	2,199.89		2,428.00		146.42	4,774.31
Missouri:						
First district			8,577.00		122.35	8,699.35
Sixth district			3,581.00			3,581.00
Montana	7.10		525.00			532.10
Nebraska			3,727.52		45.06	3,772.58
New Hampshire					47.95	47.95
Nevada			614.25			614.25
New Jersey: Fifth district			1,600.00			1,600.00
New Mexico	94.78					94.78

TABLE 40.—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, 1928—Continued

District	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
New York:						
Second district	$3,216.56		$1,610.87			$4,827.43
Third district	303.30	$1,938.95	233.00			2,475.25
Fourteenth district	330.00		367.66			697.66
Twenty-first district	10,145.00		905.00			11,050.00
Twenty-eighth district	360.48					360.48
North Carolina	663.25		6,226.37		$25.00	6,914.62
Ohio:						
First district	2,524.28		514.69		19.69	3,058.66
Tenth district					273.37	273.37
Eighteenth district			19,302.00	$763.83	1,832.98	21,898.81
Oklahoma	1,038.47		133.90		326.22	1,498.59
Oregon	86.00		251.00			337.00
Pennsylvania:						
First district			1,350.00			1,360.00
Twenty-third district			3,513.22			3,513.22
Rhode Island			7,200.00			7,200.00
South Carolina	3,832.47		125.00			3,957.47
Tennessee	2,161.15	511.80	4,900.00		236.60	7,809.55
Texas:						
First district			3,673.10		41.06	3,714.16
Second district			6,520.30	421.62	9.00	6,950.92
Vermont			1,502.00			1,502.00
Washington	2,341.43		8,926.44		210.24	9,450.11
West Virginia	769.31		7,307.64		321.54	8,398.49
Wyoming			150.00			150.00
Total	47,560.13	3,450.75	167,969.16	2,597.04	8,170.67	229,747.94
Total for fiscal year 1927	24,920.53	46,363.06	182,326.73	9,127.22	8,497.33	271,234.87

TABLE 41.—EXPENSES OF THE INTERNAL REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1928

A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE

Appropriation	Collecting the internal revenue, 1928								
District	Salaries of collectors, deputies, clerks, etc.	Salaries of storekeeper-gaugers, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	$80,102.78		$5,006.85		$5.70	$178.25	$426.34	$94.25	$95,408.26
Arizona	46,364.02		5,123.32	$4,200.00	3.36	190.48	416.50	498.85	56,806.10
Arkansas	87,450.28		18,491.85	8,194.44	17.00	466.12	1,197.82	200.91	116,018.42
California:									
First district	284,985.15	$45,849.81	19,283.34		10.68	2,234.62	1,839.74	481.01	354,283.75
Sixth district	290,016.07	11,517.99	13,683.74		7.28	2,335.57	5,363.73	269.96	323,094.34
Colorado	115,516.17		9,846.36		20.05	869.49	913.63	92.56	127,258.87
Connecticut	159,985.28		5,020.34	13,250.00		909.12	694.93	199.07	180,028.74
Delaware	34,592.01		848.46			294.17	21.57	65.00	35,821.21
Florida	143,474.93		16,315.08		43.68	779.24	876.55	1,573.30	163,062.78
Georgia	101,448.12		8,945.59		17.65	623.60	870.99	210.29	112,116.24
Hawaii	38,113.33		5,360.24	360.00	44.25	632.45	149.74	23.50	44,680.51
Idaho	45,628.12		6,254.00	3,120.00	10.03	268.75	261.52	122.75	55,665.36
Illinois:									
First district	585,971.29	54,072.34	10,077.27		8.56	3,071.28	5,517.22	417.91	659,135.87
Eighth district	142,376.42	10,473.34	12,282.56	12,848.50	8.41	810.10	782.72	331.39	179,913.44
Indiana	178,234.83	17,692.17	9,307.63	120.00	3.18	1,733.20	134.39	215.00	205,460.40
Iowa	178,383.70		15,485.87	1,200.00	11.98	931.35	2,455.33	578.57	199,046.80
Kansas	114,988.32		20,375.37	8,000.00	11.87	946.00	719.04	132.84	145,171.64
Kentucky	157,308.78	75,161.00	15,359.81		7.36	1,810.15	905.18	282.70	250,834.98
Louisiana	107,963.77	43,257.00	7,374.26		6.94	748.20	529.90	317.02	160,197.00
Maine	75,301.64		5,525.79		.25	425.01	57.42	77.42	81,387.53
Maryland	251,488.00	30,026.23	9,475.06		1.87	3,287.88	2,572.35	1,465.60	298,317.06
Massachusetts	488,394.07	16,990.92	11,557.14	43,300.00	1.10	2,873.39	4,238.36	1,524.26	568,170.14
Michigan	203,106.93	5,264.32	17,631.41		20.25	1,446.59	1,343.06	60.57	318,963.13
Minnesota	201,434.80		11,352.33		8.18	1,870.70	3,241.78	1,405.48	219,403.27
Mississippi	59,067.11		7,106.81	7,144.50	6.97	378.55	187.16	159.46	74,050.57
Missouri:									
First district	140,383.57	7,200.00	6,378.70		.48	1,181.35	1,169.85	250.24	166,064.19
Sixth district	99,858.58		4,847.58			670.95	1,558.78	48.61	106,984.50
Montana	79,618.10		12,439.97	4,800.00	18.30	278.90	1,451.71	50.86	98,653.84
Nebraska	139,564.86		13,637.42		2.35	640.81	358.44	58.51	154,260.39
Nevada	27,770.25		2,646.74	3,000.00	6.08	713.48	193.84	61.60	33,791.09
New Hampshire	63,339.02		6,106.03			461.40	1.25	100.54	70,003.14
New Jersey:									
First district	72,920.23	5,721.32	2,888.00			578.41	338.51	298.47	82,744.04
Fifth district	257,450.30	10,316.00	6,338.29	25,000.00	1.47	3,587.34	1,621.32	1,556.56	304,813.28
New Mexico	38,496.14		4,769.08	3,300.00	12.64	142.50	407.26	89.50	47,217.12
New York:									
First district	309,029.63	9,521.76	5,536.77	33,800.00		1,244.97	7,881.29	1,040.22	365,054.94
Second district	434,230.65	7,355.00	1,569.34		7.96	991.38	665.00	476.79	445,326.12
Third district	336,339.73	9,525.00	2,270.11	40,000.00	7.66	3,002.70	938.12	1,734.72	387,908.04
Fourteenth district	201,869.01	8,275.00	15,147.00	2,100.00	.47	920.48	3,136.08	540.69	231,970.73
Twenty-first district	131,877.62	7,200.00	8,670.52	12,266.64	4.09	580.65	68.24	343.99	161,017.75
Twenty-eighth district	200,248.22		4,769.35		.61	1,211.97	2,373.02	91.84	208,995.01
North Carolina	137,338.06		14,326.68	245.00	19.35	1,012.57	128.51	1,577.58	154,647.79
North Dakota	49,366.66		5,628.94	4,500.00	2.84	156.89	569.72	425.84	60,654.89
Ohio:									
First district	130,069.87	6,369.16	3,708.16		2.50	922.25	366.09	52.87	141,400.90
Tenth district	97,688.69		5,642.48		7.75	730.45	1,302.59	113.71	105,485.67
Eleventh district	78,192.19		3,514.51		1.50	480.29	1,271.30	142.46	83,602.25
Eighteenth district	277,610.34		7,289.14	1,650.00	6.80	2,548.26	839.42	134.77	290,076.73
Oklahoma	114,020.19		15,851.03		8.16	930.05	1,343.17	150.13	132,203.73
Oregon	102,080.39		8,578.63	12.00	52.82	1,106.90	173.37	161.37	112,171.44
Pennsylvania:									
First district	388,778.68	14,603.00	5,788.10	1,275.00	3.82	2,657.69	486.67	1,036.90	414,649.86
Twelfth district	116,350.77		5,224.30		1.16	497.65	168.74	108.96	122,351.58
Twenty-third district	326,204.12	17,499.30	10,518.72		4.27	847.90	3,587.01	405.99	359,066.20
Rhode Island	87,124.49		919.79			636.56	517.57	157.81	89,356.22
South Carolina	65,318.64		6,191.41		1.54	721.45	163.99	152.14	72,149.11
South Dakota	70,440.75		10,578.07	4,800.00	6.41	181.65	53.23	86.94	86,147.05
Tennessee	103,581.01		5,172.22		2.58	513.25	1,341.65	181.01	110,591.72
Texas:									
First district	141,782.50		20,776.07		58.19	750.55	615.91	321.01	164,304.32
Second district	139,811.99		18,124.37	11,000.00	12.82	746.59	941.30	49.37	170,686.24
Utah	62,615.48		4,281.40		.62	500.20	485.05	41.30	67,933.05
Vermont	51,066.19		4,629.80		3.28	467.65	248.27	87.00	56,502.19
Virginia	135,066.62		12,116.92	13,660.00	2.51	826.63	1,047.56	1,211.62	163,933.86
Washington	173,114.51		11,393.20		11.91	1,226.81	1,676.10	362.48	187,685.10
West Virginia	99,993.04	50.00	9,839.58		6.81	492.75	296.35	295.28	110,986.81
Wisconsin	244,039.19	5,655.00	18,745.90		22.21	1,772.69	3,336.63	471.49	274,043.08
Wyoming	45,781.89		6,951.01	3,960.00	5.65	212.20	530.68	39.82	57,301.25
Total	10,049,131.73	410,385.80	580,950.16	267,106.08	587.22	66,368.26	78,789.27	25,728.66	11,479,027.21

TABLE 41.—EXPENSES OF THE INTERNAL REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1928—Continued

B. DISBURSEMENTS BY INTERNAL REVENUE AGENTS

Appropriation	Collecting the internal revenue, 1928							
Division	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	$132,700.18	$10,851.59		$13.89	$331.56	$221.76	$361.16	$144,480.43
Baltimore	322,907.53	14,572.62	$1,065.00		141.50	284.05	290.82	339,261.52
Boston	729,287.53	37,121.13	16,730.00	1.27	1,711.03	1,093.72	1,022.07	786,567.65
Brooklyn	417,579.13	4,139.47	21,999.96	.26	1,667.93	717.28	887.18	446,991.21
Buffalo	265,516.65	23,639.61	8,000.00	8.60	780.96	4,829.94	1,171.80	303,947.56
Chicago	631,761.55	14,007.20	13,700.22	3.38	1,769.44	3,083.54	1,088.94	665,414.27
Cincinnati	170,391.97	13,993.20	2,140.00	5.31	777.62	361.14	421.80	187,094.04
Cleveland	277,870.12	26,811.41	9,612.00	11.14	1,371.34	1,522.64	1,272.34	318,470.99
Columbia	69,605.18	11,266.13		1.00	132.90	380.60	188.00	81,573.71
Dallas	333,955.25	46,080.13	10,420.00	81.57	1,092.41	538.80	853.29	393,060.45
Denver	146,700.22	28,931.89		33.28	212.30	237.01	236.76	176,352.45
Detroit	268,771.53	17,914.07	11,393.46	6.35	1,118.03	433.55	137.85	299,774.84
Greensboro	99,212.69	15,468.79		5.88	94.50	22.31	333.00	115,137.17
Honolulu	44,383.09	5,354.14			105.30	19.50	61.95	49,924.58
Huntington	124,527.12	22,077.08		50.59	314.78	32.84	322.60	147,334.01
Indianapolis	207,048.50	18,805.69		7.92	216.50	99.25	300.00	227,077.92
Jacksonville	216,392.00	30,330.29	8,156.17	86.50	281.35	1,010.32	974.46	259,150.69
Louisville	111,215.90	8,373.67		6.00	221.50	120.97	187.70	120,335.50
Milwaukee	180,430.55	11,175.81		.75	473.06	560.10	476.10	193,122.27
Nashville	155,435.78	16,732.84		24.73	543.30	597.13	614.93	173,950.71
Newark	324,528.61	11,757.07	600.00		936.05	791.00	427.65	339,040.38
New Haven [1]	279,695.75	23,294.84	1,627.56	1.92	1,184.32	159.10	436.28	306,401.77
New Orleans	159,820.23	32,555.22		73.15	138.00	246.75	180.90	193,114.25
New York:								
Second division [1]	1,244,458.66	3,627.28	1,862.28		1,018.22	1,204.18	717.08	1,252,947.70
Upper division [2]	96,022.87	1,395.32	250.00		368.79	414.07	470.84	98,921.89
Oklahoma City	193,952.42	26,517.57	6,120.00	50.62	345.66	402.50	524.13	228,002.90
Omaha	230,586.25	22,502.16		8.22	599.77	100.59	193.99	253,991.08
Philadelphia	573,109.17	24,929.24	23,846.78	1.37	1,878.98	635.04	1,083.02	625,545.40
Pittsburgh	317,401.13	23,060.13	8,800.00	5.18	818.32	757.61	1,224.19	352,066.56
Richmond	128,812.22	14,588.12	4,440.75	6.29	288.60	1,535.25	746.10	150,810.33
Salt Lake City	115,545.20	17,679.76	2,340.00	16.58	127.00	202.95	246.74	136,158.23
San Francisco	808,746.56	42,279.39	9,929.60	158.35	2,635.13	2,040.04	1,421.67	867,810.74
Seattle	262,502.25	23,016.60	8,000.00	103.67	1,078.59	1,012.43	594.21	314,307.75
Springfield	108,194.98	13,266.29		10.11	160.60	93.04	397.35	120,118.37
St. Louis	303,879.08	11,737.45	1,990.92	4.20	593.56	237.10	242.29	318,693.60
St. Paul	219,835.13	27,324.71		11.79	258.95	533.99	21.95	248,016.52
Wichita	96,914.91	18,711.05	2,715.00	.78	75.96	102.07	99.09	118,678.80
Total	10,410,312.11	716,203.96	173,748.70	809.65	25,793.73	28,454.96	20,231.13	11,375,554.24

[1] Part of employees transferred to upper New York division.

[2] Upper New York division established May 1, 1928.

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

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Stationery, office supplies, and printing	Supplies and equipment	Express and freight	Miscellaneous	Total
Collecting the internal revenue, 1928	$8,876,444.23	$554,942.81	$130,240.47	$8,693.17	$30,440.64	$18,043.36	$82,056.44	$5,225.76	$36,717.00	$9,743,403.87
Salaries, office Commissioner of Internal Revenue (reimbursable)	1,860.00									1,860.00
Total	8,878,304.23	554,942.81	130,240.47	8,693.17	30,440.64	18,043.36	82,056.44	5,225.76	36,717.00	9,745,263.87

D. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment, etc.	Miscellaneous	Total
Collecting the internal revenue, 1928:								
Collectors	[1] $10,459,497.59	$580,950.10	$267,190.08	$587.22	$66,368.26	$78,789.27	$25,728.66	$11,479,027.24
Agents	[2] 10,410,312.11	716,203.96	173,748.70	809.65	25,793.73	28,454.96	20,231.13	11,375,554.24
Disbursing clerk, Treasury Department and General Accounting Office	[3] 8,876,444.23	554,942.81	130,240.47	8,693.17	30,440.64	100,699.79	41,942.76	9,743,403.87
Salaries, office Commissioner of Internal Revenue (reimbursable)	[4] 1,860.00							1,860.00
Total	29,748,113.93	1,852,096.93	571,095.25	10,090.04	122,602.63	207,944.02	87,907.55	32,599,845.35

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	1926 and prior years	1927 and prior years	1928 and prior years	1929 and prior years	Total
Refunding taxes illegally collected	$93,503.80	$9,686.73	$142,285,396.59	None.	$142,300,567.17

[1] $60,463.62 retirement deductions included.

[2] $102,172.83 retirement deductions included.

[3] $294,065.50 retirement deductions included.

[4] $65.17 retirement deductions included.

TABLE 42.—SUMMARY OF INTERNAL-REVENUE STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE FOR THE YEAR ENDED JUNE 30, 1928

Kind	Quantity	Value
Spirits:		
Domestic	259,050	$11,045,964.00
Export	5,000	500.00
Case (domestic)	658,040	65,804.00
Rectified	2,400	13,728.00
Industrial alcohol transfer	140,800	
Tobacco and snuff:		
Tobacco	1,989,833,930	62,138,102.85½
Snuff	392,004,141	7,687,108.15½
Tin foil wrappers for tobacco	6,100,144	58,207.31
Export, tobacco or snuff	28,400	
Cigar:		
Large	242,403,960	23,771,068.37
Small	40,067,800	301,183.50
Export, cigar and cigarette	100,800	
Cigarette:		
Class A	5,025,169,000	297,645,012.00
Class B	647,800	47,395.44
Oleomargarine:		
Domestic (colored)	569,125	1,120,530.00
Domestic (uncolored)	12,669,800	690,431.00
Export	26,000	
Process or renovated butter	251,000	7,475.00
Export adulterated butter	4,000	
Mixed flour	191,800	1,816.00
Playing card	57,443,200	5,744,320.00
Documentary	7,081,124	14,032,671.00
Stock transfer	32,324,728	25,225,524.00
Future delivery	587,112	4,315,500.00
Wines, cordials, etc.	369,788	703,675.00
Narcotic	2,721,725	113,520.75
Order forms for opium	947,000	9,470.00
Cigarette tubes	400,000	4,000.00
Special tax	522,611	3,546,575.18
Total	7,813,530,878	458,899,806.56½

TABLE 43.—COST OF PRINTING AND BINDING FOR THE INTERNAL REVENUE BUREAU AND SERVICE, FISCAL YEARS 1927 AND 1928

Class of work	1927		1928	
	Quantity	Cost	Quantity	Cost
Publications, regulations, decisions, etc.	709,150	$47,074.60	1,056,790	$55,801.88
Blank forms	95,185,000	164,735.15	106,507,350	178,932.09
Blank books	125	515.55		
Letterheads, etc.	13,873,500	19,531.35	6,456,500	8,519.62
Miscellaneous: Binding, memorandum sheets, etc.		12,444.32		3,452.10
Total		244,300.97		[1] 246,705.69

[1] This amount covers bills rendered for completed work up to June 30, 1928. On this date the estimated cost of undelivered work at the Government Printing Office, ordered during the fiscal year 1928, was $51,382.41. This estimated amount, together with the cost of completed work, will make an approximate total expenditure of $298,085.10 for printing and binding for the fiscal year 1928.

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