

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

FOR THE FISCAL YEAR ENDED JUNE 30

1925

U. S. DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE



WASHINGTON  
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1925

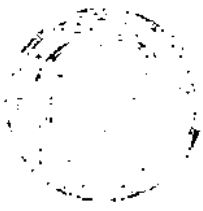
ANNUAL REPORT OF THE

# Commissioner of Internal Revenue

FOR THE YEAR ENDING

1927

TREASURY DEPARTMENT  
Document No. 2957  
Internal Revenue



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## ANNUAL REPORT

OF THE

## COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,  
Washington, October 1, 1925.

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, 1925:

COLLECTIONS<sup>1</sup>

The operations of the Internal Revenue Bureau during the fiscal year 1925 under the revenue act of 1924 and other internal-revenue tax legislation resulted in the collection of \$2,584,140,268.24, compared with \$2,796,179,257.06 during the fiscal year 1924, a decrease of \$212,038,988.82, or 7.6 per cent.

The income-tax collections for the fiscal year 1925 amounted to \$1,761,659,049.51, compared with \$1,841,759,316.80 tax collected from income for the fiscal year 1924, a decrease of \$80,100,267.29, or 4.3 per cent. The collections made during the first six months of the fiscal year 1925 embraced payments of the third and fourth installments of the tax due on incomes in the calendar year 1923, together with additional collections on assessments made for prior years, which amounted to \$780,611,221.61, compared with \$821,259,551.98, representing payments of income tax for the corresponding six months of the fiscal year 1924, a decrease of \$40,648,330.37, or 4.9 per cent. The collections made during the last six months of the fiscal year 1925 embraced payments of the first and second installments of the tax due on incomes in the calendar year 1924, together with additional collections on assessments made for prior years, which amounted to \$981,047,827.90, compared with \$1,020,499,764.82 for the corresponding period of the fiscal year 1924, a decrease of \$39,451,936.92, or 3.9 per cent. The tax on the returns of net incomes of individuals and corporations filed for the year 1924 was at the new rates provided for in the revenue act of 1924, approved June 2, 1924.

The miscellaneous collections arising from objects of taxation other than income taxes amounted to \$822,481,218.73 for the fiscal year 1925, compared with \$954,419,940.26 for the fiscal year 1924, a decrease of \$131,938,721.53, or 13.8 per cent. The principal increase for 1925 was from the tax on tobacco and tobacco manufactures, amounting to \$19,608,279.82, while the change in rates of tax provided for in the revenue act of 1924 is reflected chiefly in the reduced receipts from automobiles, parts or accessories, and from the

<sup>1</sup> Refunds of taxes illegally collected made during the fiscal year 1925 are shown in a statement on page 160 of this report.

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tax on admissions to theaters, etc., representing decreases of \$33,327,-964.10 and \$46,804,714.51, respectively.

In the foregoing comparison of miscellaneous taxes it may be well to add that the collections for the fiscal year 1924 include \$60,692,-782.29 from sources which were not taxable after July 2, 1924.

The collection of internal-revenue taxes for the fiscal year 1925 and the last seven preceding years are summarized in the following table:

Sources	1925	1924	1923	1922
Distilled spirits, including wines, etc.	\$23,002,820.28	\$27,580,380.64	\$30,364,006.88	\$43,003,350.47
Fermented liquors	1,034.44	5,327.73	4,078.75	49,084.00
Tobacco manufactures	845,247,210.90	325,638,931.14	309,015,492.88	270,789,384.44
Oleomargarine	3,033,927.84	2,514,104.14	2,254,531.23	2,121,079.69
Capital-stock tax, including other special taxes	93,814,153.60	85,286,106.44	89,003,322.81	90,844,039.59
Miscellaneous, including war excise taxes, etc., since 1918	1,944,788,257.14	490,676,910.50	487,580,856.72	680,881,719.92
Sales of internal-revenue stamps by postmasters	7,737,895.47	12,418,180.28	11,843,403.64	14,010,958.06
Total receipts from other than income and profits taxes	\$22,481,218.73	\$54,419,940.26	\$50,655,663.01	1,110,682,618.15
Income and profits taxes	1,761,659,049.51	1,641,759,318.80	1,091,659,534.58	2,068,918,494.85
Total receipts	1,784,140,268.24	2,706,179,257.06	2,621,745,227.57	3,107,451,063.00

Sources	1921	1920	1919	1918
Distilled spirits, including wines, etc.	\$82,598,063.01	\$97,905,275.71	\$365,211,252.26	\$317,553,667.39
Fermented liquors	25,303.82	41,965,874.09	117,839,602.21	129,285,857.65
Tobacco manufactures	258,219,385.49	295,809,355.44	206,003,091.84	150,188,050.90
Oleomargarine	2,866,465.25	3,728,276.05	2,791,831.08	2,350,007.00
Capital-stock tax, including other special taxes	91,281,484.31	102,933,701.35	83,497,047.82	27,281,309.12
Miscellaneous, including war excise taxes, etc., since 1918	914,227,755.36	883,863,871.62	513,623,864.14	225,973,303.44
Sales of internal-revenue stamps by postmasters	20,880,868.80	24,437,893.75	10,199,466.51	4,330,182.21
Total receipts from other than income and profits taxes	1,367,219,888.20	1,450,644,248.21	1,240,366,175.86	850,055,026.65
Income and profits taxes	3,228,137,673.75	3,956,936,003.60	2,600,783,902.70	2,838,929,894.28
Total receipts	4,595,357,061.95	5,407,580,251.81	3,850,150,078.56	3,688,984,920.93

<sup>1</sup> Includes \$106,939,895.57 from estate and gift tax; \$41,513,883.71 from certain stamp taxes; \$140,852,097.72 from excise taxes; \$39,506,297.44 from the tax on admissions to theaters and slot dues; and \$13,633,077.75 from delinquent taxes collected under repealed laws and other miscellaneous taxes.

<sup>2</sup> Includes \$916,232,067.02 from corporations and \$345,426,332.49 from individuals.

<sup>3</sup> The figures concerning internal-revenue receipts as given in this statement differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including deposits by postmasters of amounts received from sale of internal-revenue stamps and deposits of internal revenue collected through customs offices, while the latter represent the deposits of these collections in the Treasury or depositories during the fiscal year concerned, the differences being due to the fact that some of the collections in the latter part of the fiscal year can not be deposited or are not reported to the Treasury as deposited until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury.

#### COST OF ADMINISTRATION

The expenditures in administering the internal revenue laws for the fiscal year 1925 were \$47,631,893.40, not including expenditures from appropriations for refunding internal-revenue collections and taxes illegally collected, which in no sense are administrative expenses.

The foregoing expenditures include, however, \$9,203,384.45 for the enforcement of the prohibition law and \$1,161,935.79 for the enforce-

ment of the narcotic law, which are regulatory provisions rather than tax measures. Deducting these two items of expense from the total leaves \$37,266,573.16 as the expenditure for collecting the internal-revenue taxes for the fiscal year 1925. As the aggregate receipts of internal revenue were \$2,584,140,268.24, it will be seen that the cost of collection for the fiscal year 1925 amounted to \$1.44 for each \$100 collected. The cost of collection on a similar basis for the fiscal year 1924 was \$1.24 for each \$100 collected.

#### INADEQUATE HOUSING OF THE BUREAU

Little or no improvement having been made in the last fiscal year, attention again is directed to inadequate housing conditions, which continue seriously to interfere with the proper functioning of the bureau.

The bureau is housed in 10 separate buildings scattered over a wide area of the city. The Income Tax Unit is operating in six buildings, viz: Annex No. 1, Pennsylvania Avenue and Madison Place NW.; Annex No. 2, Fourteenth and B Streets NW.; Building C, Sixth and B Streets SW.; Building No. 5, Twentieth and C Streets NW.; Pettus Building, Nineteenth Street and Virginia Avenue SW.; and building No. 462 Louisiana Avenue NW. Some of these buildings are more than a mile apart. Coordination of activities necessary to successful and economical administration under such conditions is rendered extremely difficult.

The Prohibition Unit occupies portions of Building C, Sixth and B Streets SW., of the building No. 1418-1422 Pennsylvania Avenue NW., of the Graham Building, Fourteenth and E Streets NW., and of the Treasury Building, Fifteenth Street and Pennsylvania Avenue NW. The Miscellaneous Tax Unit, under which is grouped the estate tax, capital-stock tax, sales tax, tobacco and miscellaneous tax divisions, is also located in Building C. The Accounts and Collections Unit is housed in Building No. 5, Twentieth and B Streets NW. The office of the Solicitor of Internal Revenue is located in the Interior Building, Nineteenth and E Streets NW. The office of the Commissioner and Assistant to the Commissioner, the Intelligence Unit, the division of supplies and equipment, and the appointment division are located in the Treasury Building.

Particular attention is called to the fact that approximately two-thirds of the space occupied by the bureau is in Building C, Annex No. 2, the Pettus Building, and Building No. 5, all of which are temporary buildings of flimsy construction erected during the war for emergency use and which are rapidly deteriorating. Most of them already have outlasted their life expectancy, in consequence of which it is necessary constantly to expend large sums for their repair. Added to this is the fire hazard.

Housed in these buildings are important documents and records, such as tax returns, assessment lists, and other valuable papers necessary to be kept close at hand while the returns are being audited. Many of these papers could not be replaced, and their destruction would mean irreparable loss not only to the Government but to thousands of taxpayers as well.

Working under such unfavorable conditions, the operating efficiency of the bureau must suffer. There is much lost motion. The remedy

lies in a closer housing of the various elements of organization. Not only do existing conditions interfere with proper administrative control and conduct of the bureau, they also cause untold inconvenience to taxpayers, particularly those from outside Washington who come to this city to transact business with the bureau.

A single building adapted to the purpose would result in the work being done more expeditiously and economically, which result would be reflected in increased collections of taxes with a corresponding decrease in the cost per hundred dollars of making collections. Such a building also would lessen the danger from loss by fire and misplacement, and thereby prove another form of economy.

Accordingly, it is urgently recommended that provision be made immediately for a suitable fireproof building that will adequately care for the needs of the entire bureau.

### INCOME TAX UNIT

#### WORK ACCOMPLISHED

*Audit of returns.*—During the year 1,751,613 income and excess profits tax returns (1,222,868 individual and partnership, and 528,745 corporation) were audited, compared with 2,329,191 for the previous fiscal year. During the year 1924 the files audit of the returns for 1921, 1922, and 1923 was under way. The tremendous production for that year was due to the large numbers of returns that could be closed at the files. There was not the same production possibility during the fiscal year 1925, since during the early part of that year the files audit of prior-year returns was brought to a current stage. The production in cases which were the subject of intensive audits and field examinations increased during the last fiscal year.

*Revenue agents' reports.*—The number of reports of field examinations submitted was 290,241, compared with 199,581 for 1924, an increase of approximately 45 per cent. The number of transcripts of returns sent to the field for examination was 223,284. There were referred to the field during the year 1924, 201,505 transcripts of returns.

*Adjustment of claims.*—The number of claims scheduled during the fiscal year was 72,839. In addition 74,296 certificates of over-assessment in cases in which no claims were filed were issued. Claims to the number of 43,627 were allowed, and the total amount involved, including overassessments stated where no claim was filed, was \$381,069,220.21, of which amount \$107,253,329.95 was refunded and \$273,815,890.26 abated or credited. The amount of interest paid on amounts refunded or credited under section 1324(a) of the revenue act of 1921 was \$29,432,762.78. The number of claims rejected was 29,132, involving \$271,274,439.21.

The number of claims received was 65,613, involving \$1,147,707,744.54. The number of claims on hand at the end of the fiscal year was 73,441, compared with 79,956 at the end of the previous fiscal year.

The bureau adjusted approximately as many claims as were filed. In addition 74,296 certificates of overassessment (more than the number of claims adjusted) were issued without the taxpayers having filed claims. Under old procedure claims would have been invited

and filed before a certificate of overassessment could issue where no claim was on file.

*Additional revenue.*—A total of \$326,755,536.73 in additional taxes was assessed. In order that collection would not be jeopardized it was necessary to assess \$144,646,530.53 of this amount without giving the taxpayer the benefit of appeal, and in consequence this sum is subject to claims in abatement. In addition to these results the rejection of claims in abatement and claims for credit of taxes previously assessed made available for immediate collection the further sum of \$37,868,460.05.

*Information service.*—The rules and regulations section answered 83,763 inquiries of taxpayers on technical and administrative questions. This section prepared and issued weekly, quarterly, and semiannual bulletins and digests of income-tax rulings.

### STATISTICAL DIVISION

During the year there was published, in accordance with the provision contained in the several revenue acts requiring the preparation and publication annually of statistics from the returns of net income, the complete report, Statistics of Income, compiled from the income-tax returns of individuals and corporations filed for 1922; also the (Preliminary Report) Statistics of Income, compiled from the income-tax returns filed by individuals for 1923.

The statistical division was also engaged in furnishing the Senate investigating committee appointed pursuant to Senate Resolution 168, Sixty-eighth Congress, first session, to investigate the Bureau of Internal Revenue, with information entailing extensive research and the presentation of exhaustive data, comprising the analysis of the returns filed by individuals falling within certain income classes, showing by sources of income, nature of deductions, and taxes paid the fluctuation sustained over the period of years 1916-1924, inclusive, also holdings of partially and wholly tax-exempt securities, as well as the segregation of corporation income-tax returns for 1923 by certain classes specified by the committee.

The statistical division likewise prepared numerous confidential compilations in connection with its service furnished revenue agents in the field and audit divisions in the bureau as an aid in the adjustment and disposition of special tax cases under investigation.

### RECORDS DIVISION

The total number of returns which this division must record and control with the receipt of the 1924 returns passed the 10,000,000 mark. A separate file for each year's return is maintained, and the division must be able to locate, assemble, and route returns upon requisition, maintaining a steady flow of work to the field and office audit division. The proving section of this division received and proved during the year 361,801 taxable returns and 584,924 non-taxable returns. The number of assessment lists checked and closed was 766. The registration section coded for filing 1,088,989 returns and typed cards for control purposes for each of these returns. The unaudited returns section, which maintains the return and control card files, filed 1,591,242 returns and 2,304,179 cards. The number

of cases assembled for audit was 240,676. The correspondence section, which maintains the files of correspondence and reports, assembled 3,865,222 cases and filed 1,247,284 cases. The distribution section routed 2,916,038 cases to and from the audit sections and the files. The claims control section controlled all incoming claims and checked certificates of overassessment prepared in the audit to insure accuracy in compliance with procedure. This section also computed and scheduled for payment interest due on refunds or credit allowed upon audit of returns. The sorting section examined and closed 1,484 withholding returns and 791,158 information returns. It recommended \$3,250,995.15 in additional taxes. The number of delinquent returns obtained was 36,164. The number of certificates received, checked, and sorted was 23,182,975.

#### SERVICE DIVISION

The stenographic section of this division made 49,888 assignments of stenographers. The number of pages written by stenographers was 2,437,085 and by typists 5,054,777, a total of 7,491,862 pages. The photostat section made 1,528,424 photostatic copies and photostated 301,940 returns.

#### PERSONNEL

Further reduction in the allotment of salaries for the bureau's appropriation necessitated a reduction in the force of the Income Tax Unit. At the end of the fiscal year the technical force of the Washington office of the Income Tax Unit numbered 1,942 and there were 2,224 clerical employees, a total of 4,166 persons, compared with 2,221 technical and 2,453 clerical employees, a total of 4,674, on June 30, 1924, a decrease of 508 persons during the year. In the field force there were on June 30, 1925, 521 clerical employees and 2,310 revenue agents, compared with 486 clerical and 2,245 revenue agents on June 30, 1924, an increase of 100 during the fiscal year.

The new procedure, increasing the amount of work to be done in the field, resulted in the transfer to the field from Washington of 294 auditors and 113 clerks.

The number of separations from the force in Washington, exclusive of transfers to the field, was 734, of which number 192 were technical employees and 542 clerical employees. The number of separations from the field service was 336, of which 233 were examining officers and 103 were clerks.

#### DECENTRALIZATION

This subject has had much attention during the fiscal year and decided steps to that end were taken. The bureau has been committed to the theory of decentralization for the last three years, and methods best adapted for its consummation have been continuously sought.

The first definite move toward decentralization, which was determined upon after careful consideration and discussion, was made on August 18, 1923. Revenue agents in charge were directed to retain reports of investigations in their offices for a period of 20 days, and were authorized to consider protests of taxpayers filed with them within that period. The results of this procedure were so gratifying

as to encourage the bureau to continue the move toward decentralization.

In November, 1924, after a test conducted in eight internal-revenue divisions, an order was issued which accomplished, practically, the decentralization of the income-tax audit, leaving to the Washington office only the duty of review. The field force was definitely established as the fact-finding body of the bureau in income-tax matters. Opportunity was afforded the taxpayer to discuss all debatable questions with specially selected employees of revenue agents' offices. No protests or facts not presented to the agent were first considered in Washington. If submitted to Washington without having been submitted to the agent, such matters were routed to the agent for his consideration and recommendation.

Other important moves toward decentralization within the last two or three years have been to increase the number of personal returns retained and audited in collectors' offices and to reduce correspondingly the number forwarded to Washington. For the tax year 1923 returns involving gross incomes of \$15,000 and less were retained in collectors' offices and audited by their forces. On December 26, 1924, an order was issued increasing the gross-income limit of returns to be retained in collectors' offices and there audited to \$25,000.

The revenues in the way of additional taxes produced as a consequence of the audit conducted by the bureau have always been a considerable element in the management and balancing of the country's budget. Therefore no steps were taken that would interfere with the ability of the bureau to accomplish the assessment and collection of these amounts. It is purposed to go forward with the program of decentralization to which the bureau has so definitely committed itself.

#### CHANGES IN ORGANIZATION AND PROCEDURE

Effective September 1, 1924, the field divisions of the Income Tax Unit were allocated to eight supervisory districts, and a supervising internal revenue agent, acting in an advisory capacity to the deputy commissioner in charge of the Income Tax Unit, designated to supervise the work of each of the districts. Supervising internal revenue agents inspect each division in their respective districts at frequent intervals and submit reports to the deputy commissioner covering condition of the work, methods of technical and administrative procedure, together with suggestions or recommendations for changes or improvements in organization, procedure, or personnel which tend to increase efficiency in operation and uniformity in procedure. In view of the establishment of the eight supervisory districts, the office of the assistant deputy commissioner in charge of field divisions was abolished.

As a result of a successful experiment conducted in eight of the field divisions a procedure was adopted, effective December 1, 1924, by Income Tax Unit Order No. 13, whereby the taxpayer is requested to file protests or appeals in all cases with the local agent in charge. Cases arising in the Washington office, excepting certain consolidated returns and returns involving engineering features, fraud, or applications for special relief, indicating a change in tax liability are transferred to the field and the taxpayer afforded an opportunity of having



a conference in the office of the internal-revenue agent in charge. If the taxpayer files his protest or appeal in Washington accompanied by statements at variance with the facts presented by the revenue agent, the protest or appeal is forwarded to the field agent for examination, so that in every case where a change in tax liability is disclosed the taxpayer may present his case in his local agent's office. It is thereby hoped, for the most part, to eliminate the necessity of the taxpayer being put to the expense of appearing in Washington. It will also make the field division an agency for determining the facts and tend to eliminate variance between the statements of taxpayers and the reports of internal-revenue agents. Through this procedure it is also hoped to adjust most cases with the taxpayer before the report is submitted to Washington for review. The review in Washington is not to be an intensive audit but one as to facts submitted and law features peculiar to each case, thus insuring uniformity in administering the provisions of the several revenue acts.

Effective July 1, 1925, a policy was initiated of assigning engineers to certain field divisions for the purpose of advising and assisting the supervising internal revenue agents and internal revenue agents in charge of field work. Such engineers are designated as engineer revenue agents and work directly under the supervision of the supervising internal revenue agent or the internal revenue agent in charge of the division to which assignment is made. Valuation reports will be submitted to the supervising internal revenue agent or the internal revenue agent in charge, and conferences and hearings arranged under his supervision in accordance with Income Tax Unit Order No. 13.

Effective May 2, 1925, the metals and nonmetals valuation sections of the engineering division were abolished and a new section created designated as the metals and nonmetals valuation section. This change was made in the interest of economy in administration through reduction in the cost of overhead expense.

Effective May 6, 1925, personal section No. 6 of the personal audit division was abolished and its work and personnel transferred and distributed to the five remaining audit sections of the division, at a resulting saving in administrative expense by the transfer of a number of employees from supervisory positions to regular productive work.

The rules and regulations section was reorganized and the number of subsections reduced from four to three, with a resulting saving in administrative expense and an increased production in work.

The total number of cases by tax years, including those reopened as a consequence of claims filed, pending before the Income Tax Unit at the close of the fiscal year, compared with the number on hand at the close of the two previous fiscal years, was as follows:

Return years	On hand June 30, 1923	On hand June 30, 1924	On hand June 30, 1925	Total audited to date
1917.....	23,916	8,773	3,417	1,300,225
1918.....	84,323	19,364	6,002	1,254,725
1919.....	103,198	61,327	12,155	1,458,063
1920.....	438,203	166,434	90,746	1,457,374
1921.....	1,190,902	353,781	171,221	1,101,111
1922.....	1,167,000	718,812	380,045	1,003,510
1923.....		1,101,514	372,200	705,702
1924.....			975,298	73,241
Total.....	3,032,544	2,430,035	2,011,084	8,354,561

It will be noted from the above figures that the number of cases pending before the unit was reduced in total by more than 400,000 during the last fiscal year and by more than 1,000,000 in the last two years. Substantial reductions were made in the number of returns pending for each year. It is difficult to wipe out the balances pending for 1917, 1918, and 1919 cases because of the continued reopening of cases by receipt of claims. A recent survey of returns for those years revealed the fact that 89 per cent of those pending had been previously closed and were reopened on claims.

The files audit procedure introduced during the preceding year is complete on the 1922 and 1923 returns, and the 1924 returns are being handled as they are received. As a result of this procedure a large percentage of the cases for 1922 and 1923 are closed and the remainder are ready for field and office audit.

During the year the field division effected a virtual clean-up of 1917, 1918, and 1919 cases, those remaining being accounted for by claims. Under the new field procedure the divisions have undertaken the completion of 1920 and 1921 returns by September 30, 1925.

The office divisions are confronted with the task of completing the review of 1920 and 1921 returns by March, 1926, in addition to those cases pending for prior years on waivers and claims for abatement. With the completion of the audit of returns for the year 1921 progress on subsequent-year returns will be expedited because of the elimination of the excess-profits tax.

#### MISCELLANEOUS TAX UNIT

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

Continued efforts have been made to place the work of the unit on a higher degree of efficiency by the introduction of certain economies and revision of methods of procedure, all of which are referred to in detail under the division headings. The results show the work on a more nearly current basis with a materially reduced force as compared with the previous year. The policy of publishing all important rulings has met with general approval by taxpayers and their representatives.

## PERSONNEL AND PAY ROLL

The personnel and annual pay rolls of the unit as of June 30, 1924, and June 30, 1925, are shown in the following table:

	Personnel *				Pay roll	
	Office		Field		1924 †	1925
	1924	1925	1924	1925		
Executive office.....	12	14			\$36,070	\$46,800
Capital-stock tax division.....	115	113	(?)	(?)	193,450	211,720
Estate tax division.....	124	119	289	258	1,065,290	1,057,320
Sales tax division.....	138	103	(?)	(?)	219,850	189,800
Tobacco and miscellaneous division.....	143	122	(?)	(?)	225,700	224,600
Total.....	532	471	289	256	1,757,260	1,730,300

† Does not include bonus.

\* The field deputies and agents assigned to investigations other than estate tax are not attached to this unit.

## TAXES COLLECTED

The following comparative statement shows the amounts of the different taxes collected for the years ended June 30, 1924 and 1925:

Year	Division				Total
	Capital-stock tax	Estate tax	Sales tax	Tobacco and miscellaneous taxes	
1924.....	\$37,471,491.52	\$102,968,761.68	\$331,675,041.80	\$398,574,303.00	\$820,568,858.00
1925.....	90,002,594.56	{ 101,421,766.20 17,518,129.32 }	180,450,435.16	403,374,708.37	782,767,693.81

† Gift tax.

## CAPITAL-STOCK TAX DIVISION

This division is charged with the responsibility of administering the capital-stock tax imposed by section 700 of the revenue act of 1924, and by sections of prior revenue acts relating thereto.

The present tax is substantially the same as that imposed by prior acts, including the act of September 8, 1916. Therefore the experience gained has resulted in a well-established policy and procedure; furthermore, since taxpayers are becoming fairly familiar with the requirements comparatively little difficulty is encountered in the administration of the law.

The audit of returns for 1924 and prior years is practically closed, except as delinquent returns are secured from time to time. The audit of returns filed in September, 1924, for the taxable period ended June 30, 1925, is approximately 35 per cent complete, and no difficulty is anticipated in completing the audit by the time returns for the current year are received and prepared for audit.

Further progress was made in the specialized audit of returns segregated according to industries, now including public utilities, railroads, bank and trust companies, hotel, apartment house, and office buildings, mining and mineral holding companies, natural gas,

oil and timber holding companies, and textile corporations. Such segregation has resulted in a more intelligent and uniform audit.

The clipping of items from newspapers and various other publications concerning sales of corporations, new financing and the appraisal of corporate property, has proven of great assistance in the audit of returns. Such statements often disclose delinquent returns and prove a valuable check where there is a tendency to underestimate valuations. A bona fide sale of a corporation as a whole is considered the most reliable measure of fair value. Such sales usually afford a reliable and conclusive check upon the valuations used by the bureau in the audit of prior returns; also whether or not the valuations determined under bureau methods are in line or at variance with actual sales prices.

Collectors have been cautioned to check their capital-stock tax index cards with the corporation income-tax cards to see that all corporations reporting for income tax likewise file capital-stock tax returns. Lists of new corporations published by the various States are checked to see that returns are promptly filed. These methods have resulted in the securing of large numbers of delinquent returns and in the prompt collection of tax which otherwise probably would have been delayed for a considerable time.

Closer cooperative working arrangements between the Income Tax Unit, the estate tax division, and this division have been established as regards data furnished the respective units, which facilitates the audit of returns for the three taxes.

It is gratifying that in certain cases involving valuations the position taken by the bureau has been sustained by the Federal district courts and by the United States Supreme Court.

The question of doing business, which is the basis of the tax, has been the subject of several decisions by the lower courts. The importance of having a fixed standard on this important question is such that the solicitor's office was directed to prepare appeals in order that the issue may be passed upon by the Supreme Court of the United States.

The decision of the United States Court of Claims, determining that munitions taxes paid under the revenue act of 1916 are a valid credit against capital-stock tax paid for the taxable period ended June 30, 1919, will necessitate the reopening and allowance of some claims previously rejected, with consequent refund of tax.

Certain statistics have been compiled from the 1924 returns and tabulated in more detail than for prior years. Data on corporate wealth are nowhere else available in such complete form.

There were 1,475 claims pending on July 1, 1924; 8,563 were received during the year and 8,924 were disposed of, leaving 1,114 on hand June 30, 1925. This shows a net decrease of 361 during the year.

There were 6,165 offers in compromise on hand at the beginning of the year; 14,781 were received and 15,508 were disposed of, of which number 14,770 were accepted, involving \$165,393.27. The number on hand June 30, 1925, was 5,438.

The forms for the 1926 returns were printed in May, 1925, and were forwarded to the collectors in ample time for distribution to taxpayers for filing during the month of July.

Regulations 64 (1924 edition) remains in force with the exception of two minor amendments pertaining to exempt cooperative associations.

#### ESTATE TAX DIVISION

The estate tax division is charged with the responsibility of administering the tax imposed by Title III, Parts I and II, of the revenue act of 1924, and by sections of the prior revenue laws enacting the estate tax.

The present law, which became effective June 2, 1924, increases the rates applicable to net estates in excess of \$100,000 as compared with the act of 1921; contains provisions not found in any of the prior acts, but does not include all the exemptions accorded by the act of 1921. The act of 1924 also established a certain procedure whereby the taxpayer must be accorded the privilege of an appeal to the United States Board of Tax Appeals before any assessment whatsoever of a deficiency tax could be made. Also for the first time in the history of the country a gift tax was imposed. A gift section has been established to audit returns, and reply to questions raised. New regulations and forms were promptly prepared.

In addition to its conference duties the review section upon request has assisted the division greatly by advice and counsel in the preparation of regulations and in the disposition of unusual tax problems arising in the audit or adjustment of particular cases.

The field force operates under the direction of the deputy commissioner through internal-revenue agents in charge and supervising internal-revenue agents. While there has been some decrease in force during the year, it is questionable if the present number will be able to maintain the work on a current basis.

A new manual of instructions was issued June last especially for the guidance of field agents, which should eliminate many difficulties and reduce the number of supplemental reports heretofore required.

The audit of the returns is in good condition. During the year 19,752 cases were audited, compared with 17,005 for the fiscal year 1924. The number of reports submitted by the field force was 21,231, compared with 24,297 for 1924. There were filed 13,962 new returns, compared with 14,388 in 1924. However, the procedure formulated during the year to meet the requirements of the 1924 act as regards any deficiency tax has tended greatly to increase the correspondence, in that now instead of one letter, tentative and closing letters must be addressed to taxpayers. The audit discloses that few returns are approved as originally rendered.

The question of transfers in contemplation of death is difficult of interpretation. Much room for argument is afforded and a great deal of time is consumed in disposing of cases where this question is involved.

Beginning July 1, 1924, there was a total of 620 claims and protests on hand. There were received during the year 307 abatement claims, 1,908 refund claims, and 3,420 protest letters, and there were disposed of 534 abatement claims aggregating \$14,420,242.93, 2,066 refund claims aggregating \$25,119,045.21, and 3,392 protests aggregating \$37,121,756.08, leaving 10 abatement claims, 151 refund claims, and

102 protest letters awaiting action. By far the greater percentage of estate tax claims and protests is based upon transfer questions.

Interesting statistical data for publication have been compiled from the 1924 returns, showing in comparative and classified form statements of total amounts of assets included in gross estates, total amounts of deductions, total net amounts taxed, and total of resulting tax.

The files as of June 30, 1925, contained 113,594 estate-tax cases and 1,528 gift-tax cases.

Of great importance in estate-tax work is the decision handed down on May 11, 1925, by the Supreme Court of the United States in the case of *Lewellyn v. Frick*. The decision was adverse to the Government and in effect held that life insurance payable to specific beneficiaries who had been named prior to the 1918 act could not be taxed. The decision will affect all cases involving insurance payable to specific beneficiaries arising under the 1918 act and probably those affected by the 1921 act.

Two other decisions relating to transfers and taxable trusts were favorable to the Government and will be of value as precedents. These cases are *Shukert v. Allen*, decided on appeal in United States Circuit Court of Appeals for the Eighth Circuit (T. D. 3729), and *McBride v. Routzahn*, in suit in the District Court of the United States for the Northern District of Ohio.

#### REVIEW SECTION (ESTATE TAX)

The review section is attached to the office of the deputy commissioner in charge of the Miscellaneous Tax Unit, and its principal function is to hold conferences with taxpayers or their representatives regarding formal claims for abatement filed in connection with jeopardy assessments or claims for refund and on all protests filed by taxpayers against the tentative determinations of the estate tax where a conference has been requested.

For the fiscal year 1924 the membership of the review section consisted of a chairman and four members, but an additional member was added during the fiscal year 1925. During the former year the section held 629 conferences and prepared 498 formal legal opinions, while for the latter year 1,025 conferences were held and 818 formal legal opinions were prepared.

On June 30, 1925, there were 114 cases in the hands of the members of this section in process of closing or awaiting supplemental information, and there were 83 cases awaiting conferences which had been scheduled for hearings in the near future.

The procedure necessitated by the revenue act of 1924 has increased the work not only of the review section but of the estate-tax division. Endeavor is made to eliminate in the audit wherever possible grounds for protest, thereby doing away with unnecessary duplication of work and effecting a reduction in the number of conferences.

#### SALES-TAX DIVISION

The sales-tax division is charged with the interpretation and administration of the following parts of the revenue act of 1924: Title V, tax on admissions and dues; Title VI, excise taxes, the latter cov-

ering taxes payable by manufacturer on the sale of certain specified articles found in section 600, and also covering tax payable by dealers on the sale of certain articles, such as sculpture, paintings, statuary, art porcelains, and bronzes, mentioned in section 602; jewelry and other articles made of or ornamented, mounted, or fitted with precious metals or imitations thereof, etc., mentioned in section 604. The division is also charged with the interpretation and administration of similar or corresponding provisions of prior revenue acts in their application to cases still pending and to certain administrative sections of the revenue acts covering these taxes. The following table indicates the sections of the 1924 act imposing the various taxes, dates effective, the form number of the return used, and the number of the regulations relating to such section:

Section of act	Class of tax	Effective dates	Return forms	Regulations
500	Admissions.....	July 3, 1924	729 729-A	43, pt. 1.
501	Dues.....	do	729	43, pt. 2.
600	Manufacturers' excise taxes.....	do	728	47.
602-4	Works of art and jewelry:			
	Section 602.....	June 2, 1924	728-A	48.
	Section 604.....	July 3, 1924	728-A	48.

The sales tax collected for the fiscal year ended June 30, 1925, is much less than that collected in 1924, due in large measure to changes provided for by the revenue act of 1924. Material changes are an exemption from tax in the case of automobile truck chassis selling for \$1,000 or less and automobile truck bodies selling for \$200 or less and the reduction in tax on tires, parts, and accessories from 5 per cent to 2½ per cent. In addition to these changes the exemption in the case of admissions was raised from 10 cents to 50 cents and there was also an exemption provided on all articles of jewelry selling for \$30 or less.

Although the tax collected was less than in prior years the work of the division did not decrease in relative proportion, as much work was necessitated in connection with the administration of provisions of prior revenue acts. For example, about 30 per cent of all claims received during the present fiscal year (approximately 4,350) were in connection with transportation tax imposed by the revenue act of 1918, which tax was repealed January 1, 1922. As the present revenue law provides a four-year statutory limitation in which to file these claims, it is presumed that after January 1, 1926, four years after the repeal of the transportation tax, claims for refund of such tax will, in a large measure, cease to come in.

There were 6,547 claims pending July 1, 1924; 14,189 were received during the year and 16,883 disposed of, leaving 3,853 on hand June 30, 1925. The net decrease during the year amounted to 2,694.

Interest paid on the amount of refund claims allowed was \$789,-694.79. As compared with previous years the interest was large. This was due to a provision of the revenue act of 1924 allowing interest on refund claims from the date of the payment of the tax, whereas in previous years it had been allowed on a different basis not so favorable to the taxpayer.

The work on claims is as near current as practicable, as claims generally are taken up within 30 days of their receipt in the division. Delays occasioned in disposing of claims for the most part are due to lack of evidence, for which it is necessary to write letters. In the office on June 30, 1925, were only about 225 claims over two years old, adjustment of which is delayed principally on account of litigation or decisions by the Interstate Commerce Commission involving adjustment of transportation rates.

There were 11,100 offers in compromise on hand at the beginning of the year; 5,736 were received and 12,488 were disposed of, of which number 12,077 were accepted, involving \$647,390.92. The number on hand June 30, 1925, was 4,348.

The average monthly number of returns received and audited was approximately 49,000, compared with 215,000 during the previous year. The average for the last six months of the fiscal year was approximately 29,000, the decrease being due to changes provided for by the revenue act of 1924.

A large number of the returns claim credits against current liabilities for alleged prior overpayments. The same care and attention is required to handle these claims for credit as is exercised in connection with claims for refund or abatement. At the beginning of the year there were on hand 5,076 credit claims and 10,470 were received during the year, making a total of 15,546. There were 10,728 disposed of, leaving on hand 4,818 at the end of the year.

The rulings with respect to the taxes administered by the sales tax division have been generally upheld in the courts when subject to judicial interpretation, though there have been some important adverse decisions, necessarily resulting in the refund of taxes.

#### TOBACCO AND MISCELLANEOUS DIVISION

The stamp taxes other than those under the Prohibition Unit are administered by the tobacco and miscellaneous division. The stamp taxes so administered include those covered by Regulations No. 8, relating to tobacco, snuff, cigars, and cigarettes, also cigarette tubes and the taxes on cigarette papers which are assessed; those covered by Regulations 40 on issues, sales, and transfers of stock and sales of products for future delivery; by Regulations 55 on documents, including bonds of indebtedness, conveyances, customhouse entries, passage tickets, proxies, powers of attorney, and policies of insurance issued by foreign corporations upon property in the United States; by Regulations 59 relating to special taxes on businesses or occupations, namely, brokers, pawnbrokers, ship brokers, customhouse brokers, proprietors of bowling alleys and billiard rooms, shooting galleries, riding academies, passenger automobiles for hire, and upon the use of boats; and by Regulations 66 relating to playing cards. Additional stamp and special taxes under old statutes, also administered by this division, include those covered by Regulations 9 relating to oleomargarine, adulterated butter, and process or renovated butter. Regulations 22 relating to filled cheese, Regulations 25 relating to mixed flour, Regulations 32 relating to white phosphorous matches and 36 relating to cotton futures, Regulations 29 relating to export without payment of tax, and Regulations 34 relating to withdrawals free of tax for use of the United States, are applied, under the administration of this division, to certain products upon which stamp taxes are imposed.

## TOBACCO

The receipts from tobacco taxes during the fiscal year 1925, including taxes on domestic and imported manufactures, manufacturers' special taxes, and taxes on domestic and imported cigarette papers and tubes in packages, books, or sets, were the greatest in the history of the Internal Revenue Service and exceeded the total internal-revenue collections from all sources for any year prior to 1914.

The total collections from this source were \$345,247,210.96, an increase of \$19,608,279.82, or 6.02 per cent, compared with the preceding year. Such collections represent 13.36 per cent of the total internal-revenue receipts from all sources, compared with 11.65 per cent for 1924. The receipts from taxes on small cigarettes represent 65.18 per cent of the tobacco collections, the amount received from this source being \$225,032,702.07, an increase of \$21,381,371.49, or 10.5 per cent, over the preceding year.

Receipts from special taxes imposed on manufacturers of cigars, cigarettes, and tobacco amounted to \$1,125,914.41, a decrease of \$11,233.95 compared with the preceding year.

The total taxes collected on cigarette papers and tubes amounted to \$1,189,408.29, an increase of \$160,115.74, or 15.56 per cent. Of this amount \$20,782.81 was collected on 2,078,281 packages of cigarette papers of domestic manufacture, \$1,162,916.17 on 114,650,096 packages imported, and \$5,709.31 on cigarette tubes payable by stamp. There were removed exempt from tax for consumption or use 219,727,313 packages of cigarette papers, each containing not more than 25 papers, and there were released tax free for use of cigarette manufacturers 20,171,830 cigarette tubes.

The following seven States furnished 85.86 per cent of the total receipts from tax on tobacco manufactures: North Carolina, \$147,221,887.03; New York, \$43,153,681.35; Virginia, \$30,959,975.17; New Jersey, \$28,078,954.51; Pennsylvania, \$24,484,488.92; Ohio, \$11,659,731.80; Missouri, \$10,883,323.96; total, \$296,442,042.74.

The leading States in the manufacture of tobacco products are as follows in the order named: In the manufacture of cigars weighing more than 3 pounds per 1,000, Pennsylvania, New York, Ohio, New Jersey, Florida, Virginia, and Michigan; in the manufacture of cigars weighing not more than 3 pounds per 1,000, Maryland, Pennsylvania, New York, New Jersey, and Virginia (see Table No. 16); in the manufacture of cigarettes weighing not more than 3 pounds per 1,000, North Carolina, New York, Virginia, New Jersey, Pennsylvania, and California; in the manufacture of cigarettes weighing more than 3 pounds per 1,000, New York, which produced 84.98 per cent of the total manufactured (see Table No. 18); in the manufacture of plug tobacco, Missouri and North Carolina; twist, Missouri, Tennessee, and Kentucky; fine-cut, Illinois, New Jersey, Michigan, and New York; smoking tobacco, North Carolina, Ohio, Kentucky, New Jersey, Illinois, and West Virginia; snuff, Tennessee, New Jersey, and Illinois (see Table No. 13).

Additional statistics concerning the manufacture and tax payment of tobacco products are shown in Tables 12 to 28, on pages 90 to 119 and relating to collection of tobacco taxes in Table 1, on pages 54 to 57, in Table No. 2, on pages 72 and 73, and in Table No. 3, on page 79.

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

Claims	Refund		Redemption		Abatement		Uncollectible		Drawback <sup>1</sup>	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
On hand July 1, 1924..	0	\$5,608.84	78	\$66,168.83	25	\$29,618.77	4	4452.03	8	\$35,501.30
Received.....	80	140,379.21	733	443,873.00	326	109,630.81	73	17,581.23	82	156,674.29
Allowed.....	76	14,363.47	738	474,361.79	249	44,997.18	51	7,720.01	79	128,064.72
Rejected.....	10	150,271.08	56	332,233.08	67	32,785.34	17	679.07	---	303.68
On hand June 30, 1925..	8	432.00	20	3,535.06	25	61,867.06	7	0,638.18	18	63,087.19

<sup>1</sup> See also Table 24, on page 111.

<sup>2</sup> Includes \$207.24 interest.

*Offers in compromise-violation cases.*—There were pending at the beginning of the fiscal year 42 violation cases involving offers in compromise; new cases numbered 583 and offers in compromise amounting to \$9,257.50 were tendered during the year; cases closed by acceptance of offers in compromise numbered 582, amounting to \$8,907.50, and 12 offers, totaling \$335, were rejected, leaving 31 offers, amounting to \$550, pending June 30.

*Assessments.*—Total assessments made on tobacco assessment lists during the fiscal year amounted to \$1,356,467.07. Of this amount \$1,186,486.85 was tax on cigarette papers and tubes, \$134,916.11 tax on deficiencies in manufacturers' and dealers' accounts, and \$8,112.50 was submitted as offers in compromise for violations. The balance, \$26,951.61, covered ad valorem and 5 per cent penalties, interest, etc.

## MISCELLANEOUS

The collection from miscellaneous stamp and special taxes amounted to \$58,127,497.61, compared with \$72,935,431.86 for the fiscal year 1924.

*Documentary stamp taxes.*—The largest part of the above collections were of taxes on bonds, capital-stock issues, conveyances, customhouse entries, passage tickets, proxies, powers of attorney, and foreign policies of insurance on property in the United States, which amounted to \$27,862,622.04, compared with \$43,031,608.47 for the preceding fiscal year. The tax on transfer of stock during 1925 amounted to \$12,808,629.24, compared with \$7,936,831.85 for the previous fiscal year, and the tax on sales of produce (future deliveries) netted \$5,397,147.98, compared with \$7,557,576.74 for the preceding year.

*Miscellaneous special taxes.*—Special taxes upon brokers, pawn-brokers, ship brokers, customhouse brokers, proprietors of bowling alleys and pool tables, shooting galleries, riding academies, passenger automobiles for hire, and upon use of pleasure boats amounted to \$5,811,558.04, compared with \$7,814,413.92 for the preceding fiscal year.

*Oleomargarine.*—There were 58 oleomargarine factories in business July 1, 1924. Five new factories qualified during the year and 4 closed, leaving 59 in business June 30, 1925. There were 11,280,121 pounds of colored and 204,122,417 pounds of uncolored oleomargarine produced during the year, this being a net decrease of 24,296,211 pounds in comparison with the production for the preceding year.

The decrease is attributable to some extent at least to butter being unusually plentiful throughout the year. The following comparative data reflects the trend of the industry:

	Colored		Uncolored	
	1924	1925	1924	1925
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
Oleomargarine produced.....	11,548,371	11,280,121	238,150,378	254,122,417
Withdrawn tax paid for domestic use.....	9,833,365	8,947,862	227,974,966	204,054,447
Withdrawn tax free for export.....	812,114	1,373,228	209,779	11,040
Withdrawn tax free for use U. S.....	783,622	883,653		4,060

Notwithstanding the net decrease in production there was an increase of \$224,823.70, or 8 per cent, in the collections from this source, \$3,038,927.84 being collected during the year, compared with \$2,814,104.14 in 1924, as shown by the following table:

	1924	1925	Increase (+) or decrease (-)	Per cent
Stamp tax, colored oleomargarine.....	\$969,318.50	\$1,231,028.85	+\$261,710.35	24.6
Stamp tax, uncolored oleomargarine.....	570,603.00	510,362.54	- 60,240.46	10.6
Manufacturers' special tax.....	34,528.50	39,030.13	+ 4,501.63	12.7
Wholesalers' special tax.....	343,457.78	352,947.17	+ 9,489.39	2.8
Retailers' special tax.....	876,194.27	903,743.15	+ 27,548.88	3.1
Total.....	2,814,104.14	3,038,927.84	224,823.70	8.0

<sup>1</sup> Includes offer in compromise in sulphur oil cases which arose in 1912.

The increase in oleomargarine special tax collections resulted from the practice of investigating liability of all purchasers of the product not registered as dealers or known to be consumers. During the year a total of 22,049 manufacturers' and wholesale dealers' returns were checked and examined, and a large number of prospective delinquents were referred to the various collectors for investigation. As a result of this work 1,233 delinquents were discovered and proper tax and penalties collected. Regulations 34, concerning the withdrawal of oleomargarine, playing cards, tobacco, etc., for use of the United States under section 3464, Revised Statutes, were revised in October, 1924.

*Adulterated butter.*—The adulterated-butter tax yielded only \$3,963.60, compared with \$37,965.60 in 1924. Heretofore the principal revenue derived from this act resulted from the finding on the market of creamery butter having a moisture content of 16 or more per cent, which made it adulterated butter under the regulations. In the latter part of the fiscal year 1924 the United States Supreme Court held the 16 per cent moisture regulation to be invalid, and since that time collections from this source have been negligible, it being found exceedingly difficult to enforce the law without a fixed moisture standard. Two manufacturers of adulterated butter qualified during the year, but their entire output was removed free of tax for export.

*Process or renovated butter.*—There were seven process or renovated butter factories in operation during the fiscal year 1925. They pro-

duced a total of 3,824,929 pounds of process or renovated butter, compared with 4,044,476 pounds produced during the preceding year. The revenue derived from this source totaled \$10,163.15, compared with \$10,676.56 during 1924.

*Mixed flour.*—There were 13 makers, packers, or repackers of mixed flour in business during the year. A total of 3,065,772 pounds of mixed flour were made, packed, or repacked during the year, compared with 2,923,807 pounds in 1924. The law yielded \$8,995.39 in revenue, compared with \$1,040.50 in 1924. Under the law pancake flours which contain more than 50 per cent of wheat flour are subject to tax as mixed flour. During the year a special canvass was made of all makers or packers of pancake flours in order to ascertain whether they were manufacturing a taxable product. As a result of the investigation additional taxes were assessed and collected.

*Filled cheese and white phosphorus matches.*—There are no qualified manufacturers of filled cheese or white-phosphorus matches in the United States, since the tax and restrictions placed upon these occupations are practically prohibitive. The sum of \$2,105.41 in special and stamp taxes was collected on products which were held to be taxable as filled cheese. The manufacturers discontinued business after notice that the products were taxable as filled cheese.

*Playing cards.*—There were 66 manufacturers, repackers, or importers of playing cards in business during the year. They manufactured, repacked, or imported a total of 50,727,133 packs. The revenue from this source amounted to \$3,183,384.92 for the year, a decrease of \$548,151.98. Regulations No. 60, the first general regulations relating to playing cards, were prepared and promulgated during the year.

*Assessment and compromise.*—A total of \$1,133,807.69 appeared on the miscellaneous assessment lists certified, compared with \$1,903,255.05 for the previous fiscal year. These lists included 526 additional assessments entered in the bureau, aggregating \$191,510.53, as against 1,027 additional assessments for the previous year, amounting to \$762,708.14.

The report concerning offers in compromise is as follows:

Offers in compromise	Number	Amount
On hand July 1, 1924.....	8,306	\$50,081.67
Received.....	43,732	254,271.66
Accepted.....	43,977	278,154.79
Partially accepted.....	8 (A)	75.00
	(11)	321.50
Rejected or withdrawn.....	194	15,862.18
Transferred to collector in suit.....	22	7,284.32
On hand June 30, 1925.....	7,847	54,381.54

There was a decrease in number of offers received, due principally to the repeal of special taxes on proprietors of theaters, public exhibitions or shows for money, and circuses.

*Claims.*—The following table shows the status of miscellaneous stamp-tax claims:

Claims	Refund		Redemption		Abatement		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1924...	128	\$168,716.56	511	\$491,582.75	300	\$387,456.64	179	\$69,002.69
Received.....	1,969	2,266,624.67	12,671	2,330,610.93	774	343,724.41	1,102	321,682.48
Allowed.....	1,287	1,176,831.64	11,853	838,155.88	753	280,253.94	1,133	182,428.44
Rejected.....	182	308,359.96	755	1,444,770.02	162	387,184.77	30	11,413.64
On hand June 30, 1925..	628	948,149.02	774	509,206.88	150	107,743.14	116	67,733.07

<sup>1</sup>Includes \$345,097.16 interest allowed on 1,000 claims.

The number of claims received increased from 8,723 in 1924 to 16,716 in the fiscal year 1925. The number disposed of increased from 8,997 to 16,159. The number on hand at the end of the year showed an increase of 557. The increase of 7,993 in the number of claims received was due principally to the repeal of the stamp tax on promissory notes, which resulted in the filing of a large number of claims for redemption of stamps; also to court decisions affecting the stamp tax on issues of stock, the taxes on adulterated butter, and the bankers' special taxes imposed by the revenue acts of 1898 and 1914.

The total claims for refund and redemption of stamps allowed shows an increase of \$1,785,141.47 over the fiscal year 1924, and there was an increase of \$245,014.58 in the amount of interest allowed. The large increase in the amount of interest allowed was due to the fact that the cases involving the taxes in question had been pending in the courts for many years.

#### ACCOUNTS AND COLLECTIONS UNIT

For purposes of effective administration the accounts and collections unit is divided into four divisions.

##### DIVISION OF OFFICE ACCOUNTS AND PROCEDURE

This division has charge of the office procedure and accounting methods in collectors' offices, the auditing of revenue and special deposit accounts submitted by collectors, the compilation of statistical data in connection with internal-revenue collections, and the issuance of internal-revenue stamps to collectors of internal revenue.

During the year the supervisors of accounts and collections submitted 95 reports covering the examination of the accounts of collectors of internal revenue. The accounts of every collector's office were examined at least once. In addition to the examinations made by the supervisors of accounts and collections, these officers made 14 transfers of collectors' offices under renewal bonds and superintended the transfer of two offices to new collectors.

On July 1, 1924, there were on hand in the various collectors' offices 16,823 claims for abatement, credit, and refund. There were filed during the fiscal year 259,289 claims, making a total to be accounted for of 276,112. The collectors transmitted to the bureau

or otherwise disposed of 268,518 claims, leaving on hand at the close of the fiscal year 7,594.

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

The division drafted a procedure for the establishment of a special deposit account in each collector's office for use in depositing and accounting for sums offered in compromise under the provisions of section 3229 of the Revised Statutes and section 35 of the national prohibition act, sums offered for the purchase of real estate under the provisions of section 3208 of the Revised Statutes, and surplus proceeds in distraint sales. This new accounting procedure was established in compliance with the provisions of section 1031 of the revenue act of 1924. Monthly accounts current are submitted by collectors in connection with their special deposit accounts, which are referred to the General Accounting Office.

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

Instructions to supervisors of accounts and collections relative to the examination of collectors' offices were supplemented by the addition of a detailed procedure in connection with the examination of the collectors' special deposit accounts for offers in compromise, sums offered for the purchase of real estate, and surplus proceeds in distraint sales.

Instructions were issued to collectors to retain for audit all individual income-tax returns showing a gross income of \$25,000 or less. Prior to the issuance of these instructions collectors had not retained for audit any individual returns showing more than \$15,000 gross income. However, the work in connection with the returns heretofore audited in collectors' offices was accomplished in such satisfactory manner that the results justified a further increase of the responsibility of collectors in connection with the audit. As a result of this new procedure collectors retained for audit approximately 7,351,000 individual income-tax returns out of a total of 7,556,000 individual returns filed. A number of offices had completed the audit prior to the close of business June 30, and indications were that practically all of the collectors' offices would complete the audit by September 30, with the exception of the cases that require field investigations and cases in connection with which protests were made to the commissioner or appeals filed with the United States Board of Tax Appeals.

A total of 6,637,977,060 revenue stamps, valued at \$430,092,-491.12½, was issued to collectors of internal revenue and to the Postmaster General.

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

Stamps were returned by collectors and by the Postmaster General and credited in their accounts to the value of \$30,130,579.91. These stamps were of various kinds and denominations, including partly used books and stamps for which there was no use.

There were three applications allowed for restamping packages from which the original stamps had been mutilated or destroyed. All stamps, with the exception of tobacco stamps imprinted on tin-foil wrappers, are shipped by the Bureau of Engraving and Printing on shipping orders prepared by the stamp section of this division.

#### DIVISION OF FIELD ALLOWANCES

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

At the beginning of the fiscal year there was in the internal revenue collection service a total authorized force, including collectors, of 6,709 employees, at an annual salary rate of \$12,604,780. At the close of the fiscal year there was a total authorized force, including collectors, of 6,586 employees, at an annual salary rate of \$12,277,530. During the year there was a net reduction of 123 in the total number of employees and \$327,250 in the annual salary rate. This reduction in personnel was made in the interests of economy and assisted materially in offsetting the embarrassment which otherwise would have ensued because of a decrease in the appropriations granted for salaries of permanent employees for the fiscal year. A total of \$224,985 was expended for the employment of temporary help in collectors' offices, compared with \$196,651 expended for this purpose during the preceding fiscal year. The increase of \$28,334 in expenditures for temporary employees was due in large measure to refunds made necessary under the 25 per cent reduction of tax on income received by individuals during the calendar year 1923.

At the beginning of the fiscal year the provisions of the classification act of 1923 were extended to the field collection service, at which time salaries were adjusted in accordance with the rates prescribed by the act. This had a tendency to equalize salaries paid employees in the various districts performing similar duties, and proved effective in securing a uniform rating of the various positions in the service. In making the initial allocations the average salaries of the different grades were exceeded in a number of districts, but this condition has since been corrected to a large extent by the practice of making all new appointments at the minimum salary of the grade to which the position has been allocated. In making adjustments in salaries of employees in the collection service the comptroller's decision with respect to the average salary provision has been closely adhered to. This also has had a tendency to lower the average salary of the various grades throughout the service, and on July 1, 1925, there was but one grade in which the average salary exceeded the mathematical average of the grade, namely, Grade V.

All applications for positions in the collection districts have been carefully scrutinized. The usual high standard of requirements for employment has been maintained, with a view to providing the best possible service to taxpayers.

During the fiscal year 1925, \$329,146.35 was expended for the rental of quarters for collectors' offices and branch offices, compared with \$294,770.69 for the preceding fiscal year. The increase of \$34,375.66 in annual rental was due to demands for additional space, increases in rentals asked by lessors, and the occupancy of commercial in lieu of Federal space. More suitable quarters were obtained for the office of the collector of internal revenue, Boston, Mass., which resulted in an increased rental, and on account of the overcrowded conditions in the Federal building at Richmond, Va., it was necessary to secure commercial space for the collector's office at that place.

Few additional office appliances were purchased for collectors' offices, but the usual number of replacements were made of unserviceable equipment.

#### DISBURSEMENT DIVISION

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

The disbursement division administratively examined and recorded 1,824 monthly accounts of collectors of internal revenue, revenue agents in charge, and Federal prohibition directors, together with 189,622 supporting vouchers, in addition to which 17,644 expense vouchers of employees and 17,310 vouchers covering passenger transportation and freight, miscellaneous expenses, special employees, informers, etc., were audited and passed to the disbursing clerk of the Treasury Department and General Accounting Office for payment. A total of 6,796 schedules of refunds on account of taxes illegally or erroneously collected were recorded and the 145,447 items contained therein scheduled for report to Congress. A total of 23,896 schedules of 2,612,735 items of refunds on account of 25 per cent reduction in tax for 1923 were recorded.

Good results have been obtained in keeping the settlement of field disbursing officers' accounts current, and much progress made in effecting settlement of the accounts of field disbursing officers now separated from the service.

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



## FIELD PROCEDURE DIVISION

This division has charge of the direction of field investigations made by collectors' field forces, the planning of delinquent drives, and the organization of collectors' division, subdivision, and stamp offices. The work of special squads of internal revenue agents under supervisors of accounts and collections is also handled by this division.

In addition, correspondence study courses for all collectors' employees except those in minor positions are maintained, and the annual schools of instruction on tax laws for field deputy collectors are conducted under the direction of this division. On June 30, 1925, there were 4,014 students enrolled for the correspondence study courses. During the year ended June 30, 1925, 55,100 assignments were completed by students and the quizzes graded by this division.

Effort has been made to reorganize the field work. On June 30, 1925, there were open 65 collectors' offices, 149 division office headquarters, 7 subdivision offices, and 23 offices at which stamps only were sold, a total of 244 offices. This is a reduction of 19 offices since June 30, 1924, and has been made possible by rearranging the work of field officers.

Collectors' field forces gave special attention to the serving of warrants for distraint, the verification of returns filed indicating additional tax due, and the conduct of delinquent drives. A total of 106,154 warrants for distraint were served, which involved the collection of \$25,471,001, compared with 123,407 warrants served and \$22,342,407 collected for the fiscal year ended June 30, 1924. An average of 2,241 deputy collectors made a total of 577,558 revenue-producing investigations, including the serving of warrants for distraint. The amount collected and reported for assessment as the result of these investigations aggregated \$53,224,340. The average number of investigations made per deputy and the average amount of tax collected and reported for assessment were 258 and \$25,981, respectively. The total number of revenue-producing investigations made during the fiscal year 1924 was 695,463, involving \$53,953,593 delinquent and additional tax.

The work of collectors' field forces was again supplemented by special squads making the more technical investigations under the direction of supervisors of accounts and collections, the squads being composed of internal revenue agents on the roll of the Accounts and Collections Unit and a few deputy collectors detailed for special work. In addition to the warrants for distraint served by collectors' forces, one of the special squads operating in the second and third districts of New York made collection on 9,584 warrants, involving tax in the amount of \$3,251,431. An average of 177 officers made a total of 52,719 revenue-producing investigations, including the serving of warrants for distraint, which resulted in collecting and reporting for assessment tax in the amount of \$12,994,867. In addition to this work collection was made on 2,286 warrants, involving \$3,490,767 tax, by a small office force under the direction of three internal revenue agents during the period December, 1924, to April, 1925, inclusive. These figures are not included in the totals given. The average number of cases and amount collected and reported for assessment per officer for the year were 297 and \$73,417, respectively.

The special force of agents has also been used to excellent advantage in assisting and directing the work of deputy collectors in some districts. In several instances an agent has been assigned for a limited time to a collection district to give deputy collectors training in specific subjects, and the results in all cases have been beneficial to the collectors' forces.

The total collected and reported for assessment as a result of the activities of both the force of field deputy collectors working under collectors and the special squads working under supervisors of accounts and collections amounted to \$71,219,207, compared with \$82,651,210 for the fiscal year 1924.

## PROHIBITION UNIT

The central committee of the Prohibition Unit, which was appointed May 16, 1924, to consider major and perplexing questions that arise in the unit and to see that all work relating to permits is coordinated and kept up to date, held 1,997 hearings and considered 1,484 cases during the fiscal year. These cases consisted largely of applications for major basic permits, applications from permittees for increased allowances of intoxicating liquor, and appeals in cases where permits had been revoked. On June 30, 1925, the work of the central committee was current.

Regulations 61, for the administration of Title III of the national prohibition act, were revised June 30, 1925. This revision transfers the entire control of the distribution and use of denatured alcohol from the collectors of internal revenue to the prohibition administrators. It retains the tax-collection procedure with the collectors of internal revenue, but transfers the supervision of the business of manufacturing, warehousing, and denaturing alcohol to the prohibition administrators.

There were 3,811 employees on the rolls of the unit at the close of the fiscal year 1925, compared with 3,374 at the close of the fiscal year 1924, an increase of 437.

During the year 7,142,255 pieces of mail passed through the section of mail control of the unit, an increase of 1,046,436 over the number of pieces of mail which passed through this section during the preceding fiscal year.

Plans were made to issue for distribution to prohibition administrators a new series of physicians' prescriptions for intoxicating liquor, to be printed in two tints, one over the other, in order to make more difficult the counterfeiting of blanks. The last series of prescription blanks was printed only in one color.

Plans were made also for the issuance in different color of withdrawal Form 1410-A, used for withdrawals of 10 gallons of alcohol or less, which by regulations needs no letter of confirmation. By use of this form a saving of many confirmation letter blanks, Form 1410-D, will be made. Forms 1410-D now are being canceled when not used on withdrawals of alcohol of 10 gallons or less.

Federal prohibition-enforcement agents made 62,747 arrests during the year, and seized 6,089 automobiles, valued at \$3,010,720.35, and 182 boats, valued at \$273,374. As a result of the work of the

enforcement agents of the unit 44,900 prohibition cases were handled in Federal courts, and 39,829 persons were convicted. The courts imposed sentences aggregating 4,569 years and fines amounting to \$7,706,864.04.

With the purpose of eliminating duplication of work and securing greater efficiency, a plan for decentralization and reorganization of the Prohibition Unit was arranged as part of the general plan of the Assistant Secretary in charge of customs, Coast Guard, and prohibition for the coordination of the activities of the department in connection with prohibition enforcement.

Such general plan eliminated the offices of the 49 Federal prohibition directors in the continental United States and those in Hawaii and Porto Rico, and established in lieu thereof 22 Federal districts in the continental United States, one for the Hawaiian Islands, and one for Porto Rico, with a prohibition administrator in charge of each. The districts are bound in every instance save one by Federal judicial district lines. It is intended that the prohibition administrator keep in close touch and cooperation with the United States attorneys of their respective districts in all matters connected with prohibition enforcement.

The decentralization of the unit includes the transfer to the prohibition administrators of the issuance of basic permits as well as withdrawal permits for intoxicating liquor, in lieu of submitting them to Washington, with resultant duplication of work and delay. The former system involved the filing of an application by the applicant, investigation and recommendation by the Federal prohibition director, the forwarding of such recommendation to the prohibition commissioner and the return of the application to the director, who then communicated with the applicant. Under the reorganization the applicant communicates with the prohibition administrator for his district, and the administrator after investigation either approves or disapproves the application and advises the applicant directly without referring the matter to Washington, thus eliminating duplication of effort and rendering more prompt service to the applicant. All control of alcohol, except the collection of the Federal tax, is made solely the responsibility of the prohibition administrators.

The prohibition headquarters in Washington will be largely one for supervision to secure uniformity of procedure, standardization, coordination, etc.

#### COLLECTIONS

A total of \$560,888.07 was collected under the tax and tax-penalty provisions of the national prohibition act for the fiscal year 1925 compared with \$855,395.37 for the fiscal year 1924. In addition, as shown by the records of the Solicitor of the Treasury Department, there were certain collections through the Federal courts, such as fines and forfeitures, incident to enforcing the national prohibition act, amounting to \$5,208,203.09, compared with \$5,682,719.87 for the fiscal year 1924.

#### OFFICE OF CHIEF COUNSEL

During the year 1925 a reorganization of the office of the chief counsel of the unit was effected which involved a considerable reduction in personnel. The objects of this reorganization were to bring about the consolidation of certain activities in the interest of efficiency and economy, and the discontinuance of the assessment division.

The Supreme Court of the United States, in the case of *Lipke v. Lederer*, holding that a hearing must be accorded to the taxpayer before an assessment might be made lawfully under section 35, Title II of the national prohibition act, the unit in April, 1923, adopted the procedure of holding administrative hearings under regulations of the department, and as a result assessments amounting to \$4,455,686.87 were made from April 23, 1923, to June 30, 1925. Some time after the commencement of these operations taxpayers began filing petitions in the courts seeking injunctions to restrain the holding of such administrative hearings and the collection of taxes based upon such hearings. Injunctions were granted in different jurisdictions to such an extent as practically to bring this procedure to a standstill, while in other jurisdictions the matter is still in an undecisive stage. Therefore in the interest of economy and efficiency it was decided to discontinue the assessment division and consolidate such assessment work with other work of handling reports of alleged violations.

One of the changes incident to the reorganization is the elimination of the review of revocation hearings in the Washington office. Treasury Decision 3707, issued May 21, 1925, provides that the action of the Federal prohibition director in revoking permits shall be final unless and until the party aggrieved by such decision shall seasonably file with the Federal prohibition director or the prohibition commissioner a written notice of appeal to the Commissioner of Internal Revenue, which appeal is to be heard by a board of review consisting of three attorneys, which board shall, in the name of the Commissioner of Internal Revenue, review all such cases brought to it by way of appeal and affirm, modify, or reverse the original decision rendered therein, which decision shall be final.

The office of chief counsel as reorganized provides for a chief counsel, assistant chief counsel, board of review to hear appeals in revocation proceedings, and also comprises a law division, a section of opinions and holdings, and a field legal section:

*Opinions and holdings sections.*—Briefs, opinions, holdings, pleadings, regulations, Treasury decisions, prohibition mimeographs and circulars, legal forms, etc., relating to the national prohibition act and the internal revenue laws are prepared in this section. Applications for pardons and paroles submitted to the Prohibition Unit by the Department of Justice are reviewed in the section and recommendations made thereon. Legal correspondence is prepared in answer to inquiries of departmental officials, permittees, and others as to construction of treaties and State and Federal statutes and regulations relating to intoxicating liquor.

The attorneys of this section have rendered assistance to the United States attorneys, collectors of internal revenue, and Federal

prohibition directors in the investigation and preparation of many important cases arising in connection with the enforcement of the national prohibition act and the internal revenue laws. Attorneys of this section have served on the board of review which was created by Treasury Decision 3707 for the purpose of hearing appeals from the action of Federal prohibition directors in revoking permits. They have also prosecuted and acted as presiding officers in important revocation hearings both in Washington and in the field. The work of this section is current.

*Field legal section.*—This section conducts field legal work, assists in the trial of court cases and in the conduct of hearings, gives legal instructions to the field officers of the unit, and in general establishes contacts between the unit and the various United States courts, State courts, and the Federal, State and municipal authorities in bringing about cooperation in law enforcement.

*Law division.*—This division makes examination of all official reports and determines what action shall be taken thereon, whether revocation hearing, criminal proceeding, libel proceeding, assessment proceeding, or other action; prepares pleadings and takes such appropriate action as may be determined should be had in each case; passes upon questions relating to revocation matters; and performs all work incident to the making of assessments and the effecting of compromise settlements.

Injunctions have been used most effectively. This division has prepared for United States attorneys 123 bills for injunction in important cases. Attorneys from the division were assigned to the various United States attorneys to assist in these proceedings and in contempt proceedings arising out of violations of injunctions. Through special efforts to have State attorneys use the injunction provisions, a large percentage of the minor cases are now being handled in State courts.

Expeditious disposition of all contraband property seized and stored in warehouses has been brought about by preparing and filing blanket libels covering large seizures.

The application of the conspiracy section of the United States Criminal Code has been stressed and has been effective in breaking up organized rings of liquor law violators. There were 1,049 convictions, and fines amounting to \$822,278 were imposed in this class of cases alone.

Decisions of the circuit court of appeals and the United States Supreme Court in prohibition matters have been very helpful. In practically every instance decisions of the lower courts favorable to enforcement have been upheld, and in addition some noteworthy decisions have been rendered in the interest of enforcement.

This division reviewed and acted upon 3,405 revocation hearings, revoking 2,283 permits, cancelling 21, which were surrendered, and dismissing the proceedings in 1,101 cases. It prepared 227 libels, 34 search warrants, 97 indictments, and 44 criminal informations with the necessary affidavits, and reviewed and examined 2,178 bonds executed in connection with the various permits and made demand upon principal and surety for the payment of approximately \$4,482,-971.41.

The last year witnessed increased activity of the law division in curtailing a number of establishments authorized to operate dealcoholizing plants. Seizures were made and libels filed in 37 brewery cases, and the injunction provision has been stressed. Padlock orders were issued in six important cases. A new departure in the use of injunction against dealcoholizing plants was seen in a decision directing the destruction under abatement proceedings of property worth \$225,000, including beer, beverage, materials on hand, machinery, and equipment.

Attorneys from this division have assisted in revocation proceedings in the special campaign against permittees who have diverted denatured alcohol secured for the alleged purpose of legitimate manufacturing. Diversion of industrial alcohol is apparently less now than formerly, despite increased production coincident with expanding business prosperity.

As a result of a concerted drive on wineries marked progress was made in the winery situation in the districts which comprise the center of the major wine activities in the United States. There was formulated and put into operation a plan of enforcement whereby uniform and cooperative action was brought about between the prohibition officers and United States attorneys, with the result that over 90,000 gallons of wine were destroyed under libel proceedings. Many criminal and libel proceedings were pending on July 1, 1925. A considerable improvement was made in conditions with respect to sale of sacramental wine. Injunctions were issued and substantial fines imposed.

During the year the division completed action on 41,576 cases and disposed of criminal liability and all other matters in these cases, and 171,304 cases were pending at the close of business on June 30, 1925, on which most of the work was completed. The work of the division is practically current.

#### Assessments

Assessments	On hand July 1, 1924	Proposed during the year	Disposed of without assessment	Settled by compromise <sup>1</sup>	Disposed of by assessment	Pending June 30, 1925
Number.....	4,767	6,254	1,971	1,304	1,204	6,442
Amount.....	\$10,401,173.19	\$13,283,324.04	\$1,979,798.42	\$2,781,313.74	\$3,208,820.32	\$13,620,644.75

<sup>1</sup> Amount realized through compromise, \$161,882.00.

#### Compromises

Offers in compromise	Pending July 1, 1924	Received during year	Accepted	Rejected	Pending June 30, 1925 <sup>1</sup>
Number.....	1,170	5,438	3,622	1,860	990
Amount.....	\$105,964.14	\$647,974.75	\$432,738.06	\$250,829.17	\$316,686.66

<sup>1</sup> 26 offers in compromise, totaling \$7,685, were canceled.

## NARCOTIC DIVISION

On June 30, 1925, 339 persons were registered under the Harrison narcotic law, as amended, as importers and manufacturers, 1959 as wholesale dealers, 48,187 as retail dealers, 144,711 as practitioners, and 113,413 as dealers in and manufacturers of untaxed narcotic preparations, the latter number including registrants not required to pay special tax by reason of paying another tax under the act, or a total of 308,609 registrations.

During the year a total of 3,366,368 ounces of taxable narcotic drugs was imported. Of this, 3,187,968 ounces were withdrawn during the year for domestic consumption, leaving 178,400 ounces in customs custody at the close of the year. There was an aggregate of 4,653,782 ounces of narcotic drugs, both in pure form and as part content of compounds and preparations, in the possession of manufacturers on July 1, 1924. Imports amounting to 3,187,968 ounces were withdrawn and added to this quantity during the year, making a total of 7,841,750 ounces. During the year manufacturers exported 2,066 ounces of this supply or of the drugs derived therefrom through manufacturing, and 441,676 ounces of like description were sold by them to domestic purchasers, leaving a total of 1,654,331 ounces in the possession of manufacturers on June 30, 1925. A mathematical balance can not be produced from the foregoing statement, as an alkaloid or derivative is not the equivalent in weight of the drug from which it is obtained through a manufacturing process.

During the year ended June 30, 1924, a total of 4,739,290 ounces of narcotic drugs of all kinds was imported, while during the year ended June 30, 1925, an aggregate of 3,366,368 ounces was imported, a decrease of 372,922 ounces. During the same periods 6,598 ounces and 8,541 ounces, respectively, were exported, showing an increase of 1,943 ounces. The net aggregate quantity of pure drugs of all kinds contained in products sold by manufacturers to domestic purchasers during the fiscal year 1924 amounted to 391,256 ounces, and domestic sales of this description for the fiscal year 1925 involved 441,676 ounces, or an increase of 50,420 ounces. The drugs exported involved 356,063 taxable ounces of products and those sold to domestic purchasers 5,506,970 taxable ounces. (Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle. A compound or preparation containing a narcotic drug in a quantity exceeding the statutory exemption is taxed the same as the pure drug.)

Manufacturers of exempt (nontaxable) narcotic preparations purchased 17,406 ounces of narcotic drugs, involving a total of 42,861 taxable ounces.

Officials of the Federal and of State, county, and municipal governments and institutions who, as such, are exempt from registration and payment of tax under the Harrison narcotic act, purchased during the year a total of 11,358 ounces of narcotic drugs contained in stamped packages amounting to 81,272 taxable ounces.

During the year a total of 6,090 ounces of narcotic drugs and preparations was seized or purchased as evidence through enforcing the internal revenue narcotic laws.

At the beginning of the year 3,257 violations of the Harrison narcotic act were pending against persons not entitled to registration under the law, and a total of 7,232 violations against such persons was reported during the year. At the beginning of the year 1,944 violations of the law were pending against registered persons. During the year penalties, imposed by section 3176 of the Revised Statutes, as amended, were assessed against 27,535 registered persons on account of failure to register and pay special tax as required under the act, and 3,065 violations of the law were reported during the year which involved other charges of greater significance. Accordingly, a total of 10,489 violations accrued during the year against unregistered persons and 32,544 violations of all kinds against registered persons.

Of the unregistered persons charged with violations of the law, 5,283 were convicted, 190 were acquitted, 38 submitted acceptable offers in compromise of their liability, 1,675 cases were dropped, and 3,303 cases were pending at the close of the year. Of the cases accruing against registered persons, collection of specific penalty was made in 27,535 cases, 317 persons were convicted, 14 were acquitted, and 1,069 submitted acceptable offers in compromise of their liability, 854 cases were dropped, and 2,755 cases were pending at the close of the year.

At the beginning of the year 71 cases of violations of the act of January 17, 1914, regulating the manufacture of smoking opium, were pending and 62 cases were reported during the year, or a total of 133 violations. During the year 30 persons were convicted, 3 were acquitted, 12 cases were dropped, and 88 violations were pending at the close of the fiscal year.

A total of 5,600 convictions under the internal revenue narcotic laws was had, for which the courts imposed sentences aggregating 6,361 years, 11 months, and 7 days and fines amounting to \$453,330.27. A total of 1,105 cases was compromised, the aggregate amount collected being \$86,669.90. During the year ended June 30, 1924, a total of 7,301 cases of criminal character was reported, whereas during the last fiscal year 10,297 such cases were reported. An increase of 2,996 cases over the previous year is to be noted, indicating a more effective operation of the field force and more efficient means for disclosing violations of the law. The general attitude of the courts toward violations of the narcotic laws is reflected by the fact that 5,600 convictions were had during the year ended June 30, 1925, whereas only 4,242 convictions were obtained during the fiscal year 1924. Likewise sentences for the past year totaled 6,361 years, 11 months, and 7 days, whereas the aggregate for the preceding year was only 5,028 years, 10 months, and 15 days. Fines decreased from \$511,664.91 to \$453,330.27.

Monthly returns of sales, etc., rendered by importers, manufacturers, and wholesale dealers afford means not only for controlling the manufacture and sale of narcotics but also for a systematic scrutinizing of all purchases. As far as possible with the present force, every person the aggregate of whose purchases has appeared excessive has been investigated. An abstract system, operated in connection with the audit of the monthly returns for apprehending

such purchasers, has resulted in directing the inspections and investigations of registered persons most essential to that aspect of the enforcement of the law. Greater economy in the operation of the field force in making inspections is also thereby afforded.

The number of agents and inspectors in the narcotic field force averaged 305 for the year. The collections under the narcotic laws for the fiscal year ended June 30, 1925, were \$1,090,932.73, an increase of \$33,866.40 over the collections for the previous year, which were \$1,057,066.33.

#### PERMIT DIVISION

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

Since June 17, 1925, when Treasury Decision 3719 became effective, permits of the "H" classification for the following classes of permittees are issued by the Federal prohibition directors in the several States: Hospitals, sanitariums, first-aid stations, dispensaries, infirmaries, clinics, visiting nurses associations, and druggists using not more than 60 wine gallons of alcohol, wine, or other liquor, and 480 pints of bottled-in-bond whisky per annum.

In January, 1925, the sacramental wine withdrawal section was established to guard against abuse of the privilege of using wine for sacramental and religious observances. Since that date, 4,614 copies of Form 1412 (application to procure wine for sacramental and like religious rites) have been received and checked.

The following table shows the number and classes of permits issued during the fiscal year ended June 30, 1925.

	Renewals	New
A permits, to manufacturers, bonded warehouses, and free warehouses	528	60
B permits, wholesale druggists	268	7
C permits, to transfer (issued by Federal prohibition commissioner)	447	35
C permits to transfer (issued by the Federal prohibition directors); this figure represents both new and renewal permits	343	
D permits, to import and use	7	3
E permits, to import and sell	62	8
F permits, to export alcohol only, to places other than Canada, Mexico, West Indies, and other near-by islands	28	4
G permits, to export alcohol to Canada, Mexico, West Indies, and other near-by islands, and other liquors to any destination	112	27
H permits, to use (intoxicating liquors for manufacturing) issued prior to July 1, 1924, and continuous under Regulations 60, Revised	25,562	2,697
I permits, to use and sell	10,841	3,025
J permits, to prescribe for physicians, to use intoxicating liquor for physicians, dentists, and veterinarians (issued by the Federal prohibition directors)	65,962	17,640
K permits, to manufacture vinegar and to procure intoxicating liquor for conversion into same	480	115
L permits, to operate de-alcoholizing plants	309	34
M permits, to use syrups and extracts for manufacturing soft drinks (issued only in special cases)		
N permits, to procure medicated alcohol in quantities exceeding 1 pint	29	3
O permits, to rectify		
P permits, to receive and possess for storage in bond	39	3
P extension permits, to sell from concentration	40	14
Q permits, hospitals	196	2,352
R permits, to produce mash for the purpose of producing yeast, after which residue is to be destroyed	1	
S permits, to procure wine for ritualistic purposes		66
Special permits, cases not covered by above classes	32	657

Permits revoked	1,541
Renewal applications disapproved	632
New applications disapproved	1,090
Permits canceled, superseded, surrendered, and recalled	2,463
Total outstanding permits	133,460

#### INDUSTRIAL ALCOHOL AND CHEMICAL DIVISION

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

*Chemical section.*—The chemical work of the bureau is conducted in 10 laboratories, a headquarters laboratory located in Washington and 9 field laboratories located in various sections of the United States. The following tables give the details of the number and character of samples analyzed during the past fiscal year:

#### Washington laboratory

Butter	69	Medicinal preparations (non-beverage)	1,664
Oleomargarine, fats and oils	2,121	Denatured alcohol	9,430
Distilled spirits	5,960		
Fermented beverages	2,686	Total	23,003
Genuine whisky	152		
Narcotic drugs	921		

This is a decrease of 1,116 over the number for the fiscal year ended June 30, 1924.

## Field laboratories

Buffalo.....	7,552	Philadelphia.....	9,235
Chicago.....	6,060	Providence.....	3,815
Columbus.....	1,638	San Francisco.....	11,196
Little Rock.....	7,071		
Minneapolis.....	5,220	Total.....	77,517
New York.....	25,730		

This was an increase of 5,274 over the number analyzed during the fiscal year ended June 30, 1924. This increase is partly due to the fact that the Providence and Minneapolis laboratories, which were established during the latter part of the fiscal year ended June 30, 1924, are now operating to capacity.

A total of 100,520 samples were analyzed by the Washington and field laboratories during the fiscal year ended June 30, 1925, an increase of 4,158 over the number analyzed during the fiscal year 1924.

Members of this division spent 2,809 $\frac{1}{2}$  days in attendance at court as expert witnesses and in special field investigations where a technical man was required.

*Industrial alcohol section.*—The work of this section, which administers Regulations 61, drawn under Title III of the national prohibition act, has changed little in character during the past fiscal year. During the past year special efforts have been continued to minimize diversions of industrial alcohol. As a result, there have been a number of revocations of industrial alcohol plants' permits, denaturing plants' permits, and permits of bonded users of specially denatured alcohol. The following shows the changes of the past year:

At the close of the last fiscal year there were qualified to operate for the production, storage and denaturation of alcohol, respectively, under Title III of the national prohibition act, 67 industrial alcohol plants, 70 bonded warehouses, and 79 denaturing plants.

During the year 8 industrial alcohol plants, 10 bonded warehouses, and 16 denaturing plants were established, while 3 industrial alcohol plants, 2 bonded warehouses, and 3 denaturing plants were discontinued. For the production of distilled spirits for nonbeverage purposes, other than alcohol, there were operated 2 rum distilleries and 24 fruit distilleries. No grain distilleries were operated during the year.

The number of permits issued for withdrawal of tax-free alcohol under Title III of the national prohibition act during the past year somewhat exceeds the number issued during the fiscal year ended June 30, 1924, 4,266 having been issued in the fiscal year 1924 and 5,082 in the fiscal year 1925. There were also issued 15 permits covering tax-free withdrawals of spirits, other than alcohol, by the United States under section 3464, Revised Statutes.

The number of bonded manufacturers qualified to use specially denatured alcohol for the fiscal year ended June 30, 1924, was 6,621. During the last year the number increased to 7,835. The increase of 1,214 authorizations was due to the use of denatured alcohol in the manufacture of products previously produced from pure alcohol. During the same period 102 permits to use specially denatured alcohol were revoked.

*Concentration of distilled spirits.*—The concentration program is practically completed. The contents of a few warehouses still

remain to be transferred, owing to peculiar conditions, such as seizures, revocations, and other difficulties, but since the enactment of concentration legislation 239 warehouses have been completely discontinued. This has resulted in a large permanent saving and much greater security to the spirits.

## AUDIT DIVISION

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

Refund, abatement, and remission claims under provisions of internal revenue laws are handled in this division. The following statement covers the claims acted on during the fiscal year ended June 30, 1925:

## Claims

Claim	Pending July 1, 1924	Received during year	Allowed	Rejected	Pending June 30, 1925
Abatement:					
Number.....	1,456	2,251	2,870	186	651
Amount.....	\$3,772,208.41	\$6,148,933.90	\$6,801,007.73	\$947,885.73	\$2,172,248.85
Refund:					
Number.....	165	199	227	103	34
Amount.....	\$180,717.14	\$638,325.15	\$82,983.48	\$281,228.91	\$444,829.90
Uncollectible:					
Number.....	904	1,787	2,422	185	134
Amount.....	\$1,467,880.08	\$2,988,693.26	\$4,032,175.24	\$216,004.36	\$207,763.74
Total number.....	2,525	4,237	5,519	474	819
Total amount.....	\$5,420,805.63	\$9,765,922.31	\$10,916,166.45	\$1,445,719.00	\$2,824,842.49

*Distilled spirits.*—During the fiscal year ended June 30, 1925, there were produced 166,165,517.81 proof gallons of alcohol, an increase of 30,267,791.98 proof gallons compared with the quantity produced during the preceding fiscal year.

There were withdrawn from warehouse on payment of tax 8,547,518.25 proof gallons of alcohol, a decrease of 834,784.16 proof gallons compared with the quantity withdrawn tax paid during the preceding year, and there were withdrawn for tax-free purposes, including withdrawals for denaturation, for export, and for use of the United States, hospitals, laboratories, colleges, and other educational institutions, a total of 147,729,450.79 proof gallons of alcohol, an increase of 25,975,817.63 proof gallons compared with the quantity withdrawn tax free during the preceding year.

There were withdrawn, tax paid, from distillery, general, and special bonded warehouses, 1,970,944.2 taxable gallons of distilled spirits (including brandy) other than alcohol, an increase of 116,515.2 gallons compared with the quantity withdrawn tax paid during the preceding year.

*Cereal beverages.*—During the fiscal year ended June 30, 1925, there were 374 dealcoholizing plants in operation, compared with

483 such plants in operation during the preceding year. There were 158,676,417 gallons of cereal beverages produced during the past year, an increase of 7,069,508 gallons over the quantity produced during the preceding year.

*Denatured alcohol.*—During the fiscal year 1925 there were withdrawn from bond, free of tax, for denaturation, 148,970,220.90 proof gallons of alcohol and rum, against 121,576,196.10 proof gallons withdrawn for this purpose during the previous year.

There were 81,808,273.16 wine gallons of denatured alcohol produced during the present fiscal year, of which 46,988,969.88 wine gallons were completely denatured and 34,824,303.28 wine gallons were specially denatured, compared with 67,687,295.76 wine gallons of denatured alcohol produced during the previous fiscal year, of which 34,602,003.72 wine gallons were completely denatured and 33,085,292.04 wine gallons were specially denatured.

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

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

The total production of wine amounted to 3,638,446.17 gallons during the fiscal year ended June 30, 1925, a decrease of 4,869,029.40 gallons compared with the quantity produced during the preceding fiscal year. Of the wine produced during the year, 2,329,288.43 gallons, having not over 14 per cent, were fortified with brandy, and 2,637,816.12 gallons of sweet wines were produced therefrom, of which 265,695.05 gallons had not over 14 per cent, 2,246,764.07 gallons had over 14 per cent but not over 21 per cent, and 125,357 gallons had over 21 per cent but not over 24 per cent alcoholic content.

The quantity of wines removed on payment of tax for medicinal and sacramental purposes during the fiscal year amounted to 4,817,228.22 gallons, of which 1,889,473.97 gallons had not over 14 per cent, and 2,927,754.25 gallons had over 14 per cent but not over 21 per cent alcoholic content, compared with 4,194,030.65 gallons removed for these purposes during the preceding fiscal year, of which 1,580,104.48 gallons had not over 14 per cent, and 2,613,926.17 gallons had over 14 per cent but not over 21 per cent alcoholic content.

There were removed tax free during the fiscal year, including removals for distilling material, for export, and as vinegar, a total of 3,103,209.70 gallons, of which 3,055,047.20 gallons had not over 14 per cent, and 48,162.50 gallons had over 14 per cent but not over 21 per cent alcoholic content. The losses on storage aggregated 1,657,053.83 gallons.

On June 30, 1925, there were 26,290,417.55 gallons of wine on hand at bonded wineries and bonded storerooms, of which 17,493,001.24 gallons had not over 14 per cent, 8,759,753.39 gallons had over 14 per

cent but not over 21 per cent, and 37,662.92 gallons had over 21 per cent but not over 24 per cent alcoholic content, compared with 31,905,896.10 gallons on hand June 30, 1924, of which 21,925,382.41 gallons had not over 14 per cent, 9,819,541.13 gallons had over 14 per cent but not over 21 per cent, and 160,972.56 gallons had over 21 per cent but not over 24 per cent alcoholic content.

#### SOLICITOR OF INTERNAL REVENUE

The work of the solicitor's office embraces the whole field of Federal taxation and may be summarized as cases in suit (criminal and civil); income and profits tax cases specially referred by the commissioner on appeal or otherwise; cases of a similar character received direct from the Income Tax Unit; estate, capital stock, and sales tax questions; documentary, public utilities, insurance, occupational, beverage, luxury, tobacco, oleomargarine, and special taxes; the more important prohibition questions; distilled spirits and narcotics; accounts, supplies, and equipment, and the consideration, preparation, and revision of Treasury decisions and regulations, mimeographs, and other formal compilations.

#### APPEALS DIVISION

The revenue act of 1924 provided for the establishment of the United States Board of Tax Appeals, an independent agency in the executive branch of the Government. The board was formally organized on July 16, 1924, with a membership of 12, which was subsequently increased to 16 and is now 15 in number. Its function is to hear appeals from additional assessments proposed to be made by the Commissioner of Internal Revenue after June 2, 1924, in cases involving income and excess-profits taxes, estate and gift taxes. Appeals to the board in all cases are taken at the instance of the taxpayer and should the decision of the board be in his favor the commissioner is not permitted to assess the tax and proceed with its collection by distraint as heretofore, but may, if he disagrees with the board's decision, bring suit within one year from the date of such decision in the appropriate United States district court for the recovery of the tax.

Under the board's rules a copy of the taxpayer's petition is served on the solicitor of internal revenue, who has been designated by the commissioner as his legal representative in such matters. An answer or other pleading, as the case may require, is made within 20 days, and thereafter the case is at issue before the board.

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

For the purpose of hearing appeals, the board is divided into divisions. At the outset there were three divisions, this number

being later increased to four. The attorneys representing the commissioner appeared in all cases tried before the board, and in practically all these cases made oral arguments, supplemented in the more important cases by written briefs. In many of the cases depositions were taken away from Washington, the commissioner being represented either by revenue agents who were qualified lawyers or by attorneys from the appeals division, the latter appearing in the more important cases. On several occasions, either upon the request of taxpayers themselves or upon the board's own initiative, one or more members of the board have gone to places outside of Washington to hear testimony in one or a group of cases, instead of having such taxpayers or their witnesses come to Washington. In all such cases an attorney from the solicitor's office was present to represent the commissioner.

A field division of the board left Washington May 1, 1925, for a three months' trip, making stops in Milwaukee, St. Paul, Seattle, Portland, San Francisco, and Los Angeles. Four lawyers attached to the appeals division accompanied the board and represented the commissioner in all the cases heard on this trip. The board contemplates having a field division in the field a considerable portion of the time and it will be necessary to have attorneys representing the commissioner with the board on each of such trips.

Appeals to the board have involved amounts as small as \$3 and as high as over \$4,000,000. Individual cases, involving a deficiency of comparatively small amount, frequently involve a principle that serves to affect the revenue in an amount running into millions of dollars. The size of the deficiency in an individual case is, therefore, not necessarily a criterion as to the importance of the case itself. While decisions of the board are only advisory on the commissioner in that he may bring suit in court for the collection of the tax if he does not agree with the board's decision, nevertheless, as a matter of policy and of necessity, the commissioner must very largely accept the board's decisions as final, and out of the very large number of cases decided only 10 cases have not been acquiesced in.

Up to June 30, 1925, the board had rendered written decisions in 610 cases and had dismissed for various reasons, including lack of jurisdiction, failure to prosecute, failure to complete petitions, etc., 1,110 cases. The fact that the board, located until July 1, 1925, in the Investment Building, at Fifteenth and K Streets NW., and since that date in the Earle Building, at Thirteenth and E Streets NW., was and is physically situated at an appreciable distance from the solicitor's office, has proven somewhat of a handicap for the reason that much valuable time must necessarily be spent in going to and from the board's quarters. Some additional time is lost when attorneys are required to await the calling of their cases, due to the impossibility of accurately gauging the time each case will require for hearing.

The following tables show the volume of work handled before the board of tax appeals, the disposition of the cases, and the status of the work before the board as of June 30, 1925:

Appeals filed from July 16, 1924, to June 30, 1925.....	5,220
Appeals served on commissioner from July 16, 1924, to June 30, 1925.....	4,751
Pleadings filed by commissioner.....	4,613
(a) Answers to petitions.....	3,779
(b) Motions and pleas.....	834
Appeals argued.....	1,598
Briefs filed.....	225
Formal decisions of Board of Tax Appeals.....	616
Favorable to Bureau of Internal Revenue.....	338
Favorable to the taxpayer.....	142
Partly in favor of bureau and partly in favor of taxpayer.....	136
Appeals disposed of by board without rendering formal decisions.....	1,110

*Status of work before Board of Tax Appeals June 30, 1925*

Petitions awaiting answer.....	254
Appeals at issue and awaiting trial before board.....	1,159
(a) In Washington.....	547
(b) In field.....	612
Appeals tried and awaiting decision by board.....	712

INTERPRETATIVE DIVISION I

The questions presented to Interpretative Division I relate entirely to the income and excess-profits tax provisions of the several revenue acts. The work may be generally divided into two classes, (1) the rendering of decisions on specific questions, and (2) the examination of all income and excess-profits tax claims when the amount involved is \$50,000 or more. With respect to the first class mentioned, decisions are rendered on specific questions presented by the various sections of the Income Tax Unit, or on letters prepared by the rules and regulations section and sent to this office for approval. As to either class of cases, opinions rendered take the form of Treasury decisions, solicitor's opinions, and informal memoranda, depending on the importance of the questions involved and their relation to the existing rules of the bureau. In addition to the foregoing, all matter proposed for publication in the Weekly Bulletin is submitted to this division for review and approval before publication is authorized.

During the period from July 1, 1924, to June 30, 1925, this division has passed upon 952 cases involving ruling on specific questions and has examined and acted upon 4,066 income and excess-profits tax claims involving \$50,000 or more.

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

- The application of section 220 of the various acts.
- Trusts and associations in connection with the decision of the Supreme Court in *Hecht v. Malley*.
- The taxable status of income received by Indians from tax-exempt land and land restricted as to alienation.
- The taxable status of income received by lessees of school lands.
- Method of treatment of installment sales of real and personal property for income-tax purposes.
- Method of treatment of so-called bank discount and commissions for income-tax purposes.
- Special assessment.



## 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, telephone and telegraph, tobacco, transportation; (2) preparing and reviewing regulations, Treasury decisions, solicitor's opinions, informal memoranda, and letters relating to such taxes; (3) reviewing and approving claims for abatement, redemption and refund of the above taxes involving amounts in excess of \$500; (4) assisting in the drafting of contemplated revenue legislation relating to the above taxes; (5) supervising the disposition of real estate acquired by the Government under the provisions of internal revenue laws and, with the approval of the Secretary, authorizing the sale at public vendno of the interest of the United States in such realty; (6) considering and reviewing all administrative questions of a legal nature arising in connection with all internal revenue laws, including the inspection of returns under rules and regulations prescribed by the Secretary and approved by the President, and approving the furnishing of certified copies of returns; (7) considering deficiency protests in estate-tax cases in accordance with article 76 of Regulations 68; (8) handling estate-tax cases before the United States Board of Tax Appeals.

The cases in this division are grouped into four classes: Interpretative cases, deficiency protests, tax-board cases, claims for abatement, redemption and refund. A summary of the work of this division under these classifications is as follows:

*Interpretative cases*

On hand July 1, 1924.....	169
Received during fiscal year ending June 30, 1925.....	1,293
	<hr/> 1,462
Disposed of during fiscal year ending June 30, 1925.....	1,289
	<hr/> 173
Pending June 30, 1925.....	

*Deficiency protests*

On hand July 1, 1924.....	None.
Received during fiscal year ending June 30, 1925.....	342
Disposed of during fiscal year ending June 30, 1925.....	209
	<hr/> 133
Pending June 30, 1925.....	

*Tax-board cases*

On hand July 1, 1924.....	None.
Received during fiscal year ending June 30, 1925.....	148
Disposed of during fiscal year ending June 30, 1925.....	31
	<hr/> 117
Pending June 30, 1925.....	

*Claims*

On hand July 1, 1924.....	212
Received during fiscal year ending June 30, 1925.....	6,256
	<hr/> 6,468
Disposed of during fiscal year ending June 30, 1925.....	5,710
	<hr/> 758
Pending June 30, 1925.....	

During the year the division conducted 237 hearings and argued 70 cases before the Board of Tax Appeals. There were 49 real-estate cases pending on July 1, 1924. During the year 5 were received and 22 disposed of, leaving 32 cases pending July 1, 1925. There were 19 quitclaim deeds executed and delivered. On July 1, 1924, 12 cases were pending wherein sales of real estate had been made by collectors to private purchasers at sales under distraint proceedings. Nine similar cases were received during the year, making a total of 21. The number of such cases closed during the year was 10, leaving 11 cases pending July 1, 1925. During the year the new gift tax and estate tax regulations were considered and prepared and the following regulations were considered and revised: Regulations 34, 40, 43, Parts I and II, 47, 48, 55, 59, 64, and 66.

## PENAL DIVISION

The functions of this division consist of: (1) Advising the commissioner as to the liability for tax and for fraud, negligence, or delinquency penalties where a protest has been filed by taxpayers against proposed assessment of penalties by one of the accounting units or where an opinion as to assertion of penalties has been requested by any unit or officer of the bureau; (2) recommending the reference of criminal cases arising out of internal revenue law to United States attorneys for prosecution; (3) assisting in such criminal prosecutions by marshaling evidence for grand jury and court proceedings, preparing indictments and briefs, and taking part in trials, arguments, and appeals at the request of the Department of Justice or the United States attorney; (4) preparing office opinions, letters of instruction, and answers to inquiries from officers of the bureau regarding liens, conduct of tax examinations, proceedings in distraint, search and seizure, sales and purchases of property under seizure, special investigations, and general matters relating to violation of Federal penal statutes by taxpayers; (5) recommending acceptance or rejection by the commissioner of offers in compromise made by taxpayers charged with civil penalties or violation of Federal penal statutes; and (6) consideration of claims for reward under section 3463 of the United States Revised Statutes.

In considering protests against proposed assessments of tax or penalties in fraud cases it is the practice of the division to accord the taxpayer and his qualified representatives a hearing or hearings, at which he is enabled to present evidence and arguments, with briefs in reference thereto, and the facts determined are then embodied in a written opinion stating the law involved, the pertinent facts, and the conclusions reached, with the reasons therefor. This opinion is signed by the solicitor. At such hearings the discussion centers upon the points in issue between the accounting unit and the taxpayer which form the basis of the taxpayer's protest. These points in issue are set forth in the communication with which the administrative file is forwarded by the accounting unit, known as the transmittal letter, a copy of which is sent to the taxpayer. If no hearing is requested, the case is considered and decided upon the evidence in the file. Evidence submitted on behalf of the taxpayer is frequently

referred to bureau officers in the field for investigation and report before decision is rendered in the case.

During the year three attorneys attached to this division were assigned for permanent service, respectively, in New York, Philadelphia, and Chicago. Attorneys from the solicitor's office are frequently sent to other points to render on the ground assistance requested by United States attorneys in criminal cases, and, under appointment as special assistants to the Attorney General, conduct grand jury proceedings and jury trials in collaboration with the United States attorney. The criminal prosecution of fraudulent taxpayers is administered by the division with a view to remedial and not merely punitive results, through the public effect of successful prosecutions on the taxpayer's community. The penal provisions of the revenue acts being incidental to their general purpose of raising revenue, the foregoing policy is believed to have resulted indirectly in the voluntary payment of larger amounts of taxes legally due.

Cases under consideration in the division are classified first with reference to the nature of the tax involved, income-tax cases constituting one classification and all other tax cases constituting the second classification, designated miscellaneous taxes.

At the beginning of the fiscal year 1924-25, there were pending 956 tax cases involving charges of fraud. New cases to the number of 1,315 were received, making a total of 2,271 cases under consideration during the year. Cases disposed of number 862, resulting in 1,409 cases pending on June 30, 1925.

Details of the foregoing summary are tabulated below:

<i>Interpretative cases</i>		
Pending on July 1, 1924:		
Income-tax cases.....	325	
Miscellaneous tax cases.....	110	
		435
Received during fiscal year ending June 30, 1925:		
Income-tax cases.....	758	
Miscellaneous tax cases.....	147	
		905
Total interpretative cases pending during fiscal year.....		
		1,340
Closed during fiscal year ending June 30, 1925:		
Income-tax cases.....	333	
Miscellaneous tax cases.....	111	
		444
Cases pending at close of fiscal year, June 30, 1925:		
Income-tax cases.....	750	
Miscellaneous tax cases.....	146	
		896
<i>Law cases</i>		
Pending on July 1, 1924:		
Income-tax cases.....	281	
Miscellaneous tax cases.....	240	
		521
Received during fiscal year ending June 30, 1925:		
Income-tax cases.....	202	
Miscellaneous tax cases.....	208	
		410
Total law cases pending during fiscal year.....		
		931

Closed during fiscal year ending June 30, 1925:		
Income-tax cases.....	188	
Miscellaneous tax cases.....	230	
		418
Cases pending at close of fiscal year ending June 30, 1925:		
Income-tax cases.....	295	
Miscellaneous tax cases.....	218	
		513
Cases pending on July 1, 1924.....		956
Cases received during fiscal year.....		1,315
Total cases pending during fiscal year.....		2,271
Total cases closed during fiscal year.....		862
Total cases pending July 1, 1925.....		1,409

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

Number of cases pending July 1, 1924.....	23,824
Number of cases commenced during fiscal year ended June 30, 1925.....	51,173
Number of cases terminated during same period.....	48,595
Number of cases pending at close of business on June 30, 1925.....	26,462

Claims for reward for furnishing information of violations of internal revenue laws under the authority of section 3463 R. S., as defined in Treasury Department Circular 99, revised, were filed and disposed of during the fiscal year as follows:

Pending July 1, 1924, 8; presented during year, 8; disposed of during year, 9; pending July 1, 1925, 7.

Four reward claims were rejected during the last fiscal year.

Five claims for reward were allowed by this office in a total sum of \$24,066.79.

The seven claims pending are awaiting receipt of reports of the results of investigations by field officers of the bureau.

#### CIVIL DIVISION

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

frequently argued by the attorneys of the civil division. In appeals to the Supreme Court or petitions for certiorari the petition is prepared in the civil division and forwarded to the Department of Justice, and a brief is prepared for the use of the Solicitor General in the argument of the case.

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

The following civil internal-revenue tax cases were decided by the Federal courts during the fiscal year 1925:

	Decided for the Government	Decided against the Government	Partly for the Government and for the taxpayer	Total
District courts.....	57	39	0	105
Circuit courts of appeal.....	10	15	1	26
Court of Claims.....	3	9	2	14
Supreme Court.....	12	6		18
<b>Total.....</b>	<b>84</b>	<b>69</b>	<b>12</b>	<b>165</b>

The number of civil internal-revenue tax cases pending in the Federal courts at the end of the fiscal year 1925, compared with the number pending at the end of the previous fiscal year, is as follows:

	Suits to be brought by the United States	Cases in district courts for trial	Cases in circuit courts of appeal	Cases in the Court of Claims	Cases in the Supreme Court	Cases pending settlement	Cases pending payment of judgment	State court and miscellaneous cases	Total
Civil cases pending July 1, 1924.....	103	937	18	595	15	127	22	35	1,853
Civil cases pending July 1, 1925.....	391	1,220	31	637	27	123	47	21	2,407

During the fiscal year 1,961 new civil cases were received and 1,127 civil cases were closed, 80 interpretative jacketed cases were referred to the civil division and closed, and 261 civil compromise cases were received, of which 192 were accepted and 93 rejected.

A digest of important tax cases decided by the Federal courts during the fiscal year is found at the end of the statistical tables infra page 192.

A section of the civil division is designated as the bankruptcy, receivership, and compromise section. This section handles all cases in which claims are filed by collectors in bankruptcy and receivership proceedings and claims against the estates of insolvent or deceased persons. Evidence in support of the Government's claim is assembled in this section and forwarded to the collector or the United States attorney for use before the referee or trustee and the courts. Briefs

are also prepared upon law points involved for the use of the United States attorneys in court proceedings, and in important cases an attorney from the section is present at the trial. In addition to the above this section handles all compromises involving interest and delinquency penalties, exclusive of compromises of specific penalties and fraud cases, which are assigned to the penal division.

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

	Bankruptcy and receivership cases	Insolvency, assignment, etc.	Total
Cases pending July 1, 1924.....	3,108	125	3,233
Cases closed during year.....	1,890	102	1,992
Cases pending June 30, 1925.....	3,602	151	3,753

*Insolvent compromises*

Cases pending July 1, 1924.....	392
Cases closed during year.....	540
Cases pending June 30, 1925.....	472

*Interest and delinquency penalty compromises*

Cases pending July 1, 1924.....	363
Cases closed during year.....	72,457
Cases pending June 30, 1925.....	936

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

REVIEW DIVISION

The review division was created July 15, 1924, taking over the functions previously exercised by the committee on appeals and review and the special committee on appeals and review. The function of the division is to hear and determine all protests to the action of the Income Tax Unit wherein a deficiency in tax has been determined under the procedure promulgated in Treasury Decision 3616. At the time of the creation of the division the personnel of the committee on appeals and review and of the special committee on appeals and review was transferred to the review division and those committees were abolished.

By reason of the procedure whereby taxpayers are afforded an opportunity to be heard in the offices of the several supervising internal-revenue agents and internal-revenue agents in charge in respect to reports of revenue agents upon field examination of income-tax returns and of the additional hearing afforded the taxpayer before the Income Tax Unit, it was deemed advisable in the interest of simplification and efficiency to eliminate the hearings accorded taxpayers in the office of the solicitor, and accordingly, by the provisions of Treasury Decision 3708, issued May 22, 1925, no further protest cases under Treasury Decision 3616 are being passed upon by

the review division. The division is now energetically engaged in disposing of all protests on hand at the date of issuance of Treasury Decision 3708.

During the year 8,503 protests were received and 8,121 protests were disposed of. The following statement shows the number of protests on hand at the beginning of the year, the number of protests received and disposed of by quarterly periods, and the number of protests on hand as of the close of the year, June 30, 1925:

On July 1, 1924, the division had on hand undisposed-of protests numbering.....	2,054
Received July 1 to Sept. 30, 1924.....	2,063
Received Oct. 1 to Dec. 31, 1924.....	2,030
Received Jan. 1 to March 31, 1925.....	2,556
Received April 1 to June 30, 1925.....	1,848
<b>Total number of protests received during the fiscal year ended June 30, 1925.....</b>	<b>8,503</b>
<b>Total number of protests to be accounted for during the year.....</b>	<b>10,557</b>
Disposed of by recommendation or dismissal: (15)	
July 1 to Sept. 30, 1924.....	1,495
Oct. 1 to Dec. 31, 1924.....	2,550
Jan. 1 to Mar. 31, 1925.....	2,152
Apr. 1 to June 30, 1925.....	1,924
<b>Total number of protests disposed of during the fiscal year ended June 30, 1925.....</b>	<b>8,121</b>
<b>Total number of protests undisposed of June 30, 1925.....</b>	<b>2,436</b>
<i>Summary of work, solicitor's office, fiscal year ended June 30, 1925</i>	

	First quarter	Second quarter	Third quarter	Fourth quarter	Total
Letters prepared.....	4,072	9,651	11,013	11,724	36,460
Letters approved.....	105	122	66	0	293
Opinions prepared.....	4	2	0	0	6
Opinions approved (A. R. R. and A. R. M.).....	11	With memos. prepared..... 11			
Treasury decisions prepared.....	17	14	41	63	135
Treasury decisions approved.....	2	0	1	0	3
Memorandums prepared.....	3,530	6,541	6,755	6,881	23,697
Telegrams (prepared and approved).....	321	548	671	569	2,109
Mimeographs (prepared and approved).....	9	0	7	6	22
Miscellaneous letters, memorandums, etc., not included in above.....	27	16	11	0	54
Form letters.....	1,373	1,850	With letters prepared.....		3,222
<b>Total.....</b>	<b>9,460</b>	<b>18,730</b>	<b>18,565</b>	<b>19,243</b>	<b>66,018</b>

Not in suit

Kind of compromise	On hand July 1, 1924	Received during year	Total to be accounted for	Accepted	Rejected	Total handled	On hand June 30, 1925	Total amounts accepted
Income taxes.....	18,000	159,858	177,858	152,537	544	153,071	24,787	\$919,465.22
Estate taxes.....	240	536	786	710	1	711	75	11,680.00
Capital stock taxes.....	6,165	14,781	20,946	14,770	733	15,508	5,438	163,393.27
Sales tax division.....	11,100	5,738	16,836	12,077	411	12,488	4,348	647,390.92
Tobacco and miscellaneous taxes.....	8,348	44,293	52,641	44,567	196	44,763	7,878	285,137.20
Prohibition and narcotic cases.....	1,522	7,101	8,623	4,960	1,942	6,902	1,721	615,004.32
<b>Total.....</b>	<b>45,385</b>	<b>232,305</b>	<b>277,690</b>	<b>329,611</b>	<b>3,832</b>	<b>233,443</b>	<b>44,247</b>	<b>2,644,161.02</b>

Claims for abatement and refund

Kind of tax involved	On hand July 1, 1924	Received during year	Disposed of during year	On hand June 30, 1925
Admissions and dues.....	1	212	278	35
Beverage.....	0	169	152	17
Capital stock.....	42	1,174	1,128	96
Estate.....	44	1,344	1,066	323
Excise.....	74	1,102	1,049	127
Income.....	201	4,593	4,006	788
Insurance.....	0	172	151	21
Legacy.....	10	10	16	4
Miscellaneous.....	1	98	88	11
Penalties.....	1	307	277	31
Prohibition.....	0	247	238	9
Stamp.....	26	677	656	47
Special.....	2	84	69	17
Tobacco.....	9	172	165	10
Transportation.....	2	388	387	3
<b>Total.....</b>	<b>212</b>	<b>6,256</b>	<b>5,710</b>	<b>758</b>

SUITS AND PROSECUTIONS

The following is a statement of internal-revenue and prohibition cases handled by the district courts of the United States during the fiscal year ended June 30, 1925, as furnished this office by the Department of Justice:

Internal revenue

	Civil	Criminal
Number cases pending, July 1, 1924.....	1,507	1,958
Number cases commenced during fiscal year ended June 30, 1925.....	1,329	430
Number cases terminated during same period.....	1,028	610
Number cases pending at close of business on June 30, 1925.....	1,908	1,778

Prohibition

	Civil	Criminal
Number cases pending, July 1, 1924.....	5,680	21,899
Number cases commenced during fiscal year ended June 30, 1925.....	7,271	50,743
Number cases terminated during same period.....	5,927	47,925
Number cases pending at close of business on June 30, 1925.....	7,024	24,684

## BUREAU AND FIELD PERSONNEL

The following statement shows the number of employees in the Internal Revenue Service on June 30, 1924, and the number in the service on June 30, 1925:

	June 30, 1924	June 30, 1925	Increase (+) or decrease (-)
Employees in Washington.....	6,447	6,176	-271
Collectors' offices.....	6,588	6,453	-135
Internal-revenue agents' force (income and estate taxes).....	3,016	3,010	-6
Internal-revenue agents' force (miscellaneous and sales taxes).....	153	138	-15
Prohibition field service (including narcotic officers).....	2,631	3,173	+542
Supervisors of accounts and collections.....	46	42	-4
Intelligence force.....	91	112	+21
Storekeeper-gaugers.....	230	226	-4
Stamp agent.....	1	1	
Total.....	19,203	19,333	+130

<sup>1</sup> Exclusive of 67 temporary employees.

<sup>2</sup> Exclusive of 76 temporary employees.

<sup>3</sup> Exclusive of 7 temporary employees.

Under the provisions of the retirement act 17 classified employees were retained in the service after reaching the age of 70; 56 were retired on annuity, 8 of the latter being retired on account of total disability.

Respectfully,

D. H. BLAIR,

Commissioner of Internal Revenue.

A. W. MELLON,

Secretary of the Treasury.

19,203  
6,447  

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12,756

19,333  
6,176  

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13,157

## STATISTICAL TABLES



TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS—Continued

Districts	Distilled spirits and alcoholic beverages—Continued											Total	
	Grape brandy for fortifying sweet wines: per gallon, 60 cents	Rectifiers		Liquor dealers		Manufacturers of stills, \$50	Stills or worms manufactured, each, \$20	Fermented liquors, per barrel, \$6	Brewers, 500 barrels or more, \$100	Malt liquor dealers			Miscellaneous collections relating to distilled spirits
		Less than 500 barrels, \$100	500 barrels or more, \$200	Retail, \$25	Wholesale, \$100					Retail, \$20	Wholesale, \$50		
Alabama				\$281.25	\$200.00								\$483.67
1st California	\$359,638.19			22,103.34	1,450.01	\$150.00	\$40.00					\$8,831.88	1,081,231.77
6th California	70,059.93			18,018.29	200.00	33.34	20.00						221,805.14
Colorado				648.45	500.00	36.46	50.00						50,943.47
Connecticut				10,732.48	600.00								11,617.00
Delaware				25.00	100.00								185.32
Florida										\$125.00	\$500.00		625.00
Georgia				204.17									204.17
Hawaii				692.62									692.62
1st Illinois		\$300.00		59,142.46	4,925.02	20.84	120.00						3,508,751.00
8th Illinois				7,703.03	996.67								3,078,155.04
Indiana				280.45	1,147.70								1,563,039.27
Iowa				2,729.22	6,000.00	32.91	42.00						9,404.13
Kansas				100.00	300.00								400.00
Kentucky				8,190.14	4,383.33	231.78	20.00						2,191,877.08
Louisiana				11,115.67	1,300.00							1,322.21	1,056,379.10
Maryland		100.00		15,436.33	2,361.29								1,244,609.37
Massachusetts				23,067.54	2,266.67	216.00	65.00						964,733.97
1st Michigan				1,101.90	400.00								484,673.12
4th Michigan				1,903.85	100.00								1,110.67
Minnesota				8,934.17	1,100.00								63,771.30
Mississippi				150.00	290.00								350.00
1st Missouri				13,497.58	1,316.67	4.17						5.00	288,653.22
6th Missouri				9,551.67	890.42								188,901.61
Montana				4,103.83	460.00								4,553.33
Nebraska				206.25	625.00								845.25
Nevada				1,141.68									1,489.12
New Hampshire				1,284.20									1,284.20
1st New Jersey	4,645.74			4,218.23	191.67							180.11	12,633.27
5th New Jersey		100.00		14,718.51	841.67	40.00							5,137.23
1st New York	29,128.00	200.00		32,187.99	2,166.67				\$400.00				891,857.34
2d New York				11,498.94	7,485.02								872,568.31
3d New York			\$72.30	19,501.44	4,000.66								2,329,704.90
14th New York				16,340.72	830.00								103,424.67
21st New York				7,821.30	300.00						195.69		8,626.89
28th New York	126.18			9,673.90	1,433.34	160.00	100.00				53.00		34,158.07
North Carolina	1,753.89			160.00	100.00								326.32
1st Ohio				4,208.07	1,100.00	83.34	380.00					80.51	2,207,144.46
10th Ohio				1,184.46	200.00								54,849.04
11th Ohio	11,459.12			2,685.50	400.00								3,085.50
18th Ohio				7,404.38	1,000.00								9,036.75
Oklahoma				65.77	285.42								351.19
Oregon				60.42	300.00								260.42
1st Pennsylvania				34,364.34	1,400.00								2,630,700.45
12th Pennsylvania				5,329.83	351.67								11,409.00
23d Pennsylvania				21,668.49	2,127.08								640,674.98
Rhode Island				5,701.05	400.00								6,101.05
South Carolina				50.00	300.00								350.00
South Dakota				284.80	125.00								409.80
Tennessee				306.25	625.00								831.25
1st Texas				5,328.45	400.00								5,948.86
2d Texas				9,310.47	766.67						40.00		10,077.14
Utah				50.00	100.00								150.00
Vermont				959.74									959.74
Virginia				5,858.13	800.00								6,658.13
Washington				150.00	400.00							1,000.00	1,550.00
West Virginia				125.00	200.00								325.00
Wisconsin				20,802.72	1,816.68	25.00							173,884.14
Wyoming				1,177.17									1,177.17
<b>Total</b>	<b>475,112.35</b>	<b>700.00</b>	<b>72.30</b>	<b>468,040.98</b>	<b>62,633.33</b>	<b>1,023.82</b>	<b>837.00</b>	<b>889.44</b>	<b>400.00</b>	<b>165.00</b>	<b>500.00</b>	<b>17,218.40</b>	<b>25,004,774.73</b>







TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS—  
Continued

Districts	Oleomargarine								Adulterated butter			
	Colored, per pound, -10 cents-	Uncolored, per pound, -1 cent	Manu- facturers, \$500	Retail dealers		Wholesale dealers		Total	Per pound, 10 cents	Manu- facturers, \$500	Dealers, wholesale, \$480	Total
				Colored oleomargarine, \$48	Uncolored oleomargarine, \$8	Colored oleomargarine, \$450	Uncolored oleomargarine, \$200					
Alabama				\$601.00	\$5,580.39	\$950.00	\$3,116.67	\$10,258.06				
Arizona			\$100.00		1,366.42		1,250.02	2,746.44				
Arkansas				1,360.13	6,727.65	480.00	3,000.00	10,567.79				
1st California		\$33,538.00	1,800.00		16,729.83		3,100.00	58,167.83				
6th California		12,962.00	1,204.50		34,890.09		6,650.04	58,706.63				
Colorado	\$1,221.00	959.75	1,650.00	82.00	11,225.65	120.00	6,385.04	20,643.44				
Connecticut			421.63		4,068.29		2,632.34	7,123.23				
Delaware				1,008.00	2,031.14	1,440.00	900.00	5,979.14				
Florida	7,276.39	312.39		300.00	9,062.80	2,210.00	5,609.89	24,861.47				
Georgia				32.00	4,367.53	2,600.00	4,616.68	7,016.21				
Hawaii					6.00			6.00				
Idaho					1,707.16		716.67	2,423.83				
1st Illinois	577,532.00	254,436.48	7,200.00		46,824.99	1,010.00	16,166.71	903,170.18				
8th Illinois	49,069.00	6,743.80	1,800.00		35,660.64	3,884.01	11,238.36	108,395.81				
Indiana	84,164.00	6,296.12	1,200.00	11,489.00	58,619.20		14,930.41	180,438.73				
Iowa					34,470.60		11,958.37	46,428.97				
Kansas	141,765.00	29,477.05	1,500.00	2,419.00	25,538.89	960.00	9,255.03	210,914.97				
Kentucky					12,302.11			12,302.11				
Louisiana	22,735.00	982.50	600.00	3,360.20	8,674.40	1,440.00	4,667.60	42,309.00				
Maine					7,226.50		4,766.67	11,993.17				
Maryland	176,311.08	5,123.50	2,810.00	13,544.00	17,459.12	2,800.00	4,616.67	222,564.35				
Massachusetts	2.00	7,771.50	1,200.00	144.00	24,979.57		11,000.00	45,067.07				
1st Michigan		1,801.25	600.00	48.00	36,052.92		15,376.09	54,477.28				
4th Michigan					22,663.01		13,738.39	36,401.40				
Minnesota		6,551.25	1,800.00		17,057.23		14,383.37	30,791.85				
Mississippi				785.00	1,409.64		1,702.00	3,896.64				
1st Missouri	56,070.00	15,223.00	1,800.00	6,290.00	15,622.71	960.00	2,350.00	98,315.71				
6th Missouri	12,950.00	6,412.50	600.00	988.00	18,882.95		486.71	34,700.16				
Montana					999.43		350.00	1,349.43				
Nebraska	6,800.00	3,950.00	600.00	1,747.17	15,281.08	960.00	7,566.68	38,904.93				
Nevada					254.00		200.50	454.50				
New Hampshire					2,090.27		2,000.00	4,090.27				
1st New Jersey					11,436.66		5,000.00	16,436.66	\$50.00	\$749.00	\$799.00	
6th New Jersey	28,539.85	45,729.40	1,800.00	948.00	22,625.89		4,400.00	104,042.94				
New Mexico					783.25		533.34	1,316.59				
1st New York					15,316.25		2,000.00	17,316.25				

21 New York					905.61		6,078.83	6,984.44		2,330.00		2,330.00
2d New York					3,622.38		1,000.00	4,622.38				
14th New York					17,518.60		10,475.00	27,993.60				
21st New York					24,264.80		9,966.70	34,231.50				
28th New York		8,250.00	600.00		19,773.65		9,589.67	38,193.32				
North Carolina				349.00	1,467.55	480.00	1,483.34	3,769.89				
North Dakota					1,421.98		1,766.65	3,188.63				
1st Ohio		22,487.00	2,250.00		18,338.94		7,150.03	50,225.97				
10th Ohio		257.50	600.00		21,442.47		4,976.68	27,276.65				
11th Ohio		19,110.25	1,200.00		15,602.07		5,338.36	44,250.67				
18th Ohio					31,755.24		11,065.35	42,820.59				
Oklahoma					12,909.17	2,040.00	3,883.34	21,871.51				
Oregon	192.00	3,294.30	600.00		9,247.72		1,533.34	14,747.36				
1st Pennsylvania					10,985.04		2,716.67	13,701.71	\$32.10	802.50		834.60
12th Pennsylvania					5,080.51		666.67	5,747.18				
23d Pennsylvania				20.00	11,248.92		5,016.67	16,265.59				
Rhode Island	34.00	3,450.50	2,400.00		3,172.76		1,000.00	10,077.26				
South Carolina					1,216.18		1,852.68	3,068.86				
South Dakota					4,506.58		2,066.68	6,573.26				
Tennessee	33,637.75	824.50	600.00	3,644.00	8,532.00	680.00	3,950.00	51,398.25				
1st Texas				820.00	2,740.74	1,372.00	2,766.68	7,708.42				
2d Texas	33,700.00	3,445.00	600.00	1,048.00	5,022.66	990.00	3,216.63	47,992.34				
Utah					2,138.66		1,641.69	3,680.35				
Vermont					1,651.85		1,000.00	2,651.85				
Virginia				4,220.25	6,430.54	2,880.00	3,696.65	17,197.47				
Washington		1,025.00	600.00		6,347.21	1,099.00	4,100.01	21,171.25				
West Virginia			1,900.00	1,764.00	6,081.70		4,200.01	15,048.71				
Wisconsin		10,528.00			24,637.82		11,695.74	48,662.56				
Wyoming					1,492.77		495.84	1,988.61				
Total	1,231,938.85	510,362.54	39,936.13	60,560.76	843,192.40	33,175.01	319,772.16	3,038,927.84	32.10	3,182.50	749.00	3,963.60



TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1925. BY COLLECTION DISTRICTS—Continued

Districts	Manufacturers' excise tax (sec. 600, revenue act 1924)									
	Automobile trucks and automobile wagons, 3 per cent	Other automobiles and motor cycles, 5 per cent	Tires, parts, or accessories for automobiles and motor cycles, 2 1/2 per cent	Cameras and lenses, 10 per cent	Photographic films and plates, 5 per cent	Firearms, shells, and cartridges, 10 per cent	Cigar or cigarette holders and pipes, 10 per cent	Coin-operated devices, coin-operated machines, etc., 5 per cent	Mah-jongg and similar tile sets, etc., 10 per cent	Total
Alabama	\$1,154.06	\$213.09	\$16,924.89	\$24.72				\$495.81		\$19,014.69
Arizona	4,423.53	750.69	947.50							2,121.02
Arkansas	4,152.36		4.21							4,156.57
1st California	90,940.00	534,375.94	298,654.00	68.97		\$22,070.58	\$718.66	978.67	\$2,002.39	990,107.11
6th California	84,229.64	11,590.33	530,342.65	4,600.55	\$391.80	873.31	148.06	3,354.66	1,017.53	636,238.44
Colorado	2,031.41	3,208.03	83,145.77	6.45	50.00				2.97	88,604.63
Connecticut	31,794.50	161,072.93	481,809.84	1,433.67	1.26	2,034,276.16	148.07	52,858.81		2,705,395.23
Delaware	191.90	2,131.94	3,344.36			641.10				6,309.29
Florida	1,465.65	348.46	3,131.67							4,945.88
Georgia	237.73	1,270.03	30,997.36							32,605.14
Hawaii	629.19		334.32				20.46		126.68	1,011.55
Idaho	220.91	282.67	515.14							1,018.65
1st Illinois	625,190.57	926,289.84	1,202,912.92	35,452.26	1,544.72	2,459.30	2,482.09	150,664.70	208.09	2,947,073.89
8th Illinois	12,838.75	4,523.76	30,839.94	6.64		503,150.84	34.08			551,693.00
Indiana	191,434.78	6,821,186.80	634,148.30				868.95	2,905.61	139.19	7,054,743.55
Iowa	10,526.42	927.83	117,046.47	205.96		1.47		18.84	71.82	158,796.81
Kansas	31,644.43	3,508.07	8,674.32	1.25						43,248.17
Kentucky	7,879.94	11,097.53	11,737.84				9.90	123.89		31,749.10
Louisiana	1,139.58	390.02	7,559.04							9,088.24
Maine	4,312.99	809.97	869.35							6,027.71
Maryland	29,191.83	21,426.87	23,364.90				766.02	245.09	110.87	75,006.68
Massachusetts	107,687.07	896,082.98	1,432,760.92	745.53	1,203.11	485,103.60	1,444.16	6,409.81	2,514.51	2,432,971.69
1st Michigan	2,006,256.99	70,630,740.19	3,725,950.54	75.00		6,962.37	137.00	34,038.85		76,462,198.64
4th Michigan	82,200.44	354,177.62	164,684.89			1,250.90	3,914.34	19,629.82		685,858.10
Minnesota	28,713.01	15,384.14	174,703.63	2,108.09		20,850.48		2,254.89	119.72	244,133.09
Mississippi	629.87		726.19	78.78						1,434.84
1st Missouri	117,017.74	611,472.98	190,716.23	1,711.99	41,460.96			83.97		992,457.87
6th Missouri	7,145.02	3,758.11	39,077.53			132.25		8,600.19	90.50	48,615.60
Montana	28.37		447.92							471.29
Nebraska	2,126.52	3,462.25	79,900.12	8.27						86,497.16
Nevada	9,259.53		122.09							122.09
New Hampshire	18,568.96	41,386.01	284,336.39	4.55						13,537.69
1st New Jersey	121,823.69	461,800.69	372,671.98	302.19	1,019.08					268,896.47
6th New Jersey							17.27			975,889.03
New Mexico	5.04						13,016.08	1,772.35	2,382.17	5.05

3d New York	58,351.35	72,835.45	296,161.81	228.07	7.70		6,045.38	3,069.69	447.62	439,146.97
2d New York	1,246,050.85	278,194.64	157,643.03	9,016.51	24,622.69	108,214.75	17,910.08	15,531.65	2,555.08	1,858,415.68
13d New York	35,208.44	96,549.83	2,712,787.79	35,848.78	3,140.09	10,505.60	4,094.56	4,608.09	5,975.87	2,908,750.02
14th New York	35,203.81	17,751.07	48,599.03						242.11	103,751.44
21st New York	165,647.73	692,988.74	100,270.61	45,308.16	46,445.09	113,978.11	5.89	69.15		1,184,946.06
28th New York	466,242.99	816,906.74	425,160.96	514,384.97	750,381.13	102.90	1,000.60	24,404.29	1.85	2,068,673.20
North Carolina	27,290.35	8,312.87	54,289.18	1.16		64.05			1.05	89,924.01
North Dakota	62.11		1,044.26							1,106.37
1st Ohio	159,381.35	165,450.07	430,589.06			366,721.86	690.81	1,918.78	331.95	1,098,400.22
16th Ohio	149,450.12	4,242,802.40	341,003.36							4,736,245.90
11th Ohio	42,916.57	6,373.82	316,410.24					6,766.63		372,467.23
18th Ohio	1,073,103.91	2,898,394.08	5,968,830.17			32.68	805.73	302.29	237.71	9,971,722.80
Oklahoma	1,684.17	885.58	3,847.56							6,417.30
Oregon	1,838.48	2,150.69	61,127.71	258.21	4,061.20		4.62		24.10	70,397.74
1st Pennsylvania	378,079.65	108,094.15	553,757.69	1,548.89	152.23	19,653.03	439.48	42,825.61	758.95	1,105,310.16
12th Pennsylvania	28,026.97	3,883.54	24,871.18					3,284.63	75.51	60,141.83
2d Pennsylvania	22,073.60	14,308.50	464,430.20	93.09				163.87	217.01	512,185.27
Rhode Island	2,777.74	966.30	38,573.63					264.00	9.67	32,601.34
South Carolina		20,478.57	4,135.50							24,614.67
South Dakota	51.95		4,070.83							4,122.78
Tennessee			14,951.73				36.18			14,987.91
1st Texas	3,217.30	5,679.60	25,794.20	9.78		210.40			4.83	34,090.01
2d Texas	9,682.32	1,268.69	29,175.47		447.46	3,100.09				43,740.02
Utah	274.17	92.50	2,268.44			10,982.77		3.00		22,633.88
Vermont	44.71	324.27	879.88				10,103.06		200.09	11,551.44
Virginia	11,477.51	6,144.85	21,117.05	1.35						44,741.67
Washington	17,312.64	6,037.82	43,083.02				680.26		609.65	67,721.86
West Virginia	14,957.02		30,584.34							45,541.36
Wisconsin	185,268.35	3,568,857.85	625,570.59				163.70	2,295.71		4,382,216.20
Wyoming			270.59							270.59
Total	7,907,811.16	94,141,549.29	22,737,384.85	653,544.84	876,735.14	3,664,124.89	65,243.52	390,549.42	20,220.14	130,357,168.06





TABLE I.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS—  
Continued

Districts	Admissions to theaters, etc., and club dues					Miscellaneous					Total (all sources)	
	Theaters, concerts, etc., for each 10 cents or fraction thereof when over 50 cents, 1 cent	Sold at places other than the ticket office, and 50 per cent of the excess charged, according to the amount of such excess	Sold by theaters, etc., in excess of the regular estab- lished 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 25 per cent charged, 1 1/2 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	Miscel- laneous, including delinquent taxes col- lected un- der repea- led law, etc.		Total
Alabama.....	\$102,496.56					\$44,897.62	\$147,304.18	\$4,896.41		\$20,185.33	\$25,081.64	\$9,440,065.01
Arizona.....	26,655.90				\$17.80	16,031.30	43,205.00	2,495.33		1,380.79	3,876.12	1,707,513.16
Arkansas.....	49,838.26					22,717.38	72,385.64	1,545.15		25,370.24	20,921.39	8,342,265.59
1st California.....	49,867.84	\$2,414.61	\$78.05	\$78.40	35,683.64	272,784.35	1,290,904.89	6,168.81	\$97.36	514,129.01	520,392.17	60,896,140.48
6th California.....	1,377,645.47	8,412.11	36.59	18.90	46,818.22	545,887.26	1,078,794.85	3,220.85	95.31	121,774.39	125,095.55	65,881,381.74
Colorado.....	196,301.77				250.61	61,886.15	248,557.94	1,047.85	27.28	141,741.44	142,816.67	14,215,104.11
Connecticut.....	298,943.29				2,000.00	1,515.87	180,516.64	481,223.56	72,854.00	88,208.60	161,063.99	26,951,448.63
Delaware.....	28,218.55				39.37	294.38	13,080.86		275.00	13,434.64	13,709.64	8,314,087.79
Florida.....	278,600.67				6,095.90	60,520.84	345,526.41	2,480.76	6.74	15,496.04	17,983.51	20,823,730.75
Georgia.....	218,049.69					62,624.39	280,673.98	12,943.19	19.59	516,240.70	529,212.48	15,206,727.18
Hawaii.....	41,139.87					12,580.38	53,995.91	1,447.00	48.10	3,108.28	4,603.38	5,749,899.36
Idaho.....	43,784.83					1,629.99	46,414.82	1,343.09		6,446.16	7,789.25	1,740,557.13
1st Illinois.....	2,880,927.46	28,427.64	689.69		108,292.84	913,441.67	3,931,772.20	10,128.70	1,024.77	734,455.51	745,608.96	187,843,828.82
8th Illinois.....	176,716.88					40,337.22	216,054.10	3,219.87		73,687.79	76,907.66	13,968,281.59
Indiana.....	675,194.66					119,939.27	795,133.93	8,980.00		131,114.69	140,934.69	38,446,429.25
Iowa.....	270,843.39				169.40	93,436.68	370,449.03	4,522.75	2.88	151,831.97	156,357.10	13,554,245.98
Kansas.....	335,916.82			6,444.89	2,261.20	46,236.56	182,853.38	4,960.49		26,416.71	31,614.88	28,214,320.74
Kentucky.....	320,620.21					60,099.99	380,446.29	6,507.83		29,274.27	35,917.54	28,214,320.74
Louisiana.....	250,465.28					80,753.52	339,030.31	2,050.00	290.61	26,416.71	31,614.88	35,917,540.66
Maine.....	78,542.53					31,673.04	110,215.57	2,700.00	4.22	20,565.15	23,319.37	8,920,206.55
Maryland.....	889,481.82	4,016.27	238.35	596.15	7,392.91	220,856.82	1,122,685.12	2,258.49	198.35	208,567.42	211,122.17	45,489,630.38
Massachusetts.....	1,669,194.70	7,279.16				481,359.00	2,204,961.42	40,006.72	704.68	757,321.32	798,091.62	118,900,684.22
1st Michigan.....	1,026,241.96					38,891.11	1,065,133.07	400.00		252,527.65	253,503.27	172,850,930.79
4th Michigan.....	117,543.69					50,331.38	167,875.07	1,600.00		13,298.39	14,768.39	12,875,514.04
Minnesota.....	330,332.55				5,227.16	162,747.22	588,306.93	160.00	60.90	74,274.92	74,415.82	27,953,215.50
Mississippi.....	46,690.26	795.23				8,871.68	95,057.47	493.00		7,720.54	8,219.64	4,009,777.21
1st Missouri.....	576,704.94	3,716.65				4,865.62	149,867.61	7,884.36	219.97	218,027.26	220,811.59	40,600,473.62
6th Missouri.....	291,639.16				87.93	98,181.80	390,207.05	3,272.80		85,273.77	88,546.27	14,832,104.71

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1925, BY STATES COMPRISING TWO OR MORE DISTRICTS; FROM THE STATE OF MARYLAND AND THE DISTRICT OF COLUMBIA, WHICH CONSTITUTE THE DISTRICT OF MARYLAND; AND FROM THE STATE OF WASHINGTON AND THE TERRITORY OF ALASKA, WHICH CONSTITUTE THE DISTRICT OF WASHINGTON

States	Income tax			Estates— transfer of net estates of decedents	Gifts— transfer of any prop- erty by gift	Distilled spirits and alcoholic beverages							
	Corporation	Individual	Total			Nonbeverage spirits dis- tilled 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
						Fruit, per gallon, \$2.20	Other ma- terials; per gallon, \$2.20	Fruit; per gallon, \$6.40	Other materials; per gallon; \$6.40				
Alaska.....	\$67,917.98	\$126,455.32	\$194,373.20										
California.....	40,324,036.75	52,590,484.48	92,884,521.21	\$4,412,942.33	\$143,775.74	\$174,282.95	\$1,111,015.85			\$2,844.00	\$534,933.15		
Dist. of Columbia.....	5,792,674.25	6,777,860.68	12,480,534.93	416,065.04	32,856.68		33,168.96				100,515.34		
Illinois.....	86,785,897.05	72,649,020.01	159,415,617.06	5,137,339.01	752,850.74	9,498.70	5,401,596.95			\$123.00	784.00		
Maryland.....	12,440,313.16	12,664,296.66	25,110,611.82	851,136.36	54,417.00		1,182,222.47		\$1,143.75	8,722.00	1,514.67		
Michigan.....	63,375,996.53	36,992,406.67	100,868,402.20	5,058,471.81	332,716.01		483,149.52				28.72		
Missouri.....	28,446,278.83	14,021,294.60	42,467,573.43	1,148,310.50	172,498.90		431,340.42			16,086.00	4,879.00		
New Jersey.....	31,020,872.54	33,116,155.29	66,137,027.83	8,097,063.24	304,285.93		1,317.36				8,844.52		
New York.....	202,621,707.08	294,086,030.05	496,709,727.73	34,364,108.07	2,277,724.88	16,267.78	2,187,462.78	\$52.57	\$1,126.67	1,783.94	101.50		
Ohio.....	53,035,341.21	42,490,770.46	95,526,111.67	4,179,278.97	138,651.64		2,200,617.68			2.40	855.00		
Pennsylvania.....	104,604,839.96	84,559,363.70	189,164,203.75	10,123,406.75	477,062.65	897.60	2,992,562.34		498.72	31.30	16,322.00		
Texas.....	16,697,307.57	13,188,440.22	29,885,747.79	1,288,543.31	139,878.44	8.36	172.04				3,870.72		
Washington.....	8,651,215.44	3,652,938.94	12,334,154.38	569,773.40	4,784.87								

<sup>1</sup> Including the Territory of Alaska and the District of Columbia.

<sup>2</sup> Includes \$16,573.74 income tax on Alaska railroads (act of July 18, 1914).

Distilled spirits and alcoholic beverages—Continued

States	Grape brandy for fortifying sweet wines; per gallon, 60 cents	Rectifiers		Liquor dealers		Manu- facturers of stills, \$50	Stills or worms manu- factured; each, \$20	Fermented liquors; per barrel, \$6	Brewers, 500 barrels or more, \$100	Malt liquor dealers		Miscel- laneous collections relating to distilled spirits	Total
		Less than 500 bar- rels, \$100	500 bar- rels or more, \$200	Retail, \$25	Wholesale, \$100					Retail, \$20	Wholesale, \$50		
Alaska.....					\$25.00								\$25.00
California.....	\$429,569.12			40,116.63	\$1,650.01	\$163.34	\$60.00					\$8,831.88	2,303,036.91
Dist. of Columbia.....				4,071.67	300.00								37,540.63
Illinois.....		\$300.00		66,645.49	5,921.69	20.84	120.00						5,568,906.04
Maryland.....		100.00		11,394.66	2,061.29								1,207,128.74
Michigan.....				3,107.45	600.00								4,85,784.00
Missouri.....				23,040.15	2,177.09	4.17						5.00	477,564.83
New Jersey.....	4,645.14	100.00		18,931.74	1,033.34	40.00						5,367.34	40,281.44
New York.....	29,408.97	200.00	\$72.30	97,220.29	16,225.69	150.00	100.00		\$400.00			262.75	4,240,035.16
Ohio.....	11,469.12			15,482.41	2,706.00	83.34	390.00					202.36	2,274,176.77
Pennsylvania.....				24,583.66	3,878.75			\$889.44					3,083,650.53
Texas.....				14,638.93	1,166.67								18,026.00
Washington.....				126.00	400.00					\$40.00		1,000.00	1,623.00

<sup>1</sup> Including the Territory of Alaska and the District of Columbia.



TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1925, BY STATES, ETC.—Continued

States	Tobacco and tobacco manufactures												
	Cigars, according to intended retail prices					Cigars (small), per thousand, \$1.50	Cigarettes (large), per thousand, \$7.20	Cigarettes (small), per thousand, \$3	Snuff, per pound, 18 cents	Manufactured tobacco, per pound, 16 cents	Leaf tobacco sold, removed, or shipped in violation of Sec. 8360 R. S., etc.	Cigarette papers, per package, 1/2 and 1 cent	Cigarette tubes per 50 or fractional part, 1 cent
	Class A, per thousand, \$4	Class B, per thousand, \$6	Class C, per thousand, \$9	Class D, per thousand, \$12	Class E, per thousand, \$15								
Alaska.....	\$12.00		\$416.25										
California.....	122,079.34	\$17,316.46	330,384.16	\$1,953.18	\$10,236.62	\$1,785.09	\$638.12	\$7,793,068.91	\$154.11	\$55,278.83		\$221,068.68	
District of Columbia.....	509.90	867.90	562.51	330.00	3,611.88		48.20	3.51		37.29			
Illinois.....	136,394.68	125,033.70	693,777.17	36,371.04	12,978.69	12.00	2,129.24	14,424.02	1,710,263.50	4,243,914.31	80.90		\$0.11
Maryland.....	83,955.33	151,149.58	389,430.13	1,536.72	363.69	258,164.40		21.37		799,744.87	80.00		
Michigan.....	186,918.44	631,097.31	1,428,066.15	34,327.52	5,152.93			71,213.87	10,720.62	2,639,940.06	1.08		
Missouri.....	96,086.17	60,637.34	104,276.02	1,431.00	4,067.86	1.60	7.78	111.71		10,894,005.14			
New Jersey.....	347,049.97	325,016.07	3,204,370.62	115,854.15	18,780.88	52,135.80	2.68	18,429,899.00	1,084,740.00	3,810,682.76			
New York.....	1,302,060.56	416,886.50	2,740,360.88	331,516.67	854,801.56	62,788.13	03,803.60	35,265,215.80	9,239.31	1,508,015.07	205.34	726,309.03	5,705.00
Ohio.....	1,035,825.60	1,208,822.20	1,127,342.99	8,207.40	6,411.69	10.95	055.17	336.80	340.20	6,132,218.00			
Pennsylvania.....	3,624,776.08	2,900,008.01	5,911,911.88	135,416.70	33,195.91	192,024.00	2,984.67	10,674,723.00	1,303.31	798,079.51	11.60		
Texas.....	45,777.50	11,850.42	64,100.38	208.20	175.80		.80	161.79		94,280.23	3.00		
Washington.....	6,603.49	2,079.02	14,118.30	48.60	33.38		.72	53.68		1,243.07			

Tobacco and tobacco manufactures—Continued

States	Cigar and cigarette manufacturers—annual sales					Tobacco manufacturers—annual sales					Miscellaneous collections relating to tobacco	Total	
	Not over 50,000 cigars, \$4	50,001-100,000 cigars, \$6	100,001-200,000 cigars, \$12	200,001-400,000 cigars, \$24	Over 400,000 cigars, \$24; in excess of 400,000 cigars, per 1,000 or fraction thereof, 10 cents	Cigarettes, including small cigars, per 10,000 cigarettes or fraction thereof, 6 cents	Not over 50,000 pounds, \$8	50,001-100,000 pounds, \$12	100,001-200,000 pounds, \$24	Over 200,000 pounds, \$24; in excess of 200,000 pounds, per 1,000 pounds or fraction thereof, 10 cents			
Alaska.....	\$3.00		\$417.80	\$370.00	\$4,516.80	\$10,674.97							\$438.25
California.....	963.88	\$408.34				\$10,674.97	\$224.00	\$84.00			\$1,903.87		8,653,885.34
District of Columbia.....	25.00	17.50											6,908.66
Illinois.....	2,492.20	1,817.00	1,830.00	1,814.00	5,581.20	29.04	1,169.03	63.00	\$20.00	\$5,134.08			6,869,261.81
Maryland.....	336.04	99.00	144.00	96.00	10,237.63	403.14	67.50			1,056.32	816.32		1,433,164.94
Michigan.....	739.49	371.50	602.00	496.00	30,857.08	3.24	338.00			241.20	939.77		5,641,913.27
Missouri.....	673.50	410.00	365.00	468.00	5,067.50	.06	105.50	12.00		9,541.92	69.15		10,883,323.60
New Jersey.....	846.76	285.00	324.00	370.00	50,688.28	83,780.07	175.50		72.00	6,080.82	180.75		28,078,954.51
New York.....	32,023.71	4,084.16	2,778.31	6,849.20	41,207.70	66,640.35	2,807.62	72.00	104.00	1,201.76	8,254.79		43,153,081.35
Ohio.....	1,374.43	792.50	975.06	1,004.00	35,994.54		593.50	31.50	92.00	7,033.12	11,813.46		11,659,731.80
Pennsylvania.....	2,734.18	1,063.00	1,916.00	3,238.51	179,804.53	18,296.70	1,083.00	86.00	165.00	493.26	46.71		24,484,452.92
Texas.....	359.31	118.50	128.00	54.00	1,789.80		43.50		29.00		24.06		161,734.84
Washington.....	171.65	84.00	78.83		206.75		29.00				285.00		25,639.61

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1925, BY STATES, ETC.—Continued

States	Oleomargarine								Adulterated butter			
	Colored, per pound, 10 cents	Uncolored, per pound, 1/4 cent	Manufacturers, \$600	Retail dealers		Wholesale dealers		Total	Per pound, 10 cents	Manufacturers, \$600	Dealers, wholesale, \$480	Total
				Colored oleomargarine, \$48	Uncolored oleomargarine, \$5	Colored oleomargarine, \$480	Uncolored oleomargarine, \$200					
Alaska							\$68.50					
California		\$46,500.00	\$3,004.50		\$68.50		\$6,750.04					
District of Columbia				\$2,186.00	51,619.92		1,350.00					
Illinois	\$320,601.00	261,180.25	9,000.00	82,485.63	6,132.92	\$880.00	4,894.01					
Maryland	170,311.00	5,123.50	2,810.00	11,348.00	11,326.20		1,920.00					
Michigan		1,801.25	600.00	48.00	59,315.93		29,113.48					
Missouri	69,020.00	21,635.50	2,400.00	7,278.00	34,505.85		960.00					
New Jersey	28,539.85	45,729.40	1,800.00	948.00	34,052.45		9,400.00			\$50.00	\$749.00	\$799.00
New York		8,250.00	600.00		\$1,401.38		89,087.20			2,330.00		2,330.00
Ohio		41,354.75	4,050.00		90,136.72		28,530.41					
Pennsylvania					27,323.47		8,400.01			\$32.10	802.50	834.60
Texas	33,700.00	3,445.00	600.00	1,849.00	7,772.40		2,332.00					
Washington		1,025.00	600.00		14,278.74		1,099.00					

States	Process or renovated butter			Filled cheese			Mixed flour			Stamp taxes (not elsewhere specified)					
	Per pound, 1/4 cent	Manufacturers, \$50	Total	Domestic, per pound, 1 cent	Manufacturers, \$400	Total	Per barrel, 4 cents	Makers, packers, or re-packers, \$12	Total	Documentary				Playing cards, per pack, 10 cents	Total
										Stamp sales by postmasters	Bonds, capital stock issues, conveyances, etc. (according to class and value)	Capital stock transfers, on each \$100 of face value or fraction thereof, 2 cents	Sales of produce on any exchange, etc., for each \$100 in value or fraction thereof, 1 cent		
Alaska							\$75.00	\$12.00	\$87.00	\$275,924.40	\$512.81	\$81,755.47	\$10.00	\$10,199.60	\$512.81
California										139,289.93	2,502.18			141,792.11	
District of Columbia				\$1,706.41	\$400.00	\$2,106.41	882.13	158.00	1,040.13	259,106.56	1,592,807.44	385,868.34	2,834,045.13	146,928.18	5,488,755.95
Illinois	\$3,837.00	\$100.00	\$3,937.00							117,505.27	196,013.71	21,515.10		334,034.08	
Maryland										200,037.41	624,415.56	37,094.37		861,547.74	
Michigan										147,451.80	395,974.17	18,876.06	149,977.26	712,584.29	
Missouri	1,524.07	80.00	1,604.07				12.00	12.00		530,752.87	693,164.32	267.14		1,224,184.33	
New Jersey							710.00	710.00		701,373.63	6,728,522.26	11,712,614.87	1,010,091.48	18,753,301.24	
New York										317,796.78	808,654.58	58,049.06	724.50	1,127,174.92	
Ohio										460,091.46	2,005,690.62	202,235.64		2,668,027.72	
Pennsylvania										587,366.12	135,338.09	468.14		724,172.35	
Texas							330.23	202.00	532.23	105,505.38	145,629.26	1,507.24		253,641.88	
Washington															

\* Stamp sales by postmasters for Alaska are included in amount reported for Washington and for the District of Columbia in amount reported for Maryland.

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1925, BY STATES, ETC.—Continued

States	Manufacturers' excise tax (sec. 500, revenue act, 1924)									Total
	Automobile trucks and automobiles wagons, 3 per cent	Other automobiles and motor cycles, 5 per cent	Tires, parts, or accessories for automobiles and motor cycles, 2½ per cent	Cameras and lenses, 10 per cent	Photographic films and plates, 5 per cent	Firearms, shells, and cartridges, 10 per cent	Cigar or cigarette holders and pipes, 10 per cent	Coin-operated devices, coin-operated machines, etc., 5 per cent	Mah-jongg, and similar tile sets, etc., 10 per cent	
California	\$174,200.54	\$596,166.27	\$828,996.66	\$4,509.52	\$281.60	\$22,043.89	\$884.72	\$4,333.23	\$3,010.02	\$1,635,445.55
District of Columbia	4,819.75	3,164.27	1,330.06					245.09		9,569.17
Illinois	637,999.72	931,112.69	1,233,752.88	35,458.80	1,544.72	506,610.14	2,516.17	150,564.70	208.09	3,498,767.79
Maryland	24,282.18	18,256.60	22,034.84				786.02		110.87	65,460.61
Michigan	2,088,457.43	71,074,917.81	3,888,676.52	75.00		8,212.97	4,051.34	53,666.67		77,118,056.74
Missouri	124,156.76	615,231.09	229,793.76	1,711.99	41,460.96	132.25		8,690.16	96.50	1,021,273.47
New Jersey	140,422.57	503,186.60	581,457.37	313.01	1,919.08			1,772.35	2,382.17	1,244,485.50
New York	2,005,764.84	1,965,160.37	3,742,823.13	604,886.48	824,596.60	232,709.36	29,363.98	49,152.41	8,922.23	9,483,260.40
Ohio	1,454,941.98	7,312,990.67	7,090,142.85		32.68	310,530.59		740.07	569.37	16,178,836.18
Pennsylvania	439,080.22	128,286.19	1,043,059.04	1,641.88	162.23	19,653.63	439.48	46,274.01	1,051.47	1,677,638.25
Texas	12,070.82	6,948.19	54,969.67	9.78	447.45	3,376.49			4.83	78,736.03
Washington	17,812.94	6,037.32	43,083.09				680.26		609.65	67,723.70

States	Excise taxes (consumers or dealers)			Narcotics								
	Sculpture, paintings, etc., of sale price, 5 per cent	Jewelry, watches, clocks, etc., of sale price, 5 per cent	Total	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Importers, manufacturers, and compounders, \$24	Dealers		Practitioners, \$3	Dealers in un-taxed narcotic preparations, \$1	Opium order blanks, per hundred, \$1	Miscellaneous collections relating to narcotics	Total
						Wholesale, \$12	Retail, \$5					
Alaska	\$13.87	\$2,339.88	\$2,353.85			\$24.00	\$121.58	\$131.29	\$1.00		\$20.00	\$297.87
California	28,105.22	700,758.41	734,863.63	\$417.98	\$6,069.21	1,623.25	14,217.05	24,099.45	316.64	\$851.87	14,669.74	62,204.19
District of Columbia	870.03	90,812.64	97,691.67		34.00	202.00	1,516.46	3,637.60	3.50	50.00	45.00	5,494.56
Illinois	63,649.34	1,012,039.49	1,075,688.83	10,193.25	561.83	1,829.50	20,496.27	34,131.20	337.00	488.81	50.00	67,887.86
Maryland	773.45	132,158.10	132,931.55	6,728.71	340.00	440.00	3,991.58	6,802.05	918.58	165.18	282.65	19,744.73

Michigan	4,166.48	334,543.82	338,710.10	7,263.85	408.00	972.00	9,607.13	15,395.71	412.02	285.30	6,005.00	40,340.01
Missouri	4,161.50	909,748.89	913,910.46	18,559.38	932.00	1,243.00	11,483.91	18,198.78	219.75	368.50	13,910.69	69,975.01
New Jersey	422.69	135,173.81	135,596.50	17,761.93	260.50	339.00	9,434.66	11,137.64	955.88	824.42	2,175.00	42,868.93
New York	659,218.25	2,820,709.59	3,479,927.84	23,139.82	1,830.00	2,370.50	34,720.81	64,089.92	470.23	840.67	9,832.34	127,308.79
Ohio	7,150.09	623,600.11	630,750.20	2,045.44	702.00	1,461.50	14,142.52	28,594.19	648.31	478.99	4,964.65	53,039.50
Pennsylvania	15,212.70	850,806.40	876,108.10	12,847.73	1,060.00	1,910.25	25,260.05	39,383.30	2,824.50	685.01	3,171.00	87,142.50
Texas	2,563.57	265,791.07	268,354.64	288.48	192.00	1,306.67	16,294.49	19,992.65	632.25	375.20	9,703.89	48,755.73
Washington	2,052.76	89,388.50	91,639.26	62.50	94.00	512.50	3,676.64	5,414.78	67.20	102.49	180.30	10,108.30

States	Special taxes not elsewhere enumerated										
	Corporations, for each \$1,000 capital stock over \$5,000, \$1	Stock, \$50-\$300	Pawn, \$100	Brokers Custom: house, \$50	Shlp., \$50	Bowling alleys, billiard and pool tables; for each alley or table, \$10	Shooting galleries, \$20	Riding academies, \$100	Passenger automobiles for hire (according to seating capacity), \$10-\$20	Use of yachts, pleasure boats, etc., according to length and tonnage	Total
Alaska	\$7,525.98			\$267.07		\$2,503.88			\$2,965.13		\$13,262.66
California	4,822,057.72	\$66,990.66	\$14,945.99	1,954.18	\$2,578.86	132,513.43	\$1,272.20	\$1,152.92	88,038.23	\$18,710.48	5,152,111.60
District of Columbia	475,850.08	3,647.09			150.00	8,337.52	20.00	688.71	16,060.84	2,787.75	607,827.99
Illinois	7,485,320.82	123,241.94	10,032.97	835.00	1,885.00	179,325.62	692.11	323.77	119,192.63	12,944.45	7,993,803.31
Maryland	706,975.57	6,708.41	2,766.67	862.50	679.17	29,139.40	318.55	100.00	32,442.10	9,880.37	870,992.69
Michigan	3,471,336.24	6,934.18	5,106.69	770.84		109,847.07	445.37	324.50	60,433.65	15,621.99	3,671,319.03
Missouri	2,474,594.95	25,784.41	9,356.31	447.50	1,082.94	54,647.30	608.48	230.00	66,283.42	256.50	2,625,288.62
New Jersey	2,635,013.97	4,175.49	5,399.59	175.01		65,008.40	1,003.38	923.75	103,855.92	12,383.15	2,825,835.70
New York	24,350,345.78	456,466.89	31,734.21	14,925.19	16,534.15	220,407.86	1,446.75	1,420.44	279,022.00	102,098.84	24,473,421.09
Ohio	5,522,524.98	28,973.70	15,174.62	500.00	829.17	174,966.99	945.05	1,193.42	76,536.68	4,330.09	5,825,574.82
Pennsylvania	0,631,811.48	43,713.83	23,874.59	1,355.01	3,038.03	218,168.20	1,548.55	509.16	89,515.59	10,930.33	9,940,264.77
Texas	1,878,202.50	31,367.40	11,061.74	3,410.23	3,191.71	9,645.80	701.32		74,481.30	3,107.18	2,015,169.27
Washington	1,034,267.52	8,085.58	7,892.97	2,053.17	1,300.01	39,888.08	250.01	232.09	22,372.21	9,058.33	1,144,439.67

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1925, BY STATES, ETC.—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 50 cents, 1 cent in the amount of each excess	Sold at places other than the ticket office, 5 and 50 per cent of the excess charged according to the amount of each excess	Sold by theaters, etc., in excess of the regular listed price of such excess, 50 per cent	Leases of boxes, or seats in theaters, etc., 10 per cent of the usual price	Roof gardens, etc., of the 20 per cent charged, 1 1/2 cents for each 10 cents or fraction thereof	Dues, social, athletic, or sporting club, over \$10 annually, 10 per cent	Total	Collections under prohibition laws	Internal revenue collected through customs offices, 1	
Alaska	\$5,379.87	\$7,822.72	\$112.64	\$78.40	\$82,496.86	\$638,671.61	\$5,378.87	\$277.49	\$102.06	\$1,003.50
California	2,517,813.31	1,316.61	121.36	4,891.53	4,891.53	103,892.40	5,206,092.54	0,396.61	114,767.16	656,902.40
Dist. of Columbia	4,059,044.34	28,427.64	689.59	106,232.84	106,232.84	966,778.89	4,147,851.30	13,348.57	1,021.77	114,767.16
Illinois	4,429,021.99	2,702.06	116.80	2,701.38	2,701.38	117,464.42	653,201.40	1,851.40	108.36	608,123.30
Maryland	1,142,783.06	3,161.66	15.30	4,953.45	4,953.45	368,307.75	1,550,074.51	1,590.99	675.62	265,706.04
Michigan	862,642.10	16.10	18.30	243.97	16,938.77	235,046.47	1,124,972.67	37,320.81	46,620.20	298,357.86
Missouri	8,845,578.09	98,822.29	13,648.01	280.53	0,912.40	487,274.13	11,205,092.25	6,691.40	367.01	122,865.90
New Jersey	941,062.39	1,068.02	471.20	26.66	25,850.55	826,888.90	3,147,961.16	17,337.63	78.39	317,680.00
New York	1,325,484.92	4,207.10	80,523.86	2,672.61	5,120.05	93,490.41	402,321.96	21,458.36	230.01	51,863.54
Ohio	2,280,516.01	1,129.89	80,523.86	2,672.61	5,120.05	93,490.41	402,321.96	21,458.36	230.01	51,863.54
Pennsylvania	494,842.06	303,702.47								
Texas										
Washington										
Total	\$1,370.92	\$1,370.92	\$1,370.92	\$1,370.92	\$1,370.92	\$1,370.92	\$1,370.92	\$1,370.92	\$1,370.92	\$1,370.92

\* Receipts for Alaska are included in amount reported for Washington and for the District of Columbia in amount reported for Maryland.

TABLE 3.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1924 AND 1925, BY SOURCES

Source	1924	1925	Increase (+) or decrease (-)
<b>Income tax:</b>			
Corporation	\$1,841,769,316.80	\$204,232,097.02	-\$80,100,267.29
Individual	1,841,769,316.80	1,761,969,049.51	-80,100,267.29
<b>Total</b>	1,841,769,316.80	1,761,969,049.51	-80,100,267.29
<b>Estates:</b>			
Transfer of estates of decedents	1,102,966,781.68	1,011,421,766.20	-1,544,995.48
<b>Gifts:</b>			
Transfer of any property by gift		7,518,129.32	+7,518,129.32
<b>Distilled spirits:</b>			
Distilled spirits (nonbeverage)	24,825,033.46	23,178,840.84	-1,646,192.62
Distilled spirits (beverage)	9,079.75	7,787.74	-7,312.01
Rectified spirits or wines	21,634.86	12,966.85	-8,638.01
Still or sparkling wines, cordials, etc.	1,454,002.88	1,565,458.63	+141,428.75
Grape brandy used in fortifying sweet wines	563,004.69	478,112.35	-189,641.34
Rectifiers, retail and wholesale dealers, manufacturers of stills, etc. (special taxes)	484,254.19	1,533,307.43	+449,053.24
Stamps for distilled spirits intended for export	1,232.01	511.30	-720.71
Case stamps for distilled spirits bottled in bond	93,161.09	87,678.66	-5,482.44
Miscellaneous collections relating to distilled spirits	28,867.71	17,216.49	-9,651.22
<b>Total</b>	27,580,390.84	25,902,820.28	-1,677,569.56
<b>Fermented liquors:</b>			
Fermented liquors (barrel tax)	2,542.64	889.44	-1,652.60
Brewers, retail and wholesale dealers in malt	2,788.00	1,065.00	-1,722.60
Liquors (special taxes)			
<b>Total</b>	5,330.64	1,954.44	-3,376.20
<b>Tobacco:</b>			
Cigars (large)	45,205,165.45	143,346,812.37	+1,858,353.08
Cigars (small)	756,138.85	730,852.73	-25,286.12
Cigarettes (large)	120,167.80	109,523.34	-10,644.26
Cigarettes (small)	200,651,330.58	225,032,702.07	+24,381,371.49
Snuff of all descriptions	7,005,089.46	6,763,619.76	-251,469.70
Tobacco, chewing and smoking	66,700,455.74	66,922,388.87	+221,933.13
Local tobacco sold, removed, or shipped by dealers in violation of sec. 3360 R. S., as amended	1,182.22	6,906.20	+5,723.98
Cigarette papers and tubes	1,022,292.55	1,199,408.20	+160,115.74
Manufacturers of cigars, cigarettes, and tobacco (special taxes)	1,137,148.35	1,125,914.41	-11,233.95
Miscellaneous collections relating to tobacco	26,060.83	26,062.92	+2,122.59
<b>Total</b>	325,638,931.14	345,247,210.96	+19,608,279.82
<b>Revenue acts of 1921 and 1924:</b>			
Stamps, documentary, etc.—			
Sales by postmasters	12,418,180.28	7,737,895.47	-4,680,284.81
Bonds, capital-stock issues, conveyances, etc.	30,613,428.10	20,124,726.57	-10,488,701.62
Capital-stock transfers	7,936,831.85	12,808,620.24	+4,871,788.39
Sales of produce (future deliveries)	7,557,576.74	5,397,147.98	-2,160,428.76
Playing cards	3,731,536.00	3,183,384.92	-548,151.08
Telegraph, telephone, and radio messages	33,238,874.70		-33,238,874.70
Lesser wires or talking circuits	1,423,554.20		-1,423,554.20
Excise taxes—			
Automobile trucks and automobile wagons	11,510,583.05	7,807,911.16	-3,702,671.89
Other automobiles and motor cycles	112,870,536.57	94,141,549.29	-18,728,987.28
Tires, parts, or accessories for automobiles, etc.	33,633,609.78	22,737,384.85	-10,896,224.93
Cameras and lenses	717,915.15	653,544.64	-64,370.51
Photographic films and plates	888,960.50	870,735.14	-18,225.36
Candy	11,803,703.78		-11,803,703.78
Firearms, shells, etc.	3,370,084.17	3,994,124.69	+624,040.72
Hunting and bowie knives	20,982.33		-20,982.33
Cigar knives, daggers, etc.	3,940.12		-3,940.12
Coin holders, pipes, etc.	319,163.77	65,243.92	-253,919.85
Coin-operated devices, coin-operated machines, etc.	183,430.27	300,549.43	+117,119.16
Ivories, ivory boots, etc.	145,465.43		-145,465.43
Hunting garments, etc.	172,694.35		-172,694.35
Yachts, motor boats, etc.	258,998.34		-258,998.34

\* Includes income tax on Alaska railroads (act of July 18, 1914) amounting to \$20,329.03 for 1924 and \$15,573.74 for 1925.

TABLE 3.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1924 AND 1925, BY SOURCES—Continued

Sources	1924	1925	Increase (+) or decrease (-)
Revenue acts of 1921 and 1924—Continued.			
Excise taxes—Continued.			
Mah-jongg, and similar tile sets.....		\$21,220.14	+21,220.14
Sculpture, paintings, statuary, etc.....	\$755,568.17	\$21,510.08	+65,952.91
Carpets and rugs, trunks, valises, purses, pocketbooks, portable lighting fixtures, etc.....	1,582,541.30		-1,582,541.30
Jewelry, watches, clocks, opera-glasses, etc.....	22,634,406.28	9,673,415.59	-12,960,990.69
Beverages (nonalcoholic), including soft drinks, mineral waters, etc.....	10,418,866.08		-10,418,866.08
Opium, coca, leaves, including special taxes, etc.....	1,057,066.33	1,000,932.73	+33,806.40
Special taxes—			
Corporations, on value of capital stock.....	87,471,691.52	90,002,694.56	+2,530,903.04
Brokers, stock, etc.....	1,574,030.05	1,330,637.07	+247,392.98
Theaters, museums, circuses, etc.....	1,623,301.57		-1,623,301.57
Bowling alleys, billiard and pool tables.....	2,312,814.01	2,280,531.18	+22,282.83
Shooting galleries.....	17,074.89	16,523.10	+551.79
Riding academies.....	10,722.32	12,015.44	+1,293.12
Passenger automobiles for hire.....	2,013,939.00	1,865,076.43	+148,862.57
Yachts, pleasure boats, power boats, etc.....	262,572.02	301,455.82	+38,883.74
Admissions to theaters, concerts, cabarets, etc.....	77,712,523.02	30,907,809.09	+46,804,714.91
Dues of clubs (athletic, social, and sporting).....	8,009,861.40	8,600,588.35	+590,726.95
Total.....	490,276,767.53	326,607,364.67	-163,669,402.86
Miscellaneous:			
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	49,350.84	25,227.55	-24,123.29
Oleomargarine, colored.....	989,818.60	1,231,938.85	+242,120.25
Oleomargarine, uncolored.....	670,605.09	510,362.54	-160,242.55
Oleomargarine manufacturers and dealers (special taxes).....	1,254,180.55	1,208,626.45	+45,554.10
Opium, manufactured for smoking purposes.....	275.00		-275.00
Collections under prohibition laws.....	\$55,295.37	560,568.07	-505,272.70
Internal revenue collected through customs offices.....	29,030.37	51,064.05	+22,033.68
Other miscellaneous receipts <sup>1</sup> .....	4,263,600.82	12,105,875.35	+7,842,274.53
Total.....	7,951,771.54	15,781,972.86	+7,830,201.32
Grand total.....	2,790,179,257.06	2,584,140,268.24	-212,038,988.82

<sup>1</sup> Includes \$4,115,678.66 for 1924 and \$12,068,033.73 for 1925, delinquent taxes collected under repealed laws.

TABLE 4.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1924 AND 1925, BY COLLECTION DISTRICTS

Districts	Location of collectors' offices	1924	1925	Per cent increase (+) or decrease (-)
Alabama.....	Birmingham, Ala.....	\$8,600,970.93	\$9,440,056.01	+9.6
Arizona.....	Phoenix, Ariz.....	2,131,223.65	1,707,513.16	-19.4
Arkansas.....	Little Rock, Ark.....	6,630,635.87	5,342,265.56	-19.3
First California.....	San Francisco, Calif.....	72,779,311.52	66,390,140.45	-8.8
Sixth California.....	Los Angeles, Calif.....	56,247,142.83	55,381,381.74	-1.5
Colorado.....	Denver, Colo.....	15,228,037.25	14,215,164.11	-6.6
Connecticut.....	Hartford, Conn.....	37,006,532.52	36,951,445.63	-0.1
Delaware.....	Wilmington, Del.....	10,803,101.68	8,316,987.79	-22.1
Florida.....	Jacksonville, Fla.....	15,819,827.08	20,823,730.75	+31.6
Georgia.....	Atlanta, Ga.....	16,181,445.22	15,200,727.18	-6.1
Hawaii.....	Honolulu, Hawaii.....	5,790,778.45	5,749,609.36	-0.7
Idaho.....	Boise, Idaho.....	1,976,064.28	1,743,557.13	-11.8
First Illinois.....	Chicago, Ill.....	198,257,027.12	187,843,638.88	-5.3
Eighth Illinois.....	Springfield, Ill.....	14,653,065.02	13,988,281.59	-4.6
Indiana.....	Indianapolis, Ind.....	45,767,007.75	38,446,429.25	-16.1
Iowa.....	Dubuque, Iowa.....	17,940,204.07	13,854,243.98	-22.2
Kansas.....	Wichita, Kans.....	20,735,282.63	17,379,824.42	-16.2
Kentucky.....	Louisville, Ky.....	28,574,914.55	23,214,320.74	-18.8
Louisiana.....	New Orleans, La.....	23,427,382.79	17,252,561.56	-26.4

<sup>1</sup> Less than one-half of 1 per cent.

TABLE 4.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1924 AND 1925, BY COLLECTION DISTRICTS—Continued

Districts	Location of collectors' offices	1924	1925	Per cent increase (+) or decrease (-)
Maine.....	Augusta, Me.....	\$13,046,902.74	\$8,925,206.55	-31.6
Maryland.....	Baltimore, Md.....	1,01,821,745.47	45,489,530.38	-55.4
Massachusetts.....	Boston, Mass.....	138,681,654.73	118,969,064.22	-14.2
Michigan.....	Detroit, Mich.....	207,131,389.50	182,850,980.79	-11.7
Fourth Michigan.....	Grand Rapids, Mich.....	14,248,615.65	12,875,514.04	-9.6
Minnesota.....	St. Paul, Minn.....	31,586,633.50	27,983,215.60	-11.4
Mississippi.....	Jackson, Miss.....	4,949,236.73	4,009,777.21	-19.0
First Missouri.....	St. Louis, Mo.....	60,547,573.31	46,609,073.62	-23.1
Sixth Missouri.....	Kansas City, Mo.....	13,246,014.51	14,852,104.71	+12.1
Montana.....	Helena, Mont.....	2,968,039.08	2,449,568.15	-17.5
Nebraska.....	Omaha, Nebr.....	10,791,515.61	7,488,085.51	-30.6
Nevada.....	Reno, Nev.....	761,499.64	617,068.70	-19.4
New Hampshire.....	Portsmouth, N. H.....	5,805,346.34	4,456,379.85	-23.3
First New Jersey.....	Camden, N. J.....	22,633,684.00	19,686,764.74	-13.0
Fifth New Jersey.....	Newark, N. J.....	90,224,362.87	90,612,942.32	+0.4
New Mexico.....	Albuquerque, N. Mex.....	1,131,323.68	854,512.91	-24.2
New York.....	Brooklyn, N. Y.....	77,154,516.10	72,675,542.94	-5.8
Second New York.....	Custom House, New York, N. Y.....	309,753,603.78	331,071,417.75	+7.1
Third New York.....	230 West Fifty-seventh Street, New York, N. Y.....	133,777,960.73	156,540,269.29	+18.6
Fourteenth New York.....	Albany, N. Y.....	45,180,700.87	44,382,564.19	-1.8
Twenty-first New York.....	Syracuse, N. Y.....	22,005,393.55	17,018,190.88	-22.7
Twenty-eighth New York.....	Buffalo, N. Y.....	42,472,941.04	34,597,901.26	-18.6
North Carolina.....	Raleigh, N. C.....	157,973,393.05	166,962,875.15	+5.7
North Dakota.....	Fargo, N. Dak.....	1,282,826.91	924,835.83	-28.0
First Ohio.....	Cincinnati, Ohio.....	42,369,423.27	40,066,967.39	-5.4
Tenth Ohio.....	Columbus, Ohio.....	26,467,246.85	22,363,234.37	-15.5
Eleventh Ohio.....	Toledo, Ohio.....	13,826,562.70	12,509,328.47	-9.5
Eighteenth Ohio.....	Cleveland, Ohio.....	71,836,900.54	67,553,563.96	-6.0
Oklahoma.....	Oklahoma, Okla.....	13,520,553.14	11,621,785.16	-13.3
Oregon.....	Portland, Oreg.....	10,500,237.48	8,223,841.27	-21.7
First Pennsylvania.....	Philadelphia, Pa.....	164,704,047.90	148,261,456.65	-9.5
Twelfth Pennsylvania.....	Scranton, Pa.....	20,436,391.34	18,809,372.99	-8.0
Twenty-third Pennsylvania.....	Pittsburgh, Pa.....	84,543,780.37	79,501,326.02	-6.0
Rhode Island.....	Providence, R. I.....	20,239,351.73	16,304,922.57	-19.4
South Carolina.....	Columbia, S. C.....	8,938,278.96	6,623,390.56	-26.1
South Dakota.....	Aberdeen, S. Dak.....	1,951,248.95	1,199,147.47	-38.6
Tennessee.....	Nashville, Tenn.....	15,633,646.12	16,946,671.31	+8.4
First Texas.....	Austin, Tex.....	20,208,154.57	18,707,103.44	-7.4
Second Texas.....	Dallas, Tex.....	14,655,603.17	15,066,439.64	+2.8
Utah.....	Salt Lake City, Utah.....	4,067,156.96	4,147,237.18	+2.0
Vermont.....	Burlington, Vt.....	3,600,827.80	3,340,638.88	-7.2
Virginia.....	Richmond, Va.....	45,901,686.98	48,628,278.98	+6.0
Washington.....	Tacoma, Wash.....	19,215,900.60	13,156,704.55	-31.5
West Virginia.....	Parkersburg, W. Va.....	19,895,467.21	16,475,115.34	-17.2
Wisconsin.....	Milwaukee, Wis.....	49,448,722.69	36,180,434.80	-26.7
Wyoming.....	Cheyenne, Wyo.....	2,058,353.27	1,690,545.59	-17.9
Philippine Islands.....	Manila, P. I.....	750,956.38	1,818,746.05	+142.2
Total.....		2,790,179,257.06	2,584,140,268.24	-8.3

<sup>1</sup> Less than one-half of 1 per cent.  
<sup>2</sup> Includes over \$9,000,000 back taxes on alien property held in trust by the United States.  
<sup>3</sup> Includes \$1.50 on account of documentary stamp sales in Porto Rico and \$1,018.38 collected on products from the Virgin Islands.  
<sup>4</sup> Includes \$15,573.74 income tax on Alaska railroads (net of July 16, 1914).  
<sup>5</sup> In addition to this amount collections on tobacco manufacturers from the Philippine Islands are included as follows: First California, \$130.12; sixth California, \$0.50; Hawaii, \$1,303.83; first Illinois, \$1.30; and second New York, \$5.20.  
<sup>6</sup> 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 or deposits during the fiscal year concerned, the differences being due to the fact that some of the collections in the latter part of the fiscal year can not be deposited or are not reported to the Treasury as deposited until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury.

TABLE 5.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEAR ENDED JUNE 30, 1925, BY STATES

States <sup>1</sup>	Income tax	Miscellaneous taxes	Total
Alabama	\$8,258,275.40	\$1,151,510.61	\$9,409,786.01
Alaska	194,373.30	23,704.73	218,078.03
Arizona	1,418,794.43	200,718.78	1,619,513.21
Arkansas	4,692,973.75	649,291.81	5,342,265.56
California	92,884,521.21	28,893,000.90	121,777,522.20
Colorado	11,740,667.75	2,474,496.36	14,215,164.11
Connecticut	26,565,630.68	10,395,877.95	36,961,508.63
Delaware	6,563,730.62	1,753,257.17	8,316,987.79
District of Columbia	12,450,334.83	1,949,680.39	14,400,015.22
Florida	12,118,724.67	8,705,006.08	20,823,730.75
Georgia	12,613,731.56	2,580,995.62	15,200,727.18
Hawaii	5,067,186.25	682,023.11	5,749,209.36
Idaho	1,437,069.46	312,467.67	1,749,537.13
Illinois	130,415,517.66	42,416,402.51	172,831,920.17
Indiana	23,702,838.24	14,743,591.01	38,446,429.25
Iowa	10,716,799.85	2,837,444.13	13,554,243.98
Kansas	15,140,741.11	2,236,763.38	17,377,504.49
Kentucky	14,324,035.92	13,839,354.52	28,163,390.44
Louisiana	12,396,172.35	4,836,389.21	17,232,561.56
Maine	7,682,797.60	1,248,408.95	8,931,206.55
Maryland	25,110,011.82	5,948,803.34	31,058,815.16
Massachusetts	99,444,237.57	19,464,846.65	118,909,084.22
Michigan	100,868,402.20	64,858,092.63	165,726,494.83
Minnesota	22,426,721.53	5,556,463.97	27,983,185.50
Mississippi	3,433,059.12	526,718.09	3,959,777.21
Missouri	42,467,573.63	18,993,604.70	61,461,178.33
Montana	1,885,190.42	564,377.73	2,449,568.15
Nebraska	5,681,386.67	1,803,698.84	7,485,085.51
Nevada	451,905.60	165,763.04	617,668.64
New Hampshire	3,221,536.83	1,336,823.02	4,558,359.85
New Jersey	66,137,027.83	44,062,878.23	110,199,906.06
New Mexico	733,076.51	121,436.46	854,512.97
New York	496,700,727.73	161,876,254.45	658,576,982.18
North Carolina	15,877,040.25	151,085,228.90	166,962,269.15
North Dakota	667,094.23	256,841.60	923,935.83
Ohio	95,526,111.67	46,970,972.54	142,497,084.21
Oklahoma	9,820,418.90	1,801,375.26	11,621,794.16
Oregon	6,784,101.67	1,439,739.00	8,223,841.27
Pennsylvania	189,164,203.75	57,427,051.81	246,591,255.56
Rhode Island	14,234,137.95	2,130,784.62	16,364,922.57
South Carolina	5,787,515.35	835,875.20	6,623,390.55
South Dakota	858,943.34	340,204.13	1,199,147.47
Tennessee	11,770,201.37	5,176,469.94	16,946,671.31
Texas	28,583,747.79	9,787,705.20	38,371,453.08
Utah	3,385,994.71	761,242.45	4,147,237.16
Vermont	3,001,689.45	338,049.38	3,339,738.83
Virginia	15,303,807.61	33,324,409.37	48,628,216.98
Washington	12,334,154.36	2,606,472.24	14,940,626.60
West Virginia	12,044,165.89	4,430,040.35	16,474,206.24
Wisconsin	26,697,660.11	9,482,874.69	36,180,534.80
Wyoming	1,450,169.93	240,888.66	1,691,058.59
Philippine Islands		818,740.05	818,740.05
Total	1,761,658,040.51	822,481,218.73	2,584,140,259.24

<sup>1</sup> Including the Territory of Alaska and the District of Columbia.

TABLE 6.—SUMMARY OF INCOME TAX RECEIPTS FROM CORPORATIONS AND INDIVIDUALS, YEAR ENDED JUNE 30, 1925, BY STATES

States <sup>1</sup>	Corporations	Individuals	Total
Alabama	\$3,101,225.85	\$3,187,049.55	\$6,288,275.40
Alaska	67,617.88	126,455.15	194,073.03
Arizona	810,252.03	606,542.38	1,416,794.43
Arkansas	2,308,268.27	2,386,705.49	4,694,973.75
California	40,324,036.75	52,660,484.46	92,984,521.21
Colorado	7,595,438.18	4,145,229.57	11,740,667.75
Connecticut	13,760,553.10	12,605,077.58	26,365,630.68
Delaware	4,289,423.40	2,274,305.16	6,563,730.62
District of Columbia	5,702,674.25	6,777,960.58	12,480,634.83
Florida	3,888,995.67	8,229,728.00	12,118,724.67
Georgia	8,334,311.71	4,379,419.85	12,713,731.56
Hawaii	3,675,467.38	1,491,718.87	5,167,186.25
Idaho	1,094,746.61	342,322.85	1,437,069.46
Illinois	68,765,807.65	72,649,620.01	141,415,427.66
Indiana	15,101,338.32	8,601,699.92	23,703,038.24
Iowa	6,224,734.96	4,492,064.69	10,716,800.65
Kansas	12,038,724.38	3,104,016.73	15,142,741.11
Kentucky	9,566,338.65	4,764,397.27	14,330,735.92
Louisiana	7,747,454.91	4,643,717.44	12,391,172.35
Maine	4,927,689.74	2,755,107.86	7,682,797.60
Maryland	12,448,813.16	12,664,268.66	25,113,081.82
Massachusetts	62,734,992.15	46,889,245.42	109,624,237.57
Michigan	63,878,990.53	36,992,408.67	100,871,399.20
Minnesota	13,212,470.79	9,214,450.74	22,426,921.53
Mississippi	1,724,082.60	1,755,976.52	3,480,059.12
Missouri	78,446,273.83	14,021,294.80	92,467,573.63
Montana	1,077,823.54	607,366.88	1,685,190.42
Nebraska	3,060,830.26	2,611,556.41	5,672,386.67
Nevada	247,150.07	204,755.59	451,905.66
New Hampshire	1,580,866.62	1,640,690.21	3,221,556.83
New Jersey	33,020,872.54	33,116,155.29	66,137,027.83
New Mexico	317,788.14	418,318.37	736,106.51
New York	202,621,707.68	294,088,020.05	496,709,727.73
North Carolina	10,861,332.47	5,296,313.78	16,157,646.25
North Dakota	337,150.40	330,843.83	667,994.23
Ohio	53,038,841.21	42,490,770.46	95,529,611.67
Oklahoma	4,021,573.30	5,798,046.60	9,819,619.90
Oregon	4,099,024.07	2,685,077.60	6,784,101.67
Pennsylvania	104,004,839.96	84,559,363.79	188,564,203.75
Rhode Island	6,331,415.99	7,402,721.90	13,734,137.89
South Carolina	4,267,659.84	1,519,925.51	5,787,585.35
South Dakota	426,475.75	432,407.59	858,883.34
Tennessee	7,232,346.62	4,537,854.75	11,770,201.37
Texas	15,697,307.67	13,188,440.22	28,885,747.89
Utah	2,704,964.69	681,030.02	3,385,994.71
Vermont	1,619,862.57	1,381,826.63	3,001,689.20
Virginia	11,182,945.36	4,120,862.23	15,303,807.59
Washington	5,881,216.44	3,652,938.94	9,534,155.38
West Virginia	7,964,864.32	4,079,301.67	12,044,166.00
Wisconsin	18,470,328.00	8,227,232.02	26,697,560.02
Wyoming	862,684.67	587,475.26	1,450,159.93
Total	916,212,697.02	845,426,332.46	1,761,639,029.48

<sup>1</sup> Including the Territory of Alaska and the District of Columbia.

TABLE 7.—SUMMARY OF RECEIPTS FROM INCOME AND PROFITS TAXES, YEARS ENDED JUNE 30, 1923, 1924, AND 1925, BY STATES; WITH PER CENT OF INCREASE OR DECREASE IN 1925, COMPARED WITH 1924

States	1923	1924	1925	1924-25 Per cent increase (+) or decrease (-)
Alabama	\$6,207,620.78	\$7,984,248.70	\$8,298,273.40	+4
Alaska	135,333.24	190,228.03	194,373.20	+3
Arizona	1,164,818.32	1,501,667.27	1,416,794.43	-11
Arkansas	4,517,829.46	5,431,632.83	4,892,973.75	-14
California	84,526,238.22	92,401,441.98	92,884,521.21	+1
Colorado	10,929,866.44	1,543,816.03	11,740,667.75	+2
Connecticut	25,131,076.52	26,901,779.99	25,565,630.68	-1
Delaware	3,411,768.03	9,127,303.62	6,563,730.62	-28
District of Columbia	7,783,800.53	2,164,324.01	12,480,534.85	+48
Florida	16,338,119.40	8,005,449.14	12,118,724.67	+51
Georgia	12,075,270.79	13,969,531.55	12,613,731.56	-9
Hawaii	3,506,113.04	8,021,422.53	5,097,186.25	+1
Idaho	1,526,394.85	1,771,318.63	1,437,069.46	+13
Illinois	163,026,874.30	165,072,008.68	169,415,817.06	-1
Indiana	25,042,436.82	26,384,368.37	23,702,838.24	-10
Iowa	11,607,667.47	12,854,537.96	10,716,799.85	-17
Kansas	19,915,327.65	17,373,184.44	15,140,741.71	-13
Kentucky	11,935,824.04	14,254,640.29	14,324,935.92	(1)
Louisiana	10,473,771.89	13,400,178.10	12,396,172.35	-7
Maine	9,369,668.40	8,978,879.87	7,682,797.60	-14
Maryland	27,872,940.91	26,592,203.85	25,110,611.82	-18
Massachusetts	112,112,785.30	106,637,344.01	99,444,237.57	-9
Michigan	88,676,933.23	104,378,390.00	100,568,402.20	-6
Minnesota	21,553,185.69	23,855,584.21	22,426,721.53	-6
Mississippi	2,900,454.55	4,008,798.72	3,483,059.12	-13
Missouri	40,151,456.88	44,116,410.10	42,467,573.63	-4
Montana	2,182,064.41	2,060,349.38	1,885,190.42	-9
Nebraska	7,275,308.14	7,458,788.40	5,961,386.67	-22
Nevada	500,872.05	581,492.18	451,993.00	-20
New Hampshire	6,604,043.48	4,038,467.48	3,221,556.83	-5
New Jersey	65,316,777.19	69,620,079.55	66,137,027.83	-18
New Mexico	706,225.12	890,835.06	739,076.51	-9
New York	436,652,658.81	506,593,933.79	496,703,727.73	-13
North Carolina	18,183,734.76	18,173,156.83	15,877,646.25	-24
North Dakota	686,826.51	771,387.02	867,994.23	+13
Ohio	88,033,261.04	95,412,405.37	95,526,111.67	(1)
Oklahoma	10,455,830.84	11,028,491.98	9,820,119.90	-11
Oregon	8,260,908.31	8,242,145.27	6,784,161.67	-18
Pennsylvania	181,444,848.53	198,270,644.16	189,194,203.75	-5
Rhode Island	17,355,117.42	16,241,800.18	14,234,137.95	-12
South Carolina	5,337,290.18	7,544,042.97	5,787,515.35	-23
South Dakota	1,185,439.63	1,164,750.72	858,943.34	-27
Tennessee	11,570,882.42	11,943,033.92	11,770,201.37	-1
Texas	26,385,665.77	28,295,285.81	26,555,747.79	+2
Utah	2,868,695.76	2,937,172.54	3,385,004.71	+15
Vermont	2,523,632.00	2,835,562.31	3,001,639.45	+2
Virginia	13,706,232.44	10,048,299.83	15,303,807.61	+5
Washington	10,742,417.42	14,721,370.45	12,334,154.38	-16
West Virginia	13,314,012.73	14,396,652.67	12,044,165.99	-16
Wisconsin	24,446,851.34	27,215,717.70	26,697,560.11	-2
Wyoming	1,580,212.30	1,596,540.08	1,450,159.93	-9
Total	1,091,069,534.56	1,841,739,318.80	1,761,660,049.51	-4

1 Includes payments of the third and fourth installments of the 1921 income and profits tax, and the first and second installments of the 1922 income tax.  
 2 Includes payments of the third and fourth installments of the 1921 and the first and second installments of the 1923 income tax.  
 3 Includes payments of the third and fourth installments of the 1923 and the first and second installments of the 1924 income tax.  
 4 Includes \$15,573.74 income tax on Alaska railroads (act of July 18, 1914).  
 5 Includes over \$3,000,000 from payments of income tax for prior years.  
 6 Includes over \$9,000,000 back taxes on alien property held in trust by the United States.  
 7 Less than one-half of 1 per cent.

TABLE 8.—TOTAL INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1863-1925

1863	\$41,003,192.93	1896	\$148,830,615.66
1864	116,965,578.26	1897	146,619,593.47
1865	210,855,264.53	1898	170,840,819.36
1866	318,120,448.13	1899	273,484,573.44
1867	264,064,658.43	1900	295,316,107.57
1868	190,374,925.89	1901	306,871,669.42
1869	156,124,126.86	1902	271,867,990.25
1870	184,362,428.34	1903	230,740,925.22
1871	143,198,322.10	1904	232,903,781.06
1872	130,890,096.90	1905	234,187,976.37
1873	113,504,012.80	1906	249,102,738.00
1874	102,191,016.98	1907	269,664,022.85
1875	110,071,515.00	1908	251,665,850.04
1876	116,768,096.22	1909	246,212,719.22
1877	118,549,230.25	1910	280,957,220.16
1878	110,654,163.37	1911	322,526,299.73
1879	113,449,621.38	1912	321,615,894.69
1880	123,981,918.10	1913	344,424,453.85
1881	135,229,912.30	1914	380,068,893.96
1882	146,523,273.72	1915	415,651,023.26
1883	144,553,244.86	1916	512,723,287.77
1884	121,590,039.83	1917	809,393,640.44
1885	112,421,121.07	1918	3,698,953,820.93
1886	116,902,269.44	1919	3,850,150,078.56
1887	118,837,301.66	1920	5,407,560,251.81
1888	124,325,475.32	1921	4,596,257,061.95
1889	130,894,434.20	1922	3,197,451,083.00
1890	142,594,696.57	1923	2,621,745,227.57
1891	146,035,418.97	1924	2,796,179,257.08
1892	153,857,544.35	1925	2,584,140,268.24
1893	161,004,989.67		
1894	147,168,449.70		
1895	143,246,077.75		
Total			40,180,481,065.49

TABLE 9.—INTERNAL-REVENUE TAX ON PRODUCTS FROM PHILIPPINE ISLANDS, YEARS ENDED JUNE 30, 1924 AND 1925, BY ARTICLES TAXED

Articles taxed	1924	1925	Increase (+) or decrease (-)
Cigars (large)	\$755,413.38	\$315,376.08	+439,722.70
Cigarettes (large)	12.24	10.08	-2.16
Cigarettes (small)	3,305.10	2,648.27	-656.83
Manufactured tobacco	71.55	49.07	-22.48
Stamp sales (documentary)	2,458.00	2,145.50	-312.50
Total	761,260.27	620,157.00	+141,103.27

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

TABLE 10.—INTERNAL-REVENUE TAX ON PRODUCTS FROM PORTO RICO, YEARS ENDED JUNE 30, 1924 AND 1925, BY ARTICLES TAXED

Articles taxed	1924	1925	Increase (+) or decrease (-)
Distilled spirits (nonbeverage)	\$1,366.20		-\$1,366.20
Cigars (large)	765,099.09	\$1,019,371.28	+254,362.19
Cigars (small)	25,500.00	19,500.21	-5,999.79
Cigarettes (large)	30,259.08	59,341.33	+29,082.24
Cigarettes (small)	1,355.78	1,313.31	-42.47
Stamp sales (documentary)	894.60	1.50	-893.10
Total	824,914.73	1,099,527.62	+274,612.89

NOTE.—The above receipts for 1925 include \$1,099,526.12 deposited at San Juan, P. R., to the credit of the treasurer of Porto Rico, which amount is not included in internal-revenue collections shown in other statements herein. The receipts from sale of documentary stamps in Porto Rico are included in the collections reported from the second district of New York.

1 Nine months only.

TABLE 11.—NUMBER OF EACH CLASS OF SPECIAL TAXPAYERS, FISCAL YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

Districts	Distilled spirits			Brewers' malt	Manufacturers of stills	Oleomargarine				Butter		Filled cheese manufacturers	Mixed flour, manufacturers, packers, or re-packers	Tobacco manufacturers			Corporations (paying capital stock tax)	
	Retailers	Wholesale dealers	Wholesale dealers			Manufacturers	Colored		Uncolored		Adulterated manufacturers			Process or renovated manufacturers	Cigars	Cigarettes		Tobacco
							Wholesale dealers	Retail dealers	Wholesale dealers	Retail dealers								
Alabama		11	2			2	18	17	613					32			3,634	
Alaska		1							14					2			123	
Arizona								8	258					6			892	
Arkansas						1	44	12	967					13		3	2,151	
1st California		754	12		2	2		17	2,977				1	207	5	31	7,240	
6th California		785	2		3	3		23	6,770					182	10	19	6,356	
Colorado		28	10		2	1	8	22	2,172				1	60		4	6,465	
Connecticut		444	7					14	783					204		16	4,169	
Delaware		1	1			2		4	337					13		1	712	
District of Columbia		179	2			2		8	659					15			835	
Florida		8	5		1	3		35	1,685					428	2	15	4,006	
Georgia		14				1		20	1,020					64		3	4,560	
Hawaii		10							1					2			401	
Idaho								6	319					14		1	1,150	
1st Illinois	1	1,979	45		5	15	2	87	8,847			1		965	9	151	16,504	
8th Illinois		327	4			2	1	63	5,645					301		52	6,568	
Indians	3	12	13		1	2	8	80	10,439				1	310		56	12,500	
Iowa		114	8					94	6,322					207		51	6,113	
Kansas		4	3		3	3		60	4,468					85		20	3,889	
Kentucky		387	31		1	2		14	1,482		1		5	78	1	68	2,457	
Louisiana		460	13		1	3		12	2,001					62	1	74	3,029	
Maine								30	1,390					62			3,382	
Maryland (State)	1	382	20		3	4		18	1,630		2			134	4	12	2,587	
Massachusetts	1	842	16		3	1		66	3,920					294	14	32	11,350	
1st Michigan		48	4		1			96	6,494					197	8	81	6,240	
4th Michigan		42	1			75	4,068							157		18	2,712	
Minnesota		485	7		2			65	3,601		2			240	1	46	7,503	
Mississippi		4	1					8	243					5			1,705	
1st Missouri		620	1		1	2		10	2,291					222		18	6,490	
6th Missouri		412	8		1	2		30	3,882		1			78		7	6,366	
Montana		180	6					6	261					30		6	1,837	
Nebraska		7	6		1	2		38	2,933					68		22	4,786	
Nevada		46						1	47					7			437	
New Hampshire		50						11	474					19		2	1,166	
1st New Jersey		178	2					18	2,132					60		4	1,751	
6th New Jersey	1	622	9		3	1		22	4,118					295	9	26	6,637	

New Mexico								3	155								580	
1st New York	1	730	10		4			16	2,070				1	517	13	43	7,888	
2d New York		325	79					80	93		3			283	54	178	10,691	
3d New York		810	39					9	629					525	23	30	12,620	
14th New York		700	8					53	3,093					454	6		7,282	
21st New York		250	3					52	3,663					263		72	3,540	
25th New York	1	407	14		2	1		32	2,745					278		48	7,136	
North Carolina			3					9	289					28		20	5,040	
North Dakota		5				1	5	10	290				1	13			4,177	
1st Ohio		176	11		2	3		37	3,566					211		35	4,950	
10th Ohio		62	2			1		28	3,816					134		16	4,125	
11th Ohio		100	4			1		28	3,498					112		2	2,694	
18th Ohio		271						62	5,462				1	270		64	9,540	
Oklahoma		2	2			8	35	23	2,073					27		8	3,485	
Oregon		3						10	2,207					55		8	8,392	
1st Pennsylvania		1,300	17		1			15	1,816					1,336	12	150	13,103	
12th Pennsylvania		231	8					4	672					93		17	2,080	
3d Pennsylvania		906	21					25	1,875					198		25	7,301	
Rhode Island		202	4		4			5	548					57	2	4	1,867	
South Carolina		1	4					11	291					14		1	4,824	
South Dakota		1	1					13	773					43		4	1,919	
Tennessee		12	6		1		81	24	1,530		1			37		25	3,581	
1st Texas		183	4			2	20	18	628					31		5	5,081	
2d Texas		603	6		1	2	30	19	864					27		1	6,198	
Utah		2	2					10	406					12		3	3,106	
Vermont		42						5	279					17			1,493	
Virginia		235	8			6	101	20	1,235					51		84	6,736	
Washington (State)		4	4		1			22	2,809				1	64		3	6,097	
West Virginia		6	2				86	30	1,741					83		10	3,101	
Wisconsin		878	20		3			72	4,422					621		25	9,246	
Wyoming		51						3	292					11		2	1,542	
Total	9	17,800	523	4	21	62	129	5,450	1,637	147,180	3	7	1	13	10,954	190	1,644	323,310

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



TABLE 11.—NUMBER OF EACH CLASS OF SPECIAL TAXPAYERS, FISCAL YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS—Contd.

Districts	Brokers				Proprietors, billiard and pool tables, and bowling alleys	Billiard and pool tables	Bowling alleys	Proprietors, shooting galleries	Proprietors, riding academies	Proprietors, passenger automobiles for hire	Automobiles for hire, capacity of more than 2 and more than 7 passengers	Automobiles for hire, capacity of more than 7 passengers	Proprietors, yachts, pleasure boats, etc.	Importers, manufacturers, producers, and compounders.	Opium, coca leaves, etc.			Dealers in unmanufactured narcotic preparations	Grand total	
	Stock	Pawa	Ship	Custom-house											Wholesale dealers	Retail dealers	Practitioners, hospitals, etc.			
Alabama.....	66	34	9	3	263	1,091	29	6		1,284	2,710	119	6	6	34	669	2,199	249	9,477	
Alaska.....					100	1,077	12			121	207	9			2	2	43	1	433	
Arizona.....	25	8		14	618	2,073	33	5		153	482	92			6	128	899	32	2,648	
Arkansas.....	6	12			366	1,301	56			1,687	1,888	223			4	37	936	3,069	3,701	
1st California.....	379	61	43	17	1,903	1,872	87	33	4	1,662	2,634	723		89	75	1,216	3,759	153	20,569	
6th California.....	607	65	8	21	1,034	6,099	330	29	10	1,004	2,576	754		93	62	1,660	3,810	32	22,995	
Colorado.....	136	28		1	840	1,641	66	3		1,833	2,418	562			44	590	2,066	80	14,429	
Connecticut.....	85	40		2	1,182	2,971	900	15	6	1,458	2,418	419		82	30	777	2,067	103	11,507	
Delaware.....	3	6		1	177	420	20	4	1	109	192	64		2	1	99	271	111	2,020	
Dist. of Columbia.....	63				181	722	219	2	2	304	1,182	186		8	14	249	1,116	7	3,747	
Florida.....	6	23	18	21	1,561	387	28	7	2	1,480	2,292	321		246	29	758	1,357	168	11,075	
Georgia.....	70	46	13	12	220	850	20	8	1	1,310	1,968	149		28	74	985	2,127	580	11,193	
Hawaii.....	13	8		8	191	380	8	4		1,000	58	153		2	6	10	229	55	2,865	
Idaho.....	17	5		1	846	1,481	31	6		435	2,140	894		101	15	70	2,253	4,758	41,549	
1st Illinois.....	1,245	65	31	17	8,144	12,116	1,600	17	8	2,287	8,380	894		3	88	660	3,111	132	18,125	
8th Illinois.....	45	28			1,496	4,742	240	16		1,570	1,994	236			104	1,237	4,038	354	35,707	
Indiana.....	156	67			3,040	7,727	621	48		2,632	3,645	1,177		8	5	992	3,680	259	21,601	
Iowa.....	60	31			2,023	7,374	466	23		1,635	2,140	2,284		1	34	825	1,674	143	13,994	
Kansas.....	28	37			1,010	3,844	170	16		1,622	2,140	292		2	43	672	3,059	352	12,126	
Kentucky.....	17	12			1,022	3,026	161	11		2,143	2,981	347			6	18	833	1,940	515	11,821
Louisiana.....	96	27	86	7	635	1,117		5		1,027	1,477	192		22	5	16	833	1,105	6,850	
Maine.....	27	7	8	16	860	1,322	503	7		2,187	2,354	702		102	33	614	2,134	834	11,454	
Maryland (State).....	101	29	21	10	837	2,262	744	19		1,902	2,161	149		8	73	1,952	6,092	418	33,148	
Massachusetts.....	570	114	37	27	2,891	8,514	3,165	33	6	3,381	6,254	1,193		216	47	1,373	8,741	198	22,105	
1st Michigan.....	70	61	1	13	1,811	7,691	982	17	2	1,603	2,030	1,078		72	28	350	1,300	216	11,874	
4th Michigan.....	23	5		1	1,147	8,189	617	11		1,664	1,295	430		25	37	1,070	2,834	89	20,250	
Minnesota.....	204	42	5	10	2,223	7,350	634	15	6	1,387	1,833	618		4	27	626	1,702	227	6,037	
Mississippi.....	3	2	2		130	360		3		1,362	1,583	168		2	49	699	3,274	134	17,476	
1st Missouri.....	104	30	8	7	958	2,875	358	18	1	2,101	2,843	368		6	20	49	903	100	16,420	
6th Missouri.....	118	69	8		422	2,189	87	13	1	1,340	1,978	163			17	250	836	12	4,348	
Montana.....	15	12		6	670	1,969	86	1		474	583	114		2	2	17	280		4,348	
Nebraska.....	53	28			983	4,101	132	7		830	1,256	92		2	21	763	2,119	118	12,827	

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



TABLE 12.—TOBACCO FACTORIES OPERATED AND LEAF TOBACCO AND OTHER MATERIALS USED IN MANUFACTURING TOBACCO, CALENDAR YEAR 1924, BY COLLECTION DISTRICTS AND BY STATES—CONTINUED

Districts and States	Number of factories				Materials used in manufacturing tobacco								
	In business Jan. 1, 1924	Opened	Closed	In business Jan. 1, 1925	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Leaves	Sugar	Other materials	Total
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Utah	2	0	0	3			1,502						1,502
Virginia	31	2	4	29	2,920,080	7,291,139	730,785	87,021	121,568	1,518,635	2,125,098	682,425	15,289,643
Washington	8	0	2	6	465		1,817						2,282
West Virginia	12	0	8	9	394	4,908,098	2,951,784			93,839	712,948	3,012,372	11,139,231
Wisconsin	49	16	12	55	749,920		200	219,811	41,877	34,213		64,617	1,191,694
Wyoming	2	0	0	2		50		100					150
Total 1924	1,673	159	204	1,573	163,851,841	93,954,938	32,715,519	14,957,722	17,468,338	87,154,350	47,887,940	34,342,799	432,332,956
Total 1923	1,761	185	278	1,078	156,385,772	93,000,438	35,479,758	14,020,184	16,183,308	37,864,610	45,564,430	35,612,043	425,777,693
Increase						64,900		937,538		1,514,830		1,822,619	
Decrease	88	26	14	105	2,534,431		2,761,239			610,260		1,269,244	3,444,737

TABLE 13.—TOBACCO MANUFACTURED, QUANTITY ON HAND AT COMMENCEMENT AND CLOSE OF YEAR, QUANTITY TO BE ACCOUNTED FOR, QUANTITY REMOVED IN BOND FOR EXPORT, TOTAL SALES REPORTED, AND TAXES PAID, CALENDAR YEAR 1924, BY COLLECTION DISTRICTS AND BY STATES

Districts and States	Tobacco manufactured						Manufactured tobacco						Value of stamps used
	Plug	Twist	Fine cut	Smoking	Small	TOTAL	On hand Jan. 1, 1924	Total to be accounted for	On hand Jan. 1, 1925	Removed for exportation	Tax paid during 1924		
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	\$128.18
Arkansas				712									
1st California				119,374		119,374	8,058	122,432	13,344		109,088		19,635.84
6th California				22,948		22,948		22,948	35		22,913		4,124.34
Total California				142,322		142,322	8,058	145,380	13,379		132,001		23,760.18
Colorado			1,863	14,212		16,075		16,015	58		15,957		2,872.26
Connecticut				65,941		65,941	233	59,164	284	26	58,880		10,054.80
Delaware					2,278,512	2,278,512		2,278,512		6,650	2,270,862		408,756.16
Florida				7,275		7,275	56	7,325			7,325		1,318.80
Georgia				6,720		6,720	420	6,170	633		6,617		993.09
Idaho				225		225	6	230	9		221		39.78
1st Illinois	4,610	3,290,637		19,874,607	9,672,725	32,742,579	721	32,743,300	2,336	14,541	32,728,423		4,890,756.14
8th Illinois	44,305	1,875		158,291		204,401	7,277	211,678	6,833	204,865			29,375.70
Total Illinois	44,305	4,485	3,290,637	20,032,828	9,572,725	32,946,980	7,998	32,954,978	9,149	14,341	32,931,259		5,027,531.84
Indiana		217,569		219,723	32,050	400,872	41,481	209,853	38,809		462,984		83,337.12
Iowa	22		8,722	725,021		733,765	8,616	742,350	11,306		731,072		131,052.06
Kansas				22,432		22,432	874	22,806			22,806		4,105.08
Kentucky	8,618,117	2,231,949	18,342	31,280,362	242	42,160,112	1,277,544	43,427,656	1,717,057	47,019	41,652,980		7,493,836.40
Louisiana				138,978	5,929	144,007	7,152	152,040	0,594		145,465		26,183.70
Maine				10		10		10			10		1.60
Maryland				6,647,907		6,647,907	6	6,647,912		9,638	6,638,074		1,194,553.32
Massachusetts			106	151,948	282,244	434,296	9,280	1,453,576	9,826	100	443,652		79,857.86
1st Michigan	2,401,854	49,602	1,278,162	10,101,640	56,788	13,918,026	151,800	14,069,355	151,546		13,887,840		2,499,811.20
1st Michigan				23,554	1,925	25,479	10	25,489	22		25,467		4,634.00
Total Michigan	2,401,854	49,602	1,278,162	10,215,004	58,713	13,943,505	151,370	14,094,375	151,568		13,913,307		2,504,395.20
Minnesota	1,446		1,273	99,544	242	102,605	111	102,610	115		102,501		18,470.18

TABLE 13.—TOBACCO MANUFACTURED, QUANTITY ON HAND AT COMMENCEMENT AND CLOSE OF YEAR, QUANTITY TO BE ACCOUNTED FOR, QUANTITY REMOVED IN BOND FOR EXPORT, TOTAL SALES REPORTED, AND TAXES PAID, CALENDAR YEAR 1924, BY COLLECTION DISTRICTS AND BY STATES—Continued

Districts and States	Tobacco manufactured						Manufactured tobacco					Value of stamps used
	Plug	Twist	Fine cut	Smoking	Snuff	Total	On hand Jan. 1, 1924	Total to be accounted for	On hand Jan. 1, 1925	Removed for exportation	Tax paid during 1924	
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
1st Missouri.....	48,548,396	4,834,091	9,439	4,746,651		58,138,577	3,341,641	61,480,518	2,354,671	711,691	58,414,156	\$10,514,548.08
5th Missouri.....		453		9,360		9,810		9,810	204		9,615	1,720.70
Total Missouri.....	48,548,396	4,835,444	9,439	4,755,417		58,148,696	3,341,641	61,490,337	2,354,875	711,691	58,423,771	10,516,278.78
Montana.....				2,773		2,773		2,773			2,773	460.14
Nebraska.....			270	48,617		48,887	60	48,947		215	48,732	8,771.78
New Hampshire.....	125			461		589		589		123	461	62.98
1st New Jersey.....				2,879		2,879	6,225	7,607	4,375		3,232	591.76
5th New Jersey.....	2,508,034		1,204,281	18,162,448	9,678,896	31,553,640	822,693	32,376,242	699,148	133,042	31,544,052	5,677,929.86
Total New Jersey.....	2,508,034		1,204,281	18,164,827	9,678,896	31,556,519	827,918	32,383,549	701,523	133,042	31,547,284	5,678,511.12
New Mexico.....				220		220		220			220	39.60
1st New York.....	2,900	2,972		901,970	109	907,051	8,750	910,807	47,455		863,352	155,403.36
2d New York.....			853,873	4,216,734	6,017	5,106,648	32,480	5,139,126	33,675	2,762	5,102,880	918,484.02
3d New York.....				387,878		387,878	291	388,169	500	346,196	41,441	7,459.88
14th New York.....		6,555	58,098	781,324		841,551	1,779	843,330	3,407		843,953	151,911.54
21st New York.....			20,022	1,152,833		1,172,815	10,745	1,183,660	13,868		1,176,292	211,732.50
28th New York.....				570,005	12,075	682,080	468	683,448	465		682,953	104,936.94
Total New York.....	2,900	7,630	902,891	8,011,724	18,291	9,001,031	61,450	9,058,540	98,870	348,960	8,610,710	1,549,927.80
North Carolina.....	43,855,494			74,907,084		118,762,678	3,341,669	122,104,167	4,309,832	283,390	117,513,925	21,182,606.60
1st Ohio.....				27,501,544		27,501,544	432,942	27,934,486	371,450	27,189	27,555,847	4,860,052.46
10th Ohio.....				16,706,462		16,706,462	74,496	16,782,958	285,651		16,497,307	2,969,515.26
11th Ohio.....				2,360		2,360	60	2,400			2,400	432.00
18th Ohio.....			27	377,090	1,660	378,777		378,777	67		378,880	68,324.40
Total Ohio.....			27	44,586,226	1,660	44,691,943	627,498	45,119,491	657,168	27,189	44,435,134	7,958,324.12
Oklahoma.....				350		350		350			350	63.00
Oregon.....				6,793		6,793	79	6,874	4		6,870	1,236.00
1st Pennsylvania.....	129	378	20,699	1,719,732	1,871	1,733,309	24,144	1,778,642	10,883		1,766,050	317,890.02
12th Pennsylvania.....		106	82,708	2,535,867		2,618,353	40,181	2,658,334	43,350		2,615,184	401,733.12
23d Pennsylvania.....			1,141	90,014	8,431	101,610	108	105,727	47		105,680	19,022.40
Total Pennsylvania.....	129	486	84,448	4,351,343	10,302	4,426,511	64,392	4,490,903	53,980		4,436,923	738,648.14
Rhode Island.....				13,832		13,832	56	13,918	135		13,783	2,480.94
South Carolina.....				12,116		12,116	776	12,892	584		12,308	2,215.44
South Dakota.....				6,603		6,603		6,603			6,603	1,188.54
Tennessee.....	64,721	2,453,785		123,262	17,078,184	20,919,652	257,810	20,177,762	385,796	948	10,791,318	3,562,437.24
1st Texas.....		89,113		119,461		178,574		178,574			178,574	32,143.32
2d Texas.....				634		634		634			634	114.12
Total Texas.....		89,113		120,095		179,208		179,208			179,208	32,257.44
Utah.....				1,530		1,530		1,530			1,530	277.02
Virginia.....	5,436,640	37,179		9,330,007		14,803,732	530,332	15,343,064	517,490	1,318,100	13,507,084	2,431,437.12
Washington.....		100		2,111		2,211	25	2,236	50		2,186	393.48
West Virginia.....				11,460,874		11,460,874	391,778	11,852,652	465,443	1,390	11,385,819	2,049,447.42
Wisconsin.....		2,140	455	1,112,429	13,203	1,128,227		1,135,048	4,450		1,130,598	203,507.04
Wyoming.....				150		150		150			150	27.00
Total 1924.....	111,477,092	9,901,542	6,780,581	246,990,137	39,029,026	414,178,378	10,863,563	425,041,941	11,568,430	2,902,268	410,571,243	73,902,823.74
Total 1923.....	120,708,439	10,605,185	7,140,828	234,944,139	38,228,284	412,776,875	11,672,805	424,449,740	10,848,391	2,520,853	411,080,496	73,994,489.28
Increase.....				12,045,998		1,401,503		592,201	720,039	381,415	590,253	91,685.64
Decrease.....	9,321,347	703,643	360,247		109,258		809,302					



TABLE 14.—CIGAR FACTORIES OPERATED, TOBACCO USED, AND CIGARS WEIGHING MORE THAN 3 POUNDS PER THOUSAND MANUFACTURED, ETC., CALENDAR YEAR 1924, BY COLLECTION DISTRICTS AND BY STATES—Continued

Districts and States	Number of factories				Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand					
	In busi-ness Jan. 1, 1924	Opened	Closed	In busi-ness Jan. 1, 1925	Unstemmed	Stemmed	Scraps	Manufac-tured	On hand Jan. 1, 1924	On hand Jan. 1, 1925	Removed for ex-ported	Personal consumption	Removed tax paid
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
1st Texas.....	30	4	6	29	305,564	60,133	59,258	20,654,065	882,494	878,617	34,877	20,623,565	1,740,320
2d Texas.....	27	5	7	26	34,983	2,162	2,681	1,780,042	29,325	46,365	22,682	1,740,320	
Total Texas.....	57	9	12	54	340,547	62,295	61,939	22,434,707	911,819	924,982	57,559	22,363,885	
Utah.....	16	2	6	12	30,562	17,173	622	2,495,228	283,207	143,956	40,179	2,594,300	
Vermont.....	20	0	5	15	19,942	1,865	449	1,022,326	219,939	222,875	765	1,018,625	
Virginia.....	53	4	7	50	2,253,384	278,251	1,965,287	363,070,623	14,017,977	29,103,870	115,852	347,860,078	
Washington.....	89	5	13	61	55,151	16,630	11,320	4,273,990	201,986	204,073	66,073	4,205,830	
West Virginia.....	68	3	18	58	1,665,524	96,172	47,736	91,103,745	1,720,377	1,446,198	4,020	91,373,905	
Wisconsin.....	568	50	68	548	982,052	335,076	140,106	67,517,288	3,721,390	3,627,308	830,736	66,780,634	
Wyoming.....	11	2	3	10	8,497	1,881	47	471,333	3,400	2,300	5,433	467,000	
Total 1924.....	10,628	1,184	1,935	9,877	75,761,146	44,715,605	11,990,570	6,607,676,535	391,718,478	368,322,715	219,150	23,997,877	6,566,855,271
Total 1923.....	11,576	1,384	2,332	10,628	90,356,123	40,303,431	10,299,849	6,950,247,389				26,435,148	
Increase.....	948	200	-397	751	14,604,977	4,412,164	1,690,740	352,570,854				2,437,271	
Decrease.....													

Average quantity of leaf tobacco used per 1,000 large cigars, 22.94 pounds.

Note.—The number of factories in business includes those factories which manufactured the small cigars shown in Table 16.

TABLE 15.—CIGARS WEIGHING MORE THAN 3 POUNDS PER THOUSAND REMOVED TAX PAID, CALENDAR YEAR 1924, BY COLLECTION DISTRICTS AND BY STATES

Districts and States	Class A	Class B	Class C	Class D	Class E	Total	Value of stamps used
	Number	Number	Number	Number	Number	Number	
Alabama.....	4,134,850	156,775	122,525			4,414,150	\$18,582.73
Arizona.....	35,800	9,800	45,100			90,800	608.30
Arkansas.....	1,061,673	801,135	65,650			1,418,660	6,554.66
1st California.....	25,078,100	996,905	21,837,767	52,350	22,055	47,987,437	303,793.80
6th California.....	8,465,016	1,002,460	13,652,765	98,325	2,800	24,061,366	168,651.52
Total California.....	33,543,375	2,899,365	35,490,532	90,675	24,855	72,048,793	472,445.32
Colorado.....	4,194,735	444,000	10,560,390	1,535	200	15,200,860	114,507.87
Connecticut.....	3,853,007	20,547,390	14,216,183	283,050		38,679,630	258,582.82
Delaware.....	906,478	68,425	28,304,650			29,339,553	283,618.36
Florida.....	156,331,063	25,459,138	267,619,620	61,544,942	2,431,740	513,385,501	3,961,671.05
Georgia.....	25,686,630	188,725	1,201,200	450		26,976,405	114,292.67
Hawaii.....	17,800					17,800	71.20
Idaho.....	497,150	27,150	456,100	50		980,450	6,257.00
1st Illinois.....	24,502,815	33,548,923	60,323,075	2,376,680	196,338	100,947,831	753,677.70
8th Illinois.....	10,296,606	0,439,481	9,985,787	11,800	325	20,733,999	187,841.88
Total Illinois.....	34,799,421	22,988,404	70,308,862	2,388,480	196,663	130,681,830	941,519.58
Indiana.....	51,574,555	98,717,120	56,717,060	230,736	109,895	206,340,365	1,304,471.72
Iowa.....	23,876,365	15,769,278	8,421,345	1,950	704	47,758,642	264,687.15
Kansas.....	4,303,465	2,030,500	1,378,250			7,612,215	49,901.11
Kentucky.....	22,404,172	9,766,960	41,327,806	330	4,200	73,493,468	529,175.92
Louisiana.....	35,840,548	4,470,024	35,035,927	344,119		75,686,618	489,618.30
Maine.....	988,886	4,434,437	3,633,535			8,056,858	62,273.85
Maryland.....	22,199,001	28,658,263	42,216,055	84,656	15,060	93,142,029	641,602.78
Massachusetts.....	13,072,621	41,280,272	72,255,611	39,659	2,730	126,650,904	950,789.07
1st Michigan.....	29,165,722	101,068,466	130,484,278	3,240,233	258,850	261,207,649	1,928,158.23
4th Michigan.....	14,691,786	12,434,551	31,669,987	59,676	6,000	68,762,000	418,310.45
Total Michigan.....	40,847,508	113,503,017	162,154,265	3,299,909	264,850	319,969,649	2,346,468.68
Minnesota.....	20,132,222	2,488,070	14,854,439	7,625	5,256	37,487,604	229,317.51
Mississippi.....	272,303	7,440	8,600		200	289,443	1,222.35

TABLE 15.—CIGARS WEIGHING MORE THAN 3 POUNDS PER THOUSAND REMOVED TAX PAID, CALENDAR YEAR 1924, BY COLLECTION DISTRICTS AND BY STATES—Continued

Districts and States	Class A	Class B	Class C	Class D	Class E	Total	Value of stamps used
	Number	Number	Number	Number	Number	Number	
1st Missouri	5,081,518	4,183,357	10,416,580	57,575	11,075	19,750,705	5140,041.46
6th Missouri	17,797,204	8,627,290	2,166,730	1,141		28,484,365	141,794.82
Total Missouri	22,878,722	12,710,647	12,575,310	68,716	11,675	48,235,070	281,836.28
Montana	152,350	8,300	1,678,010			1,833,660	15,716.29
Nebraska	15,448,400	1,367,630	1,930,430		2,028	18,748,388	87,403.07
Nevada	1,050	43,450	208,060			253,160	2,142.84
New Hampshire	315,450	14,408,975	58,491,265			73,215,690	614,137.04
1st New Jersey	1,092,625	6,746,075	103,349,229	3,714,083	185,796	115,087,708	1,022,345.55
5th New Jersey	80,682,648	76,980,949	243,371,761	2,780,600	239,480	404,055,444	3,011,921.63
Total New Jersey	81,775,170	83,727,024	346,720,990	6,494,682	425,276	519,143,152	4,034,267.18
New Mexico	5,200	32,300	76,000			113,500	898.60
1st New York	113,779,669	9,172,677	20,857,408	1,303,274	26,600	145,229,628	714,989.69
2d New York	23,512,986	6,766,748	32,176,842	7,347,469	294,960	70,098,945	519,837.32
3d New York	116,689,767	22,040,901	164,296,493	18,625,178	1,030,515	320,652,854	2,292,632.77
14th New York	43,908,641	11,786,873	78,403,081	767,836	9,000	134,815,431	960,812.56
21st New York	34,606,658	23,548,840	22,153,917	11,125	2,725	80,323,165	479,278.90
28th New York	7,615,710	3,443,945	6,464,110	17,075	2,475	17,543,315	109,545.53
Total New York	340,113,331	76,759,984	324,351,851	26,161,697	1,356,275	768,593,338	5,073,896.77
North Carolina	6,884,754	9,696,697	1,417,630			17,999,281	98,479.67
North Dakota	305,200	27,000	231,300			563,300	3,462.70
1st Ohio	43,890,078	91,138,141	38,680,765	635,935	8,310	174,357,029	1,078,229.91
10th Ohio	75,269,382	75,058,637	36,342,861	4,000		186,675,470	1,078,570.21
11th Ohio	89,965,729	48,814,642	12,272,667	800		151,053,238	793,298.97
18th Ohio	66,976,519	14,241,891	23,171,576	717,025	600	104,507,611	563,314.91
Total Ohio	276,110,708	229,253,311	110,467,259	758,360	3,710	616,593,348	3,483,324.00
Oklahoma	4,297,900	327,925	141,795			4,767,620	20,433.31
Oregon	1,837,350	295,800	1,976,978	460	100	4,110,748	29,924.92
1st Pennsylvania	990,840,768	463,701,400	578,174,142	13,114,079	282,772	1,726,815,151	10,837,573.24
12th Pennsylvania	83,443,636	63,163,451	82,415,137	13,425	1,000	191,020,691	1,282,607.85
23d Pennsylvania	121,139,071	4,827,608	974,825	3,500	1,300	128,946,804	530,359.66
Total Pennsylvania	848,123,475	523,682,459	661,564,124	13,133,004	285,072	2,046,788,146	12,650,537.95
Rhode Island	4,127,505	2,449,850	4,288,575			10,865,930	60,868.30
South Carolina	20,242,680	8,913,030	245,715			29,401,425	138,600.34
South Dakota	2,299,085	837,570	2,978,986	1,350	3,525	6,140,516	41,221.71
Tennessee	6,881,810	90,400	25,118,175			32,090,385	254,133.22
1st Texas	12,198,810	1,475,070	6,922,560	27,125		20,623,565	120,274.20
2d Texas	1,387,120	226,350	126,350		500	1,740,320	8,051.23
Total Texas	13,585,930	1,701,420	7,048,910	27,125	500	22,363,885	128,325.43
Utah	124,900	379,575	2,087,315		2,510	2,594,300	21,600.53
Vermont	289,075	334,600	895,360			1,018,825	6,720.45
Virginia	331,674,029	3,108,102	13,089,137	500	250	347,869,078	1,403,130.07
Washington	1,852,420	455,000	1,838,210		200	4,205,830	26,988.57
West Virginia	91,214,965	67,150	71,850			91,373,965	360,029.17
Wisconsin	14,069,525	4,034,350	48,448,284	180,855	37,620	66,780,634	519,370.31
Wyoming	23,675	125	443,100		100	467,000	4,084.83
Total 1924	2,584,897,627	1,368,778,320	2,492,949,827	115,034,129	5,195,368	6,566,855,271	42,447,148.94

TABLE 16.—TOBACCO USED, AND CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER THOUSAND MANUFACTURED, ETC., CALENDAR YEAR 1924, BY COLLECTION DISTRICTS AND BY STATES

Districts and States	Tobacco used			Cigars weighing not more than 3 pounds per thousand					Value of stamps used
	Unstemmed	Stemmed	Scraps	Manufactured	On hand Jan. 1, 1924	On hand Jan. 1, 1925	Removed for exportation	Tax paid during 1924	
	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
Maryland.....	329,069	384,617	12,682	182,582,650	26,339,890	27,003,520	181,822,000	\$272,734.49	
Minnesota.....	2			700			700	1.05	
5th New Jersey.....	246,272			74,627,140	4,094,300	12,740,580	2,000	98,968.29	
1st New York.....	160		258	214,450	723,200	650	937,000	1,405.60	
2d New York.....	5,928	251	8,185	3,948,300	34,200	677,700	3,304,800	4,957.20	
3d New York.....	6,671	200		2,696,075	215,610	50,241	2,885,480	4,283.17	
14th New York.....	109,270	163,324		78,016,290	11,620,300	17,138,220	70,498,430	105,747.65	
Total New York.....	121,760	163,775	8,441	82,875,115	12,593,376	17,872,811	77,505,080	116,393.62	
North Carolina.....	34,043			11,700,790		11,008,790	2,000	3.00	
18th Ohio.....	26			12,100	8,000		15,100	22.65	
1st Pennsylvania.....		813,309		134,262,067	997,130	2,310	135,030,360	202,645.64	
Virginia.....	189,158			44,879,270	2,976,630	612,700	47,043,200	70,564.80	
West Virginia.....	15	121		74,500	27,800		68,500	87.75	
Total 1924.....	920,364	831,222	21,093	530,714,332	47,032,096	69,970,511	228,627	507,547,390	
Total 1923.....	849,473	788,073	11,361	505,305,490				761,321.09	
Increase.....	70,891	43,150	9,732	25,408,842					

Average quantity of leaf tobacco used per 1,000 small cigars, 3.88 pounds.  
 Note.—The factories in business are included in Table 14.

TABLE 17. TOBACCO USED, AND CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER THOUSAND MANUFACTURED, ETC., CALENDAR YEAR 1924, BY COLLECTION DISTRICTS AND BY STATES

Districts and States	Number of factories				Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used
	In business Jan. 1, 1924	Opened	Closed	In business Jan. 1, 1925	Unstemmed	Stemmed	Scraps	Manufactured	On hand Jan. 1, 1924	On hand Jan. 1, 1925	Removed for exportation	Tax paid during 1924	
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
1st California.....	4	1	0	3	538,910	5,951,298	3,846	2,680,668,565	23,014,333	13,544,600	476,962,600	2,214,547,842	66,643,043.63
6th California.....	4	4	3	5	1,916		66	662,350	74,650	60,070		894,380	2,063.14
Total California.....	8	5	3	10	560,826	5,951,298	3,904	2,680,730,915	23,088,983	13,604,670	476,962,600	2,215,242,222	68,706,426.77
Florida.....	2	0	0	2	4,159	495	9,401	4,050,274	162	160,942		3,598,894	11,687.68
1st Illinois.....	7	0	1	6	11,753	191	259	4,656,790	203,902	229,810		4,630,852	13,892.55
Kentucky.....	1	0	0	1	111,251	738,913		372,764,000				372,764,000	1,118,292.00
Louisiana.....	1	0	0	1		16,115		7,352,400	21,600			7,374,060	22,122.18
Maryland.....	4	0	3	1			36	12,000	154,200	154,200		12,000	36.00
Massachusetts.....	12	3	1	14	14,055	100	23	4,021,930	608,800	628,595		3,900,610	11,701.83
1st Michigan.....	2	1	1	2	2,200		67,685	30,739,250	971,000	1,231,190		30,479,720	91,439.16
Minnesota.....	2	0	1	1									
1st Missouri.....	0	1	1	0					1,600			1,600	4.80
1st New Jersey.....	1	0	0	1			203,084	97,241,600	765,200	282,000		97,714,660	293,144.68
5th New Jersey.....	4	1	1	4	21	13,843,183	140,086	5,963,252,340	9,878,130	677,300	1,078,000	6,971,378,170	17,014,134.61
Total New Jersey.....	5	1	1	5	21	13,843,183	344,670	6,060,493,940	10,633,390	959,300	1,078,000	6,969,093,030	18,207,279.09
1st New York.....	14	1	4	11	3,829,195	13,620,546	106,287	7,934,424,862	144,551,980	122,082,246	449,039,350	7,506,555,216	22,526,565.65
2d New York.....	53	7	14	46	3,306,409	1,497,033	318,807	1,950,170,815	2,628,946	12,143,653	8,564,280	1,932,008,955	5,796,206.80
3d New York.....	34	1	11	24	4,519,656	662,957	22,656	2,043,519,319	8,472,970	4,874,720	4,874,400	2,042,217,289	6,126,651.97
14th New York.....	6	0	1	5	846	152	345	406,100	4,800	5,100		405,600	1,216.80
Total New York.....	107	9	30	86	11,656,105	15,780,683	448,154	11,928,521,096	155,658,496	139,105,119	461,479,120	11,483,547,060	34,450,641.18
North Carolina.....	8	1	1	8	14,847,314	76,527,408	613,976	30,682,292,459	289,533,323	166,920,856	407,657,078	30,592,477,570	118,177,433.61
18th Ohio.....	5	1	3	3	1,167		260	309,910	800	66,590		244,120	732.39
1st Pennsylvania.....	11	2	8	10	424,192	7,670,184	2,682	3,431,322,306	1,077,144	5,205,100	47,020,500	3,380,187,544	10,140,503.83
12th Pennsylvania.....	1	0	0	1	19,019			5,291,560	471,800	145,600		5,617,760	16,852.28
23d Pennsylvania.....	2	0	0	2		605		173,000	10,000			173,000	519.00
Total Pennsylvania.....	14	2	8	13	443,211	7,670,689	2,682	3,436,786,866	1,568,944	5,350,700	47,020,500	3,385,938,904	10,157,878.51



TABLE 17.—TOBACCO USED, AND CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER THOUSAND MANUFACTURED, ETC., CALENDAR YEAR 1924, BY COLLECTION DISTRICTS AND BY STATES—Continued

Districts and States	Number of factories				Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used
	In business Jan. 1, 1924	Opened	Closed	In business Jan. 1, 1925	Unstemmed	Stemmed	Scraps	Manufactured	On hand Jan. 1, 1924	On hand Jan. 1, 1925	Removed for exportation	Tax paid during 1924	
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
Rhode Island.....	1	0	0	1	84			21,200	5,000	14,000		12,200	\$35.60
1st Texas.....	2	0	2	0									
Virginia.....	7	2	3	6	4,707,632	15,886,436	760,389	8,492,337,305	21,178,539	50,115,102	484,304,070	7,977,330,652	23,832,009.90
West Virginia.....	2	0	1	1	2,484	8,072		3,868,620	138,000	190,000		3,856,620	11,569.86
Total 1924.....	190	26	55	161	32,662,472	135,423,590	2,251,339	72,708,989,025	595,957,401	378,681,990	1,878,554,360	70,950,627,114	212,862,481.74
Total 1923.....	185	30	45	190	29,204,318	123,802,306	4,473,139	66,716,830,430					
Increase.....	5		10	29	3,458,154	12,621,284		5,992,158,595					
Decrease.....		4					2,221,800						

The following districts show cigarettes removed tax free for personal consumption and experimental purposes: 1st California, 7,858; 6th California, 11,650; Florida, 3,600; Massachusetts, 1,525; 2d New York, 21,473; 3d New York, 24,820; Virginia, 20. The following districts show cigarettes removed free of tax for use of the United States: North Carolina, 5,040,000; Virginia, 1,760,000.

Average quantity of leaf tobacco used per 1,000 small cigarettes, 2.99 pounds.

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

TABLE 18.—TOBACCO USED, AND CIGARETTES WEIGHING MORE THAN 3 POUNDS PER THOUSAND MANUFACTURED, ETC., CALENDAR YEAR 1924, BY COLLECTION DISTRICTS AND BY STATES

Districts and States	Tobacco used			Cigarettes weighing more than 3 pounds per thousand					Value of stamps used
	Unstemmed	Stemmed	Scraps	Manufactured	On hand Jan. 1, 1924	On hand Jan. 1, 1925	Removed for exportation	Tax paid during 1924	
	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
1st California.....	103	153	100	53,890	100			53,890	\$368.72
6th California.....	265			36,550	27,250	20,100		43,700	314.64
Total California.....	368	153	100	90,440	27,250	20,100		97,490	703.36
1st Illinois.....	2,063		29	348,200	10,992	33,850		325,342	2,342.46
Massachusetts.....	286	166		47,500	6,800	800		52,000	374.40
1st New York.....	5			500				500	8.60
2d New York.....	28,396	32,384		8,847,005	132,010	153,120	150,100	8,645,785	62,249.72
3d New York.....	7,694	25,103	4,364	4,738,070	29,700	72,000	279,540	4,419,230	31,796.88
14th New York.....	569			56,880				56,880	409.32
Total New York.....	36,664	57,487	4,364	13,642,425	161,710	225,120	459,640	13,119,375	94,459.50
18th Ohio.....	100			9,980	700	300		10,350	74.52
1st Pennsylvania.....	119	3,200	34	592,800	2,040	1,420	5,000	588,420	4,236.63
2d Pennsylvania.....		110		13,750				13,750	99.00
Total Pennsylvania.....	119	3,310	34	606,550	2,040	1,420	5,000	602,170	4,335.63
Rhode Island.....	2,254	773	2,631	817,190	87,000	246,000		638,190	4,738.97
Virginia.....			2,042	492,030	6,200	2,190		496,040	3,571.49
Total 1924.....	41,824	61,879	10,200	16,054,285	300,992	520,490	464,640	15,361,157	110,600.33
Total 1923.....	124,464	18,477	8,502	18,065,858					
Increase.....		46,402	1,998						
Decrease.....	82,640			2,011,573					

NOTE.—The factories in business are included in Table 17. Average quantity of leaf tobacco used per 1,000 large cigarettes, 8.59 pounds.

TABLE 19.—LEAF TOBACCO USED IN MANUFACTURING CIGARS, CIGARETTES, AND TOBACCO AND SNUFF, CALENDAR YEARS 1915-1924

Years	Cigars		Cigarettes		Tobacco and snuff	Total
	Large	Small	Large	Small		
1915	141,554,038	4,594,793	92,374	66,699,013	338,448,062	551,687,780
1916	154,949,262	4,118,650	104,483	93,233,755	349,198,654	601,604,642
1917	165,360,912	4,215,037	131,159	133,374,761	354,664,236	658,064,138
1918	188,345,626	3,931,216	211,323	177,167,844	369,080,676	708,784,684
1919	162,237,051	3,055,056	352,020	197,860,881	307,575,503	670,221,110
1920	183,042,903	2,552,099	141,318	178,730,478	306,360,063	608,835,661
1921	153,792,423	2,967,051	140,822	191,004,707	285,326,978	633,731,981
1922	149,363,275	2,345,976	142,043	169,455,096	208,210,842	610,417,231
1923	157,837,176	1,015,384	150,436	200,238,245	301,916,476	662,064,717
1924	151,356,058	2,056,784	137,029	217,562,385	297,000,136	659,103,292

TABLE 20.—PRODUCTION OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES AND THE NUMBER OF MANUFACTURERS OF TOBACCO PRODUCTS AND DEALERS IN LEAF TOBACCO IN BUSINESS AT CLOSE OF YEAR, CALENDAR YEARS 1915-1924

Years	Tobacco and snuff					
	Plug	Twist	Fine cut	Smoking	Snuff	Total
1915	150,658,608	14,829,370	10,045,001	234,927,827	51,895,407	442,334,219
1916	165,630,918	15,998,082	10,846,358	230,720,776	33,060,694	456,165,728
1917	179,413,107	15,174,350	11,296,861	213,586,164	33,516,602	452,978,944
1918	174,697,406	17,459,465	9,800,225	257,993,440	37,180,362	497,074,920
1919	141,037,895	11,200,488	8,165,865	228,566,635	35,007,662	424,008,760
1920	138,563,268	11,764,507	8,680,999	219,270,561	34,348,941	412,624,686
1921	113,384,374	9,261,035	6,892,655	222,723,945	34,689,917	386,961,026
1922	120,174,363	10,947,647	6,892,417	243,358,372	38,136,490	419,806,163
1923	120,768,430	10,665,185	7,140,828	234,944,139	39,228,284	412,776,674
1924	111,477,092	6,901,542	6,780,661	246,990,137	39,029,026	414,178,378

Cigars and cigarettes

Years	Cigars		Cigarettes	
	Weighting more than 3 pounds per 1,000	Weighting not more than 3 pounds per 1,000	Weighting more than 3 pounds per 1,000	Weighting not more than 3 pounds per 1,000
1915	6,599,168,078	968,138,187	15,816,210	17,964,348,373
1916	7,042,127,401	890,482,790	22,192,700	25,290,883,911
1917	7,550,890,349	907,228,920	24,566,110	35,331,264,067
1918	7,063,649,402	847,466,421	23,413,857	46,066,003,244
1919	7,072,357,021	713,235,870	31,888,910	53,119,764,232
1920	6,096,768,663	633,222,232	28,038,552	47,430,108,015
1921	6,728,063,493	670,482,748	14,518,260	52,085,011,890
1922	6,722,354,177	632,900,635	17,469,499	55,763,022,018
1923	6,950,247,880	605,305,490	18,065,858	66,715,830,480
1924	6,697,676,633	530,714,332	16,054,285	72,708,989,028

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 to 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 32,820,633 cigars manufactured. These returns show cigars of the various classes as follows removed tax paid for domestic consumption on which the tax amounted to \$326,000 35; Class A, 291,000; class B, 348,910; class C, 19,208,424; class D, 11,145,693; class E, 994,191.

TABLE 20.—PRODUCTION OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, AND THE NUMBER OF MANUFACTURERS OF TOBACCO PRODUCTS AND DEALERS IN LEAF TOBACCO IN BUSINESS AT CLOSE OF YEAR, CALENDAR YEARS 1915-1924—Continued

Dec. 31, 1915	Manufacturers of—				Dealers in leaf tobacco
	Cigars	Cigarettes	Tobacco	Snuff	
	Number	Number	Number	Number	
1915	16,792	867	2,214	71	8,407
1916	14,576	311	2,085	67	4,139
1917	13,217	311	1,915	61	3,008
1918	11,291	203	1,803	60	2,002
1919	11,483	237	1,814	57	2,424
1920	11,110	213	1,810	35	3,662
1921	12,105	225	1,917	39	3,619
1922	11,576	185	1,733	23	3,188
1923	10,628	190	1,652	26	2,537
1924	9,877	161	1,545	25	2,829

TABLE 21.—SUMMARY OF OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS, CALENDAR YEAR 1924

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		261
Registered as manufacturers for the purpose of disposing of old stock of manufactured tobacco		3
Produced perique tobacco		73
Manufacturing plug tobacco exclusively		9
Manufacturing smoking tobacco exclusively		1,030
Manufacturing twist tobacco exclusively		12
Manufacturing snuff exclusively		23
Manufacturing two or more kinds		110
<b>Total</b>		<b>1,573</b>

Quantity of tobacco and snuff manufactured		Pounds
Plug tobacco		111,477,092
Twist tobacco		9,901,542
Fine-cut chewing tobacco		6,780,661
Smoking tobacco		246,990,137
<b>Total tobacco</b>		<b>375,149,322</b>
Snuff		39,029,026
<b>Total</b>		<b>414,178,378</b>

Summary of operations of producers and dealers in perique tobacco, registered as tobacco manufacturers, calendar year 1924		
On hand Jan. 1, 1924	Pounds	Pounds
Grown	637,217	1,182
Purchased	318,611	808,670
	512,095	656,171
<b>Total</b>	<b>1,465,923</b>	<b>1,485,921</b>

Cigar manufacturers in business at close of year		Number
Manufacturing large cigars exclusively		9,854
Manufacturing small cigars exclusively		0
Manufacturing small cigarettes exclusively		105
Manufacturing large cigarettes exclusively		0
Manufacturing large cigars and small cigarettes		3
Manufacturing small cigars and small cigarettes		0
Manufacturing small cigars and small cigarettes		2
Manufacturing small cigars and small and large cigarettes		0
Manufacturing small cigarettes and large cigarettes		54
Manufacturing large and small cigars		14
Manufacturing large cigars, small and large cigarettes		0
<b>Total</b>		<b>10,036</b>

TABLE 21.—SUMMARY OF OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS, CALENDAR YEAR 1924—Continued  
Summary of cigar and cigarette manufacture

Product	Leaf tobacco used in manufacturing	Average leaf tobacco used per 1,000	Number manufactured
Cigars weighing more than 3 pounds per 1,000	151,356,058	22.04	6,507,674,535
Cigars weighing not more than 3 pounds per 1,000	2,056,784	3.68	530,714,532
Cigarettes weighing more than 3 pounds per 1,000	137,029	8.59	16,054,285
Cigarettes weighing not more than 3 pounds per 1,000	217,562,385	2.99	72,708,986,025

*Cigar manufacturers classified as to output and total production for each class, calendar year 1924*

Output—cigars	Number of manufacturers	Total production	Percentage
Under 500,000	8,755	608,719,226	10.59
500,000 to 1,000,000	339	239,741,870	3.83
1,000,000 to 2,000,000	240	336,976,995	5.10
2,000,000 to 3,000,000	113	273,502,359	4.14
3,000,000 to 4,000,000	74	255,823,575	3.88
4,000,000 to 5,000,000	59	262,569,697	3.88
5,000,000 to 10,000,000	166	1,174,157,744	17.80
10,000,000 to 20,000,000	77	1,038,347,188	15.71
20,000,000 to 40,000,000	39	1,057,994,078	16.04
Over 40,000,000	15	1,261,843,803	19.13
Total	9,877	6,597,676,535	100

TABLE 22.—RECEIPTS FROM INTERNAL-REVENUE TAXES ON TOBACCO AND PER CAPITA TAX BASED ON ESTIMATED POPULATION, YEARS ENDED JUNE 30, 1916-1925

Years	Estimated population	Total receipts		Cigars			
		Amount	Per capita	Weighing more than 3 pounds per 1,000		Weighing not more than 3 pounds per 1,000	
				Receipts	Per capita	Receipts	Per capita
1916	102,017,312	\$88,053,947.51	\$0.863	\$22,170,549.51	\$0.217	\$710,653.02	\$0.007
1917	103,635,306	101,201,562.16	.995	24,804,311.78	.230	712,597.80	.007
1918	105,253,300	150,188,659.90	1.483	30,034,470.95	.285	875,727.20	.008
1919	106,871,294	206,003,091.84	1.928	36,069,247.16	.338	925,016.51	.009
1920	108,418,175	288,809,355.44	2.779	55,429,813.93	.521	962,113.89	.009
1921	107,833,234	255,219,385.49	2.367	61,076,363.24	.474	1,013,510.07	.009
1922	109,248,393	270,750,384.44	2.478	44,183,874.54	.404	968,526.71	.009
1923	110,663,502	309,015,492.98	2.792	47,272,870.61	.427	863,010.61	.008
1924	112,078,611	325,638,931.14	2.905	45,205,155.45	.403	786,138.85	.007
1925	113,493,720	345,247,210.96	3.042	43,345,812.37	.382	730,852.73	.006

TABLE 22.—RECEIPTS FROM INTERNAL-REVENUE TAXES ON TOBACCO AND PER CAPITA TAX BASED ON ESTIMATED POPULATION, YEARS ENDED JUNE 30, 1916-1925—Continued

Years	Cigarettes				Snuff	
	Weighing more than 3 pounds per 1,000		Weighing not more than 3 pounds per 1,000		Receipts	Per capita
	Receipts	Per capita	Receipts	Per capita		
1916	\$77,617.46	\$0.001	\$26,332,745.64	\$0.258	\$2,653,654.38	\$0.026
1917	98,850.22	.001	38,127,168.93	.368	2,830,220.05	.027
1918	121,806.12	.001	66,370,961.45	.631	4,049,402.14	.038
1919	162,349.11	.002	90,440,806.73	.846	5,134,368.30	.048
1920	232,201.31	.002	151,282,214.61	1.421	6,948,931.23	.065
1921	358,253.88	.003	136,033,369.43	1.252	5,795,401.75	.054
1922	118,478.19	.001	150,127,514.62	1.374	6,947,630.94	.064
1923	130,929.10	.001	183,584,806.63	1.650	7,175,216.54	.065
1924	126,167.60	.001	203,651,330.58	1.817	7,005,069.46	.062
1925	169,523.34	.001	225,032,702.07	1.983	6,753,619.76	.059

Years	Tobacco		Miscellaneous, including cigarette papers and tubes, special taxes, etc.	
	Receipts	Per capita	Receipts	Per capita
1916	\$33,378,874.25	\$0.327	\$2,739,853.05	\$0.027
1917	35,061,056.49	.344	971,386.80	.009
1918	47,485,437.44	.451	7,251,348.60	.069
1919	57,491,383.95	.538	15,782,921.98	.147
1920	74,663,767.60	.702	6,286,312.87	.059
1921	59,330,627.08	.551	2,593,655.54	.024
1922	66,341,838.83	.607	2,071,819.76	.019
1923	68,857,707.29	.622	2,129,252.60	.019
1924	66,700,455.74	.595	2,194,583.46	.020
1925	66,922,388.87	.590	2,351,311.82	.021

TABLE 23.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

Districts	Tobacco and snuff				
	Unaccounted for July 1, 1924	Removed for exportation during year	Exported	Tax paid and returned to factory	Unaccounted for July 1, 1925
Delaware	Pounds 600	Pounds 6,045	Pounds 6,645	Pounds 0	Pounds 0
1st Illinois	599	15,565	15,739	0	425
Kentucky	1,898	102,278	83,348	560	20,263
Maryland	1,780	4,973	6,753	0	0
Massachusetts	0	458	0	0	458
1st Missouri	26,720	720,669	676,565	0	70,814
5th New Jersey	2,362	142,913	134,660	0	10,615
1st New York	0	500	500	0	0
2d New York	18,549	2,478	2,433	18,524	70
3d New York	72,172	207,140	263,509	0	15,803
North Carolina	29,884	258,021	267,527	3,055	17,823
1st Ohio	589	33,388	33,014	0	963
Tennessee	60	358	322	0	96
Virginia	148,939	1,360,539	1,374,078	2,097	133,303
West Virginia	350	2,354	2,094	0	610
Total	304,602	2,837,669	2,867,187	24,236	270,745

TABLE 23.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS—Continued

Cigars weighing more than 3 pounds per 1,000

Districts	Unaccounted for July 1, 1924	Removed for exportation during year	Exported	Tax paid and returned to factory	Unaccounted for July 1, 1925
	Number	Number	Number	Number	Number
Florida.....	2,400	10,000	7,500	0	0
Maryland.....	3,000	100,000	90,000	0	10,000
1st New Jersey.....	0	5,750	5,750	0	0
5th New Jersey.....	4,000	19,200	23,200	0	0
1st New York.....	0	70,100	70,100	0	0
2d New York.....	168,000	0	168,000	0	0
3d New York.....	3,000	37,875	30,475	0	4,000
1st Pennsylvania.....	0	2,750	2,750	0	0
12th Pennsylvania.....	0	22,350	22,350	0	0
23d Pennsylvania.....	2,500	0	2,500	0	0
Virginia.....	12,500	78,500	73,000	0	0
Total.....	197,500	344,525	501,625	0	40,000

Cigars weighing not more than 3 pounds per 1,000

Districts	Number	Number	Number	Number	Number
Maryland.....	0	4,000	4,000	0	0
6th New Jersey.....	0	2,000	2,000	0	0
Total.....	0	6,000	6,000	0	0

Cigarettes weighing more than 3 pounds per 1,000

Districts	Number	Number	Number	Number	Number
2d New York.....	185,350	54,000	9,000	0	239,950
3d New York.....	3,000	71,000	71,000	0	5,000
Total.....	198,350	125,000	80,000	0	244,950

Cigarettes weighing not more than 3 pounds per 1,000

Districts	Number	Number	Number	Number	Number
1st California.....	58,595,000	432,208,000	475,308,000	0	10,498,000
6th New Jersey.....	0	100,000	75,000	0	25,000
1st New York.....	83,846,400	324,261,530	384,779,530	356,400	22,972,000
2d New York.....	57,873,350	9,035,836	9,471,338	10,251,000	48,966,650
3d New York.....	143,000	6,158,300	2,268,600	0	3,964,700
North Carolina.....	20,978,400	466,527,023	463,403,083	95,460	24,004,880
1st Ohio.....	0	785	785	0	0
1st Pennsylvania.....	8,869,000	73,388,600	73,047,600	0	4,210,000
Virginia.....	67,730,480	539,535,615	566,699,415	174,580	80,441,800
Total.....	290,833,630	1,861,212,659	1,968,053,319	10,892,740	103,100,280

TABLE 23.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS—Continued

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

Districts	Unaccounted for July 1, 1924	Removed for exportation during year	Exported	Tax paid and returned to factory	Unaccounted for July 1, 1925
	Pounds	Pounds	Pounds	Pounds	Pounds
Indiana.....	2,621	2,268	4,789	0	0
Louisiana.....	825	130,353	124,487	0	5,721
Maryland.....	14,638	15,711	30,347	0	0
1st Michigan.....	21,886	0	21,886	0	0
1st New Jersey.....	39,790	135,093	170,998	0	3,891
1st New York.....	36,359	53,037	86,651	0	8,345
2d New York.....	26,218	46,502	28,409	0	44,369
3d New York.....	0	44,237	36,060	0	8,177
14th New York.....	0	6,522	6,522	0	0
1st Ohio.....	21,684	86,619	88,603	0	0
10th Ohio.....	0	31,774	31,774	0	0
15th Ohio.....	0	17,018	17,018	0	0
1st Pennsylvania.....	54,012	91,734	145,746	0	0
Virginia.....	0	472,935	472,935	0	0
West Virginia.....	30,197	33,102	63,299	0	0
Wisconsin.....	3,260	0	3,260	0	0
Total.....	251,692	1,116,565	1,301,654	0	66,503

(20,000 cigarettes transferred from small to large to correct an error in report for previous year.)

TABLE 24.—DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON TOBACCO, CIGARS, AND CIGARETTES EXPORTED, YEAR ENDED JUNE 30, 1925, BY PORTS

Ports	Claims	Tobacco		Cigars		Cigarettes	
		Quantity	Tax	Quantity	Tax	Quantity	Tax
San Francisco.....	41	8,259	\$383.18	20,250	\$62.25	1,290,000	\$3,871.80
Seattle.....	8	1,758	320.88	0	0	0	0
New York.....	21	73,391	13,131.87	185,792	275.93	17,934,802	54,064.08
Richmond.....	6	0	0	0	0	13,887,513	41,414.73
Winston-Salem.....	3	0	0	0	0	4,990,000	14,970.00
Total.....	79	78,408	14,035.93	206,042	338.18	38,102,915	114,320.61

TABLE 25.—WITHDRAWALS OF TOBACCO PRODUCTS BASED ON SALES OF STAMPS, FISCAL YEAR 1925

Class of product	Domestic manufactures	Imported from Cuba	Received from Philippine Islands	Received from Porto Rico	Totals
Large cigars:					
Class A.....	2,028,621,030	8,900	104,674,788	122,559,845	2,945,864,563
Class B.....	1,243,347,028	8,078	8,490,490	13,081,535	1,262,522,138
Class C.....	2,496,441,177	859,695	1,603,724	65,223,790	2,537,188,376
Class D.....	132,455,041	2,974,785	21,314	85,050	135,486,800
Class E.....	7,308,940	28,947,286	17,650	60	36,271,926
Total.....	6,498,171,216	32,743,751	199,807,656	166,550,880	6,917,333,803
Small cigars.....	487,227,653	7,500	13,000,140	0	500,235,293
Small cigarettes.....	15,198,861	1,730	1,400	0	23,448,531
Tobacco, chewing and smoking.....	76,008,784,780	79,750	948,767	637,770	75,011,251,037
Snuff.....	371,787,906	350	0	0	371,788,256
Total.....	37,520,110	0	0	0	37,520,110

TABLE 26.—LEAF TOBACCO IMPORTED BY CIGAR MANUFACTURERS, TOBACCO MANUFACTURERS, AND DEALERS IN LEAF TOBACCO. CALENDAR YEAR 1924, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States	Unstemmed leaf imported by—				Stemmed leaf imported by—				Scrap tobacco imported by—		
	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Cigar manufacturers	Tobacco manufacturers	Total
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Alabama									50		60
1st California	809,031	17,187	1,770	827,988	37,349	3,398	6,659	47,406	205	120,325	120,530
6th California	6,052	6,923		11,975		44,609		44,609	153		153
Total California	814,083	24,110	1,770	839,963	37,349	48,007	6,659	92,015	358	120,325	120,683
Colorado		33,462		33,462		11,907		11,907			
Connecticut	4,641	98,349		102,990		26,958		26,958	3,522		3,522
Delaware		22,903		22,903		79,219		79,219	3,771		3,771
Florida	165,149	2,712,579		2,877,728	67,181	2,223,016		2,292,196	1,284,938	7,060	1,271,998
Georgia	37,124	8,045		45,169					4,887		4,887
1st Illinois	127,796	172,018	1,050	300,864	111,797	105,219		217,016	28,401	48,425	76,826
8th Illinois									1,520		1,520
Total Illinois	127,796	172,018	1,050	300,864	111,797	105,219		217,016	29,921	48,425	78,346
Indiana		183,519		183,519		68,844		68,844	469		469
Iowa		3,445		3,445					762		762
Kentucky	10,073	4,545		14,618		13,761		13,761	1,513		1,513
Louisiana	52,144	105,635		157,779	3,067	117,899		120,966	15,612		15,612
Maryland	25,144	7,352		32,496	4,306	11,507		15,813	79,959	20,095	100,054
Massachusetts	888,448	227,531	7,547	1,123,526	92,676	616,421		709,097	9,799	900	10,699
1st Michigan	55,383	130,406		185,789	129,264	101,690		230,944	16,218		16,218
4th Michigan		39,204		39,204		9,598		9,598	652		652
Total Michigan	55,383	169,610		224,993	129,264	111,288		240,512	16,870		16,870
Minnesota		2,073		2,073		411		411	3,300		3,300
Mississippi									138		138
1st Missouri	2,231	294	349	2,874							
Nebraska	163	791		954		210		210	37		37

1st New Jersey		52,240		52,240		91,620		91,620	4,556		4,556
5th New Jersey	123,180	318,947		442,127	649,885	178,770		828,655	323,007	161,309	424,316
Total New Jersey	123,180	371,187		494,373	649,885	270,390		919,745	327,563	161,309	424,316
1st New York	1,057	24,241	3,843	29,141	120	35,014		35,134	2,466	5,122	8,028
2d New York	28,661,174	83,143	34,128	28,780,445	10,562,682	31,710	20,998	10,605,370	13,684	3,131,102	3,144,786
3d New York	8,063,978	264,896	57,039	8,385,913	1,867,180	350,188		2,217,368	224,125	185,802	409,927
14th New York	1,035	260		1,295		2,669		2,669	113,797	37,123	150,920
21st New York		6,614		6,614					6,500		6,500
28th New York	8,928			8,928	3,776			3,776			
Total New York	33,708,772	378,162	105,007	34,191,941	12,423,738	419,591	20,998	12,864,227	361,012	3,359,149	3,720,161
North Carolina	15,136,433	290		15,138,723	46,412			46,412	153	2,902	3,145
1st Ohio	32,178	56,952		89,130	1,188	1,835		3,023	12,274	145	12,419
10th Ohio	16,073			16,073							
11th Ohio		3,349		3,349							
18th Ohio	141	612	2,719	3,472	1,015	1,314,349		1,315,364	3,038	141	3,179
Total Ohio	48,392	57,564	2,719	108,675	2,203	1,316,184		1,319,387	15,312	286	15,598
Oregon									701		701
1st Pennsylvania	920,548	315,266		1,235,814	3,190,132	1,034,323	20,423	4,244,878	71,945	408,235	480,180
12th Pennsylvania		25,892		25,892		94,921		94,921	4,821		4,821
Total Pennsylvania	920,548	341,158		1,261,706	3,190,132	1,129,244	20,423	4,339,799	76,766	408,235	485,001
Rhode Island			1,471	1,471							
Tennessee		4,249		4,249		6,061		6,061	636		636
1st Texas		155,274		155,274		52,679		52,679	120,090		120,090
Virginia	4,732,174	9,062	65,272	4,806,508	35,546			36,546		57,784	57,784
Wisconsin	91,074	37,948		129,022	39,435	7,673		47,108	5,787	5,243	11,030
Total 1924	56,426,348	5,130,322	188,534	61,745,204	16,833,981	6,525,470	48,117	23,407,608	2,343,899	4,131,803	6,475,692
Total 1923	51,701,233	4,623,544	574,238	56,899,015	19,053,275	6,926,188	12,259	25,998,722	2,261,744	4,195,960	6,457,604
Increase	4,725,115	506,778		4,846,189	2,219,294	400,718	28,858	7,511,886	82,145	935,843	18,088
Decrease			385,702							64,057	



TABLE 27.—DEALERS IN LEAF TOBACCO IN BUSINESS, LEAF TOBACCO EXPORTED AND RECEIVED FROM FARMERS, CALENDAR YEAR 1924, BY COLLECTION DISTRICTS AND BY STATES—Continued

Districts and States	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by—			
	In business Jan. 1, 1924	Opened	Closed	In business Jan. 1, 1925	Unstemmed	Stemmed	Scrap	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
West Virginia	21	9	11	10						10,584,558			10,584,558
Wisconsin	99	11	17	93	96,068	80,415			126,483	49,987,018	17,643		49,954,659
Total 1924	2,857	1,150	1,184	2,829	809,318,275	64,900,632	7,527,557	22,029,025	593,781,369	1,390,953,939	444,264	934,908	1,392,333,111
Total 1923	3,143	930	1,216	2,857	424,675,058	52,243,662	6,969,000	17,568,986	501,646,706	1,377,842,533	709,983	938,908	1,379,490,902
Increase		220			384,643,217	12,656,970	660,557	4,460,039	92,134,663	18,111,406			12,842,209
Decrease	286		32	28							205,719	3,158	

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1924 BY DEALERS IN LEAF TOBACCO, CIGAR MANUFACTURERS, AND TOBACCO MANUFACTURERS

	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	262,919,215	242,569,024	180,449,106	80,238,353	81,681,580	35,953,650	10,983,792	71,217,970	79,975,354	95,457,405	71,970,781	152,657,619	1,300,953,959
Cigar	62,133	19,348	54,121	38,233	32,276	50,965	4,579	13,860	26,814	45,034	72,084	24,208	444,264
Tobacco	123,611	39,202	37,863	214,945	22,302	58,789	27,391	23,499	15,617	3,143	128,540	239,771	934,908
Total	283,105,169	242,627,574	180,541,203	80,491,534	81,716,158	36,063,304	17,015,762	71,255,338	79,017,585	95,605,582	72,172,314	152,921,608	1,302,333,111

TABLE 28.—TOBACCO MATERIAL HELD OR OWNED BY DEALERS IN LEAF TOBACCO, CIGAR AND TOBACCO MANUFACTURERS ON JANUARY 1, 1925, BY COLLECTION DISTRICTS AND BY STATES

Districts and States	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf scraps	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Alabama				12,123	3,816	11,472			
Arizona				1,598	44	1,096			
Arkansas				3,902	467	2,729			
1st California	533,653	75,062		281,698	1,216,791	45,632	846	198	14,795
6th California	61,045	8,413		91,470	24,321	28,945	3,148	10	3,214
Total California	594,698	83,475		373,175	1,241,112	74,577	3,994	208	18,009
Colorado	44,845	4,710		36,083	16,050	4,062	30	80	1,743
Connecticut	43,030,851	484,751	28	266,020	21,653	56,234	2,973		7,052
Delaware	1,573,687			164,056	55,477	4,357	355,692		
Florida	2,356,729	60,209	1,370	1,168,239	572,373	778,052	2,795	3,354	28,048
Georgia	384,787	1,057	56,212	74,060	16,008	52,968			1,854
Hawaii			2,135	212	860				
Idaho				3,132	2,388	1,610			
1st Illinois	1,513,082	363,275	52,000	484,408	109,494	164,743	3,013,881	938,015	131,345
8th Illinois	2,951			201,759	35,208	33,878	3,884	12,480	14,632
Total Illinois	1,516,033	363,275	52,000	686,167	134,702	198,626	3,017,765	950,495	145,977
Indiana	746,837	65,761		1,998,764	431,906	50,481	147,688	1,825	24,970
Iowa	539			344,483	34,876	36,478	882,811	2	100,333
Kansas	49,335	8,563		72,278	24,282	12,998			138
Kentucky	284,929,264	26,971,150	6,391,487	238,903	100,746	20,376	1,298,949	273,838	662,796
Louisiana	521,920	33,522		140,884	90,083	71,062	24,787	537,985	233
Maine				34,226	3,663	9,067			
Maryland	6,083,439	354,599	93,976	304,372	128,601	76,814	76	10,326	4,114
Massachusetts	724,062	8,742	233	283,816	88,603	64,349	239,521	2,332	357,433
1st Michigan	576,917	103,713	7,295	886,287	479,011	60,072	404,893	1,818,542	96,498
4th Michigan				207,296	69,188	20,704	97		1,234
Total Michigan	676,917	103,713	7,295	1,093,583	548,197	80,776	464,990	1,818,542	97,732

TABLE 28.—TOBACCO MATERIAL HELD OR OWNED BY DEALERS IN LEAF TOBACCO, CIGAR AND TOBACCO MANUFACTURERS ON JANUARY 1, 1925, BY COLLECTION DISTRICTS AND BY STATES—Continued

Districts and States	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf scraps	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Minnesota.....	267,515	12,004		185,197	31,200	72,730	500	83	19,564
Mississippi.....				267	70	419			
1st Missouri.....	12,564,479	10,712,890	98,780	108,469	14,004	17,228	477,203	34,491	292,760
6th Missouri.....	20,850			167,204	13,374	9,091	280	432	216
Total Missouri.....	12,585,329	10,712,890	98,780	275,763	28,038	26,319	477,403	34,923	292,982
Montana.....				13,327	2,378	1,645			252
Nebraska.....	8,784	8		102,898	6,801	6,232			5,211
Nevada.....				1,675	4,776	1,239			
New Hampshire.....				308,174	7,649	10,533	230		305
1st New Jersey.....	5,050			120,541	145,885	19,065	32,095		10,697
6th New Jersey.....	8,839,836	2,230,562	1,375,210	644,215	1,390,375	207,698	1,920,453	119,463	527,782
Total New Jersey.....	8,844,886	2,230,562	1,375,210	764,756	1,536,260	227,363	1,952,548	119,463	538,479
New Mexico.....				850	90	203			
1st New York.....	78,891	23,898	1,743	1,068,813	494,854	117,199	19,840	40,216	808,830
2d New York.....	37,204,810	6,131,716	10,353	461,318	118,201	93,173	95,510	15,514	472,200
3d New York.....	22,809,432	487,042	974	874,386	331,937	420,424	35,864	9,480	114,873
14th New York.....	43,876	6,283		427,212	239,046	102,106	694,730		14,477
21st New York.....	467,586	20,584		1,116,372	124,986	90,329	262,173	1,202	130,797
28th New York.....	3,802,751	10,240		185,524	9,745	9,745	7,730	44	48,712
Total New York.....	64,407,346	6,689,859	13,369	4,136,635	1,298,639	852,096	1,110,858	67,472	1,095,892
North Carolina.....	257,825,787	29,958,046	13,623,356	451,548	1,739,452	56,501	8,615,498	502,315	1,585,465
North Dakota.....				2,962	894	529			
1st Ohio.....	39,742,670	12,211,001	44,559	307,012	168,025	72,679	75,806	688,881	1,018,538
10th Ohio.....	2,767,957	7,498		450,728	399,035	73,478	174,602	605,044	695,228
11th Ohio.....	230,901	99,193	6,000	325,245	41,081	101,114	64,809	2,065	122,448
16th Ohio.....	448,174	24,409	3,000	347,670	78,913	92,278	138,997	464	113,774
Total Ohio.....	43,180,702	12,313,001	63,549	1,430,802	687,074	339,545	448,767	1,297,424	1,950,978
Oklahoma.....				11,476	967	2,107	100	20	5,719
Oregon.....	4,449	280		18,493	8,142	8,576			143
1st Pennsylvania.....	103,097,302	6,424,560	34,022	4,862,578	2,545,817	1,528,111	1,414,550	56,057	1,583,044
12th Pennsylvania.....	779,863	52,440		800,836	459,913	13,851	158,249		5,508
23d Pennsylvania.....	2,381,743	56,757		657,916	311,702	76,101	5,783	2,710	23,725
Total Pennsylvania.....	106,258,908	6,533,757	34,022	6,221,132	3,447,432	1,618,063	1,578,588	58,773	1,612,337
Rhode Island.....				60,961	14,838	18,247	7,800		200
South Carolina.....	2,130,761		131,657	64,872	24,486	39,889			97,780
South Dakota.....				42,715	4,243	23,423			28
Tennessee.....	49,481,547	2,456	643,234	73,141	93,766	16,385	3,231,136	3,207	64,160
1st Texas.....	20,949			109,054	27,880	65,819	42,830		155
2d Texas.....				5,216	1,660	1,562	6,690		2,001
Total Texas.....	20,949			114,270	29,430	67,411	49,520		2,156
Utah.....	514	45		6,208	2,065	2,723			257
Vermont.....				4,334	715	1,479			
Virginia.....	349,032,502	29,621,176	8,989,852	120,198	61,111	70,909	442,300	462,458	2,515,284
Washington.....	2,228	403	125	20,005	6,099	8,383	2,204	240	873
West Virginia.....	3,900,203	1,520,350		894,718	60,017	26,358	40,701	843,590	2,443,676
Wisconsin.....	68,121,664	5,884,096	101,485	346,268	76,298	90,916	201,162	56	36,878
Wyoming.....				3,202	1,076	1,111			
Total 1924.....	1,301,316,799	134,010,872	27,779,511	22,948,459	12,084,638	5,224,824	24,111,618	7,068,140	13,718,740
Total 1923.....	1,297,006,182	127,447,824	43,002,697	25,812,681	13,547,848	5,500,755	22,999,838	7,472,270	16,532,664
Increase.....	4,311,617	6,563,048					1,114,776		
Decrease.....			16,123,186	2,864,125	863,210	275,931		404,130	2,813,924

SUMMARY OF TOBACCO HELD OR OWNED BY KINDS OF MATERIAL

	Unstemmed	Stemmed	Leaf scrap	Scraps, cuttings, and clippings
Total 1924.....	1,348,376,808	153,763,650	27,779,511	18,943,564
Total 1923.....	1,343,814,901	148,497,942	43,002,697	21,833,419
Increase.....	4,561,907	5,265,708		
Decrease.....			16,123,186	2,889,855



TABLE 29.—PRODUCTION AND WITHDRAWALS OF COLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

Districts	On hand July 1, 1924	Produced	Withdrawn tax paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1925
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
8th California	.....	61,380	.....	.....	61,380	.....	.....
Colorado	.....	14,570	.....	.....	.....	.....	.....
Florida	.....	86,710	.....	.....	.....	.....	.....
1st Illinois	.....	3,074,503	.....	.....	.....	.....	.....
8th Illinois	.....	516,514	.....	.....	.....	.....	.....
Indiana	.....	844,585	.....	.....	.....	.....	.....
Kansas	.....	1,703,295	.....	.....	.....	.....	.....
Louisiana	.....	225,245	.....	.....	.....	.....	.....
Maryland	.....	1,830,242	.....	.....	.....	.....	.....
Massachusetts	.....	9,448	.....	.....	.....	.....	.....
1st Missouri	.....	584,975	.....	.....	.....	.....	.....
6th Missouri	.....	123,553	.....	.....	.....	.....	.....
Nebraska	.....	73,060	.....	.....	.....	.....	.....
5th New Jersey	.....	1,409,879	.....	.....	.....	.....	.....
Oregon	.....	1,050	.....	.....	.....	.....	.....
Rhode Island	.....	800	.....	.....	.....	.....	.....
Tennessee	.....	383,539	.....	.....	.....	.....	.....
2d Texas	.....	335,112	.....	.....	.....	.....	.....
Wisconsin	.....	400	.....	.....	.....	.....	.....
<b>Total</b>	.....	<b>155,924</b>	<b>11,280,121</b>	<b>8,947,852</b>	<b>1,375,228</b>	<b>885,653</b>	<b>3,323</b>

TABLE 30.—PRODUCTION AND WITHDRAWALS OF UNCOLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

Districts	On hand July 1, 1924	Produced	Withdrawn tax paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1925
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1st California	.....	13,260,879	.....	.....	.....	.....	.....
6th California	.....	5,258,418	.....	.....	.....	.....	.....
Colorado	.....	408,460	.....	.....	.....	.....	.....
Florida	.....	134,743	.....	.....	.....	.....	.....
1st Illinois	.....	101,671,435	.....	.....	.....	.....	.....
8th Illinois	.....	2,730,450	.....	.....	.....	.....	.....
Indiana	.....	2,380,288	.....	.....	.....	.....	.....
Kansas	.....	12,218,031	.....	.....	.....	.....	.....
Louisiana	.....	414,090	.....	.....	.....	.....	.....
Maryland	.....	2,060,249	.....	.....	.....	.....	.....
Massachusetts	.....	3,067,677	.....	.....	.....	.....	.....
1st Michigan	.....	732,120	.....	.....	.....	.....	.....
Minnesota	.....	2,580,764	.....	.....	.....	.....	.....
1st Missouri	.....	6,101,560	.....	.....	.....	.....	.....
6th Missouri	.....	2,544,727	.....	.....	.....	.....	.....
Nebraska	.....	1,500,090	.....	.....	.....	.....	.....
5th New Jersey	.....	18,350,953	.....	.....	.....	.....	.....
24th New York	.....	3,205,870	.....	.....	.....	.....	.....
1st Ohio	.....	8,976,009	.....	.....	.....	.....	.....
10th Ohio	.....	119,750	.....	.....	.....	.....	.....
11th Ohio	.....	7,635,007	.....	.....	.....	.....	.....
Oregon	.....	1,287,802	.....	.....	.....	.....	.....
Rhode Island	.....	1,375,020	.....	.....	.....	.....	.....
Tennessee	.....	138,350	.....	.....	.....	.....	.....
2d Texas	.....	1,342,250	.....	.....	.....	.....	.....
Washington	.....	412,890	.....	.....	.....	.....	.....
Wisconsin	.....	4,278,149	.....	.....	.....	.....	.....
<b>Total</b>	.....	<b>2,451,422</b>	<b>204,122,417</b>	<b>204,054,447</b>	<b>11,040</b>	<b>4,080</b>	<b>7,823</b>

TABLE 31.—PRODUCTION AND WITHDRAWALS OF OLEOMARGARINE (COLORED AND UNCOLORED), YEAR ENDED JUNE 30, 1925, BY MONTHS

Months	Colored				Uncolored			
	Produced	Withdrawn tax paid	Withdrawn for export	Withdrawn free of tax for use of United States	Produced	Withdrawn tax paid	Withdrawn for export	Withdrawn free of tax for use of United States
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
July	.....	.....	.....	.....	.....	.....	.....	.....
August	.....	.....	.....	.....	.....	.....	.....	.....
September	.....	.....	.....	.....	.....	.....	.....	.....
October	.....	.....	.....	.....	.....	.....	.....	.....
November	.....	.....	.....	.....	.....	.....	.....	.....
December	.....	.....	.....	.....	.....	.....	.....	.....
January	.....	.....	.....	.....	.....	.....	.....	.....
February	.....	.....	.....	.....	.....	.....	.....	.....
March	.....	.....	.....	.....	.....	.....	.....	.....
April	.....	.....	.....	.....	.....	.....	.....	.....
May	.....	.....	.....	.....	.....	.....	.....	.....
June	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total</b>	<b>11,280,121</b>	<b>8,947,852</b>	<b>1,375,228</b>	<b>885,653</b>	<b>204,122,417</b>	<b>204,054,447</b>	<b>11,040</b>	<b>4,080</b>

TABLE 32.—SUMMARY OF PRODUCTION AND WITHDRAWALS OF OLEOMARGARINE (COLORED AND UNCOLORED), YEARS ENDED JUNE 30, 1916-1925

Years	Colored				Uncolored			
	Produced	Withdrawn tax paid	Withdrawn for export	Withdrawn free of tax for use of United States	Produced	Withdrawn tax paid	Withdrawn for export	Withdrawn free of tax for use of United States
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1916	.....	.....	.....	.....	.....	.....	.....	.....
1917	.....	.....	.....	.....	.....	.....	.....	.....
1918	.....	.....	.....	.....	.....	.....	.....	.....
1919	.....	.....	.....	.....	.....	.....	.....	.....
1920	.....	.....	.....	.....	.....	.....	.....	.....
1921	.....	.....	.....	.....	.....	.....	.....	.....
1922	.....	.....	.....	.....	.....	.....	.....	.....
1923	.....	.....	.....	.....	.....	.....	.....	.....
1924	.....	.....	.....	.....	.....	.....	.....	.....
1925	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total</b>	<b>100,120,538</b>	<b>68,507,913</b>	<b>26,046,477</b>	<b>7,411,769</b>	<b>2,498,948,228</b>	<b>2,486,217,327</b>	<b>10,996,496</b>	<b>197,326</b>

TABLE 33.—MATERIALS USED IN THE MANUFACTURE OF OLEOMARGARINE, YEAR ENDED JUNE 30, 1925

	Pounds	Pounds
Butter	.....	.....
Coconut oil	.....	.....
Corn oil	.....	.....
Color	.....	.....
Cottonseed oil	.....	.....
Edible tallow	.....	.....
Milk	.....	.....
Mustard oil	.....	.....
Neutral lard	.....	.....
Oleo oil	.....	.....
Oleo stearine	.....	.....
Oleo stock	.....	.....
Palm oil	.....	.....
Peanut oil	.....	.....
Salt	.....	.....
Seesmo oil	.....	.....
Soda	.....	.....
Vanilla extract	.....	.....
Vegetable stearine	.....	.....
<b>Total</b>	<b>266,233,779</b>	



TABLE 38.—REGISTRATIONS UNDER THE HARRISON NARCOTIC LAW, AS AMENDED, YEAR ENDED JUNE 30, 1925, BY STATES AND BY CLASSES—Continued

States	Class 1	Class 2	Class 3	Class 4	Class 5	Total
South Dakota.....		9	342	658	480	1,489
Tennessee.....	11	61	823	3,063	2,074	6,032
Texas.....	5	87	2,553	6,364	3,924	12,923
Utah.....	1	8	165	519	347	1,040
Vermont.....		11	129	501	514	1,155
Virginia.....	4	40	639	2,805	2,522	6,470
Washington.....	1	39	613	1,721	679	3,153
West Virginia.....	3	22	472	2,115	2,855	5,487
Wisconsin.....	5	25	1,014	3,175	2,745	8,064
Wyoming.....		8	94	285	133	520
Total.....	339	1,059	48,187	144,711	112,413	308,609

TABLE 39.—GENERAL STATEMENT OF IMPORTS, BONDED STOCK AND MANUFACTURERS' STOCK OF TAXABLE NARCOTIC DRUGS, AND DISPOSITIONS MADE THEREOF, YEAR ENDED JUNE 30, 1925

	Oplum	Morphine	Codeine	Heroin	Dionin	Other opium alkaloids and derivatives	Cocaine	Coca leaves
Imported.....	Ounces 1,607,648							Ounces 1,758,720
Imports withdrawn from customs custody for domestic consumption.....	1,607,648							1,580,320
In customs custody June 30, 1925.....								178,400
Total.....	1,607,648							1,758,720
Manufacturers' stock July 1, 1924.....	320,166	62,480	45,136	12,681	2,011	1,068	21,462	4,178,878
Imports withdrawn from customs custody.....	1,607,648							1,580,320
Total.....	1,927,814	62,480	45,136	12,681	2,011	1,068	21,462	5,759,198
Exported by manufacturers.....	858	96	109	226	2	67	148	560
Purchased from manufacturers (domestic).....	182,867	106,164	96,896	4,958	4,554	3,419	33,838	8,080
Miscellaneous dispositions (destroyed, theft, etc.).....	2,567	517	218	92	4	2	197	2,068
Manufacturers' stock June 30, 1925.....	571,862	66,400	40,937	8,064	1,721	2,097	24,868	942,292
Total.....	755,454	163,367	144,160	13,340	6,281	5,585	59,051	954,530

TABLE 40.—COMPARATIVE STATEMENT OF IMPORTS, EXPORTS, AND DOMESTIC PURCHASES OF TAXABLE NARCOTIC DRUGS, YEARS ENDED JUNE 30, 1921-1925<sup>1</sup>

	Opium		Morphine		Codeine		Heroin	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
Imports:	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces
1921.....	752,389	755,381	317	2,152	131	208	2	198
1922.....	2,161,488	2,161,488	2,124	2,124	1,547	1,547	305	305
1923.....	1,589,662	1,589,662						
1924.....	1,397,498	1,397,498						
1925.....	1,607,648	1,607,648						
Exports:								
1921.....	32,218	49,869	2,569	95,119	1,540	7,993	402	229,068
1922.....	20,340	47,012	2,767	48,768	2,665	11,228	1,123	440,200
1923.....	3,883	39,523	630	49,938	355	4,859	450	241,854
1924.....	2,072	11,260	794	47,533	297	3,808	487	327,045
1925.....	3,083	30,869	642	47,041	420	4,998	524	239,264
Domestic purchases:								
1921.....	315,637	1,273,680	321,715	3,456,118	194,507	544,787	15,635	1,498,527
1922.....	1,023,246	1,838,225	183,671	2,410,222	107,408	466,919	18,009	1,081,136
1923.....	863,143	1,881,612	195,577	2,081,080	165,776	609,504	31,173	1,613,879
1924.....	172,257	610,944	77,597	1,313,428	75,895	268,004	15,985	874,753
1925.....	182,867	1,026,346	106,164	2,006,305	96,896	523,362	4,958	908,070
			Dionin	Other opium alkaloids and derivatives	Cocaine		Coca leaves	
			Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
Imports:	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces
1921.....	1	74	3,691	6,140	26	14,078	6,195,120	6,105,120
1922.....	110	110	660	560	4,462	4,462	529,280	529,280
1923.....							4,590,920	4,590,920
1924.....							3,341,732	3,341,702
1925.....							1,758,720	1,758,720
Exports:								
1921.....	82	185	171	1,440	7,928	99,346	15,039	15,200
1922.....	25	287	106	1,714	3,386	28,812	9,592	9,501
1923.....	58	362	116	2,313	1,085	39,229	7,106	8,028
1924.....	23	156	74	543	489	31,518	2,362	3,152
1925.....	24	232	31	2,001	385	28,235	3,423	3,423
Domestic purchases:								
1921.....	5,512	36,606	6,731	61,916	81,520	738,270	14,180	18,122
1922.....	4,303	25,453	3,696	42,022	58,320	428,127	20,392	24,658
1923.....	5,229	30,264	4,252	48,069	57,123	436,608	1,071,561	1,101,985
1924.....	4,638	26,623	4,006	42,877	37,051	273,551	2,827	12,717
1925.....	4,554	32,184	3,419	38,407	33,838	344,143	8,980	18,144

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

TABLE 41.—TAXABLE NARCOTIC DRUGS IMPORTED INTO THE UNITED STATES, YEAR ENDED JUNE 30, 1925, BY COUNTRIES

Drug <sup>1</sup>	Greece		Switzerland		Turkey in Europe		England	
	Net quantity	Tax	Net quantity	Tax	Net quantity	Tax	Net quantity	Tax
Opium.....	Pounds 21,471.25	\$3,436.68	Pounds 1,002	\$160.32	Pounds 49,718.50	\$7,954.96	Pounds 16,376.25	\$2,612.20
Coca leaves.....								
Total.....	21,471.25	3,436.68	1,002	160.32	49,718.50	7,954.96	16,376.25	2,612.20

Drug <sup>1</sup>	Turkey in Asia		Peru		Total	
	Net quantity	Tax	Net quantity	Tax	Net quantity	Tax
Opium.....	Pounds 11,932	\$1,912.32	Pounds 109,920	\$17,567.20	Pounds 121,852	\$19,479.52
Coca leaves.....						
Total.....	11,932	1,912.32	109,920	17,567.20	121,852	19,479.52

<sup>1</sup> Importations restricted by law to opium and coca leaves.

TABLE 42.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS EXPORTED FROM THE UNITED STATES, YEAR ENDED JUNE 30, 1925, BY COUNTRIES<sup>1</sup>

Countries	Opium		Morphine		Cocaine		Heroin	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
Bermuda.....	Ounces 2	10	Ounces 4	212	Ounces 3	67	Ounces 1	2
British Honduras.....	58	300	16	46				
Canada.....	39	321	87	7,694	6	457	17	14,414
Costa Rica.....	14	86	1	72				
Guatemala.....	67	7,664	3	252			1	4
Honduras.....	69	641	16	305	12	62	2	9
Nicaragua.....	17	256	3	225	1	8	1	5
Panama.....	145	269	33	1,073	36	121	1	64
Salvador.....	24	314	3	224	2	10		
Mexico.....	1	10						
Newfoundland and Labrador.....	13	150	11	638	7	78		
British West Indies.....	55	2,130	29	1,961	6	43	3	2,862
Cuba.....	353	3,258	99	5,354	3	54	13	11,656
Dominican Republic.....	30	297	12	414	3	18	1	6
Haiti.....	1	600	7	1,100	17	300		
Germany.....	621	9,386	11	2,394	21	584		
England.....			1	39			53	46,080
China.....	61	931	24	1,708	10	201	2	200
British East Indies.....							1	106
Hongkong.....	37	320	5	462	1	13	1	10
India.....	5	101	14	4,928	7	663	315	89,112
Australia.....			1	24			13	8,162
New Zealand.....							4	4,416
Other British Oceania.....			1	20				
Philippine Islands.....	449	1,144	27	2,110	27	533	45	41,944
Porto Rico.....	625	2,588	160	8,019	252	1,737	32	10,261
Virgin Islands (American).....	1	4	1	10				
Bolivia.....	23	89	5	28	14	14		
Chile.....	3	11	1	21				12
Colombia.....	332	5,293	24	2,755			1	
Ecuador.....			1	92			1	576
British Guiana.....			1	56				
Peru.....	7	200					1	80
Venezuela.....	40	341	31	2,094			12	11,328
British Africa.....	1	24	7	2,517				
Total.....	3,683	30,800	642	47,041	429	4,908	524	236,264

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

TABLE 42.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS EXPORTED FROM THE UNITED STATES, YEAR ENDED JUNE 30, 1925, BY COUNTRIES—Continued

Countries	Dionin		Other opium alkaloids and derivatives		Cocaine		Coca leaves	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
Bermuda.....	Ounces 1	Ounces 1						
British Honduras.....					1	38		
Canada.....	1	17	16	1,506	15	450	400	400
Costa Rica.....		96			4	352		
Guatemala.....					1	32	160	160
Honduras.....			1	2	16	40		
Nicaragua.....					1	175	80	80
Panama.....	1	1			1	92		
Salvador.....					4	553	15	15
Newfoundland and Labrador.....					1	27		
British West Indies.....	8	8			8	448		
Cuba.....	1	12			69	14,706	2,176	2,176
Dominican Republic.....					6	71	160	160
England.....					72	6,932		
China.....					7	96		
Hongkong.....					1	80		
India.....					1	12		
Australia.....					11	1,030		
New Zealand.....					1	51		
Philippine Islands.....	5	74	8	400	10	96		
Porto Rico.....	5	22	7	63	133	1,635	32	32
Bolivia.....					6	6		
Chile.....					1	258		
Colombia.....	1	1			2	469	400	400
Ecuador.....					1	100		
British Guiana.....					1	6		
Venezuela.....					2	356		
British Africa.....					1	2		
Total.....	24	232	31	2,001	353	28,235	3,423	3,423





TABLE 45.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS PURCHASED BY OFFICIALS EXEMPT FROM REGISTRATION, YEAR ENDED JUNE 30, 1925, BY STATES—Continued

States	Dionin		Other opium alkaloids and derivatives		Cocaine		Coca leaves	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces
Alabama					9	28		
Alaska					2	16		
Arizona					1	2		
Arkansas					5	21		
California	33	23	1	14	51	161		
Colorado					18	18		
Connecticut					8	77		
Delaware					1	1		
District of Columbia	36	66	1	1	1	1		
Florida					1	1		
Georgia					1	1		
Hawaii					2	15		
Illinois					27	366	400	400
Indiana					25	43		
Iowa	16	17	45	74	45	74		
Kansas					81	82		
Kentucky					88	121		
Louisiana					21	28		
Maine					2	5		
Maryland					16	67		
Massachusetts					68	100		
Michigan					52	150		
Minnesota					46	182		
Mississippi					3	13		
Missouri	14	87	2	30	93	507		
Montana					3	4		
Nebraska					11	26		
New Mexico					2	7		
New Hampshire					1	60		
New Jersey	1	3	1	32	61	204		
New York	8	25	3	18	342	506		
North Carolina					3	7		
North Dakota					4	5		
Ohio					64	747		
Oklahoma					5	13		
Oregon					11	28		
Pennsylvania	8	209			79	119		
Rhode Island					8	9		
Tennessee					11	19		
Texas	4	4			17	63		
Utah					3	6		
Vermont					2	89		
Virginia	3	4	1	3	9	234		
Washington					3	63		
West Virginia					5	8		
Wisconsin					50	167		
Wyoming					1	4		
Total	136	636	32	237	1,551	4,453	400	400

TABLE 46.—NARCOTIC DRUGS AND PREPARATIONS SEIZED BY NARCOTIC OFFICERS OF THE BUREAU OF INTERNAL REVENUE IN THE ENFORCEMENT OF THE INTERNAL REVENUE NARCOTIC LAWS, YEAR ENDED JUNE 30, 1925, BY STATES

States	Opium		Morphine		Heroin		Cocaine		Other drugs		Total	
	Ounces	Grains	Ounces	Grains	Ounces	Grains	Ounces	Grains	Ounces	Grains	Ounces	Grains
Alabama		197	17	64			41	244			20	50
Alaska	4	328									4	328
Arizona	1	302	2	80		147	23	431			50	145
Arkansas		372	3	213				296			36	359
California	473	272	136	116	4	37	122	44			69	741
Colorado	2	245	41	157		72	16	281			139	61
Connecticut	47	171	20	383	8	363	14	129	7		5	97
District of Columbia	4	109	1	347			1	389			4	12
Florida		322	33	272			1	108	1		314	37
Georgia	17	359	45	58			3	356			50	71
Hawaii	303	410	1					274			305	288
Idaho	10	202		12							10	214
Illinois	25	678	67	133	3	400	66	267			141	104
Indiana	9	192	22	136		148		248			4	32
Iowa	6	84	3	110		207	1	190	2		360	14
Kansas		342	3	334				306			25	6
Kentucky	2	31	34	32	5	299	6	242			48	158
Louisiana	79	194	51	27	2	5	81				135	304
Maine	1	15	1	401		2	1	73			1	502
Maryland		50	9	7			2	421	1		249	13
Massachusetts		173	41	69			5	169			2	52
Michigan	400	94	378	339	3	217	148	138			65	931
Minnesota	7	109	38	410			1	206	3		141	50
Mississippi		36	16	371			22	100			17	55
Missouri		38	127	558	1	16	21	65	8		104	408
Montana	183	32	5	320			11	136			170	50
Nebraska	2	107	4	350				168			1	197
Nevada		341		81				17			7	1
New Hampshire		4	8	98				11			302	6
New Jersey	5	416		2	15	317	2	196			143	18
New Mexico		227		104		10	20	158			7	90
New York	728	80	267	234	234	295	40	404	14		67	222
North Carolina	7	14				110	17	83	1		161	40
North Dakota		198		112				24				241
Ohio	22	366	105	85			119	16			142	334
Oklahoma		333	241	26			339	7			397	256
Oregon	63	382	1	126			45	100			180	66
Pennsylvania	36	108	42	119	12	168	107	62			234	108
Rhode Island				2			1	62			3	273
South Carolina		84		331			15	70			122	1
South Dakota		44		339			10	53			1	11
Tennessee	69	370	27	326	1	26		379			25	100
Texas	20	308	29	385			8	409			62	97
Utah	84	218	4	12	1	219		278	1		88	70
Vermont	25		10	42			10				99	42
Virginia	17	211	10	354			4	46			35	42
Washington	49	222	14	79			2	149			147	78
West Virginia		178	4	394			9	148			14	189
Wisconsin	13	16	3	17				180			193	14
Wyoming	2	112		39				416			17	182
Total	3,062	101	1,600	168	300	103	774	415	49	425	6,000	81

TABLE 47.--VIOLATIONS OF THE HARRISON NARCOTIC LAW, AS AMENDED, AND DISPOSITION OF CASES THEREUNDER, YEAR ENDED JUNE 30, 1925, BY STATES

Table with columns for States, Violations (Unregistered, Registered), and Dispositions (Unregistered, Registered). Rows list states from Alabama to Wyoming, plus a Total row. Columns include Pending at the beginning of the year, Reported during the year, Total, Pending at the beginning of the year, Delinquent payments of special tax, Violations reported during the year, other than delinquent payments of special tax, Total, Grand total, Convictions, Acquittals, Dropped, Compromised, Pending at the close of the year, Total, Collections of specific penalty assessed, Convictions, Acquittals, Dropped, Compromised, Pending at the close of the year, Total, Grand total.



TABLE 48.—FISCAL RESULTS OF THE ENFORCEMENT OF THE NARCOTIC LAWS AND AGGREGATE SENTENCES IMPOSED, YEAR ENDED JUNE 30, 1925, BY STATES

Table with 7 columns: States, Number of convictions, Aggregate of sentences imposed (Years, Months, Days), Total amount of fines, Number of cases in which compromises were accepted, Total amount of compromises accepted.

TABLE 49.—ALCOHOL DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN INDUSTRIAL ALCOHOL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

(Statement in proof gallons)

Table with 7 columns: District, Remaining in warehouse July 1, 1924, Produced and deposited in warehouse, Received from other bonded warehouses, Withdrawn taxpaid, Losses in warehouse, Withdrawn for scientific purposes.

Table with 8 columns: Districts, With-drawn for use of United States and subdivisions, Transfers to manufacturing warehouses, With-drawn for export, Transfers to manufacturing warehouses, Transfers to other bonded warehouses, Transfers to vinegar plants, Remaining in warehouse June 30, 1925.



TABLE 55.—DISTILLED SPIRITS WITHDRAWN FOR EXPORT FROM DISTILLERY GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1925 BY COLLECTION DISTRICTS

(Statement in tax gallons)

Districts	Whisky	Rum	Gin	Aggregate
Kentucky.....	23,640.4			23,640.4
Massachusetts.....		139,827.1		139,827.1
Casualties or thefts from export storage warehouses and unaccounted for and transfers to concentration warehouses and unaccounted for June 30, 1924.....	1,232.4		2,576.6	3,809.0
In storage warehouses for export June 30, 1924.....	236,890.5			236,890.5
Total.....	261,733.3	139,827.1	2,576.6	404,137.0

TABLE 56.—DISTILLED SPIRITS WITHDRAWN FOR EXPORT FROM DISTILLERY GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1925 BY COUNTRIES TO WHICH EXPORTED

(Statement in tax gallons)

Countries	Whisky	Rum	Gin	Aggregate
Canada.....		7,245.7		7,245.7
China.....		124,829.1		124,829.1
Colombia.....		146.8		146.8
Javn.....		7,600.5		7,600.5
Scotland.....	6,179.2			6,179.2
Switzerland.....	17,461.2			17,461.2
Total.....	23,640.4	139,827.1		163,467.5
Tax paid for domestic use.....	3,084.4			3,084.4
Removed to distillery bonded warehouses for bottling. Casualties or thefts from export storage warehouses and unaccounted for and transfers to concentration warehouses and unaccounted for.....	2,068.4			2,068.4
Casualties (tax paid).....	123.0			123.0
In export storage warehouses for export June 30, 1925.....	208,713.6		2,576.6	208,290.0
Total.....	238,692.9		2,576.6	240,692.9
Grand total.....	261,733.3	139,827.1	2,576.6	404,137.0

TABLE 57.—ALCOHOL WITHDRAWN FOR EXPORT FROM INDUSTRIAL ALCOHOL BONDED WAREHOUSES, BY COUNTRIES TO WHICH EXPORTED, YEAR ENDED JUNE 30, 1925

(Statement in proof gallons)

Bermuda.....	1,185.60	Peru.....	10.00
British Honduras.....	1,700.19	Porto Rico.....	3,290.00
Canada.....	118,990.00	Tahiti.....	10.00
Guatemala.....	290.40		
Mexico.....	47	Total.....	125,775.59
Newfoundland.....	287.82		

TABLE 58.—DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED DISTILLED SPIRITS, YEAR ENDED JUNE 30, 1925, BY PORTS

Ports	Claims	Amount of drawback	Ports	Claims	Amount of drawback
Baltimore.....	26	\$3,535.15	New Orleans.....	3	\$7,463.12
Boston.....	10	6,294.29	New York.....	593	250,104.64
Chattanooga.....	31	9,874.39	Philadelphia.....	3	1,630.15
Chicago.....	1	163.50	St. Louis.....	37	1,276.35
Cleveland.....	33	7,364.02			
Des Moines.....	14	2,031.10	Total.....	1,063	319,777.98
Detroit.....	40	66,872.25			

TABLE 59.—DISTILLED SPIRITS LOST BY LEAKAGE OR EVAPORATION FROM PACKAGES WITHDRAWN FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

(Statement in tax gallons)

Districts	Whisky	Rum	Gin	Brandy	Alcohol	Neutral or cologne spirits	Aggregate
Alabama.....	64.9						64.9
1st California.....	27,401.1	68.1	87.7	2,740.9		13.6	30,311.3
6th California.....	5,880.4		45.1	277.1			6,202.6
1st Illinois.....	8,870.2			3,376.1		280.4	12,526.7
6th Illinois.....	1,409.6						1,409.6
Indiana.....	3,878.4						3,878.4
Kentucky.....	617,321.5	87.8	133.5	622.2	33.4		618,200.4
Maryland.....	184,692.0						184,692.0
Massachusetts.....	4,039.8	6,700.0	30.5	31.7	126.3		11,578.3
1st Missouri.....	14,727.9			8.4			14,736.3
6th Missouri.....	7,012.0	119.9		516.2		22.7	8,670.8
1st New York.....	7,973.8						7,973.8
3d New York.....	8,190.4	62.2		5,308.8			13,550.4
14th New York.....	3,624.1						3,624.1
1st Ohio.....	20,235.5		56.3				20,321.8
1st Pennsylvania.....	18,003.8	33.2	38.4	140.8			18,516.2
3d Pennsylvania.....	263,412.0	114.0		326.6			263,852.6
Total.....	1,168,895.4	7,185.2	421.5	13,342.8	159.7	323.6	1,190,331.2

TABLE 60.—DISTILLED SPIRITS LOST BY THEFT, ERRORS IN GAUGE, ETC., YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

(Statement in tax gallons)

Districts	Whisky	Rum	Gin	Brandy	Alcohol	Aggregate
Alabama.....	140.3					140.3
1st California.....	6					6
6th California.....	822.9					822.9
1st Illinois.....	40,161.1		7,899.4	314.6		54,375.1
6th Illinois.....	13.4		48.4			61.8
Indiana.....	1					1
Kentucky.....	82,827.4					82,827.4
Maryland.....	4,550.0					4,550.0
Massachusetts.....	48.9	2,833.0				2,881.9
1st Missouri.....	2,131.0					2,131.0
6th Missouri.....	97.8					97.8
2d New York.....	5,856.5			20.1	4,455.6	10,312.2
14th New York.....			161.3			161.3
1st Ohio.....	8,710.1					8,710.1
1st Pennsylvania.....	11,357.4				30.0	11,418.0
3d Pennsylvania.....						
Total.....	162,153.8	2,833.0	8,129.1	365.3	4,485.6	177,915.8

TABLE 61.—NATURE OF LOSSES IN DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS  
[Statement in tax gallons]

Districts	Errors in gaugs	Stolen	Fire	Other losses	Aggregate
Alabama				143.3	143.3
1st California	0.6			524.9	525.5
6th California			64,242.9	132.0	64,374.9
1st Illinois	2			61.8	63.8
8th Illinois					
Indiana	1				1
Kentucky	1.2	1,071.0	80,835.1	620.1	82,527.3
Maryland	0	4,353.5		43.6	4,397.1
Massachusetts		2,881.9			2,881.9
1st Missouri		2,131.6			2,131.6
6th Missouri				97.6	97.6
14th New York		3,836.5		181.3	4,017.8
12th Pennsylvania		8,716.1			8,716.1
23d Pennsylvania		5,097.6		2,420.4	7,518.0
Total	2.0	34,155.2	135,078.0	3,580.7	177,916.9

TABLE 62.—DISTILLED SPIRITS WITHDRAWN FOR SCIENTIFIC PURPOSES AND FOR USE OF THE UNITED STATES, FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS  
[Statement in tax gallons]

Districts	Whisky	Alcohol	Neutral or cologne spirits	Aggregate
1st California	161.2			161.2
1st Illinois			90.0	90.0
8th Illinois	102.3			102.3
Indiana	31.7			31.7
Kentucky	335.8	78.2		414.0
6th Missouri	33.1			33.1
Total	664.1	78.2	90.0	832.3

Districts	Deposited in warehouses	On payment of tax	For denaturation	For scientific purposes and for use of the United States	For export	Removed for bottling warehouses	For transfer to similar factoring warehouses	For transfer to commission houses	For transfer to vinegar plants	Brandy with- drawn for fortification of sweet wine	Brandy removed from distilleries direct to wineries for fortification of sweet wine	Dumped for re-ification	Re-ified	Aggregate
Alabama	10,205,416.5	645,845.8	9,359,832.3	322,211.6	10.0	48,442.1		1,042.7						1,042.7
1st California	919,184.2	33,276.4	296,612.8	1,848.7		16,553.0				39,567.2	420,677.0			20,992,063.5
6th California	36,953.7	23,025.3	4,305.0	10,428.7				4,015.6			68,034.6			1,969,055.5
Colorado	185,060.4		134,374.6	10,428.7										269,927.3
Hawaii	4,935,497.0	1,061,918.7	20,068,873.1	120,820.5	116,860.0	17,002.3				3,127.0				27,232,226.8
1st Illinois	7,001,122.8	1,985,370.6	4,698,036.0	85,520.7		65.8								18,230,785.6
8th Illinois	9,614,131.4	734,264.0	8,572,349.3	85,814.6		18,701.6								18,971,783.4
Indiana	1,096,121.1	95,831.3	1,215,111.0	12,119.2	23,040.4	600,888.1								5,607,814.4
Kentucky	60,295,015.0	474,000.2	41,605,012.6	194,314.0	1,640.8	165,220.2		648,495.5	2,317,142.8	4,318.1	8,813.7			60,403,900.0
Louisiana	80,845,276.3	597,816.3	25,419,296.8	448,860.2		9,924.2		4,480.3			38,008.8			12,207,625.9
Massachusetts	6,134,616.7	421,641.7	6,064,213.3	47,323.2		23,888.0								12,207,625.9
1st Michigan	207,640.9	20,202.7	166,071.6	47,323.2										428,288.8
Minnesota	462,846.7	121,086.2	79,791.0	40,183.2		24,602.7								1,176,781.7
1st Missouri	140,180.0	50,838.0	159,231.1	21,220.2		12,605.0								279,420.1
6th Missouri	109,956.0		13,043.6	65.8				2,116.4						350,810.0
1st New Jersey	182,319.2	203,731.0	13,043.6	65.8		17,340.0								208,221.9
2d New York	1,084,076.7	1,084,076.7	810,449.6	273,640.9	4,423.0	7,700.7				4,777.6				1,904,765.5
14th New York	6,886,637.2	31,964.0	6,737,441.0	6,427.2				75,480.9	664,076.3					13,712,697.1
21st New York	741,330.3		1,003,028.1	65.1										2,845,053.5
25th New York	2,490,066.2	1,000,170.3	1,714,768.8	21,811.4	2,473.0	34,217.0		16,248.6						6,312,765.2
1st Ohio	39,988.5		618,311.1	4,665.2										693,494.8
18th Ohio	19,421,168.9	1,138,086.1	19,565,086.0	92,054.0		27,081.7								40,218,477.6
1st Pennsylvania	271,877.6	27,047.6	66,625.3	904.0		453,000.3		652,667.1						1,621,684.1
23d Pennsylvania	324,163.6		362,201.3	904.0										1,067,610.8
West Virginia	505,880.7	60,170.4	394,387.5	25,222.7				811.1						960,111.4
Wisconsin														
Total	163,831,190.1	10,518,461.4	148,060,218.7	1,814,085.5	289,216.0	1,839,110.6	83,770.4	2,763,108.8	283,818.5	40,650.6	612,756.3	41,896.0	89,614.7	734,021,145.0

TABLE 63.—DISTILLED SPIRITS WITHDRAWN FOR SCIENTIFIC PURPOSES AND FOR USE OF THE UNITED STATES, FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS  
[Statement in tax gallons]

TABLE 64.—DISTILLED SPIRITS BY KINDS, REMAINING IN DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, JUNE 30, 1925, BY COLLECTION DISTRICTS

(Statement in tax gallons)

Districts	Whisky	Rum	Gin	Brandy	High wines	Alcohol	Neutral or Colored spirits	Aggregate
1st California	779,406.4	354.9	10,689.4	512,402.5		70.0	1,303.0	1,104,301.6
2d California	92,418.5		2,476.6	3,642.5		194.1	200.4	103,027.1
3d California	1,106,743.9	238.2	352,515.8	73,072.1		10,937.4	18,634.5	1,611,342.2
4th Illinois	224,223.0		8,776.6				48.4	233,050.0
5th Illinois	133,882.1		1,931.9			86.4	123.4	135,023.8
6th Illinois	16,184,313.0	6,536.9	130,215.2	72,497.9	221.5	70,574.0	100,300.8	16,641,153.8
7th Kentucky	1,657,745.5		11,524.7	5,039.1			3,535.0	1,677,844.3
8th Kentucky	172,603.0	310,193.1	17,032.6	185.0		2,144.0	11,300.6	1,097,313.6
9th Massachusetts	350,492.6		4,321.7	808.2		49,101.8	91.3	490,533.6
10th Massachusetts	88,560.0		4,068.5					92,628.5
11th Missouri	233,712.9	676.4	5,931.2	1,020.0			2,139.7	239,754.1
12th New York	308,629.4		83.3	197,260.7		291,343.3		451,190.4
13th New York	45,271.9		134,263.8				18,471.7	159,807.6
14th New York	584,353.6		32,053.6	17.0		8,185.7	1,813.1	626,563.1
15th Ohio	640,171.6	1,497.2	23,802.0	4,576.8	830.3	10,065.8	3,123.8	650,663.1
16th Pennsylvania	4,098,014.4	6,065.2	100,121.2	53,211.2	510.1			4,801,424.1
17th Wisconsin	5,901.2		492.5					6,393.7
Total	20,840,983.6	377,879.1	619,596.3	1,220,141.7	1,107.9	494,113.7	107,543.0	22,830,908.1

TABLE 65.—DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, INCLUDING THE QUANTITY REMOVED FROM CISTERN ROOMS OF DISTILLERIES FOR DENATURATION, YEAR ENDED JUNE 30, 1925, BY YEARS AND SEASONS OF PRODUCTION

Years and seasons of production	In warehouses July 1, 1924, and produced during fiscal year 1925	Withdrawn during the fiscal year 1925	Total remaining in warehouse July 1, 1925
1911: Spring	48,734.0	15,772.7	32,961.3
Fall	47,299.2	19,940.8	27,358.4
1912: Spring	576,288.2	236,593.1	339,695.1
Fall	311,587.0	21,604.9	290,282.1
1913: Spring	1,709,302.8	476,970.4	1,232,332.4
Fall	557,972.7	15,102.1	542,870.6
1914: Spring	3,001,984.4	768,451.2	2,233,533.2
Fall	297,004.9	13,006.5	284,098.4
1915: Spring	1,853,584.6	418,016.5	1,435,568.1
Fall	161,867.3	24,214.6	137,652.7
1916: Spring	6,776,770.1	641,661.2	6,135,108.9
Fall	3,147,870.8	89,782.8	3,058,088.0
1917: Spring	6,632,947.1	372,903.7	6,260,043.4
Fall	4,882,059.7	126,521.3	4,755,538.4
1918: Spring	2,662.6	205.5	2,457.1
Fall	15,800.2	2,658.5	13,141.7
1919: Spring	1,211.7	481.2	730.5
Fall	22,327.8	329.4	22,098.4
1920: Spring	496,705.4	4,620.5	492,144.9
Fall	129,323.3	876.6	128,446.7
1921: Spring	631,380.0	387.0	631,093.0
Fall	456,153.1	7,421.5	463,574.6
1922: Spring	144,846.2		144,846.2
Fall	262,385.9	8,055.3	270,441.2
1923: Spring	191,428.3	53,153.3	138,275.0
Fall	85,174.1	3,995.0	81,179.1
1924: Spring	47,444.3	28,125.5	19,318.8
Fall	151,715.4	130,358.7	282,074.1
1925: Spring	78,344.3	61,403.2	16,941.1
Total	33,892,356.3	3,552,551.2	29,830,805.1

TABLE 66.—DISTILLED SPIRITS REMAINING IN DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, JUNE 30, 1925, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION, 1911-1925

[Statement in tax gallons]

District	1911		1912		1913		1914		1915		1916		1917	
	Spring	Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring	Fall
1st California	2,764.6	2,223.6	4,909.2	1,528.4	16,527.2	3,754.4	54,551.9	2,942.1	83,362.1	19,777.9	79,654.7	34,925.6	84,401.4	82,515.1
6th California			752.0		18,350.4	415.5	31,490.5	213.0	9,329.0	3,390.3	21,537.5	4,156.5	5,045.1	7,090.4
1st Illinois	231.4	1,007.6	2,807.6	2,731.1	25,897.7	7,507.0	51,379.1	26,835.1	24,781.4	30,451.5	112,042.7	217,777.0	597,633.1	504,198.7
8th Illinois							3,748.8	871.8	45,925.1		4,400.1	119,487.5	30,655.3	67,672.0
Indiana			1,291.8	242.1	621.2	466.7	2,638.0	1,015.7	6,689.6	10,963.2	19,703.8	17,076.5	37,031.8	38,886.9
Kentucky	21,035.3	14,451.4	117,672.2	20,131.9	500,590.8	52,906.8	1,163,116.5	62,498.1	934,461.5	213,720.9	4,290,421.0	1,809,648.9	1,183,843.3	3,145,636.7
Louisiana													1,709.3	13,655.3
Maryland	3,621.5	3,738.5	16,977.9	10,191.0	69,305.6	25,575.7	107,718.8	20,023.5	80,880.8	15,567.2	261,253.5	96,494.3	290,281.2	200,629.8
Massachusetts	154.7	614.1	10,011.1	3,729.1	11,195.2	38,571.8	64,628.2	6,738.0	14,045.6	9,600.0	35,421.1	55,338.4	114,601.7	119,025.3
1st Missouri			178.7		2,265.2	488.8	12,734.5	729.8	24,540.6	1,651.7	131,893.2	31,360.2	115,898.0	43,418.6
6th Missouri			3,002.1	815.5	1,718.5	301.4	6,460.6	604.8	6,950.0	628.1	30,740.2	17,312.5	10,652.5	11,977.1
1st New York	171.0	216.0	5,284.1	121.6	22,492.0	3,895.9	26,273.7	11,106.9	23,800.5	10,063.7	63,823.7	18,842.4	34,923.3	23,781.7
2d New York			1,101.5	6,250.6	28,106.6	10,287.9	38,654.7	13,768.8	29,347.7	17,031.9	57,220.2	115,729.0	92,256.0	269,746.4
14th New York											4,630.5	15,688.0	10,982.1	7,078.7
1st Ohio	644.8	1,577.1	2,656.7	10,051.9	22,717.3	64,697.0	14,883.4	44,350.9	47,997.3	85,195.7	70,068.3	171,416.1	70,612.7	88.5
1st Pennsylvania			593.6	12,051.2	10,800.5	22,093.8	9,975.9	55,514.2	9,238.7	43,444.5	6,962.7	191,660.4	83,545.0	172,120.1
2d Pennsylvania	438.0	1,744.8	157,651.6	223,631.3	603,153.2	323,288.2	698,722.8	83,051.5	208,993.4	213,115.3	753,640.0	250,912.8	445,048.4	209,684.7
Wisconsin			47.1	48.1	387.5	2,707.6	1,117.5	97.7			968.4	627.3		462.5
Total	32,961.3	27,358.4	339,608.1	290,282.1	1,333,332.4	542,870.6	2,323,533.2	284,086.4	1,535,569.1	637,652.7	4,135,108.9	3,067,707.0	4,260,143.4	4,755,638.4

District	1918		1919		1920		1921		1922		1923		1924		Aggregate
	Spring	Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring		
1st California	1,047.3			3,234.4	9,043.6	6,785.7	2,161.3	150,110.4	130,057.4	238,836.4	123,269.8	65,193.1	19,318.8	15,356.7	1,104,301.6
6th California	515.5	284.7	730.5	372.2	202.1	127.7	668.3								103,027.1
1st Illinois															1,611,242.2
8th Illinois										5,464.2					263,050.0
Indiana															135,828.8
Kentucky															10,641,155.3
Louisiana															16,322.0
Maryland						68,675.0	291,612.5	138,151.5	14,788.8						1,607,318.8
Massachusetts	894.2	12,857.0													458,553.5
1st Missouri															364,893.3
6th Missouri															97,282.8
1st New York															235,796.1
2d New York					260,504.6										951,160.4
14th New York															45,271.9
1st Ohio															621,417.7
1st Pennsylvania												78,954.0			695,563.1
2d Pennsylvania			18,391.8	216,304.4	53,945.4	836,631.8	162,468.7								4,801,428.1
Wisconsin															6,393.7
Total	2,457.0	13,141.7	750.5	21,998.4	492,144.0	125,440.8	630,998.9	450,730.6	144,846.2	244,300.6	123,269.8	81,179.1	19,318.8	15,356.7	14,941.1

TABLE 67.—SUMMARY OF OPERATIONS RELATING TO ALCOHOL AT INDUSTRIAL ALCOHOL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1925

(Statement in proof gallons)

DR.		CR.	
Remaining in warehouse July 1, 1924	8,065,348.65	Withdrawn tax paid	8,546,404.15
Withdrawn for export and unaccounted for July 1, 1924	1,503,707.12	Losses in warehouse allowed	55,759.95
Losses in warehouse and unaccounted for July 1, 1924	36,671.64	Withdrawn for scientific purposes	929,698.47
Produced and deposited in warehouse	153,639,131.33	Withdrawn for use of the United States and subdivisions	892,556.65
Produced and removed to denaturing plants from industrial alcohol plants not having warehouses	2,562,386.46	Transfers to denaturing warehouses	145,786,193.13
Received from other bonded warehouses	26,140,605.02	Removed from industrial alcohol plants not having a bonded warehouse direct to denaturing warehouses	2,562,386.46
<b>Total</b>	<b>203,011,848.24</b>	Exported and accounted for	457,125.02
		Withdrawn for export but later returned to denaturing plant	30.02
		Losses allowed in transit for export	1,961.60
		Deposited in bonded manufacturing warehouses	52,353.93
		Transfers to other warehouses	30,042,826.47
		Transfers to vinegar plants	3,293,813.58
		Withdrawn for export and unaccounted for June 30, 1925	1,270,319.02
		Transfers to bonded manufacturing warehouses unaccounted for June 30, 1925	3,952.00
		Losses in warehouses and unaccounted for June 30, 1925	116,777.37
		Remaining in warehouse June 30, 1925	9,018,656.43
<b>Total</b>	<b>203,011,848.24</b>		

TABLE 68.—SUMMARY OF DISTILLED SPIRITS, BY KINDS, PRODUCED, WITHDRAWN FROM, AND REMAINING IN DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1925

Debit and credit items	Whisky	Rum	Gin	Brandy	High wines	Alcohol	Neutral or Cologne Spirits	Aggregate	Statement in tax gallons	
									DR.	CR.
Remaining in bonded warehouses July 1, 1924	30,064,670.9	341,214.0	836,730.2	1,289,400.8	1,073.9	458,556.2	172,650.9	33,104,296.6	DR.	203,011,848.24
Produced and deposited in bonded warehouses	176,555.6	577.2	84.8	34,970.9				228,069.7	CR.	203,011,848.24
Losses allowed on account of leakage or evaporation in warehouses	1,196,895.4	7,185.2	421.5	14,885.7				1,827,582.5		
Withdrawn for scientific purposes and for use of the United States	8,611.6	17,053.7	3,176.6	16,630.3				28,862.1		
Withdrawn free of tax for denaturation	11.6	24,435.1	110,146.0	48,419.2				153,011.9		
Withdrawn from cistern rooms of distilleries direct to denaturing warehouses	35.3	391,897.7	618,699.3	1,220,141.7				2,012,674.0		
Seized and forfeited								3,283.8		
Transferred to wineries for the fortification of sweet wine								591,897.7		
Withdrawn for export	23,540.4	1,153,179.2	943,817.4	1,900,435.9	1,073.9	459,469.5	172,650.6	41,110,831.2		
Withdrawn for the fortification of wine (brandy)	162,163.8	14,331.6	2,330.1	30,005.5		437.8	576.3	1,794,823.8		
Lost by casualty, etc., during the year	1,611,357.6	577.2	84.8	15.7				1,612,035.3		
Removed to bottling warehouses before payment of tax	8,611.6	7,185.2	421.5	13,343.6				1,100,331.2		
Withdrawn for transfer to manufacturing warehouses	4,596,116.9	3,125.3	3,176.6	16,630.3				4,619,052.1		
Withdrawn for transfer to other bonded warehouses	20,840,953.5	8,871.4	110,146.0	48,419.2				20,908,390.1		
Remaining in warehouses June 30, 1925	36,507,201.7	327,179.2	943,817.4	1,900,435.9	1,073.9	459,469.5	172,650.6	41,119,831.2		
<b>Total</b>	<b>36,507,201.7</b>	<b>1,153,179.2</b>	<b>943,817.4</b>	<b>1,900,435.9</b>	<b>1,073.9</b>	<b>459,469.5</b>	<b>172,650.6</b>	<b>41,119,831.2</b>		

TABLE 69.—SUMMARY OF OPERATIONS AT DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1925

[Statement in tax gallons]

OPERATIONS			
Remaining in bonded warehouses on July 1, 1924.....		33,194,296.6	
Withdrawn for export and unaccounted for June 30, 1924.....		1,863,106.4	
Lost by casualty, etc., and unaccounted for June 30, 1924.....		262,104.3	
Withdrawn for transfer to bonded warehouses and unaccounted for June 30, 1924.....		76,175.0	
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries.....		591,897.7	
Produced and removed to wineries for the fortification of sweet wine direct from brandy distilleries.....		512,756.3	
Produced and deposited in bonded warehouses.....		228,059.7	
Deposited in bonded warehouses by special permission.....		2,995.7	
Deposited in bonded warehouses from other warehouses.....		4,768,210.4	
Reimported spirits returned to bonded warehouse.....		236.4	
Bottled in bond and returned to warehouses.....		1,627,692.5	
Deposited in bonded warehouses from export storage warehouses.....		23,502.1	
Excess ascertained on regauge.....		283.8	
Aggregate.....		1,958,534.4	
Aggregate.....		43,021,276.1	
Withdrawn from warehouses taxpaid.....		1,794,823.8	
Withdrawn from warehouses taxpaid for bottling in bond.....		177,234.5	
Loss allowed on account of leakage or evaporation in warehouses.....		1,190,331.2	
Withdrawn for scientific purposes and for use of the United States.....		832.3	
Withdrawn free of tax for denaturation.....		20,802.8	
Removed from cistern rooms of distilleries direct to denaturing warehouses.....		591,897.7	
Loss allowed on account of leakage in transportation for export.....		1,606.2	
Tax paid on deficiencies in export.....		1,972.5	
Withdrawn for the fortification of wine (brandy).....		49,620.8	
Transferred to wineries for the fortification of sweet wine direct from brandy distilleries.....		512,756.3	
Exported from bonded warehouses, proofs of landing received.....		696,480.5	
Spirits heretofore reported lost by casualties, etc., accounted for.....		41,506.7	
Deposited in manufacturing warehouses.....		21,302.9	
Removed to bottling warehouses before payment of tax.....		1,833,110.6	
Transferred to and deposited in bonded warehouses.....		4,775,995.6	
Seized for forfeiture.....		202.8	
Tax paid on losses in transit to bonded warehouses.....		39.0	
Aggregate.....		11,619,824.1	
Aggregate.....		1,226,514.7	
Lost by casualty, etc., and unaccounted for June 30, 1925.....		398,574.4	
Transfers to bonded warehouses and unaccounted for June 30, 1925.....		30,693.9	
Transfers to manufacturing warehouses and unaccounted for June 30, 1925.....		6,163.6	
Aggregate.....		1,561,946.6	
Aggregate.....		26,839,862.2	
Aggregate.....		43,021,276.1	
Aggregate.....		43,021,276.1	

TABLE 70.—DISTILLED SPIRITS (EXCEPT ALCOHOL PRODUCED AT INDUSTRIAL ALCOHOL PLANTS) REMOVED FOR DENATURATION FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, AND FROM CISTERN ROOMS OF DISTILLERIES DIRECT, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

[Statement in tax gallons]

Districts	Whisky	Rum	Brandy	Neutral or cologne spirits	Aggregate
<b>BONDED WAREHOUSES</b>					
1st Illinois.....	15.0		1,237.3	4,114.8	
Indiana.....		24,435.1			
Massachusetts.....					
Total.....	15.0	24,435.1	1,237.3	4,114.8	
<b>CISTERN ROOMS</b>					
Kentucky.....		218,508.0			
Massachusetts.....		373,088.8			
Total.....		591,897.7			
Grand total.....	15.0	816,332.8	1,237.3	4,114.8	

TABLE 71.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1925

Formulas	Purpose	Wine gallons
<b>Completely denatured alcohol</b>		
No. 1: 100 gallons of ethyl alcohol, 10 gallons of approved wood alcohol, and ½ gallon of approved benzine.	General uses, fuel, light, and power, cleaning automobile combustion chambers, cleaning and polishing brass, glass, silver, shoes, etc., etching, preparing subjects for exhibition purposes, starting gasoline lamps, antifreezing solutions, testing fruit for scientific purposes, cleaning fabrics, decarbonizing agent, engine cleaning, manufacturing purposes, recovering purposes, dipping fluids, insect powders, fumigating lamps, disinfectants, cements, gas mantles, medicinal tablets, oils, cartridges, flux, starch, hats, annealing jewelry, paint and varnish, soap dyes, shoe blacking, etc.	1,056,072.77
No. 2: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and ½ gallon of approved pyridine bases.	Motor power.....	516,402.72
No. 3: To every 100 parts by volume of ethyl alcohol add 5 parts by volume sulphuric ether, 2 parts by volume benzine, 1 part by volume pyridine or 1 part by volume aniline oil.	Motor power.....	978.76
No. 4: To every 100 parts by volume of ethyl alcohol there shall be added 2.5 parts by volume of approved benzol; 0.5 part by volume of nitrobenzol or ortho(m) toluol; 0.2 part by volume of approved pine oil (steam distilled).	General uses (see formula No. 1).....	21,441.83
No. 5: To every 100 parts by volume of ethyl alcohol there shall be added 2 parts by volume of approved wood alcohol; 0.25 part by volume of approved pyridine bases; 0.5 part by volume of approved benzine (kerosene).	do.....	36,079,786.38
No. 6: To every 100 parts by volume of ethyl alcohol add 2 parts by volume of approved benzol, ¼ part by volume of approved pyridine bases, ¼ part by volume of approved benzine (kerosene).	do.....	8,738,097.36
No. 7: To every 100 parts by volume of pure ethyl alcohol add 2 parts by volume of approved benzol; 2 parts by volume approved benzine (kerosene); 1 part by volume approved aniline oil.	do.....	533.05
Total.....		46,413,300.36



TABLE 71.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1925—*Con.*

Formulas	Purpose	Wine gallons
<i>Specialty denatured alcohol</i>		
No. 1: 100 gallons of ethyl alcohol and 5 gallons of approved wood alcohol.	Acetaldehyde, acetphenetidin, acetic ether, aconite, adeps lenae, alkaloids and alkaloidal salts, aletin, aloin, antipyrin, apocynin, arbutin, asclepiadin, avenin, artificial flowers, ammonium, phenylcinchoninic aspirin, acetanilid, artificial feathers, baptisin, barometer and thermometer tubes, benzoic acid, benzaldehyde, beta naphthol, beta-naphthol benzoate, brushes, benzidine, beta-naphthol salicylate, benzyl cyanide, benzon, ebelonin, eircicifugin, collodion, collodion corn remedy, concentrations (nonliquid), confectioner's colors, coumarin, cutlery, cutting oils, cocoa butter, composition billiard and pocket balls, chloroform, compasses, creosote carbonate, colors and bronze powders, chloralhydrate, camphor synthetic, cements, dental alloy, resin of dandelion and digitalis (solid and powdered extracts of), disinfectant germicide, door checks, dyestuffs, dimethylglyoxime, dimro toluene (a dye), digestive ferments, diethylaniline, ethyl acetate, ethyl propionate, ethyl butyrate, essential oil orris, ethylchloride, embalming fluid, eosine (a dye), ethyl bromide, ether, ethyl aniline, enamel, extracting glycerine from distillery slop, filaments for incandescent lamps, formaldehyde, fertilizer, fulminate of mercury, formaldehyde, gaduol, gelatine capsules, gentian (solid extract), glycerophosphates, guaiacol, guaiacol carbonate, gum and pyroxilin solutions, gallocyanine (aniline dye), gas mantles, hats, heliotropin, hydrastis (alkaloid of), hexachlorbenzol, inks, inulin and iriscin, imitation leather, isinglass, imitation ivory goods, jalapin (nonliquid concentration of), jewelry and watches, japans, lacquers, pastes and varnishes from soluble cotton, leather substitutes, leather-goods finish, lacquers, liquor creolis comp, mandrake (powdered and solid extract of), mirrors, moldings, and picture frames, monobrated camphor, moth repellent, mica insulators, musclage, paste, and glue, motor fuel, nonscarcable glass, nitroso beta naphthol, orthotoluidinsulfamid, oils, greases, lubricants and soluble thread-cutting oils, oleoresins, paints, phenolphthalein, phenocottin, phytolascin (concentration of), photographic dry plates and films, print paper and enlargements, postal card colors, polish preparations for metals and furniture, pepsin and similar products, potassium hydroxide, podophyllin resin and similar products, powdered extracts, powdered drugs, photographic engravings, phenyl cinchoninic acid, pyroxilin cements, refining mineral oils, refining precious metals, resin of scammony, resorcin, salol, santomine and strychnine, solid extracts, soaps (transparent and liquid), shellac varnish, shoe polish, silverware and bronze, smokeless powder, surgical ligatures, soldering flux, sodium benzoate, sulphonic acid and paraffin, salicylic aldehyde, solution and solvent of nitrocellulose, solidified alcohol, salophen, saponin, salicylic acid, saccharine, shellac thinner, stains, sterilizing solution for corks, silk fabrics, synthetic mustard oil, shampoo (liquid), shampoo (jelly), stencil paper, tannic acid, tin foil and bottle caps, torpin hydrate, textile cleansing soap, tolidin, transparent paper, transparent soap for waterproofing cement, trinitrotoluol, theobromine, thermostatic devices, varnish remover, viburnum (concentration), water colors, wood finish, wood fat, washing lenses, wood filler, watches.	7,163,123.77

TABLE 71.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1925—*Con.*

Formulas	Purpose	Wine gallons
<i>Specialty denatured alcohol—Continued</i>		
No. 2: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons benzol.	Celluloid, pymlin, and similar products.....	1,715.00
No. 2b: 100 gallons of ethyl alcohol, add ½ gallon of benzol.	Acetphenetidin (conditional), dyes, diethyl barbituric acid (barbital), ethyl sulphate (for use in manufacture of acetphenetidin), phenacetin, pyroxylin plastics, ketone Michlers, sulphuric ether (in connection with the production of powder), synthetic camphor, trinitrotoluol, viscoloid, white petroleum oils.	6,722,978.76
No. 3: 100 gallons of ethyl alcohol, to which is added 6½ gallons of the following mixture: 5 gallons of commercially pure methyl alcohol, 1 gallon of castor oil, ½ gallon of 36° Baumé caustic-soda lye.	Transparent soap, shampoo, shampoo jelly..	859.07
No. 3a: 100 gallons of ethyl alcohol, to which is added 5 gallons of commercially pure methyl alcohol.	Cutting oils, shampoo, shampoo jelly, transparent soap.	728,975.72
No. 3b: 100 gallons of pure ethyl alcohol to which is added 1 gallon of pine tar (rix liquida U. S. P.).	Liquid soap, shampoo, shampoo jelly.....	9,713.28
No. 4: 100 gallons of ethyl alcohol, to which is added 1 gallon of the following solution: 5 gallons of an aqueous solution containing 40 per cent nicotine, 0.4 pound acid yellow dye (fast color Y), 0.4 pound tetrazo brilliant blue, 12B concentrate, and water to make 100 gallons.	Cigars, cigarettes, smoking and chewing tobacco.	1,036,795.95
No. 4a: To every 100 gallons of ethyl alcohol add 0.5 gallon benzol and 1 gallon of the following solution: 5 gallons of an aqueous solution containing 40 per cent nicotine, 0.4 pound acid yellow dye (fast color Y), 0.4 pound tetrazo brilliant blue, 12B concentrate; water to make 100 gallons.	Fungicides, insecticides, deodorants, and substances of a similar nature.	434,767.68
No. 5: 100 gallons of ethyl alcohol, 65 pounds sulphuric ether, 3 pounds cadmium iodide, and 2 pounds ammonium iodide.	Photo enlargements, photoprints, photo-engravings, photographic collodion.	3,272.16
No. 6: 100 gallons of ethyl alcohol, 3 gallons of commercially pure methyl alcohol, and ½ gallon of pyridine bases.	Fulminate of mercury.....	5.00
No. 6a: 100 gallons of ethyl alcohol and 15 gallons of condensed fumes, recovered in process of manufacture.	.....do.....	120,188.83
No. 6b: 100 gallons of ethyl alcohol and ½ gallon of pyridine bases (restricted to factories operating in connection with either a distillery or a central denaturing plant).	Acetphenetidin, chloral hydrate, dichloroethane, ethyl acetate, ethyl butyrate, ethyl chloride, parafulminate of mercury, para-phenetidin, acetic ether, ethyl bromide.	296,705.76
No. 10: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons of benzol.	Ethyl acetate (conditional), lacquers, pastes, and varnishes from soluble cotton.	7,573.00
No. 11: 100 gallons of ethyl alcohol, 100 pounds sulphuric ether, 10 pounds cadmium iodide.	Photographic collodion, photo-engraving, photoprints.	200.00
No. 12a: 100 gallons of ethyl alcohol, 5 gallons of coal-tar benzol.	Acetphenetidin, barbital, hydrazoneisoi, imitation leather, milk protein, paranitrophenol, refining potassium and sodium hydrate, saponification of the wastes of acid-fast bacteria, smokeless powder, terpin hydrate, trinitrotoluol, benzoic acid, ethyl ester, dye intermediates, imitation rubber.	123,622.33
No. 12b: 100 gallons of ethyl alcohol and 10 gallons of sulphuric ether.	Celery oil, certified food colors, dry extracts for food products, ethereal oil, protargentum, sodium ethyl sulphate, sulphuric ether.	1,280,420.34
No. 14: 100 gallons of ethyl alcohol, 10 pounds anhydrous zinc chloride, and 5 gallons of commercially pure methyl alcohol.	Ethyl chloride.....	1,685.00
No. 15: 100 gallons of ethyl alcohol, 3 gallons sulphuric acid, and 1 gallon of kerosene.	Ethyl bromide, ethyl chloride, nitrous ether, pure acetic ether.	5,045.99
Alternative: 1 gallon of the following solution: 5 gallons of an aqueous solution containing 40 per cent nicotine; 3.5 ounces, more or less, of methylene blue; water to make 100 gallons.		

TABLE 71.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1925—*Con.*

Formulas	Purpose	Wine gallons
<i>Specially denatured alcohol—Continued</i>		
No. 16: 100 gallons of ethyl alcohol, 5 gallons commercially pure methyl alcohol, 2 gallons of benzol.	B-naphthol, by-products from distillery slop, glycerophosphates, lacquers for food containers, phenol salicylate, phenol cinchonic acid, salol, acetanilid, acid salicylic acetylphenetidin, ammonium, benzannaphthol, betanaphthol benzoate, codeine, diacetylmorphine, ethyl morphine, homatropine morphine, salicylate cocaine, sodium strontium.	1,947.70
No. 17: 100 gallons of ethyl alcohol and 0.05 gallon (6½ fluid ounces) animal oil.	Acetphenetidin, chloral hydrate, dchloroethane, ethyl acetate, ethyl chloride, ethylene gas, parafenetidin.	53,595.41
No. 18: 100 gallons of ethyl alcohol and 100 gallons of vinegar.	Acetate of lime, acetone, vinegar.	1,306,806.43
No. 19: 100 gallons of ethyl alcohol and 100 gallons of ethyl ether.	Artificial silk, backing of films by-products from distillery slop, collodion, ethyl acetate, iodizer, solvent for nitrocellulose, photofilms, photo-engravings.	77,864.37
No. 20: 100 gallons of ethyl alcohol and 5 gallons of crude chloroform.	Chloroform	833.02
No. 21: 100 gallons of ethyl alcohol and 100 gallons of a solution containing not less than 4½ per cent acetic acid.	Acetate of lime	50
No. 22: To 100 gallons of ethyl alcohol add 10 gallons of solution formaldehyde conforming to the specifications of United States Pharmacopœia.	For preserving formaldehyde, U. S. P.	3,048.07
No. 23: To 100 gallons of ethyl alcohol add 10 gallons of acetone and 2 gallons of benzol.	Lintment for external use only (industrial alcohol).	6,465.86
No. 23a: To every 100 gallons of pure ethyl alcohol add 10 gallons acetone, U. S. P.	Liniments and lotions for external purposes	503,689.38
No. 23b: To every 100 gallons of pure ethyl alcohol add 15 pounds of camphor, U. S. P., 2 pounds of menthol crystals, U. S. P., 3 pounds of carbolic acid, U. S. P.	Lotions for external purposes only	9,519.45
No. 23c: To every 100 gallons of pure ethyl alcohol add 10 pounds carbolic acid, U. S. P., 15 pounds resorcinol, U. S. P., 5 pounds oil of wintergreen, U. S. P., or methyl salicylate, U. S. P.	do	7,976.19
No. 23d: To every 100 gallons of pure ethyl alcohol add 20 pounds tannic acid, U. S. P., and 25 pounds gum camphor, U. S. P.	do	1,089.74
No. 23e: To every 100 gallons of pure ethyl alcohol add 9 pounds oil bitter almond, U. S. P., and 6 pounds salicylic acid, U. S. P.	Liniments and lotions for external purposes	7,945.00
No. 23f: To every 100 gallons of pure ethyl alcohol add 3 pounds of salicylic acid, U. S. P., 1 pound of resorcin, U. S. P., and 1 gallon oil of bergamot, N. F. IV.	do	11,134.00
No. 24: To 100 gallons of ethyl alcohol add 29 parts by volume of sulphuric acid having a specific gravity of not less than 1.84 at 60° F.	Phenacetin, ethyl acetate	80.01
No. 25: To every 100 gallons of pure ethyl alcohol add 29 pounds iodine, U. S. P., and 15 pounds potassium iodide, U. S. P.	Tincture of iodine, U. S. P., tr. Iodol fortis N. F., tr. iodine Oburchill's, tr. Iodine 3½ per cent.	12,183.00
No. 26: To 100 gallons of ethyl alcohol add 5 gallons of aniline oil.	Ethylaniline and diethylaniline	50.00
No. 27: To 100 gallons of ethyl alcohol add 1 gallon oil of rosemary and 30 pounds of camphor.	Soap lintment, U. S. P., chloroform lintment, U. S. P., liquid and green soap, in accordance with U. S. P., except as to content of camphor and oil of rosemary.	45.22
No. 27a: To 100 gallons of ethyl alcohol add 35 pounds of camphor, U. S. P., and 1 gallon oil of cloves, U. S. P.	Liniments for external purposes only	11,700.00
No. 27b: To every 100 gallons of ethyl alcohol add 1 gallon oil lavender flowers, U. S. P., and 100 pounds of soft soap, U. S. P.	Soap lintment, U. S. P.	15.00
No. 28: To each 100 gallons of ethyl alcohol add 10 gallons of approved benzol.	Motor fuel	1,000.00
No. 28a: To every 100 gallons of ethyl alcohol add 1 gallon of gasoline (qualified).	Motor fuels	1,000.00

<sup>1</sup> Alternative: To every 100 gallons of pure ethyl alcohol add a solution composed of 20 pounds U. S. P., 15 pounds potassium iodide, U. S. P., 15 pounds water.

TABLE 71.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1925—*Con.*

Formulas	Purpose	Wine gallons
<i>Specially denatured alcohol—Continued</i>		
No. 29: Ethyl alcohol to be primarily denatured with 1 per cent of acetaldehyde, and as an intermediate step in the continuous process of manufacture there shall be added to each 100 gallons of ethyl alcohol 5 gallons of an alcoholic solution of acetaldehyde containing not less than 20 per cent of acetaldehyde.	Aldehydes, glacial acetic acid	193,408.58
No. 30: To every 100 gallons of ethyl alcohol add 10 gallons of pure methyl alcohol of n specific gravity of not more than 0.810.	Chemical and physical laboratory purposes, photo dry plates, manufacturing vegetable oils, varnish, and white petroleum oils (conditional).	67,361.49
No. 31: To each 100 gallons of ethyl alcohol there shall be added 100 pounds of soap and 100 pounds of glycerin.	Tooth paste	37.00
No. 31a: To every 100 gallons of alcohol there shall be added 100 pounds of glycerin, U. S. P., and 20 pounds of hard soap, good toilet grade, containing not in excess of 5 per cent of moisture.	do	22,421.28
No. 31b: To each 100 gallons of ethyl alcohol there shall be added 5½ gallons oil of peppermint, U. S. P., 1½ gallons eucalyptol, U. S. P., and 4 pounds menthol crystals, U. S. P.	do	3,976.70
No. 31c: To every 100 gallons of pure ethyl alcohol add 33 pounds citric acid, U. S. P., and 33 pounds manthol, U. S. P.	do	7.00
No. 32: To every 100 gallons of ethyl alcohol there shall be added 5 gallons of sulphuric ether, having a specific gravity of not more than 1.721 at 60° F.	Ethylene	820,287.72
No. 33: To 100 gallons of ethyl alcohol add 30 pounds of methyl violet.	Meat-branding inks	2,940.81
No. 33a: To every 100 gallons of pure ethyl alcohol add 13 pounds erythrosine.	Incorporating certified coloring matter in solid food products.	
No. 34: To 100 parts by volume of pure ethyl alcohol add 5 parts by volume of tetrachlorethane.	Artificial silk	6,123.65
No. 35: To 100 parts by volume of pure ethyl alcohol add 35 parts by volume of ethyl acetate.	Acetparamidophenolsalol	23,548.63
No. 35a: To every 100 gallons of pure ethyl alcohol add 5 gallons of ethyl acetate.	Pectin	310,468.20
No. 36: To every 100 gallons of pure ethyl alcohol add 3 gallons of stronger ammonia water, U. S. P.	Shaving cream	190,886.98
No. 37: To every 100 gallons of pure ethyl alcohol add 45 ounces eucalyptol, U. S. P., 30 ounces thymol, U. S. P., 20 ounces menthol, U. S. P.	Antiseptic solutions for external purposes	300,367.11
No. 37a: To every 100 gallons of ethyl alcohol add 5 pounds of U. S. P. menthol and 10 pounds of U. S. P. camphor.	do	51.48
No. 38: To every 100 gallons of pure ethyl alcohol add 10 pounds oil of wintergreen, U. S. P., or methyl salicylate, U. S. P., 5 gallons of a water solution of 60 ounces of zinc chloride, U. S. P.	Mouth washes and dentifrices	11,602.33
No. 38a: To every 100 gallons of pure ethyl alcohol add 5 ounces menthol crystals, U. S. P., 9 ounces erastine hydrochloride, U. S. P., 16 pounds benzoic acid, U. S. P.	Liquid dentifrices	1,622.32
No. 38b: To every 100 gallons of ethyl alcohol add a total of 10 pounds of any two of the following U. S. P. oils and substances, provided not less than 2½ pounds of any one salicylate; oil of wintergreen, or methyl oil of cassia; oil of cloves; oil of peppermint; oil of cassia; oil of eucalyptus; oil of rosemary; oil of lavender; oil of thyme; thymol crystals; menthol crystals; oil of sassafras; oil of wintergreen; oil of mustard; oil of turpentine; oil of citronella, pure.	Mouth washes and dentifrices	64,618.14
No. 38c: To every 100 gallons of pure ethyl alcohol add 100 ounces menthol, U. S. P., and 1½ gallons solution formaldehyde.	Dentifrices	10,962.51

TABLE 71.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1925—*Con.*

Formulas	Purpose	Wine gallons
<i>Specially denatured alcohol—Continued</i>		
No. 38d: To every 100 gallons of pure ethyl alcohol add 40 ounces of menthol, U. S. P., and 2½ gallons of formaldehyde, 40 per cent, U. S. P.	Dentifrices.....	1, 274. 00
No. 38e: To every 100 gallons of pure ethyl alcohol add 5 gallons fluid extract ipecac, U. S. P., or 40 pounds of ipecac, U. S. P.	.....do.....	2, 540. 58
No. 39: To every 100 gallons of pure ethyl alcohol add 9 pounds av. sodium salicylate, U. S. P., 1¼ gallons U. S. P. fluid extract quassia, 1 gallon acetone, U. S. P. (Isopropyl alcohol of a specific gravity of not more than 0.82130 at 60° F. in an equal quantity may be substituted for the acetone.)	Barbers' supply preparations.....	195, 723. 62
No. 39a: To every 100 gallons of pure ethyl alcohol add 60 ounces av. of any one of the following U. S. P. alkaloids or salts: Quinine, quinine bisulphate, quinine hydrochloride, cinchonidine, cinchonidine sulphate, and 1 gallon acetone, U. S. P. (Isopropyl alcohol of a specific gravity of not more than 0.82130 at 60° F. in an equal quantity may be substituted for the acetone.) <sup>2</sup>	.....do.....	1, 565, 301. 15
No. 39b: To every 100 gallons of pure ethyl alcohol add 2¼ gallons of diethylphthalate, C <sub>11</sub> H <sub>14</sub> (CO <sub>2</sub> C <sub>2</sub> H <sub>5</sub> ) <sub>2</sub> . <sup>3</sup>	Perfumes, toilet waters, barbers' alcoholic supplies, and lotions.....	7, 688, 363. 13
No. 39c: To every 100 gallons of pure ethyl alcohol add 1 gallon of diethylphthalate.	High-grade perfumes and toilet waters.....	450, 003. 72
No. 39d: To every 100 gallons of pure ethyl alcohol add 50 avoirdupois ounces quinine sulphate and 1 gallon oil of bay, N. F.	Bay rum and lotions for external purposes.....	2, 042. 15
No. 40: To every 100 gallons of pure ethyl alcohol add 3 ounces av. brucine sulphate, 2½ gallon acetone, U. S. P. (Isopropyl alcohol of a specific gravity of not more than 0.82130 at 60° F. in an equal quantity may be substituted for the acetone.)	Perfumes and high-grade toilet preparations.....	2, 714, 025. 43
No. 41: To every 100 gallons of pure ethyl alcohol add 20 pounds menthol crystals, U. S. P.	Solid confections and lozenges.....	1, 168. 51
No. 42: To every 100 gallons of pure ethyl alcohol add 80 grams potassium iodide, U. S. P., and 100 grams red mercuric iodide, U. S. P.	Sterile surgical ligatures.....	54, 112. 77
No. 43: To every 100 gallons of pure ethyl alcohol add 30 pounds methyl salicylate, U. S. P.	Emulsions (nonalcoholic).....	655. 40
No. 44: To every 100 gallons of pure ethyl alcohol add 10 gallons of normal butyl alcohol.	Spirit varnishes, varnish removers, and similar preparations.....	8, 013. 75
No. 45: To every 100 parts by volume of ethyl alcohol add 300 pounds of refined shellac.	Candy glaze.....	7, 149. 06
No. 46: To every 100 gallons of pure ethyl alcohol add 25 fluid ounces phenol, U. S. P., and 4 fluid ounces oil of wintergreen or methyl salicylate, U. S. P.	Antiseptic, sterilizing, and bathing alcohol (conditional).....	425. 23
No. 47: To every 100 gallons of pure ethyl alcohol add 7 gallons fluid extract of arnica flowers, National Formulary, third edition.	Liniments and lotions for external purposes.....	78, 205. 54
Total.....		34, 782, 157. 80

<sup>2</sup> Modification: When withdrawn for the preparation of compounded rubbing alcohols to be used as liniments for external purposes, three-eighths of a gallon (3 pints) of approved benzol must also be added.

TABLE 71.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1925—*Con.*

SUMMARY, YEARS ENDED JUNE 30, 1907-1925 \*

Fiscal years	Denaturing plants	Ethyl alcohol withdrawn for denaturation	Denatured alcohol produced		
			Completely	Specially	Total
		<i>Proof gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>
1907.....	8	3, 084, 950. 8	1, 397, 861. 16	922, 415. 19	1, 780, 276. 35
1908.....	12	5, 640, 331. 2	1, 312, 122. 38	1, 509, 329. 35	3, 221, 451. 73
1909.....	12	7, 967, 736. 4	2, 370, 839. 70	2, 185, 579. 15	4, 556, 418. 85
1910.....	12	10, 605, 870. 7	3, 076, 024. 55	3, 002, 102. 55	6, 078, 127. 10
1911.....	14	11, 682, 887. 9	3, 374, 019. 92	3, 507, 109. 93	6, 881, 129. 85
1912.....	14	13, 955, 903. 8	4, 161, 268. 55	3, 933, 246. 44	8, 094, 515. 00
1913.....	21	16, 953, 552. 8	5, 223, 240. 78	4, 608, 417. 76	9, 831, 658. 54
1914.....	25	17, 811, 078. 2	5, 213, 129. 55	5, 191, 846. 03	10, 404, 975. 58
1915.....	23	25, 411, 718. 8	6, 396, 646. 98	8, 560, 821. 81	13, 956, 468. 77
1916.....	33	84, 592, 253. 1	7, 871, 952. 82	38, 307, 153. 56	46, 679, 106. 38
1917.....	44	93, 782, 422. 7	10, 508, 919. 34	45, 170, 678. 29	55, 679, 597. 63
1918.....	49	90, 644, 722. 8	10, 328, 454. 61	39, 834, 561. 48	50, 163, 016. 09
1919.....	45	60, 399, 308. 9	9, 676, 720. 62	28, 294, 218. 97	38, 270, 939. 59
1920.....	52	45, 640, 048. 6	13, 528, 402. 99	15, 307, 947. 15	28, 836, 350. 17
1921.....	67	38, 812, 138. 7	12, 392, 595. 02	9, 996, 229. 90	22, 388, 824. 92
1922.....	77	59, 549, 019. 6	16, 193, 523. 00	17, 152, 224. 31	33, 345, 747. 61
1923.....	76	105, 810, 404. 8	27, 128, 222. 54	30, 436, 913. 14	57, 565, 142. 68
1924.....	83	121, 576, 196. 1	34, 602, 003. 72	33, 085, 292. 04	67, 687, 295. 76
1925.....	91	148, 970, 220. 9	40, 983, 969. 58	34, 824, 303. 28	81, 808, 273. 16

\* Denatured alcohol law enacted June 7, 1906.

TABLE 72.—DENATURED ALCOHOL PRODUCED AT AND REMOVED FROM DENATRURING PLANTS, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

Districts	Plants operated	On hand July 1, 1924		Increase as per reports		Denatured alcohol produced		Removed and disposed of		Losses and shrinkage during denaturation		On hand June 30, 1925	
		Completely	Specially	Completely	Specially	Completely	Specially	Completely	Specially	Completely	Specially	Completely	Specially
1st California	5	0,572.56	254.72	1,190.89	535.90	4,172,454.87	1,174,725.75	4,168,140.29	1,107,507.51	1,230.73	1,194.92	10,807.30	8,813.92
6th California	2	2,244.48	1,081.46	2,858.05	8.01	4,254,894.01	100,847.92	4,251,839.87	98,200.89	67.81	0.56	6,329.06	3,271.79
Colorado	1	65.80				315,172.27	0.854.26	315,172.27	0.854.26	10.79	52.23	3,382.69	
Hawaii	2	2,394.22	81,118.57	1,358.57	2,056.46	0.654.26	0.654.26	7,611,770.44	8,163,173.77	10,484.33	0.191.57	145,400.55	30,562.74
1st Illinois	11	49,012.19		6,653.01	6.05	7,718,284.61	3,162,705.05	679,470.40	2,835,873.17	8,525.10	7,785.37	6,150.40	4,724.75
5th Illinois	8			4,779.75	149.07	693,874.47	2,855,055.27	746,466.03	2,221,595.47	8,221.96	51.64	26,403.56	1,654.06
Indiana	2	6,480.75	7,421.55	3,755.91	159.81	182,571.06	2,223,021.67	13,962,994.93	6,855,702.14	10,494.40	1,637.12	27,993.64	20,403.86
Kentucky	8	197,272.23	46,463.04	14,122.03	12,230.77	13,085,015.64	4,338,151.75	6,331,885.49	7,747,170.87	10,494.40	10,004.71	45,610.67	26,223.00
Louisiana	3	95,778.51	18,085.00	14,685.29	2.80	6,301,543.80	7,765,873.30	1,127,432.88	2,066,604.17	1,160.33	2,783.00	389,200.80	20,384.23
Maryland	4	44,743.25	81,231.10			1,273,139.33	83,675.15	38,581.84	34,925.15	1,160.33	19.91		
Missachusetts	2					30,572.86	21,140.70	30,444.38	21,129.79	128.07	19.91	5,107.50	700.87
1st Missouri	1	69.00			61.71	651,681.24	34,835.02	34,077.11	1,101,079.91	8,701.20			
5th Missouri	5			17.06		18,745.01	1,101,965.41	18,745.01	1,101,079.91	610.48	1,101.20	759.08	11,008.04
1st New Jersey	2	25.84	4,219.37	17.06	1,066.59	221,013.76	1,270,570.74	210,388.10	1,268,776.26	1,003.29	1,033.29	4,373.00	7,654.03
2d New Jersey	3	14,078.72	6,333.69		130.13	478,998.19	488,047.30	437,711.04	681,933.80	1,003.29		212.00	627.94
2d New York	8	175,302.71	4,914.73	2,603.78	924.41	70,961.22	15,292.10	70,960.12	14,964.40	50.10	769.19	8,713.70	1,313.20
3d New York	1	16,859.10	20,842.90	89	87	2,362,538.56	78,183.00	17,094.43	95,062.06	144.33	102.16	84,028.22	3,077.07
34th New York	3	35,853.45	30,853.82	1,302.40	8.80	469,035.58	1,168,069.70	80,162.18	1,192,346.82	144.33	5.48	94,924.41	12,870.01
1st Ohio	1					6,174.73	4,440,163.67	17,108.44	4,360,104.74	18,831.29	11,884.62	53,273.14	73,240.60
18th Ohio	2					17,108.44	17,333.15	17,945.89	17,333.15	135.65	36.47	3,044.72	81.90
1st Pennsylvania	3	8,147.41	324.51		25	58,125.64	194,383.18	88,562.93	190,817.09	135.65	36.47	3,044.72	81.90
23d Pennsylvania	1					17,945.89	17,333.15	17,945.89	17,333.15	135.65	36.47	3,044.72	81.90
West Virginia	1					17,945.89	17,333.15	17,945.89	17,333.15	135.65	36.47	3,044.72	81.90
Wisconsin	2					58,125.64	194,383.18	88,562.93	190,817.09	135.65	36.47	3,044.72	81.90
Total		91	532,574.46	294,918.91	24,860.00	24,706.31	34,824,303.28	46,413,800.30	34,782,157.80	71,839.81	45,707.67	1,157,225.28	247,043.13
Statement for year ended June 30, 1924		76	281,543.34	166,992.83	25,426.63	34,902,003.72	33,085,362.04	34,167,972.17	23,009,016.04	77,437.04	49,932.23	653,574.45	234,018.91

TABLE 73.—SPECIALLY DENATURED ALCOHOL RECEIVED AND DISPOSED OF BY BONDED DEALERS YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

(Statement in wine gallons)

Districts	Bonded dealers operating	On hand July 1, 1924	Received	Sold and removed	Losses in storeroom	On hand June 30, 1925
Connecticut	5	0,798.20	150,116.48	142,809.45	127.48	14,277.84
Georgia	1	2,877.08	21,419.42	20,516.51	513.06	3,266.43
1st Illinois	10	110,945.64	1,921,099.99	1,660,268.70	6,686.72	131,090.81
Indiana	3	11,160.72	48,224.93	50,730.35		8,638.60
Kentucky	1	17,083.89	87,454.21	96,063.25	431.46	7,643.87
Maryland	0	5,836.74	357,968.29	347,332.00	86.18	16,183.87
Massachusetts	9	90,370.40	075,723.99	719,604.22	2,542.13	43,930.04
1st Michigan	4	20,782.47	207,965.12	203,230.34	191.46	25,325.79
4th Michigan	3	5,873.92	144,835.94	144,706.46		6,913.40
Minnesota	4	3,228.33	25,393.75	25,010.08	138.51	3,473.49
1st Missouri	6	33,548.93	257,656.60	262,807.27	98.02	38,299.64
6th Missouri	2	10,186.30	104,453.67	102,843.25	104.50	11,729.31
Nebraska	1	5,912.19	21,636.99	19,603.10	5,924.18	6,119.90
5th New Jersey	2	110,114.00	1,596,418.15	1,056,410.86	852.20	18,239.32
2d New York	13	73,990.00	926,734.18	960,020.04	2,554.07	28,250.37
3d New York	3	98,315.07	2,445,205.11	3,438,560.48	1,875.11	100,061.56
14th New York	5	20,562.22	1,200,322.21	1,232,292.00	357.39	51,234.00
21st New York	4		166,091.62	149,350.90		18,734.72
28th New York	1	5,653.00	80,284.00	80,380.00	5.00	5,566.00
1st Ohio	8	33,620.14	286,051.81	275,527.90	843.77	43,204.28
15th Ohio	4	6,781.77	49,213.90	51,262.58	7.90	4,725.39
1st Pennsylvania	6	23,205.07	151,924.70	157,844.18	403.49	16,882.10
23d Pennsylvania	11	47,147.36	1,005,580.02	1,061,914.75	373.43	60,430.18
Utah	1	21,212.16	89,239.75	90,016.68	536.82	10,904.41
Washington	1	10.00	1,852.61	1,862.61		
Wisconsin	1	64.20	60.60	55.00		49.20
Total	118	774,070.45	13,553,451.47	13,740,514.55	24,678.07	662,322.20
Total for year ended June 30, 1924	122	751,061.02	13,355,397.05	13,314,888.42	18,401.20	774,070.45

TABLE 74.—SPECIALLY DENATURED ALCOHOL RECEIVED AND USED BY MANUFACTURERS, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

(Statement in wine gallons)

Districts	Manufacturers operating	On hand July 1, 1924	Received	Recovered after use	Used in manufacture	Shipped to denaturing plants for redensation	Losses	On hand June 30, 1925
Alabama	26	4,558.01	23,434.57		24,164.07			3,627.01
Arizona	1	20.75			20.75			
Arkansas	5	5,104.00	11,232.00		11,244.75			5,091.25
1st California	100	73,650.11	658,556.31	702,207.33	1,311,165.89	54.43		123,199.46
6th California	64	11,988.50	307,945.18	167,118.90	459,691.07		203.75	17,355.83
Colorado	28	673.94	17,385.85		16,802.09			1,158.80
Connecticut	97	73,282.44	597,343.09	4,273.20	619,302.91	4,273.20	87.98	51,284.73
Delaware	2	768.74	5,570.91	2,923.00	8,771.65			481.05
Florida	26	640.67	3,318.22		3,691.81		4.50	262.78
Georgia	53	1,184.78	25,033.14		25,106.00		16.48	1,094.84
Hawaii	1	169.00	0,984.26		0,602.00			362.16
Idaho	4	21.00			6.40			16.50
1st Illinois	513	81,837.00	3,008,678.20	74,285.69	3,070,882.10	175.44	2,685.64	85,047.58
6th Illinois	29	17,610.52	79,462.89	74,287.72	120,700.81			50,651.32
Indiana	122	67,267.06	795,303.70	403,758.44	1,189,410.38		6.00	71,903.52
Iowa	49	3,834.64	128,380.56		127,690.43	43.60		4,581.48
Kansas	19	7,071.79	20,732.53	112,846.60	130,616.42			1,036.00
Kentucky	41	15,491.51	215,775.19		203,281.10		222.98	23,702.62
Louisiana	65	1,412.22	60,721.03		61,272.06			861.19
Maine	19	2,183.80	39,443.72		30,454.40			2,163.18
Maryland	157	120,465.83	2,827,201.67	43,072.69	2,396,698.77		511.33	90,630.09
Massachusetts	312	113,830.43	1,636,831.46	318,565.68	2,444,473.08		3,854.74	120,928.05
1st Michigan	108	32,908.79	728,306.98	712,089.09	1,416,210.54	52.00	260.40	56,833.46
4th Michigan	62	15,924.40	697,957.58		667,120.18			26,752.89
Minnesota	81	6,434.68	152,161.29		151,876.62	84.17	12.01	6,622.77
Mississippi	6	102.31	232.48		294.04			50.75
1st Missouri	121	103,185.76	1,158,044.82	746,528.20	1,907,540.62		178.66	97,030.29
6th Missouri	61	5,338.23	182,321.25	7,763.00	182,262.60		611.17	12,648.75
Montana	3	48.00	399.04		386.04			41.00
Nebraska	32	1,739.31	10,584.03	1,810.00	13,361.73			771.78
New Hampshire	15	8,329.14	17,794.66		18,361.73		4,532.08	3,229.99
1st New Jersey	43	26,742.05	1,024,575.44	390,168.75	1,421,443.53		305.88	10,527.43
6th New Jersey	231	376,167.24	5,035,470.45	3,006,639.39	7,998,435.24	102,826.39	42.48	341,962.06
1st New York	287	30,823.08	4,409,914.22	25,534.00	4,421,192.00	12,225.00	426.71	32,444.60
2d New York	263	12,124.26	1,471,400.13	12,007.13	1,484,805.90		418.09	11,200.54
3d New York	210	7,091.04	1,030,040.57		1,044,000.02		213.69	12,880.77
14th New York	168	65,084.86	1,648,385.44	40,877.60	1,573,088.04		184.60	67,163.25
21st New York	62	17,406.76	216,083.35	203,807.00	615,986.00		220.04	13,364.87
25th New York	138	79,610.18	882,548.18	141,704.66	1,038,294.61	34.00	8.00	62,160.46
North Carolina	19	47,680.04	704,283.00		684,088.04		100.27	67,734.52
North Dakota	3	20.00	101.00		111.17			10.52
1st Ohio	108	18,071.21	779,138.38	39,468.25	819,411.60		2,003.66	16,022.71
10th Ohio	30	3,387.23	8,189.40		8,812.51			1,914.12
11th Ohio	28	1,266.95	15,485.54		15,188.13			1,593.36
18th Ohio	102	8,873.97	182,763.71	1,648.75	184,790.00		180.17	5,514.29
Oklahoma	17	228.71	11,708.03		10,438.31		7.00	1,481.43
Oregon	19	451.35	14,950.47		14,135.32			1,276.53
1st Pennsylvania	329	26,276.07	2,373,646.47	65,671.61	2,400,314.39		8,136.76	59,343.00
12th Pennsylvania	23	4,860.38	8,208.08		8,910.12		8.60	4,316.74
23d Pennsylvania	69	28,225.44	412,667.74	115.00	414,684.41		202.25	25,921.52
Rhode Island	60	14,773.70	103,859.35	4,470.00	118,406.08		133.20	4,573.85
South Carolina	8	238.93	1,531.00		1,615.31			154.62
South Dakota	3	0.00	250.00		280.00			30.00
Tennessee	42	3,900.81	37,697.70	5,821.21	44,322.93		59.40	3,236.39
1st Texas	31	6,761.69	100,108.73		95,447.19		9.00	11,414.23
2d Texas	28	10,323.31	66,223.70	2,043.55	82,863.10		278.25	5,652.21
Utah	20	152.98	1,774.21		1,754.48		6.00	167.76
Vermont	10	372.71	3,543.40		3,227.08			680.03
Virginia	59	76,763.69	792,591.21	1,608,495.00	2,425,540.40		31.42	52,278.10
Washington	25	1,030.60	16,508.67		16,474.77		.78	1,963.62
West Virginia	16	1,963.19	15,978.62	16,528.00	31,622.73		12.06	2,336.90
Wisconsin	76	18,719.57	384,232.89	7,198.35	370,714.42			39,436.69
<b>Total</b>	<b>4,750</b>	<b>1,646,885.14</b>	<b>34,693,230.30</b>	<b>9,620,005.61</b>	<b>43,027,686.00</b>	<b>179,788.23</b>	<b>28,022.38</b>	<b>1,726,644.35</b>
Total for year ended June 30, 1924	4,610	1,840,760.66	32,560,113.97	10,094,125.69	43,116,683.74	32,506.55	18,821.78	1,046,886.11

TABLE 75.—GRAIN AND OTHER MATERIALS USED IN PRODUCTION OF DISTILLED SPIRITS, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

Table with 10 columns: Districts, Corn, Rye, Malt, Other materials, Molasses, Liquids containing one-half or more alcohol by volume, Raisins, Rice, Hops, Starb. sugar, and sirup, Sulphur acid, and ammonium, Total. Rows include various states like California, Colorado, Delaware, etc., and a total row.

TABLE 76.—GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF CEREAL BEVERAGES CONTAINING LESS THAN ONE-HALF OF 1 PER CENT OF ALCOHOL BY VOLUME, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

Table with 8 columns: Districts, Malt, Corn and corn products, Sugar and sirup, Rice, Hops, Other grains, Other materials. Rows include various states like California, Colorado, Delaware, etc., and a total row.

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

TABLE 77.—CEREAL BEVERAGES CONTAINING LESS THAN ONE-HALF OF 1 PER CENT OF ALCOHOL, BY VOLUME PRODUCED AND DISPOSED OF AND NUMBER OF DEALICOROLING PLANTS OPERATED, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

Districts	Number of dealicorolizing plants operated	Produced Gallons	Disposed of Gallons
1st California	12	4,482,875	4,482,875
6th California	12	3,686,880	3,686,880
Colorado	4	842,882	842,882
Connecticut	7	1,486,819	1,486,819
Delaware	2	702,887	702,887
Florida	1	115,100	115,100
Georgia	1	388,799	388,799
1st Illinois	17	18,373,577	18,373,577
6th Illinois	1	276,168	276,168
Indiana	5	3,208,021	3,208,021
Iowa	5	1,732,280	1,732,280
Kentucky	5	1,575,381	1,575,381
Louisiana	5	2,880,834	2,880,834
Maryland	0	4,295,535	4,295,535
Massachusetts	10	1,747,603	1,747,603
1st Michigan	4	1,031,014	1,031,014
4th Michigan	16	5,091,967	5,091,967
Minnesota	7	8,434,821	8,434,821
1st Missouri	3	2,513,077	2,513,077
Montana	5	115,983	115,983
Nebraska	2	730,775	730,775
Nevada	1	193,275	193,275
1st New Jersey	7	476,160	476,160
5th New Jersey	1	8,010,281	8,010,281
1st New York	12	17,307,982	17,307,982
2d New York	11	1,461,190	1,461,190
3d New York	14	19,510,453	19,510,453
14th New York	10	3,621,980	3,621,980
21st New York	11	3,783,249	3,783,249
28th New York	16	4,205,488	4,205,488
1st Ohio	16	3,107,730	3,107,730
10th Ohio	1	2,183,082	2,183,082
11th Ohio	4	785,811	785,811
18th Ohio	10	2,083,319	2,083,319
Oregon	5	620,151	620,151
Porto Rico	1	47,762	47,762
1st Pennsylvania	19	8,292,204	8,292,204
17th Pennsylvania	12	6,191,443	6,191,443
23d Pennsylvania	21	2,081,337	2,081,337
Rhode Island	2	200,650	200,650
South Dakota	1	15,282	15,282
Tennessee	3	850,969	850,969
1st Texas	4	1,303,580	1,303,580
Utah	2	258,802	258,802
Washington	5	467,002	467,002
Wisconsin	2	8,293,819	8,293,819
Wyoming	2	49,834	49,834
Total	374	158,076,417	158,076,417

TABLE 78.—STILL WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS  
[Statement in tax gallons]

Districts	On storage July 1, 1924			Natural wines produced		Produced by blending			Produced by fortifying		
	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol
1st California	18,408,265.25	6,743,401.80	60,266.61	2,094,445.94	1,430.00	1,411,066.00	878,198.27	5,673.00	258,860.83	1,602,835.35	125,357.00
6th California	715,651.02	1,304,991.68	6,200.00	919,620.73		600.00	82,461.00			320,148.00	
Connecticut	595.90										
Hawaii		16,553.99									
1st Illinois	54,532.96	193,754.08		22,208.50		61,000.50	6,290.50				
6th Illinois	114.75										
Indiana	1,001.00										
Kentucky	8,966.15			800.00							
Louisiana	20,472.00			7,072.00							
Massachusetts	20,246.50										
1st Michigan		112.00									
4th Michigan	168.00										
Minnesota	780.75	1,039.50									
1st Missouri	80,382.46	17,878.84		4,842.00							
6th Missouri	1,214.75										
Nebraska	80.00										
1st New Jersey	104,991.00	67,691.92		22,148.00	160.00		1,817.60		6,825.22	25,168.75	
5th New Jersey	8,198.00	5,201.50					665.00				
1st New York	910,529.81	781,657.27		4,200.00		119,046.00	75,000.00			34,000.68	
2d New York	253,857.33	138,847.40		104,270.50		381,380.00	69,669.00				
8d New York	5,283.00	13,957.50		1,670.00		1,849.50	4,638.40				
14th New York	55,239.87	51,885.60		6,017.50		559.00	21,272.50				
21st New York	6,210.22	165.98									
28th New York	658,310.83	310,054.93	32,318.33	262,330.00		58,655.60	44,920.95			11,188.68	
North Carolina	10,750.00			245.00							
1st Ohio	11,190.78	201.00		424.00		98.00					
10th Ohio	509,151.61	170,678.93	23,160.63	163,883.00		60,283.00	19,685.00			49,481.41	
19th Ohio	14,550.00	326.00		3,388.00			225.00				
1st Pennsylvania	1,841.00			10,575.00							
23d Pennsylvania	9,824.00										
Rhode Island	19,697.40	1,845.20									
1st Texas	420.00										
Wisconsin	18,729.67	10,186.01		2,720.00		86,535.00	76,244.21				
Total	21,925,382.41	9,819,541.13	190,972.56	3,636,866.17	1,580.00	2,131,868.50	1,261,093.83	5,673.00	255,695.05	2,246,764.67	125,357.00
Total for year ended June 30, 1924	23,663,612.04	9,848,779.34	73,000.43	8,492,625.57	14,360.00	1,558,825.01	1,120,863.18	30,917.29	130,868.40	3,449,028.74	173,339.94

TABLE 78.—STILL WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREHOUSES, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS—Continued

(Statement in tax gallons)

Districts	Produced by amelioration or sweetening		Received from other bonded premises			Excess ascertained by inventory		Removed taxpaid		Withdrawn for export	
	Not over 14 per cent alcohol	14-21 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol
1st California.....	191,159.35	80,029.38	1,074,779.40	1,460,094.00	118,035.00	1,846.00	2,457.00	680,767.70	754,708.50	8,803.00	606.50
6th California.....	47,450.50		46,000.71	170,534.50		2,645.50	867.39	82,565.10	120,004.75		
Connecticut.....											
Hawaii.....											
1st Illinois.....			42,309.50	214,544.50			554.00	72,173.50	230,386.20		
Kentucky.....								1,314.00			
Louisiana.....								12.00			
1st Michigan.....									65.00		
6th Michigan.....								39.50			
Minnesota.....								42.62	50.00		
1st Missouri.....				3,709.50				6,464.10	5,396.00		
Nebraska.....								80.00			
1st New Jersey.....			70.00	2,127.00				1,441.00	6,824.50		
5th New Jersey.....			10,663.00	11,195.00				9,382.50	9,533.50		
1st New York.....			424,630.00	377,732.00				200,288.00	821,067.30		104.00
2d New York.....	1,812.00		536,504.50	897,397.50			923.00	610,053.00	708,108.20		
3d New York.....			74,831.50	68,290.90				67,836.50	41,811.50		
14th New York.....			16,853.50	27,603.50				9,884.25	30,270.60		
21st New York.....								1,122.00	15.00		
28th New York.....	6,161.80	12,107.00	17,257.50	30,741.00				36,160.50	30,827.90		170.00
North Carolina.....								225.00			
1st Ohio.....								103.00			
10th Ohio.....	44,440.00	9,070.00	8,179.00					42,404.90	84,904.00		
18th Ohio.....				200.00				876.20	354.80		
1st Pennsylvania.....				5,000.50				5,163.75	658.25		
1st Texas.....								420.00			
Wisconsin.....			13,308.50	29,883.00				10,350.65	21,919.25		
Total.....	204,032.75	62,106.38	2,271,056.11	3,347,112.00	118,035.00	4,066.50	4,831.39	1,889,473.97	2,927,754.25	8,803.00	860.50
Total for year ended June 30, 1924.....	333,405.28	21,831.76	1,622,965.02	3,152,352.16		29,502.40	28,776.77	1,680,104.48	2,613,928.17	16,002.50	2,806.50

Districts	Withdrawn for transfer to other bonded premises			Removed for distilling material		Removed as vinegar		Removed for use of United States	Used for amelioration or sweetening		
	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	14-21 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol
1st California.....	1,767,214.40	2,832,406.80	116,035.00	2,330,771.20	47,154.00	59,186.00		80.00	163,635.04	8,259.38	
6th California.....	136,318.01	397,492.50		474,518.00		14,256.00			80,608.28		
1st Illinois.....	5,450.00	20,003.50				1,805.00					
Indiana.....						1,004.00					
1st Michigan.....								43.00			
1st Missouri.....	10,000.00										
1st New Jersey.....	1,250.00	10,760.00									
1st New York.....	34,546.00	35,410.50		93,000.00		1,261.50					
2d New York.....	81,714.00	24,480.00				8,504.50		5.00	1,644.00		
3d New York.....		12,601.50									
28th New York.....	214,532.50	24,780.00				296.00			5,107.08		10,847.00
North Carolina.....	19,100.00										
10th Ohio.....	51,880.00	2,208.40		39,255.00					27,200.00	8,345.00	4,210.00
Total.....	2,274,004.91	3,381,094.90	116,035.00	2,937,544.20	47,154.00	111,810.00	93.00	85.00	263,264.40	16,604.38	15,067.00
Total for year ended June 30, 1924.....	1,035,790.52	3,165,262.01		4,800,099.00	9,170.00	82,343.00			288,123.70	4,370.70	16,110.00



TABLE 78.—STILL WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS—Continued

Table with columns: Districts, Used in blending, Used for fortifying, Used for manufacturing champagne and artificially carbonated wines, Claimed as lost on storage, On storage June 30, 1925. Rows list various collection districts like 1st California, 2nd California, etc., and a Total row.

TABLE 79.—SUMMARY OF OPERATIONS RELATING TO STILL WINES AT BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1925

Summary table showing operations relating to still wines. Columns include categories like 'Da.', 'Cr.', and 'Total' with sub-columns for 'Tappable gallons' (Not over 14 per cent alcohol, 14-21 per cent alcohol, 21-24 per cent alcohol). Rows include 'Remaining on storage July 1, 1924', 'Withdrawn for transfer', 'Produced by blending', etc.

TABLE 80.—BONDED WINERIES AND BONDED STOREROOMS OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

Table showing the number of bonded wineries and bonded storerooms operated during the fiscal year ended June 30, 1925, by collection districts. Columns: Districts, Bonded wineries, Bonded storerooms. Rows list districts like 1st California, 2nd California, etc., and a Total row.

TABLE 81.—CHAMPAGNE, SPARKLING WINES, AND ARTIFICIALLY CARBONATED WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

(Statement by bottles)

Districts	On storage July 1, 1924				Produced			Excess ascertained by inventory	Received from other bonded premises		Removed tax paid	
	One-half pints	Pints	Quarts	Magnums	Pints	Quarts	Magnums		Quarts	Pints	Quarts	Pints
1st California.....		269,274	125,840	86	7,632	8,000			112,110	13,938	7,900	8,712
6th California.....		31,283	22,897								20	253
1st Illinois.....		1,248	1,650								24	
1st Missouri.....		355,572	102,374			4,288					2,784	1,692
1st New Jersey.....		6,698	40,667								264	80
1st New York.....		1,536	3,360									144
2d New York.....		1,404	124						240		24	
14th New York.....		47,558	90,012								144	187
28th New York.....	7,880	591,626	129,695		24	84					7,230	2,292
10th Ohio.....	9,244	63,520	46,680	126	2,010	288		75			3,346	1,512
Rhode Island.....		353	6									
Total.....	17,124	1,370,072	583,311	212	9,660	10,658		75	112,110	10,170	21,838	12,822
Total for year ended June 30, 1924.....	17,312	1,090,804	448,190	207	387,869	163,502	5		7,560	12,360	87,910	42,329

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Districts	Withdrawn for transfer to other bonded premises		Claimed as lost on storage			On storage June 30, 1925			
	Pints	Quarts	One-half pints	Pints	Quarts	One-half pints	Pints	Quarts	Magnums
1st California.....	112,110	19,170		4,303	1,713		204,613	123,175	86
6th California.....				54	113		31,203	22,531	
1st Illinois.....				240	180		984	1,470	
1st Missouri.....				13,849	4,982		338,930	92,956	
1st New Jersey.....					35		6,434	40,672	
1st New York.....							1,636	3,216	
2d New York.....							1,360	394	
14th New York.....				283	309		47,131	89,546	
28th New York.....			80	8,643	1,506	7,800	575,771	125,931	
10th Ohio.....				4,532	2,061	9,244	57,652	43,470	126
Rhode Island.....							353	6	
Total.....	112,110	19,176	80	31,904	10,899	17,044	1,325,996	550,923	212
Total for year ended June 30, 1924.....	7,560	12,360	188	20,691	7,022	17,124	1,370,072	583,311	212

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TABLE 82.—SUMMARY OF OPERATIONS RELATING TO CHAMPAGNE, SPARKLING WINES, AND ARTIFICIALLY CARBONATED WINES AT BONDED WINERIES AND BONDED STOREHOUSES, YEAR ENDED JUNE 30, 1925

	One-half pints	Pints	Quarts	Magnans
Dr.				
On storage July 1, 1924.....	17,124	1,370,072	563,211	
Lost on storage and not allowed July 1, 1924.....	188	77,859	17,009	212
Produced.....		9,866	10,658	
Excess ascertained by inventory.....			75	
Received from other bonded premises.....		712,110	13,179	
Total.....	17,312	1,563,417	610,229	212
Cr.				
Removed tax paid.....		21,838	19,822	
Deposited in other bonded premises.....		112,110	10,170	
Losses on storage allowed.....		9,863	8,134	
Lost on storage and not allowed June 30, 1925.....	268	93,610	24,774	
On storage June 30, 1925.....	17,044	1,325,996	554,323	212
Total.....	17,312	1,563,417	610,229	212

TABLE 83.—SWEET WINES FORTIFIED WITH GRAPE BRANDY, UNDER THE ACT OF FEBRUARY 24, 1919, AND BRANDY WITHDRAWN FROM DISTILLERS AND BONDED WAREHOUSES AND USED FOR THIS PURPOSE, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS AND BY KINDS

(Statement in tax gallons)

Districts	Brandy used (tax gallons)	Angeles		Catawba		Charet		Malaga		Muscatel		Total sweet wines (wine gallons)	
		Before for-tification	After for-tification	Before for-tification	After for-tification	Before for-tification	After for-tification	Before for-tification	After for-tification	Before for-tification	After for-tification	Before for-tification	After for-tification
1st California.....	490,488.2	187,330.63	169,232.13			249,064.12	248,806.83					179,784.67	207,021.32
6th California.....	50,356.8	4,020.34	11,063.23		401.40				13,463.19			25,451.31	29,287.10
1st New Jersey.....	5,586.0			300.60									
1st New York.....	6,651.5			5,975.80									
28th New York.....	2,212.2			10,045.50									
10th Ohio.....	7,016.4												
Total.....	588,302.1	187,007.03	180,315.41	20,331.35	21,878.68	249,654.12	248,869.83	13,463.19	15,681.94	203,215.99	237,308.42		
Port													
Tokay													
White													
Total sweet wines (wine gallons)													
1st California.....	497,030.65	68,507.64	844,262.71	907,148.08	0,797.36	11,603.12						1,028,785.68	2,187,042.18
6th California.....	24,318.06	28,481.63	219,740.21	246,063.00								274,112.15	321,145.90
1st New Jersey.....			6,511.09	7,860.30					6,828.22			27,296.30	31,383.37
1st New York.....									6,973.00			30,400.00	34,500.00
28th New York.....									34,090.88			4,073.80	11,788.02
10th Ohio.....	12,073.89	2,194.51	10,878.83	12,238.40								46,108.29	44,431.41
Total.....	557,184.00	644,990.33	1,081,193.85	1,225,741.88	0,797.36	11,603.12	36,476.30	60,820.20	2,025,298.13	2,687,816.12			

TABLE 84.—BRANDY WITHDRAWN FROM BONDED WAREHOUSES AND REMOVED DIRECT FROM FRUIT DISTILLERIES TO WINERIES FOR THE FORTIFICATION OF SWEET WINE, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

Districts	Tax gallons
1st California.....	469,244.8
6th California.....	72,640.4
1st Illinois.....	1,270.2
1st New York.....	5,651.6
2d New York.....	4,777.6
10th Ohio.....	7,802.6
Total.....	562,357.1

SUMMARY OF GRAPE BRANDY USED IN THE FORTIFICATION OF SWEET WINE, AND WINE SO FORTIFIED, YEARS ENDED JUNE 30, 1920-1925

Fiscal years	Brandy used	Wine fortified	
		Before fortification	After fortification
	Tax gallons	Wine gallons	Wine gallons
1920.....	1,121,487.4	3,532,948.56	4,163,337.98
1921.....	1,643,871.8	6,630,171.10	7,720,044.05
1922.....	714,792.0	2,791,071.50	3,194,518.61
1923.....	1,075,607.4	4,295,348.87	4,535,606.29
1924.....	808,382.8	3,289,916.28	3,733,492.84
1925.....	536,302.1	2,329,288.43	2,637,816.21

TABLE 85.—WINE SHIPPED OR DELIVERED FOR SACRAMENTAL PURPOSES, FISCAL YEAR ENDED JUNE 30, 1925

(Statement in wine gallons)

States	Domestic wine	Imported wine	States	Domestic wine	Imported wine
Alabama.....	925.55	4.60	New Hampshire.....	1,761.60	
Alaska.....	388.50		New Jersey.....	27,901.30	
Arizona.....	945.10		New Mexico.....	2,232.40	
Arkansas.....	630.85		New York.....	1,773,958.30	2,178.09
California.....	45,757.20		North Carolina.....	617.00	
Colorado.....	4,729.65		North Dakota.....	4,879.45	
Connecticut.....	16,465.05		Ohio.....	37,565.07	
Delaware.....	630.00		Oklahoma.....	2,193.90	
Florida.....	2,452.00		Oregon.....	3,491.62	
Georgia.....	1,997.55		Pennsylvania.....	80,179.97	
Hawaii.....	814.75		Porto Rico.....	616.00	
Idaho.....	740.21		Rhode Island.....	7,650.18	
Illinois.....	197,832.58		South Carolina.....	551.75	
Indiana.....	13,382.00		South Dakota.....	3,497.30	
Iowa.....	10,563.50		Tennessee.....	2,553.90	
Kansas.....	6,694.75		Texas.....	15,050.05	
Kentucky.....	3,700.50		Utah.....	436.00	
Louisiana.....	16,740.14		Vermont.....	1,157.06	
Maine.....	2,956.60		Virginia.....	1,931.25	
Maryland and D. C.....	44,044.95		Washington.....	11,843.30	
Massachusetts.....	27,049.33		West Virginia.....	1,821.00	
Michigan.....	23,478.05	68.00	Wisconsin.....	29,850.13	
Minnesota.....	28,790.47		Wyoming.....	881.60	
Mississippi.....	1,013.05		Total.....	2,492,716.87	2,250.09
Missouri.....	19,453.77		Grand total.....	2,494,967.77	
Montana.....	2,636.00				
Nebraska.....	7,835.87				
Nevada.....	203.29				

TABLE 86.—INDUSTRIAL ALCOHOL PLANTS, BONDED WAREHOUSES, AND DENATURING PLANTS UNDER TITLE III OF THE NATIONAL PROHIBITION ACT, OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

Districts	Industrial alcohol plants	Bonded warehouses	Denaturing plants	Districts	Industrial alcohol plants	Bonded warehouses	Denaturing plants
1st California.....	4	4	5	1st New Jersey.....	1	1	2
6th California.....	5	1	2	5th New Jersey.....			5
Colorado.....	2	2	1	1st New York.....	1	1	5
Connecticut.....			1	2d New York.....			3
Hawaii.....	3	1	2	3d New York.....		3	3
1st Illinois.....	9	10	11	14th New York.....	2	2	7
5th Illinois.....	1	1	1	21st New York.....	1	1	1
Indiana.....	3	2	3	1st Ohio.....	1	1	1
Kentucky.....	1	2	2	18th Ohio.....	1	1	1
Louisiana.....	12	11	9	1st Pennsylvania.....	7	7	11
Maryland.....	4	4	3	23d Pennsylvania.....	1	1	1
Massachusetts.....	1	3	4	West Virginia.....	1	1	1
1st Michigan.....		2	2	Wisconsin.....	3	3	3
Minnesota.....	2	2	2	Total.....	71	73	91
1st Missouri.....	2	3	1				
6th Missouri.....		2					

TABLE 87.—STATEMENT OF NUMBER OF ARRESTS, SEIZURES, ETC., BY FEDERAL PROHIBITION DIRECTORS, AND BY GENERAL PROHIBITION AGENTS, DURING THE FISCAL YEAR ENDED JUNE 30, 1925

Table with 13 columns: States, Distilleries, Still works, Permitters, Spirits seized, Malt liquor seized, Wine seized, Cider seized, Mash seized, Pomace seized, Automobiles seized, Value of automobiles seized. Rows include Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, District of Columbia and Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Porto Rico, Rhode Island, South Carolina, South Dakota, Tennessee, Vermont, Virginia, Texas, Utah, Washington, West Virginia, Wisconsin, Wyoming, and Total.

TABLE 87.—STATEMENT OF NUMBER OF ARRESTS, SEIZURES, ETC., BY FEDERAL PROHIBITION DIRECTORS, AND BY GENERAL PROHIBITION AGENTS, DURING THE FISCAL YEAR ENDED JUNE 30, 1925—Continued

States	Boats or launches seized	Value of boats or launches seized	Total appraised value of property seized and destroyed	Total appraised value of property seized and not destroyed	Amount of proceeds of sale of seized property turned over to collector	Amount of expenses incurred incident to seizure and sale	Agents killed in performance of duty	Agents injured in performance of duty	Persons arrested by Federal prohibition officers	Persons arrested by State officers assisted by Federal officers	Persons arrested by State officers on information furnished by Federal officers
Alabama				\$3,450.00					642	565	25
Alaska				200.00		\$5.00			244		
Arizona			\$2,376.15	22,935.50					412	190	48
Arkansas			18,022.50	5,904.00					931	38	
California	1	\$8,000.00	20,341.00	624,599.00				1	3,596	185	
Colorado			23.00	16,644.50					799	266	
Connecticut	1	10,000.00		83,644.00				1	118	318	92
Delaware	1	2,000.00	1,880.00	34,323.00		3.00			115	57	43
Florida	15	14,300.00	136,753.65	227,535.95			1	7	1,283	147	2
Georgia	4	525.00	856,142.97	115,165.00	\$3,020.50	360.78		2	1,514	824	4
Hawaii				1,600.00				1	192	155	7
Idaho	1	250.00		5,615.00	250.00				658	220	1
Illinois			87,836.00	211,159.18		15.00			1,715	27	
Indiana			2,041.50	68,110.50		137.65			1,238	362	64
Iowa			762.00	28,015.00					743	1,639	895
Kansas				5,010.00					80	165	
Kentucky	5	4,450.00	301,494.25	81,025.00					5,230	466	3
Louisiana	6	22,550.00	120,355.91	111,619.00			1	1	1,277	15	13
Maine	1	8,300.00		184,010.00				1	313	8	
District of Columbia and Maryland	2	600.00	24,872.60	219,251.75	2,913.93	3,575.00		4	2,508	1,736	93
Massachusetts	8	16,200.00	22,590.00	694,384.55					1,501	360	
Michigan	85	33,285.00	296.75	133,016.61	22,628.14	3,084.92			1,527		
Minnesota			195,992.00	94,458.00				1	1,316	76	125
Mississippi	1	15,150.00	141,325.00	31,593.50			1		452		
Missouri			4,180.00	31,110.00	2,627.50			3	2,452	20	20
Montana				10,380.00		5,317.50		1	418	109	
Nebraska			32,520.00	32,810.00					798	588	
Nevada			2,533.50	1,147.50					320	9	54
New Hampshire			300.00	79,085.00					304	37	
New Jersey			29,923.30	615,173.60	18,732.00				2,443		64
New Mexico			310.00	15,097.35					471	43	2
New York	11	68,500.00	4,584.00	1,706,501.76					11,426		
North Carolina	4	3,021.00	758,860.75	76,883.16	6,780.35	745.68			1,143	42	46
North Dakota			240.00	9,950.00					291	280	117
Ohio	4	9,800.00	8,100.00	72,785.00				1	2,169	112	4
Oklahoma			35,788.73	26,169.80					1,377	398	
Oregon	3	11,500.00	21,015.00	23,300.00					200	199	
Pennsylvania	1	4,500.00	196,970.00	687,764.10				4	666	96	
Porto Rico	1	100.00	7,594.00	65,279.00					848		15
Rhode Island	5	3,500.00		343,817.20					429		
South Carolina	4	7,623.00	329,112.65	57,866.90					604	82	25
South Dakota	1	250.00	630.00	6,910.00					81	365	
Tennessee	4	165.00	319,634.30	82,336.25				1	2,064	63	
Vermont	1	200.00	58.00	13,169.25		601.39			111	8	43
Virginia	1	250.00	365,552.50	96,078.50	63.50	32.00		1	1,895	1,144	
Texas	3	200.00	9,649.40	65,310.50				1	1,683	1,002	2
Utah				1,225.00					203	160	12
Washington	7	38,150.00		69,735.85	12,586.36	127.35		2	1,473	44	
West Virginia			30,011.00	56,667.00				2	1,316	216	
Wisconsin				38,283.00		26.00			188	6	77
Wyoming			4,650.00	9,973.00				2	259	122	3
Total	182	278,374.00	4,095,403.91	7,104,260.45	63,353.74	8,880.52	7	30	62,747	12,918	1,473

TABLE 88.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, CANCELED, REVOKED, AND NEW AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1925, BY STATES AND BY CLASSES

New applications disapproved \*

Arkansas.....	5	Louisiana.....	4	New Jersey.....	26	Vermont.....	3
California.....	61	Maine.....	2	New York.....	339	Virginia.....	3
Colorado.....	1	Maryland.....	17	North Carolina.....	1	Washington.....	0
Connecticut.....	5	Massachusetts.....	16	Ohio.....	14	West Virginia.....	3
Florida.....	2	Michigan.....	9	Oklahoma.....	4	Wisconsin.....	43
Georgia.....	9	Minnesota.....	16	Oregon.....	5	Wyoming.....	3
Illinois.....	32	Mississippi.....	6	Pennsylvania.....	113	Total.....	1,000
Indiana.....	14	Missouri.....	391	Rhode Island.....	10		
Iowa.....	10	Montana.....	3	South Carolina.....	6		
Kansas.....	13	Nebraska.....	3	Tennessee.....	5		
Kentucky.....	10	New Hampshire.....	3	Texas.....	63		

New, 1925

State	Spec-ials	A	B	C	D	E	F	G	H	I	K	L	N	P	Q	S	Extension permits	Total	
Alabama.....	1	1								44						15	2	78	135
Alaska.....				1												1		1	2
Arizona.....										4						4		4	10
Arkansas.....										43							5	48	91
California.....	216	18	1	1	2	7				143	444	7	1		154	1		905	1,524
Colorado.....		1								63	9	4	1		47			125	190
Connecticut.....	27									27	55	2			69			180	207
Delaware.....										9		1			3			13	22
Florida.....	1									49					6	1		57	106
Georgia.....	2									72		1			5	2		82	154
Idaho.....										23		4			2	10		30	53
Illinois.....	31	2		1	1		8			221	355	8	7		190	2		623	1,148
Indiana.....	4	1								101		8			27	2		143	246
Iowa.....	1									63	17				55			136	203
Kansas.....										57		3			3			63	120
Kentucky.....	7									36	79		2		17	2		146	262
Louisiana.....	3									56	73				27	2		167	233
Maine.....				4			1	1		19		2			25	2		49	71
Maryland.....	8	1		2	2		1			51	76	3			77			225	276
Massachusetts.....	61	1		5	1	3				165	51	16	2	2	196	13		510	606
Michigan.....				5						128	26	2	2		138	1		307	335
Minnesota.....				1						75	60	2			23			176	236
Mississippi.....	6									39					11			56	95
Missouri.....	35	1		1						84	145	1	1		55	2		321	401
Montana.....	10	2		1						8	19	1	1		23	13		75	103
Nebraska.....	3		1							37					9			60	97
Nevada.....						1				2	14				4	2		35	59
New Hampshire.....	1									4		1			4			26	31
New Jersey.....	14	2								70	157	4			83			339	373
New Mexico.....	1									9					2	1		13	22
New York.....	135	22		3	2	3	10			193	644	24	2	1	298			1,337	1,635
North Carolina.....	2	1	1	1						19					4			21	30
North Dakota.....										17					4			21	38
Ohio.....	12	2	1	1		3				188	171	9	2		151	2		544	725
Oklahoma.....	1									45		1			5			52	97
Oregon.....	2									38		1	1		4	2		48	81
Pennsylvania.....	60	3		4	1					157	293	4	7	2	312	1		84	1,184
Porto Rico.....	3	1			1					10	3				7	1		25	38
Rhode Island.....	3	1	1							15	40		1		14			75	101
South Carolina.....	1									20					3			23	33
South Dakota.....										7					3			11	18
Tennessee.....			1	1						54					24	2		80	134
Texas.....	2									26	135				41			208	234
V. Lab.....	1									17		2						24	41
Vermont.....	5									11	11				16			38	49
Virginia.....	9									47	40	1			33	4		134	191
Washington.....										49	40	1	1		4	1		93	133
West Virginia.....										29		1			3			32	61
Wisconsin.....	13	1		2	1					48	80	3	1	1	84	3		227	281
Wyoming.....											14				16	2		26	40
Total.....	677	60	7	35	3	8	4	27	2,097	3,025	117	32	3	3	2,352	76		9,140	13,500

TABLE 88.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, CANCELED, REVOKED, AND NEW AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1925, BY STATES AND BY CLASSES—Continued

Renewals, 1925

State	Spec-ials	A	B	C	D	E	F	G	H	I	K	L	N	P	Q	R	Extension permits	Total	
Alabama.....		1	6														1		13
Alaska.....																		3	3
Arizona.....																	1	7	
Arkansas.....											7							19	19
California.....	6	265	12	45	1	2	4	19		1,569	23	12	3	5	19	1		2,986	4,001
Colorado.....			6	4						22	5				4			40	40
Connecticut.....										436	21	8	2		2			481	481
Delaware.....			2	2						1	2				1			8	8
Florida.....			5	1						2	1							9	9
Georgia.....			14	19						2	1							34	34
Idaho.....											3							7	7
Illinois.....			25	10	18	2	5	3	5	2,164	19	11	4	3	10			2,279	2,279
Indiana.....	4	3	4							3	4							50	50
Iowa.....	3		5	8						88	1	5			3			108	108
Kansas.....			4	3						9								16	16
Kentucky.....	20	6	6	7					18	248	2			16				352	352
Louisiana.....				10			4		3	327	2	5	1		2			370	370
Maine.....											15		1					24	24
Maryland.....			15	10	23	1	2	6		478	4	4	4	4	8			561	561
Massachusetts.....			7	13	11	2	1	5		75	45	7	1	1	8			855	855
Michigan.....			5	4						146	26	10	2	3				211	211
Minnesota.....			2	6	14					306	3	15	1		2			352	352
Mississippi.....				5						5								17	17
Missouri.....	1	8	9	22					1	794	16	7	2	4	5			869	869
Montana.....			4	5						188	1	4			2			204	204
Nebraska.....			2	4	2					41	3	3			2			52	52
Nevada.....										4					2			47	47
New Hampshire.....										47	12							60	60
New Jersey.....	1	15	3	2	2	1	1	1	1	925	6	6	3		15			981	981
New York.....	11	100	29	29	1	45	13	46		3,671	124	52	1	2	29			4,163	4,163
North Carolina.....			1	5	13					1								20	20
North Dakota.....					1													2	2
Ohio.....	1	24	10	12				2		546	14	37	1	1	2			715	715
Oklahoma.....											2							7	7
Oregon.....											14	4						30	30
Pennsylvania.....	8	24	18	32	4			4		2,313	21	40	3	3	15			2,483	2,483
Porto Rico.....			4	2			1	2		57	1				2			69	69
Rhode Island.....			4	4	3					176	1	1			2			187	187
South Carolina.....					5													5	5
South Dakota.....										2					1			4	4
Tennessee.....					4					3					3			18	18
Texas.....			11	40						434	2	4			3			494	494
Utah.....										2								11	11
Vermont.....										43	36				2			82	82
Virginia.....										175	7				1			190	190
Washington.....										4	5				1			16	16
West Virginia.....										5								12	12
Wisconsin.....	1	7	7	11						649	8	48	1		13			735	735
Wyoming.....										4					2				

TABLE 85.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, CANCELED, REVOKED, AND NEW AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1925, BY STATES AND BY CLASSES—Continued

## Permits revoked

State	A	D	H	I	J	K	L	Total
Alaska			2					2
Arkansas			2					2
California	12	1	7	31	13			59
Colorado			1	4	1			6
Connecticut				2	2			4
Illinois			10	141	35			189
Indiana			2					2
Iowa			12	3	21			36
Kansas			1					1
Kentucky	2		2	12	14			30
Louisiana			1	6	8			15
Maine			6					6
Maryland			2	5	3			10
Massachusetts			30	30	13		1	74
Michigan			2	1			3	6
Minnesota				14	6		1	20
Mississippi			2					2
Missouri	1		13	52	29		1	96
Montana			1	7	3			11
Nebraska			2		1			3
Nevada				1				1
New Hampshire			2		2			4
New Jersey			2	7	2			11
New York			3	680	12		2	697
North Carolina			1					1
Ohio			9	17	9			35
Oklahoma			7					7
Pennsylvania			0	96	9		11	115
Rhode Island				6	1			7
South Carolina			4					4
Tennessee			3					3
Texas			2	18	16			35
Vermont			4	3	1	3		11
Virginia				2	1			3
Washington			1					1
West Virginia					1			1
Wisconsin			1	8	9		3	21
Total	15	1	141	1,146	213	3	22	1,541

TABLE 88.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, CANCELED, REVOKED, AND NEW AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1925, BY STATES AND BY CLASSES—Continued

## Renewal applications disapproved

State	A	D	C	F	H	I	J	K	L	Q	Total
Alabama							1				1
Arkansas					1						1
California	12				10	25	3				50
Colorado					3						3
Connecticut					1						1
Florida					3						3
Idaho					11		2				13
Illinois		3			13	27	4		3		50
Indiana					4						4
Iowa					2	6	11			1	20
Kentucky					2	8	34		2	1	47
Louisiana	1				4	6	1				12
Maine					1		1				2
Maryland					1	3	1				5
Massachusetts					12	11	3	1		4	31
Michigan					1				3		4
Minnesota					1	4	3				8
Mississippi					1						1
Missouri					1	8	53		1		63
Montana						2					2
Nebraska					2						2
New Hampshire					2						2
New Jersey					3	15	1			2	21
New York	1	5	4	2	6	76			6		100
Ohio					26	8	6		1		41
Oklahoma					4						4
Pennsylvania		4			29	21			15		69
Rhode Island						5			1		6
South Dakota					14	1					15
Tennessee					1						1
Texas						2		1			3
Utah					1						1
Vermont						3	1				4
Virginia					4					1	5
West Virginia					1						1
Wisconsin					5	8	9		2	2	26
Wyoming					2					1	3
Total	14	12	4	2	172	246	134	2	34	12	632



TABLE 88.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, CANCELED, REVOKED, AND NEW AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1925, BY STATES AND BY CLASSES—Continued

Canceled.

State	Specials	A	B	C	H	I	J	K	L	N	P	Q	Total
Alabama						26							26
Alaska						1	1	2					4
Arizona						18							18
Arkansas						33	1	37					62
California		2				31	75	26	1				137
Colorado						39	4						40
Connecticut						9	16	12	1				38
Delaware						6		1					7
Florida						39							39
Georgia						19			1				20
Idaho						2	1						3
Illinois						19	49		1				69
Indiana						88	1	5	1				95
Iowa						11	5	13					29
Kansas						51							51
Kentucky						23	21	17		1			66
Louisiana						21	18	56					98
Maine						15					1		17
Maryland	1					25	18	2				1	48
Massachusetts		3				102	39	18	2			3	172
Michigan						18	11	20		4			53
Minnesota						29	27	13	1	1			78
Mississippi						8							10
Missouri						23	29	51		1			103
Montana						1		1					2
Nebraska						6							6
Nevada						1	1						2
New Hampshire						18	2						21
New Jersey						30	33	3	1				67
New Mexico						2							2
New York		6		1	1	59	289		2	6			364
North Carolina			3			37				1			43
North Dakota						12		1					13
Ohio						20	20			2			46
Oklahoma						64		2					66
Oregon						17							17
Pennsylvania		5	3	1		87	94	36		20			246
Porto Rico						5	3						8
Rhode Island						1	17						18
South Carolina						5		2					7
South Dakota						5	2						7
Tennessee						46	1	2					51
Texas						14	20	30		2			64
Vermont						3	1			3			5
Virginia						44	11						55
West Virginia						24		3					27
Wisconsin						3	18	4					27
Wyoming						2	1	1					4
<b>Total</b>	<b>1</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>1,167</b>	<b>830</b>	<b>349</b>	<b>12</b>	<b>45</b>	<b>1</b>	<b>1</b>	<b>18</b>	<b>2,463</b>

TABLE 89.—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, 1925

District	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama		\$5,977.88				\$5,977.88
Arizona		1.00				1.00
California						
First district	\$18,796.24	6,487.00				25,283.24
Sixth district		4,777.00		\$328.45		5,105.45
Colorado	131.70	500.00			37.28	600.14
Connecticut		\$3,264.95				4,624.95
Florida		1,740.00				1,740.00
Georgia	700.00	2,589.38		\$170.14	243.42	3,682.94
Hawaii		11,421.05			2,488.84	13,609.89
Illinois						
First district		2,770.01		38.95		2,808.96
Eighth district		600.00		150.85		750.85
Indiana		1,100.00		206.06		1,306.06
Iowa		650.00			173.19	814.19
Kansas		10.00			15.60	25.60
Kentucky		2,408.28	10,300.00	645.43		13,353.71
Louisiana			3,705.00			3,705.00
Maine			601.00			601.00
Maryland			1,710.00		233.85	1,943.85
Massachusetts			6,955.00			6,955.00
Michigan						
First district			15,865.00			15,865.00
Fourth district	22,006.26					22,006.26
Minnesota	258.45	2,550.00				2,808.45
Mississippi		747.00	515.80	158.74	125.72	1,546.66
Missouri						
First district		8,150.00			21.39	8,171.39
Sixth district		2,100.00	635.40		820.33	3,555.73
Montana	15.20	250.00			52.07	318.17
Nebraska		1,275.00		39	221.18	1,496.57
Nevada		611.00			48.05	659.05
New Jersey						
First district		325.00				325.00
Fifth district		2,410.00				2,410.00
New Mexico		550.00			38.90	588.90
New York						
Second district		876.06	5,000.00			5,876.06
Third district			1,500.00			1,500.00
Fourteenth district			8,050.00			8,050.00
Twenty-first district			252.00			252.00
Twenty-eighth district	744.99	1,200.00			11.72	1,956.71
North Carolina		4,520.84			157.17	4,678.01
Ohio						
First district		3,725.00			14.99	3,739.99
Tenth district		2,274.10			29.32	2,303.42
Eleventh district		50.00			148.08	198.08
Eighteenth district	11.00	1,490.00			309.83	1,710.83
Oklahoma	4,058.05	1,339.37			1,401.42	6,798.84
Oregon		278.00				278.00
Pennsylvania						
First district	160.00	245.00				345.00
Twelfth district		795.00				795.00
Twenty-third district		643.00				643.00
Rhode Island		675.00				675.00
South Carolina		780.00				780.00
South Dakota		1,100.00				1,100.00
Tennessee	5,288.44	17,026.00		5.50	1,928.12	24,258.06
Texas						
First district	49.89	429.00			63.38	532.27
Second district		786.48	1,745.00			2,531.48
Utah		750.00				750.00
Vermont		1.00				1.00
Virginia		4,520.00			7.31	4,527.31
Washington	7,183.92	3,834.78			21.21	11,039.89
West Virginia	588.22	3,555.04	16,308.57		17.55	20,469.38
Wisconsin		240.00			22.65	262.65
Wyoming		500.00				500.00
<b>Total</b>	<b>37,936.16</b>	<b>47,231.73</b>	<b>169,409.93</b>	<b>879.60</b>	<b>9,275.96</b>	<b>294,833.38</b>
<b>Total for fiscal year 1924</b>	<b>7,906.42</b>	<b>20,518.16</b>	<b>168,036.15</b>	<b>91.89</b>	<b>5,354.40</b>	<b>199,906.72</b>

TABLE 90.—EXPENSES OF THE INTERNAL REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1925

A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE

Appropriations	Salaries and expenses of collectors of internal revenue				Collecting the internal revenue						Total	
	Salaries of collectors, deputies, clerks, etc.	Salaries of gaugers, store-keepers, etc.	Travel expenses	Seizure and sale	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telephone service	Supplies and equipment	Miscellaneous		
Alabama	\$97,252.41	\$512.20	\$4,841.20	\$12.80	\$196.67		\$4,200.00	\$374.96	\$853.68	\$157.15	\$110,343.05	
Arizona	56,055.84		7,602.61	64.04				242.60	747.34	170.73	64,843.00	
Arkansas	103,423.91		23,002.77	130.05			8,194.44	657.70	498.10	224.63	136,041.00	
1st California	325,188.47	31,553.11	24,155.16	92.68	4,403.34			2,213.26	3,130.63	1,228.05	391,964.00	
6th California	295,989.55	8,870.02	14,898.47	16.07	31,378.91	83,988.32	300.00	2,353.55	1,712.81	867.75	558,373.05	
Colorado	130,264.89		16,808.65	34.30				902.30	1,001.78	280.86	149,913.61	
Connecticut	212,072.83		0,874.48				14,000.00	1,071.21	1,600.33	504.42	230,399.94	
Delaware	39,030.33		1,431.38	20.20				335.92	54.43	160.31	41,033.67	
Florida	112,335.02		15,101.40	80.89	4,295.75			670.70	389.21	724.09	133,500.00	
Georgia	124,674.05		13,049.53	1,072.20			1,008.00	660.70	436.58	337.32	141,279.68	
Hawaii	45,494.33		7,907.85				800.00	632.05	1,163.41	55,729.78		
Idaho	51,853.70		9,097.25	11.80	696.66			2,610.00	348.05	1,064.38	63,007.14	
1st Illinois	751,161.88	49,856.54	17,696.28	130.10	15,348.62			7,620.00	4,588.34	3,455.50	854,232.45	
6th Illinois	265,146.67	5,619.59	26,419.27	90.20	953.00			15,000.00	1,316.27	973.88	300,357.49	
Indiana	285,672.40	13,598.18	21,566.66	30.55	7,164.29			1,135.00	2,268.60	878.35	308,261.62	
Iowa	160,055.35		21,206.28	9.15	116,892.91	31,868.40		1,800.81	1,180.68	3,610.64	318,154.88	
Kansas	92,906.48		670.54	34.53	73,773.83	33,906.69		992.85	1,699.24	728.17	212,473.05	
Kentucky	115,921.18	78,012.04	3,584.41	166.35	76,328.07	20,100.16		1,644.10	1,309.93	314.35	267,440.77	
Louisiana	84,278.08	34,168.96	354.46	3,842.14	47,718.86	17,002.94		898.15	1,010.68	616.21	183,391.48	
Maine	35,982.75		63.33	33.02	63,570.19	8,171.39		484.82	98.79	217.94	108,910.94	
Maryland	0,943.10	32,046.51	310.01	453.17	286,018.56	16,055.05		300.00	2,862.37	13,648.30	360,300.38	
Massachusetts	7,188.00	13,143.00	39.29	199.65	656,366.28	24,215.35		2,898.99	6,843.47	2,146.50	648,682.20	
1st Michigan	6,459.19	1,597.05	60.64	1,169.87	278,221.55	10,937.04		1,440.00	1,264.49	933.72	304,490.69	
4th Michigan	6,000.00		172.24	8.20	87,068.65	12,441.37		839.20	651.03	477.47	107,188.00	
Minnesota	6,196.67		81.60	102.55	243,925.68	16,447.23		2,107.17	1,266.08	854.73	270,971.61	
Mississippi	6,200.00		127.51	30.70	77,645.68	13,149.62		7,144.60	650.00	997.13	100,068.00	
1st Missouri	6,000.00	4,846.86	141.15	4.25	188,204.22	18,687.92		1,157.13	1,714.96	303.89	216,157.37	
6th Missouri	6,200.00	841.25	44.19	6.50	116,105.68	13,593.26		789.30	1,920.41	286.73	139,292.22	
Montana	6,600.00		452.74	359.00	89,490.09	13,161.60		4,600.00	685.40	876.96	112,600.89	
Nebraska	4,800.00		49.12	84.70	194,624.76	17,061.05		780.41	1,853.91	296.00	190,556.55	
Nevada	4,600.00		22.65	4.32	27,664.99	4,099.33		8,000.00	111.65	264.02	80,684.10	
New Hampshire	6,200.00		4.32	2.46	78,037.00	7,713.73			350.93	684.49	92,694.80	
1st New Jersey	4,400.00	4,895.80	84.59		97,628.89	5,346.69		900.00	821.55	113.84	116,768.08	
6th New Jersey	6,983.33	3,048.08	483.66		340,077.06	10,038.45		33,018.04	3,248.90	5,651.36	408,220.38	
New Mexico	4,600.00		261.06	26.80	30,034.21	5,914.17		2,800.00	147.05	463.64	43,687.85	
1st New York	10,410.07	6,007.07		6.32	321,630.45	6,012.00		34,900.99	668.77	7,688.82	300,444.88	
2d New York	13,301.52	6,668.06	140.72		466,968.90	1,184.11		3,000.00	2,008.18	6,797.27	492,821.20	
3d New York	7,371.90	3,276.00	45.63		394,210.16	2,745.97		43,800.00	2,080.06	4,457.53	478,806.08	
14th New York	6,486.67	6,561.74	189.76		223,985.80	10,201.28		1,800.00	1,450.73	2,485.96	263,003.40	
21st New York	6,325.00	4,985.67	13.97	19.43	154,710.77	11,008.84		12,197.20	682.55	3,322.11	193,443.69	
26th New York	6,800.00				220,968.43	3,709.41			1,190.85	1,643.01	328.88	240,830.74
North Carolina	5,900.00		65.43	8.75	159,079.79	27,008.06		1,114.25	840.07	563.16	104,499.63	
North Dakota	5,028.00		410.17	16.75	60,132.79	6,837.31		224.30	410.70	302.88	78,581.90	
1st Ohio	6,000.00	6,274.44	180.04	13.75	147,418.20	4,384.68		6,100.00	635.10	406.34	207,292.00	
10th Ohio	5,600.00		20.00	3.74	107,008.49	4,433.48			645.55	112.25	120,270.67	
11th Ohio	6,960.54		141.24	9.30	98,743.78	4,044.77			531.75	377.61	110,066.68	
15th Ohio	6,626.66	987.35	95.38	48.75	316,736.37	14,265.05		2,460.00	2,763.41	316.51	348,048.06	
Oklahoma	6,800.00		74.07		144,993.06	24,138.64		1,200.00	1,100.79	356.70	178,271.33	
Oregon	5,800.00		195.22		116,642.08	9,222.83		12.00	652.10	648.96	198.00	132,569.80
1st Pennsylvania	7,000.00	37,694.92	169.94	2,680.00	423,321.60	13,108.81		13,326.23	4,258.00	2,964.96	488,187.13	
12th Pennsylvania	6,800.00		84.15	909.88	122,484.42	6,059.77			534.67	332.67	234.44	137,196.80
23d Pennsylvania	6,824.72	13,062.91	602.66	7,263.40	407,671.74	17,456.11		710.00	1,771.89	3,733.27	459,334.32	
Rhode Island	6,600.00		4.18	161.06	63,834.72	2,282.84			404.93	374.68	176.66	68,012.77
South Carolina	5,200.00		62.71		82,510.56	9,791.07			301.90	341.76	208.04	98,342.04
South Dakota	6,000.00		467.97		65,268.60	12,251.71		7,800.00	229.65	840.43	155.11	112,077.67
Tennessee	6,800.00		162.06	399.96	330,738.30	11,191.67			707.15	1,263.25	229.11	330,817.81
1st Texas	6,000.00		944.47	29.20	176,409.71	25,473.00			1,481.07	793.29	344.01	211,478.35
2d Texas	6,000.00		211.62	57.75	167,414.53	24,110.01		12,000.00	153.58	1,403.28	213,488.16	
Utah	6,200.00		67,728.05		67,728.05	4,608.18			611.95	679.48	137.74	75,803.44
Vermont	4,800.00		153.26	4.90	84,552.82	8,017.70			375.15	224.61	68,233.94	
Virginia	6,625.00		72.16	276.47	172,402.84	18,609.36		13,108.00	1,102.88	12,394.63	223,656.80	
Washington	6,508.65		140.27	493.38	191,149.89	10,834.00			1,381.30	700.75	307.42	218,118.83
West Virginia	6,002.60		52.82		141,903.60	13,016.34			692.30	780.02	164,786.44	
Wisconsin	6,505.01	5,141.50	772.97	2.00	281,199.94	30,022.92			2,588.96	1,260.80	743.98	328,288.10
Wyoming	6,009.00		34.65		47,122.45	11,410.67		6,400.00	263.30	252.16	66,003.36	
Total	3,633,666.71	332,621.39	225,143.38	18,964.78	6,582,072.01	656,662.79	322,100.74	76,018.29	125,684.65	39,253.63	14,132,385.54	

TABLE 90.—EXPENSES OF THE INTERNAL REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1925—Continued

B. DISBURSEMENTS BY FEDERAL PROHIBITION DIRECTORS

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Appropriation	Enforcement of the narcotic and national prohibition acts (prohibition part) fiscal year ending June 30, 1925										
	States	Salaries of directors, agents, inspectors, clerks, etc.	Travel expenses	Salaries of warehouse guards	Rent	Telephone service	Supplies and equipment	Purchase of evidence and miscellaneous	Seizure and sale	Seizure and use of vehicles, etc.	Total
Alabama	\$48,090.91	\$21,780.03	\$280.00			\$401.90	\$163.28	\$1,125.30			\$71,847.42
Alaska	10,520.61	5,572.88			\$600.00	72.00	7.07	4,424.44			21,106.00
Arizona	35,520.02	18,910.37			1,941.85	606.95	339.81	1,680.01	\$275.83	\$35.82	50,511.86
Arkansas	55,989.28	18,785.64			1,440.00	1,082.64	271.03	853.83			78,422.82
California	149,756.11	42,183.82	27,838.43		1,147.75	2,112.19	892.88	20,073.09	9,449.25		252,325.92
Colorado	42,974.50	12,000.64				681.80	147.48	654.09	44.13		56,502.64
Connecticut	54,292.17	6,616.82			3,300.00	806.50	204.71	2,093.92	51.15		67,307.27
Delaware	15,876.16	3,500.14				207.80	96.00	1,113.00	111.43	232.08	21,136.61
Florida	33,603.21	12,573.20			1,500.00	162.55	185.24	1,562.84	517.02		50,107.24
Georgia	65,095.38	31,221.06				369.13	32.40	2,021.96	161.06	136.24	99,037.25
Hawaii	32,125.52	12,466.02			212.00	202.05	584.67	1,902.68			47,492.84
Idaho	32,220.83	9,597.28				373.75	269.73	1,204.97	8.00		44,674.80
Illinois	272,578.69	51,367.77	8,502.17		29,604.97	2,119.72	5,630.99	20,543.19	114.00		300,502.18
Indiana	86,314.69	20,329.77			120.00	1,098.60	199.39	1,371.66		15.21	109,439.33
Iowa	49,768.14	10,739.41				375.90	15.94	938.05	50		61,637.92
Kansas	34,947.72	15,520.70			1,123.50	146.75	59.57	183.51			51,681.75
Kentucky	60,261.73	38,731.10	101,096.63			846.25	175.00	2,875.77	7.75	66.12	203,961.35
Louisiana	67,096.20	19,488.13	8,541.30			497.20	360.00	3,390.22	11.80		99,388.00
Maine	57,884.58	33,258.69			750.00	753.92	249.90	7,147.44	303.00		100,448.49
Maryland	92,763.98	5,637.19	8,499.70			499.79	853.45	8,493.48	1,678.57		114,064.20
Massachusetts	150,291.06	28,877.18	1,350.00		11,100.00	1,093.00	929.22	7,853.31	4,100.04		208,632.80
Michigan	88,932.71	24,441.17			5,800.00	1,878.14	442.65	7,775.91	2,400.00		131,670.58
Minnesota	105,586.53	24,732.83				981.05	818.40	8,117.48	208.64	35.04	140,180.67
Mississippi	38,810.97	15,064.76			1,842.00	481.53	334.20	5,104.23	43.00	16.70	58,207.14
Missouri	84,129.79	18,250.03	360.90		5,300.00	802.68	1,083.88	5,104.23			113,081.01
Montana	44,158.05	23,870.08				436.23	23.34	1,992.25			70,206.67
Nebraska	34,732.49	9,737.06				474.90	215.40	4,107.58	121.00		49,489.18
Nevada	17,635.38	9,308.82			780.00	103.80	21.50	1,474.36	180.00		29,500.50
New Hampshire	19,294.84	8,891.28				276.80	21.80	805.61	4.90		28,795.09
New Jersey	75,893.67	8,699.46			4,500.00	717.47	1,147.94	8,710.40	2,185.88		102,754.92
New Mexico	37,540.78	13,850.03			900.00	520.85	36.17	962.16			53,850.69
New York	216,171.33	4,874.39	17,166.34		37,339.44	1,618.33	0,142.10	10,567.65	1,352.70		294,637.25
North Carolina	121,813.57	72,923.02			1,500.00	346.25	103.20	1,407.76		65.67	195,981.67
North Dakota	59,798.97	9,185.22				1,547.25	2,228.92	3,474.48	340.00		82,179.82
Ohio	121,648.69	30,162.48	6,185.00		1,800.00	434.03	534.51	1,076.04	6.35		177,348.80
Oklahoma	39,702.87	18,544.22				434.55	324.40	473.82			62,179.82
Oregon	35,449.49	8,303.50									43,688.70

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Pennsylvania	146,740.78	30,961.02	38,186.16		17,747.46	1,139.32	4,305.60	5,061.00			224,374.01
Porto Rico	25,874.09	5,372.74				110.80	11,998.86	747.69	16.41		43,980.80
Rhode Island	39,916.44	7,643.51				405.20	175.07	2,280.51	22,680.85		60,147.18
South Carolina	41,422.45	10,006.53			1,160.00	504.27	880.10	1,678.19	2.70		68,281.67
South Dakota	26,292.73	8,871.01				257.60	30.00	8,103.23			36,098.16
Tennessee	70,767.27	39,115.04				649.90	105.75	1,955.71	18.00		121,471.71
Texas	91,094.05	24,779.67			3,000.00	771.60	542.30	3,475.38	16.96		121,555.96
Utah	26,161.39	6,738.10			2,400.00	310.68	328.00	2,810.65	300.00	173.00	39,251.12
Vermont	27,069.73	13,704.37				162.50	459.03	533.05	156.64		42,554.62
Virginia	58,824.34	36,964.18				72.00	157.20	1,707.00			105,279.67
Washington	72,555.72	20,344.13			2,443.61	1,750.32	900.03	5,876.38	910.04		84,929.48
West Virginia	48,724.61	13,865.61			1,200.00	390.31	119.50	753.47	68.94		60,137.60
Wisconsin	59,030.81	10,461.73	256.50		9,710.64	681.19	858.94	2,093.37	44.72		80,192.69
Wyoming	20,035.33	10,144.02			2,400.00	368.55	319.60	607.52	8.35	245.23	40,140.53
Total	3,360,227.60	618,370.64	214,709.49	165,103.26	33,748.37	45,767.79	177,981.82	48,056.74	1,021.71	4,006,046.02	

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

Appropriations	Object drawn for	Salaries	Travel expenses	Rent	Telephone and telegraph	Supplies and equipment	Stationery and printing	Purchase of evidence and miscellaneous	Freight and express	Seizure and sale	Total
Salaries and expenses of collectors, etc.			\$2,901.15					\$5.20			\$2,906.35
Collecting the Internal revenue.	Agents, inspectors and clerks.	\$9,791,474.04	1,161,062.78	\$81,361.57	\$21,396.53	\$23,884.34	\$2,508.61	5,254.76	\$1,173.76		10,168,860.27
	Bureau expenses.	10,859,055.86	159,913.26	11,550.97	32,416.71	112,978.17	95,865.04	0,823.90	22,692.60		11,200,867.21
Enforcement of the narcotic and national prohibition acts (prohibition part).	Agents and inspectors.	1,858,472.72	647,600.20	19,748.41	9,002.39	42,800.83	283.74	112,114.88	47,160.24	\$76,554.12	2,813,703.80
	Bureau expenses.	1,000,062.69	251,142.01		12,190.77	19,108.09	35,671.29	1,715.29	14,940.93		1,335,736.57
Enforcement of the narcotic and national prohibition acts (narcotic part).	Agents and inspectors.	875,147.55	249,545.72	4,520.04	0,022.70	3,101.00	60.17	29,478.79	1,308.62	13,795.15	983,079.74
	Bureau expenses.	145,512.83	8,670.53			3,172.55	1,093.50	7.25			158,455.02
Salaries, office Commissioner of Internal Revenue.		809,390.84									809,390.84
Salaries, office Commissioner of Internal Revenue (reimbursable).		1,813.50									1,813.50
Collecting the Internal revenue (Fraud Fund).		6,217.49	800.71					14,768.98			21,847.18
Board of Tax Appeals.		191,888.94	4,507.00	97,822.20	65.45	29,763.48	31,685.01	7,088.94		90.08	302,487.10
Total		24,330,936.20	2,487,135.82	181,748.10	81,100.55	234,871.75	160,769.92	177,227.98	87,266.52	90,340.28	27,810,403.06

TABLE 90.—EXPENSES OF THE INTERNAL REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1925—Continued  
D. RECAPITULATION

Appropriations	Salaries	Travel expenses	Rent	Telephone and telegraph	Supplies and equipment, etc.	All other miscellaneous	Salary deductions for retirement fund	Total
Salaries and expenses of collectors, etc.	\$4,987,288.10	\$228,124.73	\$114,553.28	\$120,881.53	\$292,747.16	\$18,050.95	\$32,486.71	\$4,244,879.48
Collecting the internal revenue.	28,338,610.40	1,978,429.14	4,420.04	6,072.70	1,577,941.70	45,748.55	550,840.00	31,663,222.77
Enforcement of the narcotic and national prohibition acts (narcotic part)	820,660.38	288,222.25	164,881.07	54,047.53	107,728.71	515,401.06	20,391.02	1,161,035.79
Enforcement of the narcotic and national prohibition acts (prohibition part)	6,434,432.50	1,848,077.91	37,522.20	65.46	29,769.48	2,461.57	57,887.07	9,203,384.45
Salaries, office Commissioner of Internal Revenue.	811,204.34	4,507.00	641,947.19	100,807.21	408,527.20	608,892.35	20,317.00	831,522.24
Board of Tax Appeals.	101,883.91						2,461.57	304,943.67
Grand total.	40,554,293.69	4,317,321.63	1,344,847.76	1,186,766.99	2,247,972.54	1,174,092.26	684,044.29	47,681,893.40

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriations	Prior to July 1, 1920	1923	1924 and prior years	1925 and prior years	Total
Refunding taxes illegally collected.	\$452,904.42	1,323,021.73	\$849,206,835.40	\$11,045,475.98	\$90,301,391.33
Refunding internal revenue collections.			30,104.64	109,841.20	\$151,895,415.50

<sup>1</sup> Payments exceeded disbursements.

<sup>2</sup> Includes \$17,777,642.45 refunded as a 25 per cent tax reduction under provision section 12, revenue act, 1924

TABLE 91.—SUMMARY OF INTERNAL REVENUE STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE AND THE POSTMASTER GENERAL FOR THE YEAR ENDED JUNE 30, 1925

Kind	Quantity	Value
<b>Spirits:</b>		
Domestic.....	220,900	\$10,650,442.00
Export.....	2,800	280.00
Case (domestic).....	740,320	74,032.00
Rectified.....	1,100	3,567.00
Industrial alcohol transfer.....	297,600	
<b>Tobacco and snuff:</b>		
Tobacco.....	2,092,253,710	67,237,037.55
Snuff.....	347,959,622	6,891,836.83 <sup>1/2</sup>
Tin-foil wrappers for tobacco.....	8,248,320	92,344.05
Export, tobacco or snuff.....	36,400	
<b>Cigars:</b>		
Large.....	205,737,440	43,941,620.84
Small.....	52,120,700	782,427.75
Export, cigars and cigarettes.....	42,400	
<b>Cigarettes:</b>		
Class A.....	3,847,675,000	225,069,786.60
Class B.....	1,769,600	235,224.72
<b>Oleomargarine:</b>		
Domestic (colored).....	390,500	1,100,450.00
Domestic (uncolored).....	10,054,500	458,886.50 <sup>1</sup>
Export.....	16,400	
<b>Process or renovated butter.</b>	268,000	8,090.00
<b>Mixed flour.</b>	456,600	5,302.00
<b>Playing cards.</b>	32,634,000	3,263,400.00
<b>Documentary.</b>	12,055,868	24,930,820.00
<b>Stock transfer.</b>	18,241,900	13,067,940.00
<b>Future delivery.</b>	710,852	4,947,065.00
<b>Wines, cordials, etc.</b>	379,574	1,425,617.00
<b>Narcotic.</b>	2,577,000	38,699.00
<b>Order forms for opium.</b>	674,000	6,740.00
<b>Cigarette tubes.</b>	550,000	5,500.00
<b>Special tax.</b>	608,184	19,795,682.58
<b>Total.</b>	8,637,977,060	430,092,491.12 <sup>1/2</sup>

TABLE 92.—COST OF PRINTING AND BINDING FOR THE INTERNAL REVENUE BUREAU AND SERVICE, FISCAL YEARS 1924 AND 1925

Classification of work	1924		1925	
	Quantity	Cost	Quantity	Cost
Publications, regulations, decisions, etc.	1,330,859	\$57,043.90	1,565,050	\$55,119.94
Blank forms.	156,476,225	324,013.46	165,132,550	333,475.67
Blank books.	550	939.99	250	378.23
Letterheads, etc.	9,479,000	20,005.22	10,674,000	27,765.30
Miscellaneous: Binding, memorandum sheets, etc.		10,123.33		5,368.97
<b>Total.</b>		412,174.89		1,422,108.00

<sup>1</sup> This amount covers bills rendered for completed work up to July 31, 1925. On this date the estimated cost of undelivered work at the Government Printing Office, ordered during the fiscal year 1925, was \$1,537.46. This estimated amount, together with the cost of completed work, makes an approximate total expenditure of \$483,645.46 for printing and binding for the fiscal year.

**IMPORTANT DECISIONS OF THE FEDERAL COURTS IN  
INTERNAL-REVENUE CASES**

**ADMINISTRATIVE AND PROCEDURE**

*United States v. Farmers and Mechanics' National Bank of Philadelphia.*—United States District Court for the Eastern District of Pennsylvania (4 Fed. (2d) 146; T. D. 3676).

Sections 250 (d), 1308, and 1310 (a) of the revenue act of 1921 confer authority upon the Commissioner of Internal Revenue to make examinations of books and records and to require the production thereof.

Under section 250 (d) of the revenue act of 1921 the Commissioner of Internal Revenue may examine books and records in any case where the period for determination and assessment of the tax has not expired.

*Joseph Levin et al. v. United States.*—United States Circuit Court of Appeals for the Ninth Circuit (unreported to date; T. D. 3726).

The use as evidence in a criminal prosecution of books and papers which were surrendered without objection to an internal-revenue officer acting under a legal search warrant where no application for their return is filed and no motion for their suppression as evidence is made and they are offered after objection to secondary evidence as to their contents, is not a violation of the fourth and fifth amendments of the Constitution.

The constitutional inhibition against second jeopardy is not infringed by an indictment charging violation of the provisions of the revenue act of 1918 as to the making of a false income-tax return and also charging, in a second count, perjury as defined by section 125 of the Criminal Code although the facts alleged in the different counts arise from the same transaction, inasmuch as a single act may be an offense against two statutes where each statute requires proof of some evidential matter which the other does not and an acquittal or conviction under one statute does not prevent prosecution under the other.

Individual members of a partnership may be joined in an indictment where each participates in making a false return of partnership income in violation of section 253 of the revenue act of 1918.

**ADMISSIONS AND DUES**

*Shannopin Country Club v. Heiner, Collector.*—United States District Court for the Western District of Pennsylvania (2 Fed. (2d) 393; T. D. 3644).

Under section 802 of the revenue act of 1921 a club is not a taxpayer and can not maintain an action for the recovery of taxes imposed upon its members by section 801. The member paying the tax is the proper party plaintiff.

*United States v. James J. Johnston.*—Supreme Court of the United States (45 Snp. Ct. Rep. 496; T. D. 3714).

A person required by law to pay over to the Government taxes collected on admissions is a debtor and not a bailee. Conversion of such taxes to his own use does not constitute embezzlement.

A person required truly to account for and pay over to the United States taxes collected on admissions may not, through technicality, escape his liability for willful failure so to do.

**BANKRUPTCY**

*In the Matter of W. J. Marshall Co., bankrupt.*—District Court of United States for the Southern District of Georgia, Western Division (3 Fed. (2d) 192; T. D. 3636).

Where a corporation acquires the assets of a partnership in exchange for its stock for the purpose of continuing the business, the corporation by so doing assumes the debts and liabilities of the partnership, irrespective of an express agreement, and is liable for Federal taxes due from the partnership to the extent of the property so received.

The question of liability of the corporation is to be determined by general rather than local law.

The statute of frauds does not apply where there has been part performance, irrespective of an agreement in writing.

Under sections 3466 and 3467, Revised Statutes, the claim of the Government for taxes due from the partnership takes priority over the claims of creditors of the corporation.

*W. J. Marshall Co., bankrupt, v. United States.*—United States Circuit Court of Appeals for the Fifth Circuit (2 Fed. (2d) 467; T. D. 3663).

Where a corporation acquires the assets of a partnership in exchange for its stock for the purpose of continuing the business, the corporation thereby assumes the debts and liabilities of the partnership and is liable for unpaid Federal taxes due from the partnership.

A claim for Federal taxes due from a partnership takes priority over the claims of the creditors of the corporation where the corporation took the partnership property subject to the tax lien with notice through the former partners, although the assessment was not reported until after the partnership assets were acquired by the corporation.

The decision of the United States District Court for the Southern District of Georgia (T. D. 3636) affirmed.

*United States v. Edw. H. Childs, trustee in bankruptcy of J. Menist Co. (Inc.).*—Supreme Court of the United States (266 U. S. 304; T. D. 3671).

Under the Federal revenue acts, interest at the rate of 1 per cent per month is not a penalty and under section 57 (j) of the bankruptcy act is collectible from the estate of a bankrupt.

*Bowers, Collector, v. Kaufman, trustee in bankruptcy of A. Finkelshtein, et al., and Bowers, Collector, v. Caze, receivers of Jones and Baker.*—Supreme Court of United States (45 Sup. Ct. Rep. 322; T. D. 3689).

In proceedings in bankruptcy against a partnership, the partnership assets must be first applied to the payment of the partnership debts, and the United States is not entitled to any priority of payment out of partnership assets for a tax due from an individual partner, except to the extent of the share of such partner, if any, in the surplus remaining after the payment of partnership debts.

The United States is subject to the provisions of section 5 (f) of the bankruptcy act, establishing a rule for marshaling assets.

The lien created by section 3186 of the Revised Statutes for unpaid taxes includes only the property of the person owing the tax, and in the case of a partner owing an individual tax, it extends only to his interest in the surplus of the partnership property.

*A. J. Oliver, trustee in bankruptcy of the West Coast Rubber Corporation et al. v. United States.*—Supreme Court of the United States (45 Sup. Ct. Rep. 386; T. D. 3702).

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

*Richmond v. Bird* (249 U. S. 174) distinguished; *Guarantee Co. v. Title Guaranty Co.* (224 U. S. 152) followed; judgment of the United States Circuit Court of Appeals for the Ninth Circuit (174 Fed. 385; T. D. 3501) affirmed.

*In the Matter of The Grand Leader, bankrupt.*—United States District Court for the Northern District of Texas (unreported to date; T. D. 3717).

Where the assets of a corporation have been transferred to a partnership of the same name and from the partnership to a corporation of the same name, which latter became bankrupt, the assets of the bankrupt corporation are liable for unpaid Federal taxes due from the first corporation.

Where a corporation is succeeded by a partnership of the same name, which in turn was followed by a corporation of the same name, each succeeding company taking over the assets of the prior organization, the United States is entitled to priority in payment, under section 64 (a) of the bankruptcy act, of a claim for taxes due from the first corporation over the claims of general creditors of the last corporation which became bankrupt.

#### CAPITAL-STOCK TAX

*Park Falls Lumber Co. v. Burlingame, Acting Collector.*—United States Circuit Court of Appeals for the Seventh Circuit (1 Fed. (2d) 855; T. D. 3626).

In determining the "fair average value" of capital stock within the meaning of section 1000 (a) of the revenue act of 1918, there should be included capital stock paid in, undivided profits and surplus and unearned surplus carried on the books of the company rather than taking the par value of the stock as a measure. When Congress has committed to the head of a department the determination of questions of fact, his decision thereon is conclusive, and upon mixed questions of law and fact, or of law alone, his action will carry a strong presumption of its correctness. The determination by the Commissioner of Internal Revenue of the fair average value of plaintiff's capital stock sustained.

*International Salt Co. v. Phillips, Collector.*—United States District Court for the Middle District of Pennsylvania (3 Fed. (2d) 678; T. D. 3673).

A holding company, chartered under broad powers to control through stock ownership the business and affairs of corporations engaged in the salt business, which issued, exchanged, bought and sold its own bonds and those of other companies, borrowed money, gave notes, received dividends from its subsidiaries and distributed the same to its stockholders, maintained an office and paid salaries, was doing business within the meaning of the capital-stock tax provisions of the revenue acts of 1918 and 1921, and was subject to the tax imposed thereby.

*Roy Consolidated Copper Co. v. United States.*—Supreme Court of the United States (45 Sup. Ct. Rep. 526; T. D. 3721).

The capital stock tax imposed by section 1000 of the revenue act of 1918 is a special excise imposed upon the privilege of carrying on business in the form of a corporation.

The term "capital stock" has no fixed meaning in taxing statutes and must be construed in a particular statute by reference to the context, the nature and purpose of the statute, its history, and other aids to construction.

The phrase "fair average value of its capital stock" as used in the revenue act of 1918 means the entire potentiality of the corporation as distinguished from the market value of individual shares and is based upon an estimation including surplus and undivided profits, to be left to the sound judgment and discretion of the commissioner, subject only to the obligation to take into consideration every relevant fact.

The cases of *Central Union Trust Co. v. Edwards*, 287 Fed. 324 (T. D. 3438), and *Hecht v. Malley*, 265 U. S. 144 (T. D. 3505), followed.

*Carnegie Steel Co. v. United States.*—Court of Claims of United States (unreported to date; T. D. 3730).

Where munition taxes imposed by section 301 of the revenue act of 1916 are paid in cash, the application of the credit allowed under section 407 of the revenue act of 1916, as against capital stock taxes imposed by that section, constitutes, in the amount of such credit, the payment of capital stock taxes levied by section 1000 of the revenue act of 1918 within the meaning of section 1004 of the revenue act of 1918.

#### ESTATE TAX

*Lewellyn, Collector, v. Frick et al.*—Supreme Court of the United States (45 Sup. Ct. Rep. 487; T. D. 3715).

Section 402 (f) of the revenue act of 1918 is not retroactive in application and the amount of insurance in excess of \$40,000 can not be included in the gross estate of a decedent where the policy is taken out and a beneficiary, other than the estate, is designated prior to the date of the passage of the act.

*Shukert et al. v. Allen, Collector.*—United States Circuit Court of Appeals for Eighth Circuit (unreported to date; T. D. 3729).

Where a donor creates a trust to accumulate the income from property and to distribute the corpus and accumulations to his children although the legal title vested in present under the trust deed the equitable title was held in suspension and the value of the property transferred was properly included in the decedent's gross estate under the provisions of section 402 of the revenue act of 1918.

The decision of the United States district court (300 Fed. 754, T. D. 3614) affirmed.

#### INCOME AND EXCESS PROFITS TAX

*Baltzell v. Casey, Collector.*—United States District Court, District of Massachusetts (1 Fed. (2d) 29; T. D. 3642).

Under section 219 of the revenue act of 1918, capital losses of a trust estate are deductible only by the trust and the beneficiaries with life interest must report for taxation the income received by

them from the trustees without deduction of losses suffered by the corpus of the trust estate.

The plaintiff, with others, had a life interest in a trust estate which entitled him to receive a share thereof. Certain securities belonging to the trust fund were sold at a loss. Plaintiff and the other beneficiaries, in their income-tax returns, attempted to deduct proportionate amounts of the loss. *Held*, that, under section 219 of the revenue act of 1918 the "distributive share" to be returned as income by the beneficiaries is the amount received by them from the trustees, without deduction of capital losses.

Departmental regulations sustained (Regs. 45, arts. 345-347).

*United States v. Nelson B. Updike et al.*—District Court of United States for the District of Nebraska, Omaha Division (1 Fed. (2d) 550; T. D. 3654).

The act of October 3, 1917, which is retrospective, as of January 1, 1917, is constitutional, and its provisions are applicable to a corporation which was in existence during part of the year 1917, but was dissolved prior to the passage of the act.

A corporation which was in existence during the year 1917, but was dissolved prior to the passage of the act of October 3, 1917, must file an income-tax return and excess-profits tax return covering the period from January 1, 1917, to the date of its dissolution as provided by the act of October 3, 1917.

Where, upon the dissolution of a corporation assets are distributed to stockholders the latter are liable as trustees for the Government to the extent of assets received for Federal taxes due and unpaid by the corporation.

The revenue act of October 3, 1917, not having specifically provided a method of collecting the tax against a dissolved corporation, the Commissioner of Internal Revenue was empowered by section 1003 of the act to promulgate reasonable regulations. Articles 61, 203, and 205 of Regulations 33 (revised) held to be reasonable.

The limitation upon suits by the Government provided in section 250 (d) of the revenue act of 1921, can be set in motion only by the affirmative, honest act of the taxpayer. The failure to file a return as required by law, or the filing of a false and fraudulent return suspends the operation of the statute. Neither general statutes of limitations, nor general doctrines of laches apply to the Government.

The filing of a return under the provisions of the revenue act of 1916, and the act of March 3, 1917, in the case of a corporation dissolved in July, 1917, and the failure to file a return under the revenue act of October 3, 1917, prevents the bar of the statute in a suit against stockholders to recover additional taxes due from the corporation.

The filing of returns under prior acts does not satisfy the requirement of filing a return under the act of October 3, 1917, and the failure to file such a return results in a liability for penalties prescribed for failure to file.

*Kate L. Westerfeld v. Rafferty, Collector.*—United States District Court for the Eastern District of New York (4 Fed. (2d) 590; T. D. 3667).

Under the revenue act of 1921 there is a gain or profit to the taxpayer when he sells property for more than it cost, and when it was

purchased before March 1, 1913, he is taxable on so much of that profit as accrued after March 1, 1913.

So-called "carrying charges," such as interest and taxes, charged to or paid on the property while it was owned by the taxpayer, may not be deducted from the sale price in order to determine the net sale price, to be used in ascertaining a gain or a loss on the transaction.

Taxes and interest when properly defined do not really represent anything paid into capital investment, and it is a misnomer to call them "carrying charges."

The revenue act of 1921 allows deduction from gross income of taxes paid or accrued within the taxable year, but (this would not seem to refer to the payment of arrears of taxes.

Taxes paid and interest charged to a piece of property can not be deducted as losses sustained under subdivisions 4, 5, or 6 of section 214 of the revenue act of 1921.

Congress has sole power to determine what amount of taxes or interest, if any, may be deducted from gross income before determining net income.

The revenue act of 1921 is constitutional although it does not allow a taxpayer to deduct from the gross income or from the sale price of property taxes paid and interest charged against that property, before determining the profit thereon.

*Baltzell v. Mitchell, Collector, and Weld v. Mitchell, Collector.*—United States Circuit Court of Appeals for the First Circuit (3 Fed. (2d) 428; T. D. 3668).

Under section 219 of the revenue act of 1918, capital losses of a trust estate are deductible only by the trust and the beneficiaries with life interest must report for taxation the income received by them from the trustees without deduction of losses suffered by the corpus of the trust estate.

The plaintiff, with others, had a life interest in a trust estate which entitled him to receive a share thereof. Certain securities belonging to the trust fund were sold at a loss. Plaintiff and the other beneficiaries, in their income-tax returns, attempted to deduct proportionate amounts of the loss. *Held*, that under section 219 of the revenue act of 1918 the "distributive share" to be returned as income by the beneficiaries is the amount received by them from the trustees, without deduction of capital losses.

Departmental regulations sustained (Regs. 45, arts. 345-347).

*National Paper & Type Co. v. Bowers, Collector.*—Supreme Court of the United States (266 U. S. 373; T. D. 3677).

An income tax levied upon net income from the business of exporting goods from the United States and selling such goods in foreign countries is not a tax laid on articles exported from any State in violation of Article I, section 9, clause 5, of the Constitution of the United States.

An income tax levied under the revenue act of 1921 upon net income from the business of exporting goods from the United States and selling them in foreign countries, even though the act be construed as exempting from such tax the income of foreign corporations from like sources, does not deprive the taxpayer of his property without due process of law in violation of the fifth amendment to the Constitution of the United States; nor does such a tax violate the rule of uniformity.

*Thomas M. Adams v. United States.*—Court of Claims of United States (unreported to date; T. D. 3682).

Section 201 (e) of the revenue act of 1918, providing that "any distribution made during the first 60 days of any taxable year shall be deemed to have been made from earnings or profits accumulated during preceding taxable year," applies to the returns of corporations and not to the returns of individuals.

Taxable dividends received by individuals during the first 60 days of the year 1918 are taxed at the rates prescribed by the revenue act of 1918. (Art. 1542 of Regs. 45 sustained.)

*Reid v. Rafferty, Collector.*—United States District Court for the Eastern District of New York (4 Fed. (2d) 749; T. D. 3684).

Where a partnership files excess-profits tax and income-tax returns under the provisions of the revenue act of 1917, the amount of excess-profits tax is credited in computing the income tax payable. Section 29 of section 1211 of Title XII of the revenue act of 1917 does not authorize a partner in his individual income-tax return of partnership profits to deduct therein a proportionate part of the excess-profits tax paid by the partnership, Congress not having used language granting such a double credit.

*Lynch, executrix of Lynch, Collector, v. Alworth-Stephens Co.*—Supreme Court of United States (45 Sup. Ct. Rep. 274; T. D. 3690).

Under the provisions of the revenue act of 1916, a lessee of mineral lands is entitled to deduct a reasonable allowance for exhaustion or depletion of his leasehold or property interest due to the extraction and disposition of the product of the mine.

*Barday & Co. (Inc.) v. Edwards, Collector.*—Supreme Court of United States (45 Sup. Ct. Rep. 348; T. D. 3691).

An income tax levied upon net income from the business of exporting goods from the United States and selling such goods in foreign countries is not a tax laid on articles exported from any State in violation of Article I, section 9, clause 5, of the Constitution of the United States.

An income tax levied under the revenue act of 1918 upon net income from the business of exporting goods from the United States and selling them in foreign countries, even though the act be construed as exempting from such tax the income of foreign corporations from like sources, does not deprive the taxpayer of his property without due process of law in violation of the fifth amendment to the Constitution of the United States; nor does such a tax violate the rule of uniformity.

Any difference between the revenue acts of 1918 and 1921, by which foreign corporations were wholly exempted in one act and only partially exempted in the other, does not make any difference in the application of the principle announced in *National Paper and Type Co. v. Bowers* (266 U. S. 373; T. D. 3677). Foreign corporations constitute a class by themselves and could be properly so treated by Congress.

*John F. Schlafly, trustee in bankruptcy of the Temtor Corn & Fruit Products Co., v. United States.*—United States Circuit Court of Appeals for the Eighth Circuit (4 Fed. (2d) 195; T. D. 3693).

Unless the finding of a referee in a bankruptcy proceeding on disputed evidence is clearly against the weight of the evidence or based on a mistaken view of the law, it will not be disturbed by an appellate

court, especially if the finding has been approved by the court on petition for review.

Where one corporation owns all of the voting stock of another corporation, or such stock as carries control by one corporation over another, such corporations are affiliated within the provisions of section 240 of the revenue act of 1918, and a consolidated return of income should be filed.

The decision of the District Court of the United States for the Eastern District of Missouri (299 Fed. 326) affirmed.

*Union Petroleum Steamship Co. v. Edwards, Collector.*—United States Circuit Court of Appeals for the Second Circuit (unreported to date; T. D. 3699).

"Invested capital," under the statutory definition of that term contained in section 207 of the revenue act of 1917, can not be increased by reason of the appreciation in the value of capital assets.

The decision of the Supreme Court in the case of *La Belle Iron Works v. United States* (256 U. S. 377; T. D. 3181), followed. The decision of the United States District Court for the Southern District of New York affirmed.

*United States v. Flannery et al., executors of the estate of James F. Flannery.*—Supreme Court of the United States (45 Sup. Ct. Rep. 420; T. D. 3703).

No deductible loss is sustained under the provisions of the revenue act of 1918 where property purchased prior to March 1, 1913, is sold thereafter for more than cost but less than the March 1, 1913, value.

The cases of *Goodrich v. Edwards* (255 U. S. 527; T. D. 3174) and *Walsh v. Brewster* (255 U. S. 536; T. D. 3176) followed.

*Charles V. Duffy, Collector, v. The Central Railroad Co. of New Jersey.*—Supreme Court of the United States (45 Sup. Ct. Rep. 429; T. D. 3704).

Under the provisions of the revenue act of 1916 a lessee operating a railroad under a long-term lease can not deduct in the year in which paid amounts expended for additions and betterments to the railroad and the construction and extension of piers, as these are capital expenditures which should be prorated over the life of the improvements or the life of the lease, whichever is shorter, and only an aliquot part thereof deducted in each year.

*McCaughn, Collector, v. Charles H. Ludington.*—Supreme Court of the United States (45 Sup. Ct. Rep. 423; T. D. 3705).

No deductible loss is sustained under the provisions of the revenue act of 1918 where property purchased prior to March 1, 1913, is sold thereafter for more than cost but less than the March 1, 1913, value.

The cases of *Goodrich v. Edwards* (255 U. S. 527; T. D. 3174), *Walsh v. Brewster* (255 U. S. 536; T. D. 3176), and *United States v. Flannery et al.* (T. D. 3703) followed.

*Irwin, former Collector, v. E. Palmer Gavit.*—Supreme Court of the United States (45 Sup. Ct. Rep. 475; T. D. 3710).

Amounts received under the terms of a will leaving the residue of an estate in trust and providing that the income therefrom be paid to a designated person for life are taxable as income and are not exempt as property acquired by gift, bequest, devise, or descent.

*Clifford L. Jones v. United States.*—Court of Claims of United States (unreported to date; T. D. 3724).



Commutation of quarters and the rental value of quarters occupied by officers of the Army does not constitute taxable income within the meaning of section 213 of the revenue act of 1921.

*Miles, Collector, v. Samuel J. Graham.*—Supreme Court of the United States (45 Sup. Ct. Rep. 601; T. D. 3725).

Section 213 of the revenue act of 1918 is unconstitutional in so far as it attempts to subject to income tax the salaries of Federal judges.

The case of *Evans v. Gore*, 253 U. S. 245; T. D. 3037; followed.

*United States, Plaintiff in Error, v. Walter S. Dickey and Ralph Ellis, and the United States, Plaintiff in Error, v. The Baltimore Post.*—Supreme Court of the United States (45 Sup. Ct. Rep. 558; T. D. 3727).

The legislative intent in section 257 (b) of the revenue act of 1924 was that the names and addresses of taxpayers and the amounts paid by them should be generally known, and therefore that the effective form of secondary publicity by publication in newspapers should not be penalized.

This information, which everybody is at liberty to acquire and the acquisition of which Congress seemed especially desirous of facilitating; in the absence of some clear and positive provision to the contrary, can not be regarded otherwise than as public property, to be passed on to others as freely as the possessors of it may choose.

To the extent provided by section 257 (b), i. e., as to names and addresses of taxpayers and the amounts of income tax paid by them, Congress meant to abandon the policy of secrecy altogether and to exclude from the operation of section 3167, Revised Statutes (sec. 1018 of the revenue act of 1924), all forms of publicity, including publication in newspapers.

*Edwards, Collector, v. Cuba Railroad Co.*—Supreme Court of the United States (45 Sup. Ct. Rep. 614; T. D. 3728).

Subsidy payments made by the Republic of Cuba to a railroad company for the construction and maintenance of a railroad are reimbursements for capital expenditures and are not income, gain, or profits within the meaning of the sixteenth amendment to the Constitution.

#### INJUNCTION

*Gorham Hubbard v. David H. Blair, Commissioner of Internal Revenue.*—Supreme Court of the District of Columbia (unreported; T. D. 3661).

Section 257 of the revenue act of 1924 is constitutional and under its provisions income-tax returns constitute public records to the extent of the name, address, and amount of income tax paid by a taxpayer.

Injunction will not lie to restrain the Commissioner of Internal Revenue from publishing pursuant to section 257 of the revenue act of 1924 the name, address, and amount of income tax paid by a taxpayer for the year 1923.

*J. W. Reavis v. Routzahn, Collector.*—United States District Court for the Northern District of Ohio (unreported to date; T. D. 3664.)

Under the provisions of section 257 of the revenue act of 1924, income-tax returns are public records and injunction will not lie to restrain a collector of internal revenue from publishing the name, address and amount of income paid by a taxpayer for the year 1923.

Section 3167, Revised Statutes, as reenacted by section 1311 of the revenue act of 1921, and section 1018 of the revenue act of 1924, did not create a property or personal right in the return filed by a taxpayer, but was enacted for the purpose of creating a public crime which may be prosecuted and punished as an offense against the public.

*Reinecke, Collector, v. Emelie W. Peacock.*—United States Circuit Court of Appeals for the Seventh Circuit (3 Fed. (2d) 583; T. D. 3672).

Section 3224 of the Revised Statutes of the United States bars a suit by a beneficiary of a trust to restrain the trustees from paying a tax, as well as a suit for the purpose of restraining a collector from collecting a tax.

Where an injunction is obtained by a beneficiary of a trust against the trustees thereof to restrain the payment of a tax, and in the same suit an injunction is obtained against a collector to restrain the collection of the same tax, there is no such unity of interest between the trustees and the collector that the trustees must be served with summons and severance or notice respecting the appeal of the collector.

*City of Seattle et al. v. Burns Poe, Collector.*—United States District Court for the Western District of Washington, Northern Division (4 Fed. (2d) 276; T. D. 3701).

Under the provisions of section 3224, Revised Statutes, an injunction will not lie against a collector of internal revenue to restrain the collection of a tax legally assessed.

*Hill v. Wallace* (259 U. S. 44) distinguished. *Graham v. du Pont* (202 U. S. 234) followed.

#### INSURANCE TAX

*Western Funeral Benefit Association v. Hellmich, Collector.*—United States District Court for the Eastern District of Missouri (2 Fed. (2d) 367; T. D. 3650).

An insurance company, organized as a fraternal and benevolent association, is not exempt from the premium tax on policies of insurance imposed by section 504 of the revenue act of 1917 and section 503 of the revenue act of 1918, unless itself operated under the lodge system within the provision of section 11 (a) (3) of the revenue act of 1916 and section 231 (3) (a) of the revenue act of 1918, or unless for the exclusive benefit of the members of a fraternity itself operating under the lodge system within the provision of section 231 (3) (a) of the revenue act of 1918.

A claim for exemption from taxation must be clear and founded upon plain language, it being strictly construed against the claimant.

The company failed to show by the evidence that it was operated under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system.

#### LIENS

*John L. Sherwood et al., Receivers of Atlantic Dock Co. (Inc.), v. United States.*—United States District Court for the Eastern District of New York (unreported to date; T. D. 3706).

Section 1030 of the revenue act of 1924 does not empower a district court to completely extinguish a lien for taxes, but provides a method for its removal as a cloud on the title to particular property.

The cloud upon the title to particular property created by a lien for taxes due the United States can be removed by a proceeding under section 1030 of the revenue act of 1924 and a sale of the property under a decree of the United States District Court, the proceeds of the sale to be distributed in conformity with the priorities established.

*Guaranty Trust Company of New York v. McKenrick and Peirson, trustees in bankruptcy of the Baltimore Pearl Hominy Co. bankrupt.*—United States Circuit Court of Appeals for the Fourth Circuit (unreported to date; T. D. 3723).

The Government has a lien without formal demand after assessment where (a) taxpayer voluntarily agrees upon the amount of proposed additional income taxes and the sum to be paid in compromise thereof, (b) the latter sum is tendered and rejected before assessment, and (c) same is again tendered and accepted immediately after assessment under previous arrangement with the department.

Section 3186 of Revised Statutes of the United States prescribes no particular form of demand in order to give the Government a lien for taxes, and the course of dealings between taxpayer and internal revenue officers in this particular case is tantamount to either a demand after assessment or a waiver by taxpayer of such demand.

Unsecured creditors who, at a taxpayer's request, pay taxes for which the Government has a lien, under agreement with taxpayer to be subrogated to lien rights of the Government, are entitled to preference in distribution of assets of the taxpayer in bankruptcy.

Unsecured creditors who, at taxpayer's request and for the protection of their own claims, pay taxes for which the Government has a lien, are, in equity, entitled by subrogations to the same preference in the distribution of the bankrupt estate which the Government would have had but for the payment.

#### RECEIVERSHIP

*Liberty Mutual Insurance Co. v. Johnson Shipyards Corporation.*—United States District Court for the Southern District of New York (unreported to date; T. D. 3627).

Where receivers are appointed in an ordinary conservation suit in equity, the United States is entitled to priority in the payment of taxes independently of sections 3466 and 3467 of the Revised Statutes.

Taxes are civil obligations, not personal conventions, and the United States possesses the common-law right to priority of payment as an attribute of sovereignty.

Exceptions to the report of the special master sustained. *Equitable Trust Co. v. Connecticut Brass, etc., Co.* (290 Fed. 712), held not applicable.

*Stover v. Scotch Hills Coal Co.*—United States District Court for the Western District of Pennsylvania (4 Fed. (2d) 748; T. D. 3666).

In a receivership proceeding, the claim of the United States for unpaid taxes takes priority over a claim for taxes due a State.

*United States v. Fisher* (2 Cr. 358), and *United States v. San Juan County* (280 Fed. 120; T. D. 3298) followed.

*Liberty Mutual Insurance Co. v. Johnson Shipyards Corporation.*—United States Circuit Court of Appeals for the Second Circuit (unreported to date; T. D. 3712).

Taxes due to the United States are not debts and are entitled to priority of payment in an equity receivership over unsecured claims and claims of general creditors as a prerogative right of the sovereign.

#### RECTIFIERS' TAX

*Fleischmann Manufacturing Co. v. Irwin, Collector.*—United States Circuit Court of Appeals for the Second Circuit (unreported to date; T. D. 3675.)

The filtration of gin, subsequent to its original and completed production, by forcing it through a Kari Kiefor filter, thus removing a cloudy condition of the liquid, which resulted from its reduction in proof, is rectification within the meaning of, and subject to the tax levied by, section 304 of the revenue act of 1917.

The proviso of section 304 of the revenue act of 1917 does not exempt from tax a subsequent rectification of gin by filtration. The rectifier's tax imposed in section 304 avoided the inequality that would arise from exempting one who incidentally rectified during original and continuous distillation and taxing one who purchased pure spirits and redistilled over aromatics.

When both parties ask the court to instruct a verdict, both affirm that there is no disputed question of fact, and the parties are concluded by the finding made by the trial court. The facts having been submitted to the court, the appellate court is limited in reviewing its action to consideration of the correctness of the finding on the law, and must affirm if there is any evidence to support the finding.

The decision of the District Court (293 Fed. 267; T. D. 3502) affirmed.

#### SALES TAX

*Martin Rocking Fifth Wheel Co. v. United States.*—Court of Claims of United States (unreported to date; T. D. 3716).

The word "parts" as used in paragraph (3) of section 900 of the revenue act of 1918 must be presumed to have been used in the plain, every-day, generally understood meaning of the word, and to refer to such "parts" as break and wear out and are replaced by a new one at a service station.

The so-called "semitrailer," which is attached to the drawing vehicle by means of a fifth wheel, is not taxable as a "part" of an automobile within the ordinary, usual, and commonly accepted meaning of the word.

#### STAMP TAXES

*H. F. Truster v. Noah Crooks, Collector.*—District Court of United States for the Western Division of the Western District of Missouri (300 Fed. 996; T. D. 3628).

The power of Congress to levy and collect taxes, duties, imposts, and excises is beyond question, and the judiciary can place no restraint on this power, even though the taxes imposed may be onerous, burdensome, and prohibitive.

The tax laid in section 3 of the future trading act of August 24, 1921 (42 Stat. L. 187), is not a penalty; it is not an endeavor to regu-

late business within State control; it meets the requirement of uniformity; and it is the exercise of a power clearly conferred upon Congress by the Constitution.

The Supreme Court, in *Hill v. Wallace* (259 U. S. 44; T. D. 3345), held that Congress endeavored, in the future trading act, to regulate business clearly within State control, and to enforce such regulation by imposing a tax in section 4, which was so interwoven with the regulatory provisions as to give it the aspect of a penalty for failure to observe such regulations, while section 3 imposes a tax without regard to regulation.

*Lederer, Collector v. Fidelity Trust Co.*—Supreme Court of United States (267 U. S. 17; T. D. 3674).

Car-trust certificates on the so-called Philadelphia plan are "corporate securities" and subject to payment of the stamp tax on bonds of indebtedness imposed by section 1100, Schedule A, of the revenue act of 1918.

The decision of the United States District Court for the Eastern District of Pennsylvania (T. D. 3417) affirmed.

*Provost Brothers & Co. v. United States.*—Court of Claims of United States (unreported to date; T. D. 3678).

In a short sale the vital and moving motive for the transfer of stock from the lending to the borrowing broker, and vice versa, is to enable the one borrowing the stock to complete a sale of the identical kind of stock borrowed by transferring the title of the stock borrowed to the purchaser.

The stamp tax is on the instrument itself, and the transfer of a certificate of stock from the lending to the borrowing broker in a short sale vests in the latter complete legal title to the certificate, which renders the transfer subject to the stamp tax imposed by paragraph 4 of Schedule A, Title VIII, of the revenue act of 1917 and Title XI of the revenue act of 1918.

Borrowing stock to consummate a short sale thereof does not fall within the exemption of the first proviso of paragraph 4 of Schedule A, Title VIII, of the revenue act of 1917 and Title XI of the revenue act of 1918.

Where Congress with full knowledge of the departmental construction of the revenue act of 1917, and aware of an insistence for a change, not only declined to make the change, but in the revenue act of 1918 reenacted the statute, the effect is a congressional adoption of the departmental construction.

The insertion in the revenue act of 1921 of a provision specifically exempting from tax borrowing and lending stocks did not evince an intention to reject the departmental construction of the earlier statutes.

*The Cuba Railroad Co. v. United States.*—Court of Claims of the United States (unreported to date; T. D. 3679).

Schedule A-2, Title XI, revenue act of 1921, does not tax an exchange of no-par-value common stock for outstanding par-value common stock when such exchange is effected without any capital being paid in or any addition to the capital account of the corporation.

Schedule A-2, Title XI, revenue act of 1921, taxes only original issues of certificates of capital stock; and the exchange of certificates of one kind of stock for certificates of another kind of stock, without

change in the corporation's capital or its property, is not an original issue within the meaning of the statute.

*The Bailey Co. v. Rutzahn, Collector.*—United States District Court for the Northern District of Ohio (unreported to date; T. D. 3680).

Schedule A-3, Title XI, revenue act of 1918, does not tax an exchange of no-par-value common stock for outstanding par-value common and preferred stock, where such exchange is effected without the capital of the corporation being increased either by contributions from the outside or by corporate surplus being transferred to capital account, as in the case of stock dividends.

Schedule A-3, Title XI, revenue act of 1918, taxes only "original" issues of certificates of capital stock and not "new" issues of certificates of capital stock exchanged for outstanding certificates of original issue, where the transaction results in no addition to the capital account of the corporation.

*Cleveland Provision Co. v. Weiss, Collector,* and five other cases involving the same question.—United States District Court for the Northern District of Ohio (4 Fed. (2d) 408; T. D. 3681).

Schedule A-3, Title XI, revenue act of 1918, and Schedule A-2, Title XI, revenue act of 1921, do not tax exchanges of no-par-value stock for outstanding par-value stock, where such exchanges are effected without the capital of the corporation being increased either by contributions from the outside or by corporate surplus being transferred to capital account, as in the case of stock dividends.

Schedule A-3, Title XI, revenue act of 1918, and Schedule A-2, Title XI, revenue act of 1921, tax only original issues of certificates of capital stock, and not "new" issues of certificates of capital stock exchanged for outstanding certificates of original issue, where the transaction results in no addition to the capital account of the corporation.

The phrase "whether on organization or reorganization," used in Schedule A of the revenue acts of 1918 and 1921, means "whether on organization or reorganization," or not, and does not limit the operation of the statute to occasions of organizations and reorganizations. The statutes apply to all original issues of certificates of capital stock. (Following *American Laundry Machinery Co. (Inc.) v. Dean*, 282 Fed. 620.)

*Goodyear Tire and Rubber Co. v. United States.*—Court of Claims of the United States (unreported to date; T. D. 3697).

Under section 1100, Schedule A-4 of the revenue act of 1918, the provisions of which are also contained in the revenue act of 1921, the rate of tax on the transfer of shares of capital stock is to be determined by reference to the face of the certificate and is not controlled by the certificate of incorporation where there is conflict between the two.

Where a corporation had outstanding shares of capital stock of \$100 par value each, and by amendment to its certificate of incorporation reduced the par value of such shares to \$1 each without changing the face value of the certificates, the tax upon the transfer of such certificates should be computed in accordance with the par value as shown by the face of the certificates.

## TOBACCO TAX

*United States v. P. Lorillard Co.*—Supreme Court of United States (45 Sup. Ct. Rep. 359; T. D. 3694).

The provisions of section 3386, Revised Statutes, providing for an allowance of drawback on tobacco exported where the tax has been paid by stamps affixed before removal from the place of manufacture, are applicable to the floor tax imposed by section 702 of the revenue act of 1918, although that tax was not paid by stamps.

By enacting section 3386, Revised Statutes, Congress intended to carry out the policy of the Constitution of not taxing exports, and an allowance of drawback on tobacco exported should be made for the floor tax paid pursuant to section 702 of the revenue act of 1918.

## TRANSPORTATION TAX

*Missouri Pacific Railroad Co. v. Hellmich, Collector.*—United States District Court for the Eastern Division of the Eastern District of Missouri (unreported to date; T. D. 3713):

Telegraph messages transmitted by a telegraph company for a railroad company in exchange for passenger and freight services rendered by the railroad company are subject to the tax imposed by subdivision (f) of section 500 of the revenue act of 1918 and subdivision (a) of section 500 of the revenue act of 1921.

The words "commodity" and "material" as used in subdivision (c) of section 501 of the revenue act of 1918 include goods, wares, merchandise, or freight, commonly so called, and the provisions of subdivision (c) do not exempt from tax telegraph messages transmitted under a contract for mutual exchange of services.

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