

INTERNAL REVENUE COLLECTIONS FROM SPECIFIED SOURCES

FOR THE
FISCAL YEARS 1918-1938

COMPILED FROM REPORTS OF THE COMMISSIONER OF
INTERNAL REVENUE BY WALTER L. PRICE OF
THE STAFF OF THE JOINT COMMITTEE ON
INTERNAL REVENUE TAXATION



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TAXATION

PURSUANT TO
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129	Yachts and motorboats.....	16
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Internal-revenue collections from specified

Source of internal-revenue receipts		Fiscal year ending June 30—	
		1918	1919
INCOME AND PROFITS			
1	Corporation income.....	\$2,839,027,938.57	\$2,600,783,902.70
2	Individual income.....	(2)	(2)
3	Total corporate and individual income.....	2,839,027,938.57	2,600,783,902.70
4	Munition manufacturer's net profit.....	13,296,927.32	
5	Excess profits.....	(2)	(2)
6	Excess profits, Navy contracts (Vinson Act).....		
7	Unjust enrichment.....		
8	Total, income and profits.....	2,852,324,865.89	2,600,783,902.70
9	CAPITAL STOCK.....	24,996,204.54	28,775,749.66
10	DIVIDENDS.....		
11	ESTATE TAX.....	47,452,879.78	82,029,983.13
12	GIFT TAX.....		
ALCOHOLIC LIQUORS			
13	Distilled spirits, distilled from apples, peaches, or grapes.....	1,581,789.58	14,566.39
14	distilled from other materials.....	53,268,866.78	26,365,462.78
15	nonbeverage distilled from fruit.....	3,443.66	
16	nonbeverage distilled from other materials.....	11,696,257.40	
17	beverage distilled from fruit.....	6,725,032.10	10,178,118.83
18	beverage distilled from other materials.....	112,990,538.65	266,407,318.53
19	nonbeverage tax-paid diverted to beverage.....		
20	imported.....		
21	domestic.....		
22	floor tax.....	113,727,536.32	40,914,532.44
23	Total.....	299,993,454.49	343,879,998.97
24	Rectified spirits or wines.....	3,912,380.71	4,953,854.24
25	Rectified spirits or wines, floor tax.....		550,555.36
26	Total.....	3,912,380.71	5,514,409.60
27	Grape brandy used for fortifying sweet wines.....	641,668.42	1,100,096.30
28	Still or sparkling wines, cordials, etc., imported.....		
29	domestic.....	9,124,368.56	10,521,609.14
30	floor tax.....		952,598.35
31	Total.....	9,124,368.56	11,474,207.49
32	Rectifiers.....	208,991.16	152,125.56
33	Wholesale liquor dealers.....	506,282.60	485,180.04
34	Retail liquor dealers.....	2,799,116.64	1,984,395.64
35	Stills and worms, and manufacturers of stills.....	1,642.50	4,910.47
36	Export stamps.....	12,585.25	9,824.99
37	Bottled-in-bond stamps.....	355,187.00	606,103.20
38	Container strip stamps.....		
39	Total, distilled spirits (all sources).....	317,553,687.33	365,211,252.26
40	Fermented-malt liquors.....	\$125,727,581.16	\$117,503,896.07
41	brewers.....	86,223.33	52,994.57
42	wholesale dealers.....	324,722.55	190,132.14
43	retail dealers.....	147,330.61	92,579.43
44	Total.....	126,285,857.65	117,839,602.21
45	Total, alcoholic liquors (all sources).....	443,839,544.98	483,050,854.47
TOBACCO			
46	Cigars, large.....	30,034,476.95	36,086,247.16
47	small.....	875,727.20	925,016.61
48	Total, cigars, large and small.....	30,910,204.15	37,011,263.77
49	Cigarettes, large.....	121,306.12	162,349.11
50	small.....	66,370,961.45	90,440,806.73
51	Total, cigarettes, large and small.....	66,492,267.57	90,603,155.84

1 Includes individual income receipts.

sources for the fiscal years 1918-38

Fiscal year ending June 30—					
1920	1921	1922	1923	1924	
\$3,956,906,003.60 (2)	\$3,228,137,673.75 (2)	\$2,086,918,464.85 (2)	\$1,691,089,534.56 (2)	\$1,841,759,316.80 (2)	1 2
3,956,936,003.60	3,228,137,673.75	2,086,918,464.85	1,691,089,534.56	1,841,759,316.80	3
(2)	(2)				4 5 6 7
3,956,936,003.60	3,228,137,673.75	2,086,918,464.85	1,691,089,534.56	1,841,759,316.80	8
93,020,420.50	81,525,652.88	80,612,239.80	81,567,739.32	87,471,691.52	9
103,635,563.24	154,043,260.39	139,418,846.04	126,705,206.55	102,966,761.68	10 11 12
					13 14
534,223.88 63,453,951.48	1,236,547.71 76,861,209.22	1,499,271.43 40,754,985.06	47,726.88 27,662,726.41	55,479.57 24,769,553.89	15 16
6,836.82 3,270,787.40	6,709.33 367,027.00	2,159.34 110,944.27 5,095.14	28,630.42 54,576.00	7.18 9,072.57	17 18 19
					20 21 22
23,156,824.90	274,583.07				
90,427,624.48	78,746,076.33	42,372,455.24	27,793,659.71	24,834,113.21	23
181,015.09 82,649.95	28,537.14 4,212.61	19,192.52	17,180.49	21,634.86	24 25
263,665.04	32,799.75	19,192.52	17,180.49	21,634.86	26
189,639.10	598,282.03	1,115,646.83	376,703.65	665,054.69	27
					28 29 30
4,017,596.82 726,473.29	2,001,779.87 314,672.59	1,306,249.72	1,531,991.38	1,454,062.88	
4,744,070.11	2,316,452.46	1,306,249.72	1,531,991.38	1,454,062.88	31
45,402.59 242,680.77 1,822,989.15 23,843.17 34,908.54 110,452.76	7,471.97 221,808.54 449,466.52 8,772.27 7,566.89 209,368.25	3,187.24 98,347.95 437,361.97 4,351.50 2,049.45 68,856.00	2,605.75 84,036.70 361,027.54 2,512.08 1,778.32 99,305.18	2,139.93 60,526.71 398,318.84 23,268.71 1,232.01 93,161.09	32 33 35 35 36 37 38
97,905,275.71	82,598,065.01	45,563,350.47	30,354,006.88	27,580,380.64	39
\$41,743,891.40 41,963.41 81,960.29 98,058.99	\$17,133.65 1,325.27 342.77 6,562.13	\$35,239.63 7,111.91 2,564.47 1,169.99	\$501.50 2,115.00 1,031.00 431.25	\$2,542.04 683.34 821.73 1,280.62	40 41 42 43
41,965,874.09	25,363.82	46,086.00	4,078.75	5,327.73	44
139,871,149.80	82,623,428.83	45,609,436.47	30,358,085.63	27,585,708.37	45
55,423,813.93 992,113.89	51,076,563.24 1,013,510.07	44,183,575.34 968,526.71	47,272,570.61 865,010.01	45,205,165.45 756,138.85	46 47
56,415,927.82	52,090,073.31	45,152,102.05	48,137,580.62	45,961,304.30	48
285,934.31 151,208,481.61	356,258.38 135,053,369.43	118,478.19 150,127,514.62	130,929.10 182,584,806.83	126,167.60 203,651,330.58	49 50
151,494,415.92	135,409,627.81	150,245,992.81	182,715,735.93	203,777,498.18	51

* Included with corporation income receipts.

Internal-revenue collections from specified

Source of internal-revenue receipts		Fiscal year ending June 30—	
		1925	1926
INCOME AND PROFITS			
1 Corporation income.....		\$916, 232, 697. 02	\$1, 094, 979, 734. 17
2 Individual income.....		845, 426, 352. 49	879, 124, 407. 16
3 Total corporate and individual income.....		1, 761, 659, 049. 51	1, 974, 104, 141. 33
4 Munition-manufacturer's net profit.....			
5 Excess profits.....			
6 Excess profits, Navy contracts (Vinson Act).....			
7 Unjust enrichment.....			
8 Total, income and profits.....		1, 761, 659, 049. 51	1, 974, 104, 141. 33
9 CAPITAL STOCK.....		90, 002, 594. 56	97, 385, 755. 61
10 DIVIDENDS.....			
11 ESTATE TAX.....		101, 421, 766. 20	116, 041, 036. 09
12 GIFT TAX.....		7, 518, 129. 32	3, 175, 338. 73
ALCOHOLIC LIQUORS			
13 Distilled spirits, distilled from apples, peaches, or grapes.....			
14 distilled from other materials.....			
15 nonbeverage distilled from fruit.....		201, 157. 81	110, 028. 83
16 nonbeverage distilled from other materials.....		22, 977, 683. 03	23, 642, 192. 74
17 beverage distilled from fruit.....		52. 57	47, 305. 52
18 beverage distilled from other materials.....		1, 715. 17	
19 nonbeverage tax-paid diverted to beverage.....			
20 imported.....			
21 domestic.....			
22 floor tax.....			
23 Total.....		23, 180, 608. 58	23, 799, 527. 09
24 Rectified spirits or wines.....		12, 996. 85	7, 986. 59
25 Rectified spirits or wines, floor tax.....			
26 Total.....		12, 996. 85	7, 986. 59
27 Grape brandy used for fortifying sweet wines.....		475, 112. 35	322, 182. 08
28 Still or sparkling wines, cordials, etc., imported.....			
29 domestic.....		1, 595, 488. 63	1, 679, 434. 38
30 floor tax.....			
31 Total.....		1, 595, 488. 63	1, 679, 434. 38
32 Rectifiers.....		772. 30	915. 75
33 Wholesale liquor dealers.....		62, 633. 33	47, 783. 57
34 Retail liquor dealers.....		468, 040. 98	483, 852. 74
35 Stills and worms, and manufacturers of stills.....		1, 860. 82	2, 709. 78
36 Export stamps.....		511. 30	491. 20
37 Bottled-in-bond stamps.....		87, 578. 65	87, 835. 04
38 Container strip stamps.....			
39 Total, distilled spirits (all sources).....		25, 902, 820. 28	26, 436, 334. 44
40 Fermented malt liquors.....		889. 44	15, 161. 00
41 brewers.....		400. 00	208. 19
42 wholesale dealers.....		500. 00	200. 00
43 retail dealers.....		165. 00	125. 00
44 Total.....		1, 954. 44	15, 694. 19
45 Total, alcoholic liquors (all sources).....		25, 904, 774. 72	26, 452, 028. 63
TOBACCO			
46 Cigars, large.....		43, 346, 812. 37	38, 319, 343. 39
47 small.....		730, 852. 73	532, 749. 74
48 Total, cigars, large and small.....		44, 077, 665. 10	38, 852, 093. 13
49 Cigarettes, large.....		109, 523. 34	126, 782. 23
50 small.....		225, 032, 702. 07	254, 824, 808. 19
51 Total, cigarettes, large and small.....		225, 142, 225. 41	254, 951, 590. 42

sources for the fiscal years 1918-38—Continued

Fiscal year ending June 30—					
1927	1928	1929	1930	1931	
\$1,308,012,532.90	\$1,291,845,989.25	\$1,235,733,256.24	\$1,263,414,466.60	\$1,026,392,699.02	1
911,939,910.82	832,727,113.64	1,095,541,172.40	1,146,844,763.68	833,647,798.37	2
2,219,952,443.72	2,174,573,102.89	2,331,274,428.64	2,410,259,230.28	1,860,040,497.39	3
					4
					5
					6
					7
2,219,952,443.72	2,174,573,102.89	2,331,274,428.64	2,410,259,230.28	1,860,040,497.39	8
8,970,230.93	8,688,502.39	5,956,295.57	46,966.66		9
100,339,851.96	60,087,233.97	61,897,141.48	64,769,625.04	48,078,326.89	10
					11
					12
					13
					14
176,629.19	178,560.27	253,683.33	253,737.03	213,814.88	15
18,580,073.63	13,430,502.59	11,335,899.41	10,463,524.98	9,364,688.09	16
	559.79				17
75.98	425.00	150.40	241.02	236.27	18
					19
					20
					21
					22
18,756,778.80	13,610,047.65	11,589,733.14	10,717,503.03	9,578,739.24	23
16,419.45	12,548.53	10,502.18	9,265.28	6,731.34	24
					25
16,419.45	12,548.53	10,502.18	9,265.28	6,731.34	26
400,759.92	201,177.43	267,749.87	124,281.19	63,321.95	27
795,602.83	893,408.41	292,549.93	239,383.68	228,495.06	28
					29
					30
795,602.83	893,408.41	292,549.93	239,383.68	228,495.06	31
400.00	2,052.89	700.00	300.00	400.00	32
44,246.14	38,455.68	38,452.19	36,552.51	32,602.20	33
1,101,269.39	462,472.93	487,911.07	486,907.02	485,503.09	34
2,134.63	1,374.20	1,294.19	2,413.79	909.18	35
256.90	190.70	409.20	344.60	160.20	36
66,740.62	72,569.15	54,439.18	42,413.90	35,202.23	37
					38
21,194,668.71	15,307,496.45	12,776,628.46	11,695,267.67	10,432,064.49	39
146.18					40
572.91	300.00	100.00			41
160.00					42
4.16					43
883.25	300.00	100.00			44
21,195,551.96	15,307,796.45	12,776,728.46	11,695,267.67	10,432,064.49	45
23,544,681.81	22,879,374.93	22,548,567.59	21,141,015.19	18,025,467.34	46
352,665.55	301,483.75	323,258.73	301,512.05	270,644.10	47
23,897,347.36	23,180,858.68	22,871,826.32	21,442,527.24	18,296,111.44	48
86,994.54	75,756.28	82,508.77	65,100.49	45,815.64	49
278,928,561.81	301,752,588.34	341,951,551.22	359,810,274.69	358,915,187.84	50
279,015,556.35	301,828,344.62	342,034,059.99	359,881,375.18	358,961,003.48	51

Internal-revenue collections from specified

Source of internal-revenue receipts		Fiscal year ending June 30—	
		1932	1933
INCOME AND PROFITS			
1	Corporation income.....	\$629,566,115.55	\$394,217,783.93
2	Individual income.....	427,190,581.99	352,573,620.18
3	Total corporate and individual income.....	1,056,756,697.54	746,791,404.11
4	Munition manufacturer's net profit.....		
5	Excess profits.....		
6	Excess profits, Navy contracts (Vinson Act).....		
7	Unjust enrichment.....		
8	Total, income and profits.....	1,056,756,697.54	746,791,404.11
9	CAPITAL STOCK.....		
10	DIVIDENDS.....		
11	ESTATE TAX.....	47,422,313.00	29,693,061.89
12	GIFT TAX.....		4,616,661.96
ALCOHOLIC LIQUORS			
13	Distilled spirits, distilled from apples, peaches, or grapes..		
14	distilled from other materials.....		
15	nonbeverage distilled from fruit.....	168,633.76	
16	nonbeverage distilled from other materials.....	7,738,311.46	6,744,923.17
17	beverage distilled from fruit.....		
18	beverage distilled from other materials.....		
19	nonbeverage tax-paid diverted to beverage.....		
20	imported.....		5,505.52
21	domestic.....		
22	floor tax.....		
23	Total.....	7,906,945.22	6,750,428.69
24	Rectified spirits or wines.....	4,545.15	3,797.26
25	Rectified spirits or wines, floor tax.....		
26	Total.....	4,545.15	3,797.26
27	Grape brandy used for fortifying sweet wines.....	73,650.65	48,094.13
28	Still or sparkling wines, cordials, etc., imported.....		
29	domestic.....	186,563.29	208,627.22
30	floor tax.....		
31	Total.....	186,563.29	208,627.22
32	Rectifiers.....		466.08
33	Wholesale liquor dealers.....	27,588.41	74,878.09
34	Retail liquor dealers.....	477,243.51	800,222.11
35	Stills and worms, and manufacturers of stills.....	872.21	2,344.90
36	Export stamps.....	24.70	9.00
37	Bottled-in-bond stamps.....	26,530.13	51,734.00
38	Container strip stamps.....		
39	Total, distilled spirits (all sources).....	8,703,963.27	7,940,601.43
40	Fermented-malt liquors.....		33,171,179.40
41	brewers.....		164,247.77
42	wholesale dealers.....		251,730.60
43	retail dealers.....		1,652,063.19
44	Total.....		35,239,220.96
45	Total, alcoholic liquors (all sources).....	8,703,963.27	43,179,822.44
TOBACCO			
46	Cigars, large.....	14,207,679.50	11,304,995.91
47	small.....	226,508.98	173,730.47
48	Total, cigars, large and small.....	14,434,188.48	11,478,726.38
49	Cigarettes, large.....	31,659.71	21,267.58
50	small.....	317,533,080.02	328,418,413.58
51	Total, cigarettes, large and small.....	317,564,739.73	328,439,681.16

² Includes receipts from seizures, penalties for evasion of production laws: 1936, \$1,506,941.88; 1937, \$1,253,818.56; 1938, \$997,478.26.

sources for the fiscal years 1918-38—Continued

Fiscal year ending June 30—					
1934	1935	1936	1937	1938	
\$397,515,851.94	\$572,117,876.28	\$738,522,229.75	\$1,056,923,129.52	\$1,299,932,071.95	1
419,509,487.78	527,112,506.42	674,416,074.14	1,091,740,746.47	1,286,311,881.92	2
817,025,339.72	1,099,230,382.70	1,412,938,303.89	2,148,663,875.99	2,586,243,953.87	3
					4
2,630,615.56	6,560,482.64	14,501,450.09	24,992,697.65	35,912,037.86	5
		7,840.38	111,910.07	657,003.97	6
			6,073,351.02	6,216,735.52	7
819,655,955.28	1,105,790,865.34	1,427,447,594.36	2,179,841,834.73	2,629,029,731.22	8
80,168,344.13	91,508,121.29	94,942,751.74	137,499,245.53	139,348,566.58	9
50,229,122.97	961,479.73	398,790.27			10
103,985,288.04	140,440,682.34	218,780,753.53	281,635,933.21	382,175,325.84	11
9,153,076.06	71,671,276.89	160,058,761.47	23,911,783.26	34,698,739.01	12
					13
					14
					15
					16
					17
					18
					19
6,577,958.65	15,107,926.36	19,558,165.96	32,236,773.87	28,250,370.79	20
61,889,863.92	150,525,646.92	202,872,340.44	241,812,520.18	231,815,990.00	21
5,210,954.69	3,021,545.76	66,941.68	653,158.68	11,016.46	22
73,678,777.26	168,655,119.04	222,497,448.08	274,702,452.73	260,077,377.25	23
4,822,698.49	6,381,557.54	7,881,202.76	11,035,437.67	10,833,776.29	24
					25
4,822,698.49	6,381,557.54	7,881,202.76	11,035,437.67	10,833,776.29	26
229,523.28	562,398.15	1,410,745.04	3,065,526.56	1,056,078.04	27
955,987.87	665,895.58	654,727.50	565,161.30	506,247.68	28
2,454,525.08	6,113,920.11	8,313,505.17	5,425,497.34	5,385,362.54	29
351,647.02					30
3,762,159.97	6,779,815.69	8,968,232.67	5,990,658.64	5,891,610.22	31
48,348.53	98,856.30	101,833.34	98,661.20	66,190.39	32
421,851.34	611,976.74	627,880.22	740,870.33	609,720.07	33
4,650,714.42	6,169,153.93	6,176,924.02	6,528,720.69	6,370,391.94	34
19,438.19	19,501.82	11,204.98	7,445.85	7,338.63	35
15.35	76.45	65.30	223.60	1,386.50	36
79,695.61	34,663.16	40,120.00	63,119.00	368,482.68	37
2,238,525.01	6,144,774.51	8,621,943.73	10,427,870.37	9,503,791.23	38
89,951,747.45	195,457,893.33	256,337,600.14	312,660,986.64	294,786,143.24	39
163,270,608.56	211,215,057.05	244,581,330.96	277,455,238.78	269,347,987.45	40
484,776.53	78,725.48	74,390.45	71,428.56	70,725.05	41
832,581.84	739,063.60	736,708.98	665,151.31	626,321.50	42
4,371,618.24	3,531,032.89	3,734,006.57	3,392,280.98	3,147,424.29	43
168,959,585.17	215,563,879.02	249,126,436.96	281,584,099.63	273,192,458.29	44
258,911,332.62	411,021,772.35	505,464,037.10	594,245,086.27	567,978,601.53	45
11,633,296.26	11,692,859.14	12,227,751.59	13,246,959.53	12,750,915.05	46
173,018.13	143,738.75	133,243.93	144,866.37	130,994.26	47
11,806,314.39	11,836,597.89	12,360,995.52	13,391,825.90	12,881,909.31	48
637,496.55	17,317.56	18,784.45	19,237.65	21,185.72	49
349,661,945.45	385,459,570.66	425,486,470.87	476,027,206.64	493,432,959.72	50
350,299,442.00	385,476,888.22	425,505,255.32	476,046,444.29	493,454,145.44	51

* Includes \$27,699.91 from \$5 per barrel tax, act of Mar. 22, 1923.

Internal-revenue collections from specified

Source of internal-revenue receipts		Fiscal year ending June 30—	
		1918	1919
TOBACCO—continued			
52 Snuff.....	\$4,049,402.14	\$5,134,366.30	
53 Chewing and smoking.....	47,485,437.44	57,491,383.95	
54 Cigarette papers.....	431,382.24	1,020,532.02	
55 tubes.....			
56 Total, cigarette papers and tubes.....	431,382.24	1,020,532.02	
57 Cigar manufacturers.....	378,715.07	501,130.07	
58 Cigarette manufacturers.....	115,102.39	221,636.34	
59 Tobacco manufacturers.....	44,669.30	66,342.62	
60 Total, manufacturers.....	538,486.76	789,109.03	
61 Dealers of leaf tobacco sold in violation of sec. 3360, Rev. Stat.			
62 Floor stocks.....	6,281,479.60	13,953,280.93	
63 Miscellaneous tobacco receipts.....			
64 Total, tobacco (all sources).....	156,188,659.90	206,003,091.84	
DOCUMENTARY STAMPS			
65 Bonds of indebtedness, issues of capital stock, conveyances, etc.	12,948,622.76	18,747,421.49	
66 Capital stock and similar interest sales or transfers.....	2,236,040.52	7,540,881.04	
67 Produce sales, future delivery.....	2,353,888.98	7,263,571.00	
68 Playing cards.....	1,276,505.42	2,091,790.62	
69 Sales by postmasters.....	4,336,182.21	10,199,466.51	
70 Yachts and boats, use of.....	406,522.29	190,764.45	
71 Silver-bullion sales or transfers.....			
72 Total, documentary stamps.....	23,557,762.18	46,033,895.11	
MANUFACTURERS' AND DEALERS' EXCISE TAXES			
73 Automobiles and motorcycles.....	\$ 23,981,268.35	41,991,772.78	
74 Automobile trucks.....	(e)	1,934,222.51	
75 Tires.....	(e)	7 4,908,276.18	
76 Tubes.....	(e)	(e)	
77 Accessories or parts.....	(e)	(e)	
78 Total, automotive group.....	23,981,268.35	48,834,271.47	
79 Brewer's wort.....			
80 Carpets and rugs.....		394,971.78	
81 Carpets, picture frames, trunks, purses, umbrellas, wearing apparel.			
82 Cameras and lenses.....	145,389.02	178,371.52	
83 Candy.....			
84 Chewing gum.....	394,638.20	693,956.46	
85 Child labor, employment of.....			
86 Cigar or cigarette holders.....			
87 Electrical energy.....			
88 Fans, portable electric.....			
89 on amount in excess of \$1.....			
90 Firearms, shells, and cartridges.....			
91 Furs.....			
92 Gasoline.....			
93 Grape concentrate.....			
94 Hunting garments.....			
95 Jewelry.....	2,422,365.97	4,773,264.66	
96 Jewelry (dealers' excise).....		1,794,247.50	
97 Total, jewelry.....	2,422,365.97	6,567,512.16	
98 Knives, bowie and hunting.....			
99 dirks and daggers.....			
100 Total, knives.....			

⁵ Includes receipts from trucks, tires, tubes, and accessories.

⁶ Included with automobiles and motorcycles.

⁷ Includes receipts from tubes and accessories.

sources for the fiscal years 1918-38—Continued

Fiscal year ending June 30—				
1920	1921	1922	1923	1924
\$6,948,931.23 74,663,767.60	\$5,795,401.75 59,330,627.08	\$6,947,630.94 66,341,838.88	\$7,175,216.54 68,857,707.29	\$7,005,089.46 66,700,455.74
1,541,746.53	1,184,186.21	1,001,509.93	1,087,946.81 8,049.93	1,011,621.94 17,670.61
1,541,746.53	1,184,186.21	1,001,509.93	1,095,996.74	1,029,292.55
680,326.15 274,133.41 77,844.59	713,381.21 410,284.04 105,621.12	615,045.42 309,724.06 63,505.33	627,523.86 299,074.05 78,361.25	688,485.38 362,832.96 85,830.02
1,032,304.15	1,229,286.37	988,274.81	1,004,959.16	1,137,148.36
3,712,262.19	180,182.96	82,035.02	1,477.72 26,818.98	1,182.22 26,960.33
295,809,355.44	255,219,385.49	270,759,384.44	309,015,492.98	325,638,931.14
35,277,437.29	32,670,622.32	26,730,794.37	32,759,762.56	30,613,428.19
13,372,163.99 8,171,870.44 3,088,462.02 24,437,893.75 862,236.56	8,790,905.49 7,521,675.44 2,603,941.42 20,880,868.86 731,092.46	9,012,702.29 5,558,589.09 2,880,441.65 14,616,958.05 545,841.44	9,871,604.11 7,015,381.67 3,385,226.83 11,843,403.64 216,315.36	7,936,831.85 7,557,576.74 3,731,536.90 12,418,180.28 262,572.08
85,210,064.05	73,199,105.99	59,345,326.89	65,091,694.17	62,520,126.04
76,315,814.26 14,471,464.32 53,135,513.43 (8) (8)	64,388,184.22 11,640,055.92 39,518,009.17 (8) (8)	56,654,540.30 8,404,557.85 39,344,664.60 (8) (8)	92,736,580.44 10,678,761.05 40,875,148.79 (8) (8)	112,870,536.57 11,510,563.05 33,633,609.78 (8) (8)
143,922,792.01	115,546,249.31	104,433,762.75	144,290,490.28	158,014,709.46
17,903,610.72	20,374,604.39	230,335.22 8,031,454.23	928,609.73	1,071,478.74
876,212.11 23,142,033.53 1,124,943.34 2,380.20 142,373.09	849,940.06 20,436,700.35 1,332,267.44 24,223.67 151,702.35	681,546.34 13,593,754.39 742,870.69 15,224.99 165,453.74	891,966.25 11,315,465.83	717,915.15 11,803,703.78
174,084.05	297,583.14	125,015.38 41,274.00	11,081.48 4,329,887.97	13,520.38 3,370,084.17
4,644,793.45 15,311,214.24	3,702,642.93 9,081,238.55	3,374,921.49 6,523,971.03		
224,756.87	182,816.32	230,535.40	168,274.28	172,694.35
25,863,607.00	24,303,936.91	19,514,465.01	20,297,875.91	22,634,406.26
25,863,607.00	24,303,936.91	19,514,465.01	20,297,875.91	22,634,406.26
15,835.67 4,144.70	33,971.36 2,328.22	21,748.02 6,526.70	30,455.17 1,051.51	20,982.33 3,940.12
19,980.37	36,299.58	28,274.72	31,506.68	24,922.45

* Included with tires.

* Includes receipts from pistols and revolvers.

Internal-revenue collections from specified

Source of internal-revenue receipts		Fiscal year ending June 30—	
		1925	1926
MANUFACTURERS' AND DEALERS' EXCISE TAXES—contd.			
52	Snuff.....	\$6,753,619.76	\$6,917,718.62
53	Chewing and smoking.....	66,922,388.87	67,710,773.30
54	Cigarette papers.....	1,183,698.98	1,055,608.31
55	tubes.....	5,709.31	5,536.11
56	Total, cigarette papers and tubes.....	1,189,408.29	1,061,144.42
57	Cigar manufacturers.....	656,713.86	602,456.50
58	Cigarette manufacturers.....	396,468.75	454,600.88
59	Tobacco manufacturers.....	72,731.80	75,098.59
60	Total, manufacturers.....	1,125,914.41	1,132,155.97
61	Dealers of leaf tobacco sold in violation of sec. 3360 Rev. Stat.	6,906.20	5,748.14
62	Floor stocks.....		
63	Miscellaneous tobacco receipts.....	29,082.92	35,214.87
64	Total, tobacco (all sources).....	345,247,210.96	370,666,438.87
DOCUMENTARY STAMPS			
65	Bonds of indebtedness, issues of capital stock, conveyances, etc.	20,124,726.57	20,599,714.97
66	Capital stock and similar interest sales or transfers.....	12,808,629.24	17,137,185.75
67	Produce sales, future delivery.....	5,397,147.98	4,183,217.57
68	Playing cards.....	3,183,384.92	4,213,414.03
69	Sales by postmasters.....	7,737,895.47	7,890,707.04
70	Yachts and boats, use of.....	301,455.82	223,324.75
71	Silver-bullion sales or transfers.....		
72	Total, documentary stamps.....	49,553,240.00	54,237,564.11
MANUFACTURERS' AND DEALERS' EXCISE TAXES			
73	Automobiles and motorcycles.....	94,141,549.29	113,133,245.91
74	Automobile trucks.....	7,807,811.16	6,817,099.67
75	Tires.....	22,737,384.85	18,204,849.22
76	Tubes.....	(8)	(8)
77	Accessories or parts.....	(8)	(8)
78	Total, automotive group.....	124,686,745.30	138,155,194.80
79	Brewer's wort.....		
80	Carpets and rugs.....		
81	Carpets, picture frames, trunks, purses, umbrellas, wearing apparel.....		
82	Cameras and lenses.....	653,544.64	604,471.93
83	Candy.....		
84	Chewing gum.....		
85	Child labor, employment of.....		
86	Cigar or cigarette holders.....	65,243.52	49,897.34
87	Electrical energy.....		
88	Fans, portable electric.....		
89	on amount in excess of \$1.....		
90	Firearms, shells, and cartridges.....	3,664,124.89	2,618,367.96
91	Furs.....		
92	Gasoline.....		
93	Grape concentrate.....		
94	Hunting garments.....		
95	Jewelry.....		
96	Jewelry (dealers' excise).....	9,673,415.59	7,307,853.95
97	Total, jewelry.....	9,673,415.59	7,307,853.95
98	Knives, bowie and hunting.....		
99	dirks and daggers.....		
100	Total, knives.....		

⁵ Includes receipts from trucks, tires, tubes, and accessories.

⁶ Included with automobiles and motorcycles.

⁷ Includes receipts from tubes and accessories.

sources for the fiscal years 1918-38—Continued

Fiscal year ending June 30—					
1927	1928	1929	1930	1931	
\$6,907,664.64	\$7,461,354.90	\$7,126,908.99	\$7,542,105.43	\$7,190,466.16	52
65,070,195.26	62,774,542.43	61,159,178.09	60,098,186.23	58,376,942.03	53
1,124,148.74	1,117,998.77	1,176,345.53	1,320,576.12	1,437,999.97	54
45,876.48	5,811.05	3,180.00	3,309.00	3,826.44	55
1,170,025.22	1,123,809.82	1,179,525.53	1,323,885.12	1,441,826.41	56
					57
					58
					59
					60
1,984.66	1,823.83	3,142.63	599.90	10,153.10	61
107,431.55	79,306.75	69,901.66	50,381.40		62
					63
376,170,205.04	396,450,041.03	434,444,543.21	450,339,060.50	444,276,502.62	64
13,044,445.65	15,561,459.56	17,868,372.17	22,611,274.96	14,757,383.38	65
16,674,102.83	24,208,537.68	37,595,927.33	46,698,226.86	25,519,972.75	66
2,884,534.45	4,048,498.60	3,333,427.14	3,599,875.58	1,682,680.56	67
4,742,468.50	5,010,712.40	5,375,804.20	4,819,292.50	4,993,559.50	68
7,966.72	9,763.47				69
					70
					71
37,353,518.15	48,838,971.71	64,173,530.84	77,728,669.90	46,953,596.19	72
\$ 66,437,881.32	\$ 51,628,265.96	\$ 5,545,865.90	\$ 2,320,262.83		73
(0)	(0)	(0)	(0)		74
(0)	(0)	(0)	(0)		75
(0)	(0)	(0)	(0)		76
(0)	(0)	(0)	(0)		77
66,437,881.32	51,628,265.96	5,545,865.90	2,320,262.83		78
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* Included with tires.

* Includes receipts from pistols and revolvers.

Internal-revenue collections from specified

	Source of internal-revenue receipts	Fiscal year ending June 30—	
		1932	1933
	MANUFACTURERS' AND DEALERS' EXCISE TAXES—contd.		
52	Snuff.....	\$6,846,301.69	\$6,404,999.69
53	Chewing and smoking.....	58,030,155.75	55,450,340.99
54	Cigarette papers.....	1,645,241.95	918,552.84
55	tubes.....	55,260.90	39,592.50
56	Total, cigarette papers and tubes.....	1,700,502.85	958,145.34
57	Cigar manufacturers.....		
58	Cigarette manufacturers.....		
59	Tobacco manufacturers.....		
60	Total, manufacturers.....		
61	Dealers of leaf tobacco sold in violation of sec. 3360 Rev. Stat.	2,730.06	7,165.69
62	Floor stocks.....		
63	Miscellaneous tobacco receipts.....		
64	Total, tobacco (all sources).....	398,578,618.56	402,739,059.25
	DOCUMENTARY STAMPS		
65	Bonds of indebtedness, issues of capital stock, conveyances, etc.	9,198,539.57	16,034,755.59
66	Capital stock and similar interest sales or transfers.....	17,696,129.86	33,188,494.94
67	Produce sales, future delivery.....	959,319.64	4,206,597.74
68	Playing cards.....	4,386,830.50	3,908,354.20
69	Sales by postmasters.....		239,859.22
70	Yachts and boats, use of.....		
71	Silver-bullion sales or transfers.....		
72	Total, documentary stamps.....	32,240,819.57	57,578,061.69
	MANUFACTURERS' AND DEALERS' EXCISE TAXES		
73	Automobiles and motorcycles.....		12,573,922.08
74	Automobile trucks.....		1,654,040.02
75	Tires.....		12,473,421.84
76	Tubes.....		2,506,662.68
77	Accessories or parts.....		3,597,276.24
78	Total, automotive group.....		32,805,322.86
79	Brewer's wort.....		1,768,191.61
80	Carpets and rugs.....		
81	Carpets, picture frames, trunks, purses, umbrellas, wearing apparel.....		
82	Cameras and lenses.....		170,002.29
83	Candy.....		3,540,660.81
84	Chewing gum.....		609,566.84
85	Child labor, employment of.....		
86	Cigar or cigarette holders.....		
87	Electrical energy.....		28,562,739.33
88	Fans, portable electric.....		
89	on amount in excess of \$1.....		
90	Firearms, shells, and cartridges.....		896,833.02
91	Furs.....		7,546,274.34
92	Gasoline.....		124,929,412.02
93	Grape concentrate.....		10,802.16
94	Hunting garments.....		
95	Jewelry.....		3,068,494.24
96	Jewelry (dealers' excise).....		
97	Total, jewelry.....		3,068,494.24
98	Knives, bowie and hunting.....		
99	dirks and daggers.....		
100	Total, knives.....		

sources for the fiscal years 1918-38—Continued

Fiscal year ending June 30—				
1934	1935	1936	1937	1938
\$6,788,191.13 55,298,629.34	\$6,511,662.53 54,372,414.27	\$6,003,039.32 55,412,759.68	\$6,659,508.89 55,037,541.28	\$6,678,853.67 53,932,098.23
957,694.58 15,359.60	963,758.16 12,310.00	1,268,950.98 13,072.86	1,103,114.59 13,262.40	1,170,602.98 11,936.00
973,054.18	976,068.16	1,282,023.84	1,116,376.99	1,182,538.98
3,266.00	4,994.39	1,654.71	2,447.87	2,421.90
425,168,897.04	459,178,625.46	501,165,728.39	552,254,145.22	568,181,967.53
16,259,304.76	17,934,776.98	28,162,658.42	28,651,710.11	20,083,581.38
38,065,999.47	15,747,362.59	33,054,798.14	31,350,597.49	18,355,346.01
7,847,743.08	3,950,544.00	2,943,542.37	5,096,813.70	3,599,388.57
4,406,384.68	4,351,299.40	4,143,698.44	4,186,502.43	4,052,567.33
180,672.98 606.04	1,736.82 1,149,390.48	1,687.28 685,188.23	188.93 633,712.38	68.06 142,107.43
66,760,711.01	43,135,110.27	68,991,572.88	69,919,525.04	46,233,058.78
32,526,751.61	38,003,335.18	48,200,855.20	65,264,953.87	43,364,839.25
5,048,436.37	6,158,070.27	7,000,281.29	9,030,872.08	6,696,866.82
22,608,263.23	21,584,781.10	26,432,364.92	34,039,626.74	26,190,976.19
5,021,881.77	5,053,015.35	5,775,618.11	6,779,552.81	5,376,207.47
5,695,711.79	6,455,853.55	7,110,188.33	10,085,780.21	7,988,801.79
70,901,044.77	77,255,055.45	94,519,307.85	125,200,785.71	89,617,691.52
84,415.18	50,449.72	25,677.78	10,193.26	1,325.47
364,073.95	343,387.66	577,925.70	979,619.41	1,356,864.25
4,117,442.12	109,930.03	63,989.30	39,496.94	13,737.54
749,938.32	792,542.42	807,279.40	929,467.58	1,004,740.08
33,134,407.26	32,577,256.30	33,575,179.25	35,974,552.33	38,455,401.97
2,510,989.81	2,143,007.67	2,494,574.54	3,234,357.22	2,826,973.06
7,654,990.17	2,675,731.07	3,321,057.14	5,919,688.34	5,341,980.60
202,575,034.03	161,532,292.03	177,339,587.36	196,532,813.58	203,648,079.78
27,282.77	1,344.66	1,839.99	654.89	.95
4,668,557.00	2,010,122.98	3,110,604.75	727,700.13	398,167.90
4,668,557.00	2,010,122.98	3,110,604.75	727,700.13	398,167.90

Internal-revenue collections from specified

	Source of internal-revenue receipts	Fiscal year ending June 30—	
		1918	1919
	MANUFACTURERS' AND DEALERS' EXCISE TAXES—CON.		
101	Lighting fixtures.....		
102	Liveries and livery boots.....		
103	Lubricating oils.....		
104	Mah-jongg.....		
105	Malt, liquid sirup or extract.....		
106	Matches.....		
107	Medicinal preparations.....	\$1,842,872.69	\$3,635,076.63
108	Motion-picture films.....	1,709,877.12	2,758,607.60
109	Motion-picture films, leased.....		273,005.24
110	Photographic films and plates.....		
111	Pianos, organs, phonographs, etc.....	1,426,885.67	2,393,245.99
112	Pistols and revolvers.....		
113	Purses, pocketbooks, shopping bags, etc.....		
114	Radios, phonograph records, etc.....		
115	Refrigerators, mechanical.....		
116	Sculptures, paintings, statuary, etc. (dealers' excise).....		112,770.67
117	Slot-devise vending and weighing machines.....		
118	Soft drinks (dealers' excise).....		975,378.89
119	Soft drinks.....	5,237,364.39	6,812,283.18
120	Total, soft drinks.....	5,237,364.39	7,787,662.07
121	Sporting goods.....	211,542.95	366,771.37
122	Thermos bottles.....		
123	Toilet preparations (10 percent group).....	1,413,455.04	2,497,313.14
124	(dealers' excise).....		1,500,018.93
125	(5-percent group).....		
126	Total, toilet preparations.....	1,413,455.04	3,999,332.07
127	Trunks.....		
128	Valises, traveling bags, etc.....		
129	Yachts and motorboats.....		
130	Miscellaneous Revenue Act of 1917.....		
131	Miscellaneous Revenue Act of 1918.....		8,451,347.14
132	Total, manufacturers and dealers' excise taxes.....	38,785,659.40	86,447,902.17
	INSURANCE		
133	Life insurance, on each \$100 of policy.....	1,253,642.96	3,402,524.24
134	Industrial weekly payment plan.....	283,510.85	805,287.15
135	Marine, inland and fire.....	3,792,680.43	7,469,835.29
136	Casualty.....	1,162,191.24	2,831,234.63
137	Total, insurance.....	6,492,025.48	14,508,881.31
	BROKERS		
138	Stocks, bonds, produce.....	204,189.02	812,085.49
139	Customhouse.....	6,095.05	23,870.70
140	Pawn.....	109,026.56	180,766.00
141	Ship.....	14,085.94	31,856.10
142	Total, brokers.....	333,396.57	1,048,578.29
	TRANSPORTATION		
143	Freight by rail or water.....	30,002,163.38	116,345,976.85
144	Express.....	6,458,994.82	14,301,901.49
145	Passengers by rail or water.....	24,306,350.26	77,790,778.43
146	Seats, berths, and staterooms.....	2,236,699.76	5,896,833.09
147	Automobiles for hire.....		607,721.01
148	Leased wires or talking circuits.....		23,155.77
149	Telegraph, telephone, and radio facilities.....	6,299,017.18	17,879,233.07
150	Oil by pipe lines, transportation of.....	1,433,324.61	5,601,693.60
151	Total, transportation.....	70,736,550.01	238,347,293.31

sources for the fiscal years 1918-38—Continued

Fiscal year ending June 30—					
1920	1921	1922	1923	1924	
		\$43, 135. 86	\$229, 575. 07	\$240, 196. 30	101
\$136, 020. 76	\$150, 732. 25	112, 380. 67	138, 233. 72	145, 465. 43	102
					103
					104
					105
					106
					107
					108
4, 381, 276. 31	6, 008, 108. 18	3, 678, 868. 17			109
716, 903. 66	1, 045, 430. 01	743, 670. 05	718, 491. 49	888, 960. 80	110
13, 624, 121. 46	11, 568, 034. 90	4, 951, 752. 13			111
(¹⁰)	(¹⁰)	(¹⁰)	(¹⁰)	(¹⁰)	112
		37, 621. 00	151, 105. 22	155, 440. 55	113
					114
					115
1, 543, 133. 58	1, 116, 337. 02	582, 800. 03	837, 831. 84	755, 566. 17	116
88, 875. 85	100, 504. 85	88, 888. 22	136, 603. 84	183, 430. 27	117
					118
26, 487, 005. 56					119
30, 973, 950. 48	58, 675, 972. 86	33, 504, 284. 01	10, 131, 896. 94	10, 418, 866. 08	
					120
57, 460, 956. 04	58, 675, 972. 86	33, 504, 284. 01	10, 131, 896. 94	10, 418, 866. 08	
					121
2, 944, 912. 84	4, 283, 902. 31	2, 215, 607. 05			122
218, 304. 38	175, 862. 18	88, 891. 90			
					123
6, 427, 881. 08	5, 800, 768. 41	2, 305, 482. 25			124
1, 919, 398. 44	2, 223, 773. 99	1, 324, 600. 55			125
8, 347, 279. 52	8, 024, 542. 40	3, 630, 082. 80			126
		17, 717. 97	46, 610. 27	57, 838. 95	127
		11, 914. 48	34, 008. 35	43, 866. 47	128
212, 684. 75	553, 201. 63	406, 867. 90	267, 079. 97	258, 998. 34	129
2, 318, 688. 36					130
					131
325, 345, 938. 49	288, 022, 833. 59	207, 847, 341. 62	195, 196, 175. 38	211, 291, 227. 81	132
5, 350, 969. 75	5, 023, 850. 05	2, 878, 839. 32			133
1, 156, 979. 79	1, 102, 000. 77	708, 532. 23			134
7, 986, 106. 95	8, 423, 300. 48	4, 551, 158. 49			135
3, 927, 697. 56	4, 442, 943. 15	2, 721, 873. 77			136
18, 421, 754. 01	18, 992, 094. 45	10, 855, 403. 81			137
1, 743, 559. 29	1, 623, 594. 91	1, 600, 522. 55	1, 343, 816. 97	1, 284, 242. 44	138
42, 691. 45	46, 420. 82	41, 110. 46	37, 971. 15	39, 670. 38	139
276, 234. 38	240, 477. 55	244, 584. 92	223, 879. 09	210, 472. 18	140
58, 826. 88	55, 819. 07	47, 961. 95	37, 211. 32	39, 645. 05	141
2, 121, 312. 00	1, 966, 312. 35	1, 934, 179. 88	1, 642, 878. 53	1, 574, 030. 05	142
130, 785, 810. 57	140, 019, 200. 14	85, 292, 665. 34			143
17, 597, 637. 69	17, 093, 935. 58	12, 475, 870. 18			144
98, 786, 635. 79	97, 481, 976. 35	58, 042, 230. 71			145
6, 074, 556. 43	8, 485, 015. 59	5, 991, 623. 63			146
2, 040, 243. 61	1, 776, 493. 88	1, 785, 619. 89	1, 907, 399. 55	2, 013, 839. 00	147
1, 045, 203. 99	1, 082, 051. 46	1, 184, 635. 32	1, 192, 446. 43	1, 423, 554. 20	148
26, 631, 837. 20	27, 360, 361. 00	28, 086, 886. 47	29, 188, 337. 50	33, 238, 874. 70	149
8, 426, 405. 68	9, 989, 873. 62	7, 623, 816. 51			150
291, 388, 330. 96	303, 288, 907. 62	200, 483, 348. 05	32, 288, 183. 48	36, 676, 267. 90	151

¹⁰ Included with firearms, shells, and cartridges.

Internal-revenue collections from specified

Source of internal-revenue receipts		Fiscal year ending June 30—	
		1925	1926
TRANSPORTATION—continued			
101	Lighting fixtures.....		
102	Liveries and livery boots.....		
103	Lubricating oils.....		
104	Mah-jongg.....	\$20, 220. 14	\$6, 827. 39
105	Malt, liquid sirup or extract.....		
106	Matches.....		
107	Medicinal preparations.....		
108	Motion-picture films.....		
109	Motion-picture films, leased.....		
110	Photographic films and plates.....	876, 735. 14	659, 006. 83
111	Pianos, organs, phonographs, etc.....		
112	Pistols and revolvers.....	(¹⁰)	(¹⁰)
113	Purses, pocketbooks, shopping bags, etc.....		
114	Radios, phonograph records, etc.....		
115	Refrigerators, mechanical.....		
116	Sculptures, paintings, statuary, etc. (dealers' excise).....	821, 519. 08	419, 864. 90
117	Slot-device vending and weighing machines.....	390, 549. 42	323, 091. 01
118	Soft drinks (dealers' excise).....		
119	Soft drinks.....		53, 589. 77
120	Total, soft drinks.....		53, 589. 77
121	Sporting goods.....		
122	Thermos bottles.....		
123	Toilet preparations (10 percent group).....		
124	(dealers' excise).....		
125	(5-percent group).....		
126	Total, toilet preparations.....		
127	Trunks.....		
128	Valises, traveling bags, etc.....		
129	Yachts and motorboats.....		
130	Miscellaneous Revenue Act of 1917.....		
131	Miscellaneous Revenue Act of 1918.....		
132	Total, manufacturers and dealers' excise taxes.....	140, 852, 097. 72	150, 198, 165. 88
INSURANCE			
133	Life insurance, on each \$100 of policy.....		
134	Industrial weekly payment plan.....		
135	Marine, inland and fire.....		
136	Casualty.....		
137	Total, insurance.....		
BROKERS			
138	Stocks, bonds, produce.....	1, 022, 752. 69	715, 505. 72
139	Customhouse.....	37, 211. 13	26, 197. 28
140	Pawn.....	226, 535. 48	172, 189. 86
141	Ship.....	40, 157. 77	26, 045. 27
142	Total, brokers.....	1, 326, 657. 07	939, 938. 13
TRANSPORTATION			
143	Freight by rail or water.....		
144	Express.....		
145	Passengers by rail or water.....		
146	Seats, berths, and staterooms.....		
147	Automobiles for hire.....	1, 865, 075. 43	1, 646, 797. 45
148	Leased wires or talking circuits.....		
149	Telegraph, telephone, and radio facilities.....		
150	Oil by pipe lines, transportation of.....		
151	Total, transportation.....	1, 865, 075. 43	1, 646, 797. 45

¹⁰ Included with firearms, shells, and cartridges.

sources for the fiscal years 1918-38—Continued

Fiscal year ending June 30—					
1927	1928	1929	1930	1931	
					101
					102
					103
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					108
					109
					110
					111
\$192, 539. 17	\$169, 057. 01	\$165, 684. 14	\$344, 389. 51	\$137, 921. 37	112
					113
					114
					115
					116
					117
					118
198, 610. 72	139, 268. 31				119
198, 610. 72	139, 268. 31				120
					121
					122
					123
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					125
					126
					127
					128
					129
					130
					131
66, 829, 031. 21	51, 936, 591. 28	5, 711, 550. 04	2, 664, 652. 34	137, 921. 37	132
					133
					134
					135
					136
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					151

Internal-revenue collections from specified

Source of internal-revenue receipts		Fiscal year ending June 30—	
		1932	1933
TRANSPORTATION—continued			
101	Lighting fixtures.....		
102	Liveries and livery boots.....		
103	Lubricating oils.....		\$16,232,924.81
104	Mah-jongg.....		
105	Malt, liquid sirup or extract.....		3,928,910.86
106	Matches.....		2,871,992.13
107	Medicinal preparations.....		
108	Motion-picture films.....		
109	Motion-picture films, leased.....		
110	Photographic films and plates.....		
111	Pianos, organs, phonographs, etc.....		
112	Pistols and revolvers.....	\$37,358.40	35,388.89
113	Purses, pocketbooks, shopping bags, etc.....		
114	Radios, phonograph records, etc.....		2,206,763.39
115	Refrigerators, mechanical.....		2,111,868.76
116	Sculptures, paintings, statuary, etc. (dealers' excise).....		
117	Slot-device vending and weighing machines.....		
118	Soft drinks (dealers' excise).....		
119	Soft drinks.....		4,186,447.33
120	Total, soft drinks.....		4,186,447.33
121	Sporting goods.....		2,701,680.08
122	Thermos bottles.....		
123	Toilet preparations (10-percent group).....		11 9,602,539.37
124	(dealers' excise).....		
125	(5-percent group).....		
126	Total, toilet preparations.....		9,602,539.37
127	Trunks.....		
128	Valises, traveling bags, etc.....		
129	Yachts and motorboats.....		
130	Miscellaneous Revenue Act of 1917.....		
131	Miscellaneous Revenue Act of 1918.....		
132	Total, manufacturers and dealers' excise taxes.....	87,353.40	247,786,815.14
INSURANCE			
133	Life insurance, on each \$100 of policy.....		
134	Industrial weekly payment plan.....		
135	Marine, inland and fire.....		
136	Casualty.....		
137	Total, insurance.....		
BROKERS			
138	Stocks, bonds, produce.....		
139	Customhouse.....		
140	Pawn.....		
141	Ship.....		
142	Total, brokers.....		
TRANSPORTATION			
143	Freight by rail or water.....		
144	Express.....		
145	Passengers by rail or water.....		
146	Seats, berths, and staterooms.....		
147	Automobiles for hire.....		
148	Leased wires or talking circuits.....		
149	Telegraph, telephone, and radio facilities.....		14,564,756.17
150	Oil by pipe lines, transportation of.....		7,467,297.50
151	Total, transportation.....		22,032,053.67

¹¹ Includes receipts from toilet preparations, taxable at 5 percent.

sources for the fiscal years 1918-38—Continued

Fiscal year ending June 30—					
1934	1935	1936	1937	1938	
					101
					102
\$25,254,986.84	\$27,800,248.73	\$27,102,831.57	\$31,463,002.16	\$31,565,020.49	103
					104
2,955,421.30	1,375,064.44	982,596.07	812,216.97	486,243.59	105
6,970,596.30	6,000,101.30	6,885,811.92	6,900,064.15	4,683,873.16	106
					107
					108
					109
					110
					111
52,980.41	60,237.83	60,627.64	109,180.05	87,662.48	112
					113
3,156,777.38	3,624,904.31	5,075,270.82	6,754,272.07	5,848,841.64	114
5,525,912.94	6,663,677.16	7,939,063.75	9,912,574.04	8,829,048.33	115
					116
					117
					118
4,746,732.71	129,991.22	60,028.56	38,553.04	35,651.97	119
					120
4,746,732.71	129,991.22	60,028.56	38,553.04	35,051.97	120
					121
3,772,892.41	4,485,815.15	5,531,122.72	6,801,661.46	6,663,204.48	122
					123
7,001,426.70	8,114,093.24	8,477,826.71	11,677,349.41	9,808,349.82	123
					124
3,812,044.37	4,529,423.77	4,823,967.94	6,641,831.98	6,528,215.61	125
					126
10,813,471.07	12,643,517.01	13,301,794.65	18,319,181.39	16,336,565.43	126
					127
					128
					129
					130
					131
					132
390,037,946.74	342,274,677.14	382,776,170.76	450,660,034.72	417,200,474.69	132
					133
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					147
1,156,114.59	1,329,508.88	1,292,738.27	1,469,652.28	1,482,567.39	148
18,094,685.26	18,411,925.22	19,805,609.38	23,099,974.69	22,494,497.13	149
10,379,369.59	9,479,721.47	9,793,995.42	11,244,095.87	12,517,030.37	150
					151
29,630,169.44	29,221,155.57	30,892,343.07	35,813,722.84	36,494,094.89	151

Internal-revenue collections from specified

Source of internal-revenue receipts		Fiscal year ending June 30—	
		1918	1919
NARCOTICS			
152	Opium, coca leaves, etc.....		\$32,450.49
153	Opium manufactured for smoking purposes.....		
154	Importers, manufacturers, and compounders.....	\$170,870.47	251,185.95
155	Wholesale dealers.....		15,949.15
156	Retail dealers.....		144,662.40
157	Dealers in untaxed preparations.....		44,433.88
158	Practitioners.....		237,454.92
159	Order blanks.....	14,488.46	
160	Accepted offers in compromise.....		
161	Laboratories.....		
162	Marihuana.....		
163	Miscellaneous receipts.....		
164	Total (all sources).....	185,358.93	726,136.79
OLEOMARGARINE			
165	Colored oleomargarine.....	562,725.00	680,351.45
166	Uncolored oleomargarine.....	829,606.40	852,888.80
167	Total, colored and uncolored.....	1,392,331.40	1,533,240.25
168	Imported.....		
169	Manufacturers.....	27,370.00	38,175.00
170	Wholesale dealers of colored oleomargarine.....	2,533.34	8,764.00
171	Wholesale dealers of uncolored oleomargarine.....	282,853.21	436,602.49
172	Total, wholesale dealers.....	285,386.55	445,366.49
173	Retail dealers of colored oleomargarine.....	14,746.50	18,247.64
174	Retail dealers of uncolored oleomargarine.....	617,072.55	756,801.70
175	Total, retail dealers.....	631,819.05	775,049.34
176	Total, oleomargarine (all sources).....	2,336,907.00	2,791,831.08
MIXED FLOUR			
177	Mixed flour.....	5,868.52	15,523.18
178	Manufacturers.....	545.50	2,051.89
179	Total, mixed flour.....	6,414.02	17,575.07
FILLED CHEESE			
180	Filled cheese.....		
181	Imported.....		
182	Manufacturers.....		
183	Wholesale dealers.....		
184	Retail dealers.....		
185	Total, filled cheese.....		
BUTTER			
186	Processed or renovated.....	47,640.23	43,761.81
187	Manufacturers.....	400.00	958.33
188	Total, processed or renovated.....	48,040.23	44,720.14
189	Adulterated.....	6,219.80	54,103.92
190	Manufacturers.....	4,225.00	16,847.00
191	Wholesale dealers.....	940.00	515.00
192	Retail dealers.....	290.00	822.00
193	Total, adulterated butter.....	11,674.80	72,287.92
194	Total, butter.....	59,715.03	117,008.06

sources for the fiscal years 1918-38—Continued

Fiscal year ending June 30—				
1920	1921	1922	1923	1924
\$276,728.31	\$137,279.98	\$208,158.44	\$163,809.17	\$135,225.87
310.00	25.00	50.00	470.00	275.00
35,096.31	34,225.45	52,144.90	21,752.03	16,615.38
56,143.77	44,235.23	59,175.02	28,455.28	26,121.98
346,757.95	318,126.58	325,816.76	277,637.25	284,134.16
71,574.79	52,763.47	39,949.88	26,273.74	21,031.43
705,986.37	571,873.84	573,413.84	484,218.99	467,162.66
21,632.00	11,786.77	10,381.06	11,119.80	16,881.11
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-----	-----	-----	-----	89,893.74
1,514,229.50	1,170,316.32	1,269,089.90	1,013,736.26	1,057,341.33
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1,194,720.17	921,192.25	494,005.50	678,980.40	989,313.50
930,343.25	655,427.08	452,774.47	507,707.72	570,605.09
2,125,063.42	1,576,619.33	946,779.97	1,186,688.12	1,559,923.59
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50,124.51	52,478.94	40,028.95	33,095.29	34,528.50
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44,932.55	43,567.62	19,475.35	31,283.55	31,278.28
450,029.34	407,418.82	327,927.88	253,562.28	312,179.50
494,961.92	450,986.44	347,403.23	284,845.83	343,457.78
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60,156.40	72,537.69	46,607.37	33,654.63	52,932.50
997,969.80	833,842.95	740,260.16	716,247.36	823,261.77
1,058,126.20	906,380.64	786,867.53	749,901.99	876,194.27
3,728,276.05	2,986,465.35	2,121,079.68	2,254,531.23	2,814,104.14
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1,524.52	926.20	968.20	683.58	795.50
332.39	299.65	199.25	327.83	245.00
1,856.91	1,225.85	1,167.45	1,011.41	1,040.50
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24,037.18	14,853.23	13,416.27	9,864.00	9,650.88
679.17	658.33	1,000.00	428.00	1,025.68
24,716.35	15,511.56	14,416.27	10,292.00	10,676.56
-----	-----	-----	-----	-----
40,320.92	22,284.13	10,597.38	30,532.05	26,721.91
16,258.42	11,330.83	7,268.83	8,266.63	9,300.87
225.00	598.00	-----	1,638.30	1,584.00
219.00	27.00	5.63	1,039.22	36.00
57,023.34	34,239.96	17,871.84	41,476.20	37,642.78
81,739.69	49,751.52	32,288.11	51,768.20	48,319.34

Internal-revenue collections from specified

Source of internal-revenue receipts		Fiscal year ending June 30—	
		1925	1926
NARCOTICS			
152	Opium, coca leaves, etc.....	\$105,250.75	\$141,369.19
153	Opium manufactured for smoking purposes.....		
154	Importers, manufacturers, and compounders.....	15,664.54	14,287.50
155	Wholesale dealers.....	26,969.46	25,237.83
156	Retail dealers.....	303,594.52	329,608.73
157	Dealers in untaxed preparations.....	18,708.19	29,801.46
158	Practitioners.....	480,126.51	313,992.92
159	Order blanks.....	9,467.48	9,848.85
160	Accepted offers in compromise.....		
161	Laboratories.....		
162	Marihuana.....		
163	Miscellaneous receipts.....	131,151.28	117,592.59
164	Total (all sources).....	1,090,932.73	981,739.07
OLEOMARGARINE			
165	Colored oleomargarine.....	1,231,938.85	1,073,936.99
166	Uncolored oleomargarine.....	510,362.54	588,904.36
167	Total, colored and uncolored.....	1,742,301.39	1,662,841.35
168	Imported.....		
169	Manufacturers.....	39,935.13	45,544.80
170	Wholesale dealers of colored oleomargarine.....	33,175.01	33,640.53
171	Wholesale dealers of uncolored oleomargarine.....	319,772.16	339,402.46
172	Total, wholesale dealers.....	352,947.17	373,042.99
173	Retail dealers of colored oleomargarine.....	60,530.75	72,670.43
174	Retail dealers of uncolored oleomargarine.....	843,182.40	916,118.69
175	Total, retail dealers.....	902,743.15	988,789.12
176	Total, oleomargarine (all sources).....	3,033,927.84	3,070,218.26
MIXED FLOUR			
177	Mixed flour.....	8,362.51	11,694.13
178	Manufacturers.....	632.88	1,123.76
179	Total, mixed flour.....	8,995.39	12,817.89
FILLED CHEESE			
180	Filled cheese.....	1,705.41	126.85
181	Imported.....		
182	Manufacturers.....	400.00	20.00
183	Wholesale dealers.....		1,100.00
184	Retail dealers.....		1.00
185	Total, filled cheese.....	2,105.41	1,247.85
BUTTER			
186	Processed or renovated.....	9,813.15	5,871.84
187	Manufacturers.....	350.00	208.34
188	Total, processed or renovated.....	10,163.15	6,080.18
189	Adulterated.....	32.10	256.80
190	Manufacturers.....	3,182.50	1,637.50
191	Wholesale dealers.....	749.00	
192	Retail dealers.....		281.94
193	Total, adulterated butter.....	3,963.60	2,176.24
194	Total, butter.....	14,126.75	8,256.42

sources for the fiscal years 1918-38—Continued

Fiscal year ending June 30—					
1927	1928	1929	1930	1931	
\$122,723.49	\$113,191.54	\$124,148.55	\$121,233.75	\$128,307.99	152
8,785.17	7,150.17	7,561.10	8,208.00	7,071.30	153
23,295.25	20,992.49	22,315.53	24,044.50	20,233.12	154
338,169.85	233,006.45	173,548.68	165,873.73	168,417.40	155
18,341.73	17,538.24	17,800.71	12,223.27	13,037.60	156
183,857.11	163,583.51	162,664.59	162,824.02	168,410.43	157
9,107.60	8,765.91	9,542.44	9,440.60	9,179.92	158
	46,047.84	87,754.44	84,834.53	92,681.78	159
					160
					161
93,545.12	80,156.26				162
					163
797,825.32	690,432.41	605,336.04	588,682.40	607,339.54	164
1,161,976.87	1,236,877.87	1,288,959.15	1,370,021.61	567,959.13	165
619,680.44	698,018.19	803,400.80	824,718.61	671,828.03	166
1,781,657.31	1,934,896.06	2,092,359.95	2,194,740.22	1,239,787.16	167
		3.00	14.40		168
42,894.61	39,186.15	40,645.30	43,470.10	39,247.60	169
32,624.00	34,725.00	37,896.28	40,617.43	18,059.24	170
321,070.63	324,223.17	345,139.18	339,709.55	345,356.86	171
353,694.63	358,948.17	383,035.46	430,326.98	363,416.10	172
85,076.60	102,469.38	102,572.93	163,499.86	86,571.88	173
900,895.79	972,100.18	992,536.80	1,087,336.19	952,405.55	174
985,972.30	1,074,569.56	1,095,109.73	1,250,836.05	1,038,977.43	175
3,164,218.94	3,407,599.94	3,611,153.44	3,919,387.75	2,681,428.29	176
3,488.73	4,346.80	3,241.70	4,780.34	5,960.00	177
178.00	235.75	139.00	209.50	164.00	178
3,666.73	4,582.55	3,380.70	4,989.84	6,124.00	179
4,298.13	44.75	45.50			180
		60.33			181
	145.00	240.00			182
				533.93	183
		9.00		2.00	184
4,298.13	189.75	354.83		535.93	185
10,583.60	7,989.75	7,540.00	4,322.50	3,704.43	186
460.51	250.00	350.00	250.00	225.00	187
11,044.11	8,239.75	7,890.00	4,572.50	3,929.43	188
737.19	74.80		245.85		189
1,332.03	1,975.00	615.00	1,800.00		190
				1,225.00	191
	41.11			8.00	192
2,069.22	2,090.91	615.00	2,045.85	1,233.00	193
13,113.33	10,330.66	8,505.00	6,618.35	5,162.43	194

Internal-revenue collections from specified

	Source of internal-revenue receipts	Fiscal year ending June 30—	
		1932	1933
	NARCOTICS		
152	Opium, coca leaves, etc.....	\$128,385.78	\$76,746.26
153	Opium manufactured for smoking purposes.....		
154	Importers, manufacturers, and compounders.....	5,343.56	5,370.40
155	Wholesale dealers.....	18,328.99	17,373.58
156	Retail dealers.....	160,533.76	153,201.95
157	Dealers in untaxed preparations.....	9,653.39	8,681.83
158	Practitioners.....	153,828.92	150,361.73
159	Order blanks.....	9,065.42	9,164.35
160	Accepted offers in compromise.....	36,023.04	36,167.53
161	Laboratories.....		
162	Marihuana.....		
163	Miscellaneous receipts.....		
164	Total (all sources).....	521,162.86	457,067.63
	OLEOMARGARINE		
165	Colored oleomargarine.....	204,080.11	45,929.75
166	Uncolored oleomargarine.....	525,656.72	537,234.22
167	Total, colored and uncolored.....	729,736.83	583,163.97
168	Imported.....		.31
169	Manufacturers.....	34,896.00	26,675.00
170	Wholesale dealers of colored oleomargarine.....	7,292.10	4,347.84
171	Wholesale dealers of uncolored oleomargarine.....	235,955.60	164,944.78
172	Total, wholesale dealers.....	243,247.70	169,292.62
173	Retail dealers of colored oleomargarine.....	25,112.75	5,569.88
174	Retail dealers of uncolored oleomargarine.....	711,743.50	562,438.67
175	Total, retail dealers.....	736,856.25	568,058.55
176	Total, oleomargarine (all sources).....	1,744,736.78	1,347,190.45
	MIXED FLOUR		
177	Mixed flour.....	5,198.80	5,689.49
178	Manufacturers.....	315.00	202.00
179	Total, mixed flour.....	5,503.80	5,891.49
	FILLED CHEESE		
180	Filled cheese.....		
181	Imported.....		
182	Manufacturers.....		
183	Wholesale dealers.....	370.96	4,500.00
184	Retail dealers.....		
185	Total, filled cheese.....	370.96	4,500.00
	BUTTER		
186	Processed or renovated.....	2,741.04	2,662.36
187	Manufacturers.....	200.00	237.50
188	Total, processed or renovated.....	2,941.04	2,899.86
189	Adulterated.....	21.20	26.50
190	Manufacturers.....		1,910.83
191	Wholesale dealers.....		222.20
192	Retail dealers.....		61.09
193	Total, adulterated butter.....	21.20	2,220.62
194	Total, butter.....	2,962.24	5,120.48

sources for the fiscal years 1918-38—Continued

Fiscal year ending June 30—				
1934	1935	1936	1937	1938
\$115,703.94	\$99,255.20	\$111,513.50	\$148,920.46	\$155,318.51
5,381.16	5,446.50	5,350.13	4,224.62	4,631.64
17,251.96	17,832.10	18,184.86	16,251.73	16,975.13
154,499.39	185,075.68	168,129.20	160,815.80	160,923.57
7,595.27	8,625.94	7,594.87	7,075.92	6,359.93
156,330.94	183,553.06	174,342.96	167,213.26	172,996.89
9,616.17	10,297.92	10,666.32	10,754.90	10,278.40
28,891.35	70,526.60	58,246.55	58,167.34	36,391.20
			68.78	1,185.33
				9,103.71
				163
495,270.18	580,613.00	554,028.39	573,492.81	574,164.31
				164
44,871.50	84,800.77	56,307.20	67,951.01	65,450.35
603,398.25	898,121.82	915,641.03	967,618.86	1,033,045.37
				165
648,269.75	982,922.59	971,948.23	1,035,569.87	1,098,495.72
				166
10.00		49.65	16.80	
28,104.00	27,051.96	24,507.50	27,388.95	24,888.15
				168
10,097.95	10,283.81	7,850.89	3,303.09	2,137.17
197,772.14	209,194.90	248,601.69	272,362.14	315,509.50
				170
207,870.09	219,478.71	256,452.58	275,665.23	317,646.67
				171
4,757.80	5,176.63	2,370.37	3,236.70	3,812.66
587,218.68	814,346.61	948,475.68	1,006,537.69	1,021,082.43
				173
591,976.48	819,523.24	950,846.05	1,009,774.39	1,024,895.09
				174
1,476,230.32	2,048,976.50	2,203,804.01	2,348,415.24	2,465,925.63
				175
3,585.50	4,182.43	5,020.89	5,805.50	5,556.38
245.00	343.50	561.70	301.24	262.35
				177
3,830.50	4,525.93	5,582.59	6,106.74	5,818.73
				178
	1,003.58	44.23		14,925.42
				180
		104.17		2,086.29
				181
1.59				182
				183
1.59	1,003.58	148.40		17,011.71
				184
9,141.64	4,620.00	5,773.51	6,800.95	6,102.05
548.39	308.34	200.00	300.00	204.17
				186
9,690.03	4,928.34	5,973.51	7,100.95	6,306.22
				187
179.50	2,505.00	2,774.54	2,442.00	7,528.67
900.00	10.00	1,573.13	1,412.50	2,822.50
316.99	348.48	142.51	48.00	638.14
65.98	1,129.07	173.93	17.23	
				189
1,462.47	3,992.55	4,664.11	3,919.73	10,989.31
				190
11,152.50	8,920.89	10,637.62	11,020.68	17,295.53
				191
				192
				193
				194

Internal-revenue collections from specified

Source of internal-revenue receipts		Fiscal year ending June 30—	
		1918	1919
ADMISSIONS			
195	On each 10 cents or fraction thereof, 1 cent.....	\$26,357,338.80	\$50,779,245.83
196	On each 10 cents or fraction over 41 cents, 1 cent.....		
197	On each 10 cents or fraction over 50 cents, 1 cent.....		
198	On each 10 cents or fraction over 75 cents, 1 cent.....		
199	On each 10 cents or fraction over \$3, 1 cent.....		
200	Complimentary tickets.....		
201	Roof gardens, cabarets, etc.....		132,742.00
202	Boxes and seats, lease of.....		4,453.54
203	Sold by theaters in excess of established price.....		363.97
204	Sold other than at place of amusement.....		2,803.08
205	Prize fights, over \$3 and less than \$5.....		
206	over \$5.....		
207	Total, admissions (all sources).....	26,357,338.80	50,919,608.42
208	CLUB DUES AND INITIATION FEES.....	2,259,053.57	4,072,548.59
THEATERS, MUSEUMS, CONCERT HALLS, ETC.			
209	Capacity basis.....	204,074.75	960,425.20
210	Places of 5,000 population or less.....	590,958.54	327,147.55
211	Total, theaters, museums, concert halls, etc.....	794,963.29	1,237,572.75
212	CIRCUSES.....	19,398.10	12,338.96
213	STREET FAIRS.....	845.99	1,288.83
214	EXHIBITIONS, not otherwise enumerated.....	50,152.81	48,491.68
215	RIDING ACADEMIES.....		3,525.46
216	SHOOTING GALLERIES.....		8,986.59
217	BILLIARD ROOMS AND BOWLING ALLEYS.....	1,086,307.82	1,611,980.14
218	CHECKS.....		
219	SAFE DEPOSIT BOXES, lease of.....		
COCONUT OILS, ETC. (PROCESSED)			
220	Sesame oil.....		
221	Palm oil.....		
222	Palm-kernel oil.....		
223	Sunflower oil.....		
224	Combination of sesame, palm, palm-kernel, and sunflower oil.....		
225	Coconut oil, other than in the following listings.....		
226	Combinations containing coconut oil.....		
227	Coconut oil from the Philippines.....		
228	from other United States Possessions.....		
229	with contract or time limit exemption.....		
230	Fatty acids or salts derived from palm or coconut oils.....		
231	Total, coconut oils, etc. (processed).....		
NATIONAL FIREARMS ACT			
232	Machine guns, sale or transfer.....		
233	Importers or manufacturers.....		
234	Dealers.....		
235	Pawnbrokers.....		
236	Total, National Firearms Act.....		
SOCIAL SECURITY AND RAILROAD RETIREMENT			
237	Title IX, Employment of 8 or More.....		
238	Title VIII, Pay-roll Tax.....		
239	Railroad retirement.....		
240	Total, social security and railroad retirement.....		
241	SUGAR ACT OF 1937.....		
242	COAL, BITUMINOUS.....		
243	PETROLEUM, PROCESSED.....		
244	PROHIBITION LAWS, COLLECTIONS UNDER.....		
245	CUSTOMS OFFICES, COLLECTIONS THROUGH.....		
246	PENALTIES, OFFERS IN COMPROMISE.....	985,219.86	
247	REPEALED LAWS, AND COLLECTIONS UNDER OTHER MISCELLANEOUS (source not specified).....	106,593.98	1,501,004.15

sources for the fiscal years 1918-38—Continued

Fiscal year ending June 30—					
1920	1921	1922	1923	1924	
\$75,966,166.78	\$88,355,518.85	¹¹ \$72,535,143.69	¹¹ \$69,340,585.82	¹¹ \$76,809,510.88	195
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					197
					198
					199
					200
498,822.07	790,925.66	599,800.03	659,865.70	701,486.89	201
61,099.63	324,592.15	59,270.47	24,703.09	33,879.17	202
135,066.11	59,985.37	51,378.90	34,667.13	27,971.81	203
59,400.84	199,810.91	139,362.52	115,325.37	139,674.85	204
					205
					206
76,720,555.43	89,730,832.94	73,384,955.61	70,175,147.11	77,712,523.60	207
5,198,001.31	6,159,817.69	6,615,633.92	7,170,730.61	8,009,861.49	208
1,393,071.22	1,089,957.81	1,298,984.01	1,256,063.00	1,098,251.48	209
548,733.45	472,428.99	426,408.45	456,593.83	370,473.17	210
1,941,804.67	1,562,386.80	1,725,392.46	1,712,656.83	1,468,724.65	211
16,737.62	16,951.17	13,870.64	13,966.95	13,967.60	212
18,019.11	24,331.57	22,887.97	22,156.00	18,714.27	213
72,244.91	99,710.72	101,101.19	116,509.25	121,955.05	214
23,359.90	16,939.88	12,667.80	13,207.69	10,722.32	215
35,165.62	23,313.63	21,366.81	19,400.90	17,074.89	216
2,782,156.85	2,368,007.65	2,499,831.81	2,371,092.43	2,312,814.01	217
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641,029.34	2,152,387.45	1,979,586.94	729,244.23	855,395.37	243
	356,296.21	495,559.43	109,291.01	29,036.37	244
3,045,182.81	1,619,671.86	3,370,631.43	3,015,786.86	4,203,600.82	245
					246
					247

¹¹ Admission charges of 10 cents or less exempt from Jan. 1, 1922 to July 2, 1924, inclusive.

Internal-revenue collections from specified

Source of internal-revenue receipts		Fiscal year ending June 30—	
		1925	1926
ADMISSIONS			
195	On each 10 cents or fraction thereof, 1 cent.....		
196	On each 10 cents or fraction over 41 cents, 1 cent.....		
197	On each 10 cents or fraction over 50 cents, 1 cent.....	\$29,991,812.61	
198	On each 10 cents or fraction over 75 cents, 1 cent.....		\$22,997,106.14
199	On each 10 cents or fraction over \$3, 1 cent.....		
200	Complimentary tickets.....		
201	Roof gardens, cabarets, etc.....	634,216.30	703,793.26
202	Boxes and seats, lease of.....	24,811.57	32,570.08
203	Sold by theaters in excess of established price.....	96,309.75	106,297.44
204	Sold other than at place of amusement.....	160,658.86	140,909.74
205	Price fights, over \$5 and less than \$5.....		
206	over \$5.....		
207	Total, admissions (all sources).....	30,907,809.09	23,980,676.66
208	CLUB DUES AND INITIATION FEES.....	8,690,588.35	10,073,838.39
THEATERS, MUSEUMS, CONCERT HALLS, ETC.			
209	Capacity basis.....		
210	Places of 5,000 population or less.....		
211	Total, theaters, museums, concert halls, etc.....		
212	CIRCUSES.....		
213	STREET FAIRS.....		
214	EXHIBITIONS, not otherwise enumerated.....		
215	RIDING ACADEMIES.....	12,015.44	8,098.48
216	SHOOTING GALLERIES.....	16,523.10	14,159.54
217	BILLIARD ROOMS AND BOWLING ALLEYS.....	2,289,831.18	1,714,659.86
218	CHECKS.....		
219	SAFE DEPOSIT BOXES, lease of.....		
COCONUT OILS, ETC. (PROCESSED)			
220	Sesame oil.....		
221	Palm oil.....		
222	Palm-kernel oil.....		
223	Sunflower oil.....		
224	Combination of sesame, palm, palm-kernel, and sunflower oil.....		
225	Coconut oil, other than in the following listings.....		
226	Combinations containing coconut oil.....		
227	Coconut oil from the Philippines.....		
228	from other United States Possessions.....		
229	with contract or time limit exemption.....		
230	Fatty acids or salts derived from palm or coconut oils.....		
231	Total, coconut oils, etc. (processed).....		
NATIONAL FIREARMS ACT			
232	Machine guns, sale or transfer.....		
233	Importers or manufacturers.....		
234	Dealers.....		
235	Pawnbrokers.....		
236	Total, National Firearms Act.....		
SOCIAL SECURITY AND RAILROAD RETIREMENT			
237	Title IX, Employment of 8 or More.....		
238	Title VIII, Pay-roll Tax.....		
239	Railroad retirement.....		
240	Total, social security and railroad retirement.....		
241	SUGAR ACT OF 1937.....		
242	COAL, BITUMINOUS.....		
243	PETROLEUM, PROCESSED.....		
244	PROHIBITION LAWS, COLLECTIONS UNDER.....	560,888.07	416,197.63
245	CUSTOMS OFFICES, COLLECTIONS THROUGH.....	51,054.05	55,065.43
246	PENALTIES, OFFERS IN COMPROMISE.....		
247	REPEALED LAWS, AND COLLECTIONS UNDER OTHER MISCELLANEOUS (source not specified).....	12,105,875.35	815,711.88

sources for the fiscal years 1918-38—Continued

Fiscal year ending June 30—					
1927	1928	1929	1930	1931	
					195
					196
					197
\$17,068,035.46	\$16,675,419.34				198
		\$4,483,976.87	\$2,728,816.97	\$1,845,889.28	199
		82,114.57	42,567.77	35,592.44	200
715,746.15	714,863.30	664,077.69	711,752.00	507,983.90	201
11,659.52	13,241.62	10,464.82	16,047.89	9,673.42	202
2,565.70	3,809.10	5,500.76	16,243.63	437.12	203
142,629.86	317,618.72	520,902.55	370,450.60	149,856.43	204
		131,334.24	139,652.11	133,189.27	205
		234,684.32	205,137.02	96,242.23	206
17,940,636.69	17,724,952.08	6,083,055.82	4,230,667.99	2,778,864.09	207
10,436,020.79	10,352,989.83	11,245,254.65	12,521,091.52	11,477,723.20	208
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502,876.72	925,252.22	727,005.93	1,105,171.74	586,149.68	243
40,302.99	21,216.94	4,479.18	15,186.07	6,317.21	244
					245
1,969,337.30	1,515,751.58	531,631.60	250,465.12	160,200.90	246
					247

Internal-revenue collections from specified

Source of internal-revenue receipts		Fiscal year ending June 30—	
		1932	1933
ADMISSIONS			
195	On each 10 cents or fraction thereof, 1 cent.....		
196	On each 10 cents or fraction over 41 cents, 1 cent.....		\$14,027,693.69
197	On each 10 cents or fraction over 50 cents, 1 cent.....		
198	On each 10 cents or fraction over 75 cents, 1 cent.....		
199	On each 10 cents or fraction over \$3, 1 cent.....	\$1,139,955.82	
200	Complimentary tickets.....	38,711.48	607,697.50
201	Roof gardens, cabarets, etc.....	398,733.16	
202	Boxes and seats, lease of.....	7,730.97	27,076.77
203	Sold by theaters in excess of established price.....	9,683.95	9,020.04
204	Sold other than at place of amusement.....	113,142.81	99,455.14
205	Prize fights, over \$3 and less than \$5.....	77,213.96	749,569.16
206	over \$5.....	73,433.82	
207	Total, admissions (all sources).....	1,858,605.97	15,520,512.30
208	CLUB DUES AND INITIATION FEES.....	9,204,587.04	6,679,260.95
THEATERS, MUSEUMS, CONCERT HALLS, ETC.			
209	Capacity basis.....		
210	Places of 5,000 population or less.....		
211	Total, theaters, museums, concert halls, etc.....		
212	CIRCUSES.....		
213	STREET FAIRS.....		
214	EXHIBITIONS, not otherwise enumerated.....		
215	RIDING ACADEMIES.....		
216	SHOOTING GALLERIES.....		
217	BILLIARD ROOMS AND BOWLING ALLEYS.....		
218	CHECKS.....		38,456,493.49
219	SAFE DEPOSIT BOXES, lease of.....		2,365,040.83
COCONUT OILS, ETC. (PROCESSED)			
220	Sesame oil.....		
221	Palm oil.....		
222	Palm-kernel oil.....		
223	Sunflower oil.....		
224	Combination of sesame, palm, palm-kernel, and sunflower oil.....		
225	Coconut oil, other than in the following listings.....		
226	Combinations containing coconut oil.....		
227	Coconut oil from the Philippines.....		
228	from other United States Possessions.....		
229	with contract or time limit exemption.....		
230	Fatty acids or salts derived from palm or coconut oils.....		
231	Total, coconut oils, etc. (processed).....		
NATIONAL FIREARMS ACT			
232	Machine guns, sale or transfer.....		
233	Importers or manufacturers.....		
234	Dealers.....		
235	Pawnbrokers.....		
236	Total, National Firearms Act.....		
SOCIAL SECURITY AND RAILROAD RETIREMENT			
237	Title IX, Employment of 8 or More.....		
238	Title VIII, Pay-roll Tax.....		
239	Railroad retirement.....		
240	Total, social security and railroad retirement.....		
241	SUGAR ACT OF 1937.....		
242	COAL, BITUMINOUS.....		
243	PETROLEUM, PROCESSED.....		
244	PROHIBITION LAWS, COLLECTIONS UNDER.....	490,773.26	529,788.84
245	CUSTOMS OFFICES, COLLECTIONS THROUGH.....	17,066.70	
246	PENALTIES, OFFERS IN COMPROMISE.....		
247	REPEALED LAWS, AND COLLECTIONS UNDER OTHER MISCELLANEOUS (source not specified).....	93,502.69	51,417.69

sources for the fiscal years 1918-38—Continued

Fiscal year ending June 30—					
1934	1935	1936	1937	1938	
\$13,343,619.94	\$13,757,238.09	\$15,001,741.49	\$17,367,439.19	\$18,423,307.09	195
					196
					197
					198
					199
513,921.46	509,383.98	578,806.27	560,444.74	575,954.55	200
		1,338,935.10	1,555,352.82	1,516,748.09	201
36,818.62	42,208.03	59,849.48	51,393.20	55,196.82	202
18,266.82	22,172.47	15,379.87	35,514.01	42,954.10	203
105,877.67	94,595.40	117,463.25	170,047.82	186,618.84	204
594,909.91	953,799.19				205
					206
14,613,414.42	15,379,397.16	17,112,175.46	19,740,191.78	20,800,779.49	207
5,986,150.46	5,784,494.99	6,090,923.21	6,287,768.24	6,550,931.12	208
					209
					210
					211
					212
					213
					214
					215
					216
41,383,198.66	25,645,138.70	25,555.73	8,221.00	14,769.82	217
2,715,850.67	2,317,619.30	1,997,409.57	2,039,714.37	2,013,158.73	218
					219
	583,100.84	2,002,377.38	876,721.91	135,956.68	220
	4,506,400.13	7,561,684.12	8,192,689.66	9,096,386.64	221
	851,098.75	1,565,229.41	2,160,846.31	3,696,771.20	222
	292,130.03	121,005.86			223
	186,906.79	7,523.53	5,634.16	13,002.50	224
	22,503.22	13,267.82	118,555.50	108,213.92	225
	262,023.37	109,212.06	136,883.09	6,508.95	226
	17,142,472.20	15,960,328.61	18,127,809.60	14,203,377.67	227
	138,103.52	341,092.43	65,186.01	208,574.68	228
	472,352.40	9,359.57	3,844.22	1,235.13	229
			68.72	3.03	230
	24,457,091.25	27,691,080.79	29,688,239.18	27,470,030.40	231
					232
	200.00	200.00	200.00	1,439.36	233
	2,923.61	1,176.69	295.90	1,366.66	234
	4,516.72	3,965.03	3,955.03	7,354.21	235
	375.00			586.39	
	8,015.33	5,341.72	4,450.93	10,746.62	236
					237
			58,119,313.68	90,266,534.13	238
			207,339,090.61	502,918,025.46	239
		48,278.74	286,903.55	149,475,666.38	
		48,378.74	265,745,307.84	742,660,225.97	240
		729,217.68		30,569,130.14	241
	1,759,789.67	1,163,754.57	894,182.66	3,211,601.04	242
378,715.19				991,248.01	243
					244
					245
51,651.06	13,861.26	14,732.34	66,842.99	51,917.01	246
					247

Internal-revenue collections from specified

	Source of internal-revenue receipts	Fiscal year ending June 30—	
		1918	1919
	AGRICULTURAL ADJUSTMENT ACT		
248	Wheat.....		
249	Corn.....		
250	Cotton.....		
251	Tobacco.....		
252	Hogs.....		
253	Paper and jute fabrics.....		
254	Sugar.....		
255	Rice.....		
256	Rye.....		
257	Peanuts.....		
258	Cotton-ginning tax.....		
259	Tobacco-sales tax.....		
260	Potato-sales tax.....		
261	Total, agricultural adjustment taxes.....		
262	AGGREGATE INTERNAL-REVENUE RECEIPTS.....	\$3, 698, 955, 820. 93	\$3, 850, 150, 078. 56

sources for the fiscal years 1918-38—Continued

Fiscal year ending June 30—					
1920	1921	1922	1923	1924	
					248
					249
					250
					251
					252
					253
					254
					255
					256
					257
					258
					259
					260
					261
\$5,407,580,251.81	\$4,595,357,061.95	\$3,197,451,083.00	\$2,621,745,227.57	\$2,796,179,257.06	262

Internal-revenue collections from specified

	Source of internal-revenue receipts	Fiscal year ending June 30—	
		1925	1926
	AGRICULTURAL ADJUSTMENT ACT		
248	Wheat.....		
249	Corn.....		
250	Cotton.....		
251	Tobacco.....		
252	Hogs.....		
253	Paper and jute fabrics.....		
254	Sugar.....		
255	Rice.....		
256	Rye.....		
257	Peanuts.....		
258	Cotton-ginning tax.....		
259	Tobacco-sales tax.....		
260	Potato-sales tax.....		
261	Total, agricultural adjustment taxes.....		
262	AGGREGATE INTERNAL-REVENUE RECEIPTS.....	\$2, 584, 140, 268. 24	\$2, 835, 999, 892. 19

sources for the fiscal years 1918-38—Continued

Fiscal year ending June 30—					
1927	1928	1929	1930	1931	
					248
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					250
					251
					252
					253
					254
					255
					256
					257
					258
					259
					260
					261
\$2, 865, 683, 129. 91	\$2, 790, 535, 537. 68	\$2, 939, 054, 375. 43	\$3, 040, 145, 733. 17	\$2, 428, 228, 754. 22	262

Internal-revenue collections from specified

	Source of internal-revenue receipts	Fiscal year ending June 30—	
		1932	1933
	AGRICULTURAL ADJUSTMENT ACT		
248	Wheat.....		
249	Corn.....		
250	Cotton.....		
251	Tobacco.....		
252	Hogs.....		
253	Paper and jute fabrics.....		
254	Sugar.....		
255	Rice.....		
256	Rye.....		
257	Peanuts.....		
258	Cotton-ginning tax.....		
259	Tobacco-sales tax.....		
260	Potato-sales tax.....		
261	Total, agricultural adjustment taxes.....		
262	AGGREGATE INTERNAL-REVENUE RECEIPTS.....	\$1, 557, 729, 042. 64	\$1, 619, 839, 224. 30

sources for the fiscal years 1918-38—Continued

Fiscal year ending June 30—				
1934	1935	1936	1937	1938
\$117,621,174.82	\$123,860,932.23	\$9,441,516.44	-----	-----
4,496,193.74	6,849,629.87	924,823.31	-----	-----
144,767,232.64	95,926,301.71	5,387,539.30	-----	-----
18,088,426.05	32,725,501.44	13,226,127.31	-----	-----
77,034,611.24	184,601,009.46	8,973,083.16	-----	-----
9,244,830.78	3,221,707.27	637,265.85	-----	-----
170,416.37	71,093,970.65	30,357,599.06	-----	-----
-----	29,119.97	665,721.04	-----	-----
-----	-----	175,475.88	-----	-----
-----	3,571,936.01	138,051.04	-----	-----
-----	1,110,874.86	451,223.03	-----	-----
-----	3,231,374.77	1,214,880.64	-----	-----
-----	-----	43,900.64	-----	-----
371,422,885.64	526,222,358.24	71,637,206.70	-----	-----
2,672,239,194.52	3,299,435,572.18	3,520,208,381.09	\$4,653,195,315.28	\$5,658,765,314.33

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