

INTERNAL REVENUE WAS \$3,040,145,733

**Fiscal Year Ended June 30
Produced \$101,091,357 More
Than Preceding 12 Months.**

NEW YORK PAID \$928,955,021

**Income Tax Yield of \$2,410,259,230
Reflected 1929 Prosperity—
Cigarettes Gave \$359,816,274.**

Special to The New York Times.
WASHINGTON, Aug. 24.—Collections of internal revenue for the fiscal year 1930, which ended June 30, totaled \$3,040,145,733.17, as compared with \$2,939,054,375.43 in the previous fiscal year, according to a report made public today by the Internal Revenue Bureau. These revenues do not include customs receipts.

An outstanding feature of the report was that income taxes at \$2,410,259,230.28 in the fiscal year 1930 showed an increase of \$78,331,274.64 over income taxes collected in the fiscal year 1929 despite the fact that the 1 per cent reduction of normal tax rates voted by Congress in December affected the quarterly payments of taxes made in March and June, 1930. This was due to the exceptional prosperity enjoyed by corporations and individuals in the calendar year 1929, against which the taxes collected in these two quarters were assessed.

Miscellaneous taxes during the fiscal year 1930 were \$629,886,502.89, against \$607,779,946.79 in 1929, an increase of \$22,106,556.10, due chiefly to increase of the cigarette taxes and stamp taxes on capital stock issues and capital stock sales and transfers.

In the income tax classification both individual and corporation taxes showed increases in 1930 as compared with 1929, as follows:

Income tax:	1930.	Increase.
Corporation ..	\$1,263,414,466.60	\$27,681,210.36
Individual ..	1,146,844,763.68	51,303,591.38
Total	\$2,410,259,230.28	\$78,984,801.64

The income taxes for 1930 and 1929 by States compared as follows:

State (1).	1929 (2).	1930 (3).
Alabama	\$7,599,048.23	\$6,656,679.87
Alaska (4) ..	156,628.77	137,604.18
Arizona	2,310,604.70	2,826,937.57
Arkansas ...	3,557,299.13	3,037,942.90
California ..	130,224,046.52	125,883,479.78
Colorado ...	11,037,690.14	12,048,415.24
Connecticut ..	40,259,009.66	45,455,009.09
Delaware ...	28,166,915.74	39,103,447.39
Dis. of Col..	15,677,952.08	14,784,495.31
Florida	12,859,209.91	11,083,543.67
Georgia	13,499,794.24	12,145,703.93
Hawaii	5,473,247.80	5,297,865.60
Idaho	1,048,671.55	827,520.24
Illinois	217,401,525.49	223,375,181.25
Indiana	25,461,642.74	23,340,083.40
Iowa	12,835,666.97	12,842,980.11
Kansas	17,269,608.89	16,668,215.25
Kentucky ...	15,197,634.84	14,946,102.36
Louisiana ...	12,985,416.66	10,569,453.72
Maine	8,386,602.64	7,927,776.95
Maryland ...	31,331,988.04	35,954,364.87
Massachusetts	109,722,875.87	109,682,905.39
Michigan ...	140,484,483.11	127,674,886.58
Minnesota ...	27,668,271.41	28,598,449.59
Mississippi ..	2,325,743.89	2,045,860.55
Missouri	51,632,868.82	50,541,909.08
Montana	3,048,669.22	2,530,550.18
Nebraska ...	5,856,729.27	5,308,927.51
Nevada	1,075,806.28	1,321,422.00
New Hampshire	3,353,349.52	3,236,548.18
New Jersey ..	93,922,103.69	94,812,132.61
New Mexico..	933,541.91	857,926.60
New York ...	744,781,797.29	830,165,401.16
No. Carolina	20,066,795.21	16,981,344.25
No. Dakota..	665,134.02	524,081.49
Ohio	121,821,512.04	128,149,812.07
Oklahoma ..	17,571,605.34	17,871,762.23
Oregon	5,902,572.60	5,376,369.59
Pennsylvania	208,989,644.38	213,043,915.72
Rhode Island	13,595,817.59	13,862,736.50
So. Carolina.	3,500,396.48	2,801,519.53
So. Dakota..	793,687.11	839,792.55
Tennessee ..	13,760,645.54	12,294,322.82
Texas	37,703,785.74	36,963,243.66
Utah	3,478,962.25	3,121,739.87
Vermont	2,308,989.26	2,145,858.54
Virginia ...	20,177,390.67	18,591,562.25
Washington..	13,424,220.27	13,643,704.92
West Virginia	11,348,725.27	9,450,806.64
Wisconsin ..	37,507,776.59	34,133,678.46
Wyoming ...	1,110,323.26	723,257.08
Total	\$2,331,274,428.64	\$2,410,259,230.28

(1) Including the Territories of Alaska and Hawaii and the District of Columbia.

(2) Includes third and fourth quarterly instalment payments of the tax on incomes for 1927 and the first and second quarterly instalment payments of the tax on incomes for 1928.

(3) Includes third and fourth quarterly instalment payments of the tax on incomes for 1928 and the first and second quarterly instalment payments of the tax on incomes for 1929.

(4) Includes \$14,658.19 for 1928, \$13,517.52 for 1929, and \$15,346.36 for 1930, income tax on Alaska railroads (act of July 18, 1914).

A comparison of the income tax payments, by quarters, shows how well the totals held up in the final quarters of the fiscal year 1930 despite the 1 per cent reduction in normal tax rates which, it is estimated, would reduce the total to be received for that half of the fiscal year by \$80,000,000. The receipts for 1930 include payments of the third and fourth instalments of the tax on the returns of net income for 1928 and the first and second instalments of the tax on the returns of net income for 1929, together with collections made for prior years.

Quarterly Receipts Compared.

A comparison of the quarterly receipts from the tax on incomes during the last two fiscal years follows:

Quarter ended	1929.	1928.
Sept. 30 ..	\$609,466,017.85	\$511,007,072.84
Quarter ended		
Dec. 31 ...	575,136,909.94	502,064,524.72
	1930.	1929.
Quarter ended		
March 31...	628,079,468.37	676,093,560.98
Quarter ended		
June 30 ...	597,576,834.12	642,109,270.10
Total ...	\$2,410,259,230.28	\$2,331,274,428.64

Among the miscellaneous taxes the report shows that \$359,816,274.69 was collected on small cigarettes as compared with \$341,951,511.22 in the previous fiscal year, a gain of \$17,864,723.47—the largest individual gain in this grouping. This tax was levied on the tremendous total of 119,935,433,267 cigarettes which were produced in 1930, as compared with 113,978,898,493 in 1929, a gain of 5 per cent.

Stamp taxes on bonds of indebtedness, capital stock issues, &c., totaled \$22,611,274.96 in 1930, a gain of \$4,742,902.79, and those on capital stock sales and transfers, \$46,698,226.86, a gain of \$9,102,299.53.

The admission tax fell to \$4,230,667.99, as against \$6,083,055.82 in 1929, a loss of \$1,852,387.83, while that on pistols and revolvers rose from \$165,684.14 in 1929 to \$344,389.51, an increase of \$178,705.37, or more than the total tax paid in 1929.

The tax on playing cards at \$4,819,292.50 in 1930 showed a decrease of \$556,511.70, while club dues at \$12,521,091.52 were \$1,275,836.87 greater than in 1929.

During the year 1930 a total of \$126,836,333.22 in tax refunds was made from the following appropriations:

Refunding taxes illegally collected 1928 and prior years..	\$3,986.95
Refunding taxes illegally collected 1929 and prior years..	22,170,741.33
Refunding taxes illegally collected 1930 and prior years....	104,661,604.94
Net total	\$126,836,333.22

The following is a summary of these refunds, showing the number of claims and amount refunded on each class of tax:

Class of Tax.	Claims.	Amount Refunded.
Capital stock	332	\$429,627.90
Estate	1,616	6,586,277.97
Income	116,479	118,203,238.31
Miscellaneous	133	131,080.52
Sales	796	1,458,824.72
Spirits-narcotics	504	26,147.34
Tobacco	31	1,138.66
Total	119,891	\$126,836,333.22

Back Taxes \$303,055,026.
Back taxes collected totaled \$303,055,026.98, which when compared

with refunds showed a net gain of \$176,218,693.76 for the government.

The total amount of additional assessments (back taxes) resulting from office audits and field investigations for the fiscal year 1930 was as follows:

Class of tax:	Amount.
Income	*\$264,302,130.16
Estate	27,656,938.96
Gift	92,554.94
Capital stock	2,522.50
Sales	809,434.64
Miscellaneous	10,095,377.74
Tobacco	96,068.04
Total	\$303,055,026.98

*Included \$36,124,226.65 deficiency assessments subject to provisions of Secs. 279 and 280 of the revenue act of 1926 and Sec. 273 of the revenue act of 1928 (Jeopardy assessments).

In discussing the refunds the bureau had this to say:

"If the tax refunds on account of erroneous or illegal collections for the fiscal year 1930 and prior years, amounting to \$126,836,333.22, were deducted from the gross collections of \$3,040,145,733.17, the net collections for the fiscal year would be \$2,913,309,399.95. The gross collections, however, are used for comparative purposes in this report.

"It is interesting to note that the total amount of refunds of taxes erroneously or illegally collected which were made during the past fourteen years, namely, \$1,254,317,890.62, is approximately 23 per cent of the total amount of additional assessments resulting from office audits and field investigations (\$5,345,202,277) which have been made during the same period. The percentage of the total refunds (\$1,254,317,890.62) to the total internal revenue receipts during the period in question (\$44,032,371,357.94) is approximately 2.8 per cent."

An increase of \$2,872,483.56 in the collections on the transfer of estates of decedents is shown by the report for 1930. The States reporting the largest collections from the State tax follow:

California	\$5,491,271.16
Connecticut	1,940,931.95
Florida	2,516,365.48
Illinois	5,114,673.89
Massachusetts	2,531,494.00
Michigan	2,116,850.88
Missouri	1,275,161.90
New Jersey.....	5,346,648.27
New York.....	19,622,876.81
Ohio	2,929,021.25
Pennsylvania	6,082,388.61
Rhode Island.....	1,271,600.46
Texas	1,273,307.01

The decrease of \$1,852,387.83 in the tax on admissions was due to the fact that an exemption of \$3 in price of tickets or admissions is provided in the revenue act of 1928. The States reporting the largest collections from the admission taxes were as follows:

California	\$203,275.09
Florida	39,110.24
Illinois	599,597.37
Kentucky	22,917.88
Maryland	18,094.19
Massachusetts	193,634.04
Michigan	55,030.83
Minnesota	19,067.69
Missouri	22,686.63
New Jersey	49,182.67
New York	2,689,197.31
Ohio	26,595.05
Pennsylvania	201,318.10

Another table in the report shows all internal revenue taxes as collected by States, data which has previously been published. This shows that of the total of \$3,040,145,733.17 collected in 1930 New York paid \$928,955,021.17, its payments by districts being as follows:

	Income Tax.	Miscel. Tax.
First New York...	\$46,172,189.02	\$12,338,011.77
Second New York.	478,236,035.29	60,636,149.48
Third New York.	208,432,357.60	16,382,339.63
14th New York...	43,462,276.24	6,421,125.84
21st New York...	14,426,492.95	1,292,142.77
28th New York...	39,436,050.06	1,719,850.52
Total State N.Y.	\$830,165,401.16	\$98,789,620.01

The report shows that \$34,352,063.41 was spent in administering the revenue tax laws in 1930, making the cost of operation \$1.13 for each \$100 collected, as compared with \$1.17 for the fiscal year 1929.