

ANNUAL REPORT
OF THE
COMMISSIONER OF
INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1945



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1945

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TREASURY DEPARTMENT

Document No. 3135

Internal Revenue

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ANNUAL REPORT OF THE COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., January 30, 1946.

The honorable the SECRETARY OF THE TREASURY.

SIR: I have the honor to submit the following report upon the work of the Bureau of Internal Revenue for the fiscal year ended June 30, 1945:

COLLECTIONS

Total collections of internal revenue taxes during the year amounted to \$43,800,387,576, compared to \$40,121,760,233 during the fiscal year 1944, an increase of \$3,678,627,343, or 9.2 per cent. The total collections again set a record in the history of the Bureau.

Income tax collections for the year, including excess profits and amounts withheld by employers, amounted to \$35,061,526,200, while the corresponding figures for the preceding year are \$33,027,801,888—an increase of \$2,033,724,312, or 6.2 per cent. This increase includes collections of \$2,440,784,363 in excess of amounts withheld by employers during the fiscal year 1944. The totals shown for income tax also include payments by individuals on declarations (Form 1040ES). Other classes of taxes, including taxes on liquor, gift, estate, documentary stamp, sugar, manufacturers' and retailers' excise taxes, and employment taxes, also show increases over collections during the preceding year.

The following table shows the increases or decreases in general sources of internal revenue for 1945 compared with 1944:

Summary of collections, fiscal years 1944 and 1945

General source	Fiscal year		Increase or decrease (—)	
	1944	1945	Amount	Per cent
Income taxes:				
Corporation income tax.....	\$5,284,145,852.31	\$4,879,715,380.86	-\$404,430,471.45	-7.7
Individual income tax.....	10,437,570,433.53	8,770,094,034.15	-1,667,476,399.38	-16.0
Withheld on salaries and wages.....	7,823,434,977.46	10,264,219,340.18	2,440,784,362.72	31.2
Excess profits, declared value.....	136,979,571.41	143,797,827.17	6,818,255.76	5.0
Excess profits, Revenue Acts of 1940, 1941, 1942.....	9,345,198,293.03	11,003,519,622.76	1,658,321,329.73	17.7
Excess profits, Vinson Act.....	39,036.47	-----	-39,036.47	-----
Unjust enrichment.....	433,723.98	179,995.24	-253,728.74	-58.5
Total.....	33,027,801,888.19	35,061,526,200.36	2,033,724,312.17	6.2

Summary of collections, fiscal years 1944 and 1945—Continued

General source	Fiscal year		Increase or decrease (-)	
	1944	1945	Amount	Per cent
Alcohol taxes:				
Distilled spirits, imported, excise	\$286,871,176.22	\$199,690,666.79	-\$87,180,509.43	-30.4
Distilled spirits, domestic, excise	612,565,608.93	1,284,614,946.97	672,049,338.04	109.7
Distilled spirits, rectification tax	18,874,169.23	32,549,440.40	13,675,271.17	72.5
Floor taxes (on stocks of Jan. 12, 1934, June 30, 1934, June 30, 1938, June 30, 1940, Oct. 1, 1941, Nov. 1, 1942, and Apr. 1, 1944)	85,834,272.82	83,343,159.15	-2,491,113.67	-2.9
Bottle or container stamps	9,887,190.87	12,105,342.86	2,218,151.99	22.4
Wines, including fortifying brandy	34,106,880.39	47,442,034.59	13,335,154.20	39.1
Fermented malt liquors, excise tax	559,151,627.85	638,682,102.13	79,530,474.28	14.2
Special or occupational taxes	11,484,229.62	11,438,007.18	-46,132.44	-4
Total	1,618,775,155.93	2,309,865,790.07	691,090,634.14	42.7
Miscellaneous taxes:				
Capital stock tax	380,702,005.85	371,999,130.71	-8,702,875.14	-2.3
Estate and gift tax	511,210,336.87	643,055,076.97	131,844,740.10	25.8
Tobacco taxes	988,483,236.89	932,144,822.32	-56,338,414.57	-5.7
Manufacturers' excise taxes	503,462,170.36	782,510,639.70	279,048,469.34	55.4
Retail excise taxes	225,232,264.46	424,104,924.53	198,872,660.07	88.3
Miscellaneous taxes (admissions, communications, oleomargarine, documentary stamps, motor vehicle stamps, coal, etc.)	1,058,931,828.02	1,422,709,612.41	363,777,784.39	34.4
Sugar tax	68,788,910.31	75,293,966.35	4,505,056.04	6.5
Total	3,736,810,752.76	4,649,818,172.90	913,007,420.23	24.4
Employment taxes:				
Federal Insurance Contributions Act	1,290,024,857.45	1,307,931,218.36	17,906,360.91	1.4
Federal Unemployment Tax Act	183,336,565.38	186,488,616.60	3,152,051.22	1.7
Carriers' taxes	265,011,013.06	284,787,577.52	19,746,564.46	7.5
Total	1,738,372,435.89	1,779,177,412.48	40,804,976.59	2.3
Total all collections	40,121,760,232.77	43,800,387,575.90	3,678,627,343.13	9.2

Comparative statement of tax collections by quarters, fiscal years 1944 and 1945

Quarter ended	Income taxes, including excess profits and unjust enrichment	Miscellaneous internal revenue taxes	Employment taxes, including carriers' taxes	Total collections
Sept. 30, 1943	\$6,236,796,989.91	\$1,641,626,402.71	\$407,412,329.48	\$8,285,835,722.10
Dec. 31, 1943	7,705,042,697.34	1,186,461,546.80	395,937,412.67	9,287,441,656.81
Mar. 31, 1944	9,419,217,971.58	1,123,387,032.43	489,163,038.18	11,031,768,042.19
June 30, 1944	9,666,744,229.36	1,404,110,926.75	445,859,655.56	11,516,714,811.67
Fiscal year 1944	33,027,801,888.19	5,355,585,908.69	1,738,372,435.89	40,121,760,232.77
Sept. 30, 1944	7,931,563,965.55	2,060,265,743.75	436,040,914.02	10,427,870,623.32
Dec. 31, 1944	7,112,596,923.41	1,622,933,952.78	414,102,197.31	9,149,633,073.50
Mar. 31, 1945	11,177,992,106.85	1,616,936,123.14	481,777,326.08	13,276,705,556.07
June 30, 1945	8,839,373,204.55	1,659,548,143.39	447,256,975.07	10,946,178,323.01
Fiscal year 1945	35,061,526,200.36	6,959,683,963.06	1,779,177,412.48	43,800,387,575.90

NOTE.—The capital stock tax is due to be paid in the September quarter and the gift tax in the March quarter. Other miscellaneous taxes are payable monthly.

In the appendix will be found tables showing the amount of internal revenue receipts in detail for the year, with statements of comparative collections by districts, States, and Territories, during the fiscal years 1944 and 1945. Tables are also presented showing quantities of liquor, tobacco, oleomargarine, etc., tax-paid for consumption.

Additional assessments.—The additional assessments, including interest and penalties, resulting from office audits and field investigations made during the fiscal years 1944 and 1945, were as follows:

Class of tax	Fiscal year	
	1944	1945
Income	\$563,237,111.00	\$748,430,130.50
Miscellaneous internal revenue:		
Estate	94,844,631.86	97,901,872.75
Gift	7,539,976.18	6,914,472.59
Capital stock	710,949.41	349,731.95
Sales	3,327,701.03	3,509,523.20
Liquors	3,020,730.09	3,925,960.22
Miscellaneous	25,850,078.20	34,652,258.98
Miscellaneous excise	1,585,384.80	2,708,586.46
Tobacco	583,817.45	467,574.57
Coal	59,574.52	1,284.95
Silver		
Sugar	74.82	290.48
Total miscellaneous	137,522,918.36	\$150,431,556.15
Employment and carriers' taxes	30,214,028.82	\$23,565,920.59
Grand total	730,974,058.18	922,427,607.24

¹ Includes, for income taxes, \$553,135,058 from the Income Tax Unit and \$195,295,072.50 from the Accounts and Collections Unit. The assessments of the Income Tax Unit include \$24,954,391 made under the jeopardy provisions of section 279 of the Revenue Act of 1926 and section 273 of subsequent Revenue Acts.

² Includes, for miscellaneous internal revenue, \$112,745,051.93 from the Miscellaneous Tax Unit, \$33,760,544 from the Accounts and Collections Unit, and \$3,925,960.22 from the Alcohol Tax Unit.

³ Includes, for employment and carriers' taxes, \$5,063,291.50 from employment tax activities of the Accounts and Collections Unit and \$18,502,629 from collectors' offices.

Refunds, etc.—Payments for the refund of taxes illegally or erroneously collected and for redemption of stamps and drawbacks are made from sums appropriated for such purposes.

Number of claims paid and the amount of refunds, payments, and repayments including interest, during the fiscal years 1944 and 1945

Class of tax	Number of claims		Amount refunded or repaid		Interest allowed (included in amount refunded)	
	1944	1945	1944	1945	1944	1945
Refund of internal revenue collections:						
Income taxes	1,993,016	10,279,118	\$120,154,100.14	\$846,816,824.74	\$8,346,800.65	\$34,596,723.91
Miscellaneous internal revenue taxes:						
Bituminous coal	140	16	18,943.10	1,642.16	1,555.63	42.71
Capital stock	1,389	968	614,425.48	794,445.53	96,404.39	54,121.57
Distilled spirits	17,076	17,604	13,338,960.74	33,472,644.69	21,178.82	69,057.32
Estate	1,883	1,568	4,554,590.82	5,031,652.72	541,856.72	795,324.38
Gift	417	318	563,373.50	1,736,775.84	55,722.48	25,326.90
Miscellaneous tax	3,889	4,020	1,032,270.21	1,072,195.90	126,262.86	140,940.44
Narcotics	217	124	331.35	814.04		4.54
Sales	1,642	2,222	897.64	1,405,903.25	157,240.21	170,128.95
Sugar	439	335	563,712.90	276,464.37	29.46	110.45
Tobacco	518	232	30,831.73	11,140.17	1,114.63	337.10
Employment taxes:						
Carriers	104	58	50,705.83	245,227.94	5,176.53	36,980.56
Federal Insurance Contributions Act	69,865	120,635	1,969,194.12	3,067,634.62	88,601.19	113,538.63
Federal Unemployment Tax Act	13,603	20,252	2,205,446.97	4,353,799.67	63,268.85	151,214.46
Agricultural adjustment	44	30	428,220.02	670,024.92	94,486.15	209,689.24
Total	2,104,242	19,446,400	147,748,104.54	898,957,199.56	9,599,698.47	36,266,541.25

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1944 and 1945—Continued

Class of tax	Number of claims		Amount refunded or repaid		Interest allowed (included in amount refunded)	
	1944	1945	1944	1945	1944	1945
Repayments (not refund of taxes erroneously collected):						
Redemption of stamps:						
Distilled spirits	1,350	2,319	\$260,688.83	\$417,032.73	\$807.39	\$1,226.33
Miscellaneous	9,184	7,508	334,912.42	728,221.27	11,661.65	123,986.63
Narcotics	785	82	1,507.10	1,545.22		
Silver	2	2	10,303.57	934.37		520.89
Tobacco	1,894	1,547	2,328,011.14	2,423,100.76		
Total	13,185	11,458	2,935,423.06	3,570,834.35	12,469.04	125,733.85
Drawbacks:						
Alcohol	1,198	1,202	564,178.28	1,357,201.09		
Tobacco	23	6	3,206.75	350,000.00		
Total	1,221	1,208	567,385.03	1,707,201.09		
Grand total	2,118,648	19,459,156	151,250,912.63	904,235,235.00	9,612,167.51	36,492,275.10

NOTE.—There were also refunded from Philippine coconut oil tax collections (trust fund) the amount of \$36,732, with no interest, covering 108 claims, for the fiscal year 1944, and the amount of \$11,660, with no interest, covering 51 claims, for the fiscal year 1945.

The figures in this table will not agree with those in later sections of this report for the reason that the amounts shown in the later sections relate to claims disposed of by the units, whereas this table shows the actual payments made.

COST OF ADMINISTRATION

The amount of \$146,900,000 was appropriated for the fiscal year 1945 for salaries and expenses in connection with the assessment and collection of internal revenue taxes and the administration of the internal revenue laws. The Bureau transferred the sum of \$603,750 to the Post Office Department for expenses in connection with the sale of motor vehicle use stamps. The expenditures and obligations against the Bureau appropriation were \$144,786,969, leaving an unexpended balance of \$1,509,281. The expenditures do not include amounts expended for refunding taxes illegally or erroneously collected and for redeeming stamps. The cost of collecting \$43,675,865,945 (excluding \$124,521,631 collected by post offices) during the year was \$0.33 per \$100, compared with \$0.32 per \$100 of collections for 1944.

During the fiscal year ended June 30, 1945, there were in the field and departmental service of the Bureau 16,199 appointments and 14,198 separations. The number of separations includes 488 employees who were granted military furloughs and 253 retirements, of which 89 were on account of disability. There were also 57 employees separated for disciplinary reasons. The distribution of personnel in the field and departmental service of the Bureau is shown in the following table:

Branch of service	June 30, 1944	June 30, 1945	Increase or decrease (—)
Employees in the departmental service	4,413	4,441	28
Office of collectors of internal revenue	29,013	30,945	1,932
Supervisors of accounts and collections	70	69	—1
Internal revenue agents' forces:			
Income and estate taxes	5,649	5,766	117
Miscellaneous and sales taxes	63	71	8
Offices of district supervisors	4,573	4,528	—45
Offices of district supervisors:			
Miscellaneous field force (Alcohol Tax Unit)	13	17	4
Field force (Intelligence Unit)	409	465	56
Field force (Technical Staff)	488	486	—2
Field force (Assistant General Counsel's Office)	224	228	4
Field force (Salary Stabilization Unit)	468	454	—14
Processing Division	2,520	2,344	—176
Total	47,843	49,814	1,971

IMPORTANT LEGISLATION ENACTED DURING THE FISCAL YEAR 1945 AFFECTING THE BUREAU OF INTERNAL REVENUE

SEVENTY-EIGHTH CONGRESS, SECOND SESSION

Public Law 495, approved December 16, 1944, amends sections 1400 and 1410 of the Internal Revenue Code so that the automatic increase in the 1945 rate of Social Security tax shall not apply.

Public Law 511, approved December 20, 1944, amends sections 403(d)(3) and 452(c) of the Revenue Act of 1942, to extend to July 1, 1945, the period for releasing certain powers of appointment free of estate or gift tax; amends sections 162(d)(1)(B) and 162(d)(2) of the Revenue Act of 1942 so as to extend the period within which employers' pension and other plans may be amended to meet the requirements of section 165(a) (3), (4), (5), and (6) of the Internal Revenue Code to June 30, 1945, or in the case of plans put into effect after December 31, 1944, to the 15th day of the third month following the close of the taxable year in which the plan is first put into effect; and provides that in case of a claim for credit or refund on account of a war loss sustained in a taxable year beginning in 1941, the 3-year period of limitation prescribed in section 322(b)(1) of the Internal Revenue Code shall not expire prior to December 31, 1945, and in the case of such a claim filed on or before December 31, 1945, the amount of the credit or refund may exceed the limitations provided by section 322(b) (2) and (3) of the Code to the extent of the overpayment attributable to such war loss deduction.

Public Law 541, approved December 22, 1944, amends section 3656 of the Internal Revenue Code so as to permit collectors of internal revenue, when authorized by and subject to regulations, to receive for internal revenue taxes or in payment of stamps to be used in payment of internal revenue taxes, certified, cashiers', and treasurers' checks drawn on National and State banks and trust companies, and United States postal, bank, express, and telegraph money orders.

Public Law 552, approved December 23, 1944, amends section 511 of the Merchant Marine Act of 1936 so as to allow additional time for the election of nonrecognition of gain in case payment by the United States on account of a vessel purchased, requisitioned, or lost in any taxable year beginning after December 31, 1939, and prior to January 1, 1944, is delayed beyond the end of the taxable year, and in certain

cases where election is made within the additional time allowed therefor, extend the time for computation or recomputation of tax liability; and to make an agreement between the Maritime Commission and a taxpayer constructing a replacement vessel in his own shipyard equivalent in effect to a construction contract.

SEVENTY-NINTH CONGRESS, FIRST SESSION

Public Law 21, approved March 24, 1945, amends section 1426(i) of the Internal Revenue Code so as to permit the War Shipping Administration and the United States Maritime Commission to pay, in respect of certain wages paid, the excise tax imposed under section 1410 of the Internal Revenue Code, regardless of the \$3,000 limitation in section 1426(a)(1), without being required to obtain a refund of the additional tax thereby paid.

Public Law 95, approved June 29, 1945, amends sections 403(d)(3) and 452(c) of the Revenue Act of 1942 so as to extend to July 1, 1946, the period within which certain powers of appointment may be released free of estate or gift tax; and amends section 501(c) of the Revenue Act of 1932 as added by section 502(b) of the Revenue Act of 1943, so as to make the period during which a power to change the beneficial disposition of trust property in favor of persons other than the grantor may be relinquished free of gift tax beginning June 7, 1932, instead of January 1, 1939.

Public Law 105, approved June 30, 1945, amends section 732(d) of the Internal Revenue Code so as to make applicable to any taxable year the requirement of review by a special division of the Board (now known as The Tax Court) of determinations or redeterminations by any division of the Board of questions arising under section 721(a)(2)(C) or section 722 of the Internal Revenue Code.

Public Law 108, approved June 30, 1945, amends section 6 of the Stabilization Act of 1942, as amended, so as to extend the effective period of such Act to June 30, 1946.

CONVENTIONS AFFECTING THE BUREAU OF INTERNAL REVENUE PROMULGATED DURING THE FISCAL YEAR 1945

A convention to avoid double taxation and establish rules of reciprocal administrative assistance in the case of income and other taxes entered into between the United States of America and the French Republic was proclaimed by the President on January 5, 1945.

A convention between the United States of America and Canada entered into to avoid double taxation and bring about fiscal cooperation in the case of estate taxes and succession duties was proclaimed by the President on March 6, 1945.

ACCOUNTS AND COLLECTIONS UNIT

The Accounts and Collections Unit is the central administrative organization for the 64 internal revenue collection districts and makes the administrative audit of all expenditures for the Internal Revenue Service. The Unit also administers the employment taxes imposed under Chapter 9 of the Internal Revenue Code, the taxes under Subchapter A (Federal Insurance Contributions Act) being with respect to employment by others than carriers, Subchapter B with respect to employment by carriers, and Subchapter C (Federal Un-

employment Tax Act) with respect to the tax on employers of eight or more.

There were 83,828,115 tax returns filed in collectors' offices during the fiscal year 1945, as compared with 96,015,513¹ returns filed during the previous year. Of the total returns filed, 67,433,182 were income tax and excess profits tax returns and declarations, as compared with 79,451,490¹ in the previous year.

A total of 16,068,947 overpayments disclosed on individual income tax returns for 1943 were scheduled for refund, and 710,616 overpayments were scheduled for credit against taxes for 1944.

A total of 15,723,304,750 revenue stamps, valued at \$3,844,488,531, was issued to collectors of internal revenue and to the Postmaster General, compared with 16,257,204,444 stamps, valued at \$3,303,693,383, issued during 1944.

Revenue stamps returned by collectors of internal revenue and by the Postmaster General, and credited to their accounts, amounted to \$827,976,454. There were 116 applications allowed for restamping packages from which the original stamps had been lost, mutilated, or destroyed, compared with 109 applications in the preceding year.

During the year, 606,965 income tax, 234,562 miscellaneous tax, and 262,903 employment tax returns were investigated by field deputy collectors. At the close of business June 30, 1945, there were outstanding in the 64 collection districts, for field investigation, 120,212 income tax returns, compared with 45,500 as of June 30, 1944. On June 30, 1945, there were 527,506 warrants for distraint in the custody of the collectors' field forces for collection, compared with 245,089 as of June 30, 1944.

Collectors of internal revenue, after having taken the necessary administrative action, transmitted to the Bureau or otherwise disposed of 1,150,630 claims, as compared with 425,273 claims in 1944, an increase of 725,357. The number of claims on hand in collectors' offices at the end of the fiscal year was 82,015, compared with 43,773 at the close of the previous fiscal year.

Field deputy collectors of internal revenue served 998,145 warrants for distraint, which resulted in the collection of \$166,488,468. An average of 9,193 producing field deputy collectors made a total of 4,009,421 revenue-producing investigations, including the serving of warrants for distraint, compared with 3,796,416 revenue-producing investigations made by an average of 9,057 producing field deputy collectors in the preceding year. The total amount collected and reported for assessment by field deputy collectors was \$376,051,570, as compared with \$245,317,947 in the previous year. The average number of investigations made per field deputy and the average amount of tax collected and reported for assessment were 432 and \$40,906, respectively, as compared with 420 and \$27,086 in 1944.

The supervisors of accounts and collections submitted 90 reports covering their examination of the accounts of collectors of internal revenue during the year, compared with 76 reports submitted during the year ended June 30, 1944. Ten new collectors and six acting collectors were installed by the supervisors during the fiscal year.

The Processing Division in New York City was engaged in assembling and sorting the documents evidencing withholding or prepayment of income tax, associating and comparing them with annual returns

¹ Revised to include income tax returns on hand but not counted as of June 30, 1944.

filed by individuals, and preparing schedules of overpayments to be certified for refund by collectors. During the fiscal year, approximately 153,000,000 documents of all kinds were received and were in process.

The Planning Division drafted procedural instructions in the form of mimeographs and circulars for the guidance of the offices of collectors of internal revenue in meeting the many problems arising under new laws. The instructions have dealt principally with the control and method of making refunds and credits of approximately 22,000,000 overpayments of income tax for the taxable year 1944, due to excessive withholdings and payments of estimated tax. New and improved accounting operations were prescribed as a result of studies made by this division. A microfilming experiment was conducted in the collector's office at Brooklyn, N. Y., which experiment is expected to form the basis in the future for improved methods of maintaining records.

In administering the personnel of the several collection districts, the provisions of the Classification Act of 1923 and amendatory Acts, and decisions of the Comptroller General relating thereto, have been closely adhered to. The policy has been continued of making such appointments as have been authorized in the field collection service at the minimum salary rate of the appropriate grade, and all applications for positions have been carefully scrutinized and investigated with a view to maintaining the usual high standard of requirement for employment.

The Disbursement Accounting Division administratively examined and recorded 1,548 monthly accounts of collectors of internal revenue, internal revenue agents in charge, Technical Staff, and district supervisors, including the San Juan (P. R.) branch of the district of Maryland, comprising a total of 190,077 vouchers, in addition to which 4,763 travel expense vouchers of employees and 27,325 vouchers covering passenger and freight transportation and miscellaneous expenses were audited and passed to the chief disbursing officer, Treasury Department, or to the General Accounting Office for payment, making a total of 222,165 vouchers handled during the fiscal year.

Assessments of employment taxes.—During the year, 4,726 assessment lists, consisting of 8,742,592 items totaling \$1,748,929,281, a decrease of \$92,853,719 over the previous year, were approved by the Commissioner. These lists included original and additional assessments of taxes under Chapter 9 of the Internal Revenue Code, formerly Titles VIII and IX of the Social Security Act and the Carriers Taxing Act of 1937. Included in this total were 1,812 lists prepared by the collectors' offices and adjusted by the Bureau, consisting of 8,706,200 items totaling \$1,743,865,989, and 2,914 lists prepared in the Bureau, consisting of 36,392 items totaling \$5,063,292, as further analyzed in the following tabulations:

Analysis of employment tax assessments appearing on collectors' lists

Sources	Items	Tax and penalty	Interest	Total
Federal Insurance Contributions Act	8,245,280	\$1,272,897,086.99	\$553,039.16	\$1,273,450,126.15
Federal Unemployment Tax Act	429,935	184,203,633.79	353,645.98	184,557,279.77
Carriers taxes	30,985	285,846,896.80	11,686.23	285,858,583.03
Total	8,706,200	1,742,947,617.58	918,371.37	1,743,865,988.95

Analysis of employment tax assessments appearing on Commissioner's lists

Sources	Items	Tax	Penalty	Interest	Total
Federal Insurance Contributions Act	10,839	\$551,581.28	\$118,839.23	\$51,121.06	\$721,541.57
Federal Unemployment Tax Act	25,309	3,327,349.33	311,641.53	364,653.13	4,203,643.99
Carriers taxes	244	125,225.14	41.82	12,839.07	138,106.03
Total	36,392	4,204,155.75	430,522.58	428,613.26	5,063,291.59

Taxes under the Federal Insurance Contributions Act.—Collections of taxes imposed under the Federal Insurance Contributions Act amounted to \$1,307,931,218 for the year, as compared with \$1,290,024,857 for 1944, an increase of \$17,906,361. These amounts include both the employees' tax and the employers' tax, each of which was imposed at the rate of 1 per cent of taxable wages paid. Returns under the Act are required on a quarterly basis, 8,365,375 being filed during the fiscal year, as compared with 8,587,017 filed in the preceding year. The complete and final audit of returns under the Act is conducted in the offices of collectors of internal revenue.

The following table sets forth information relative to claims disposed of under the Federal Insurance Contributions Act and/or Title VIII of the Social Security Act:

<i>Claims under the Federal Insurance Contributions Act and/or Title VIII of the Social Security Act, except special refunds under section 1401(d) of the former Act, received and disposed of during the fiscal year 1945</i>	
Claims:	Number
Pending at beginning of year	4,814
Filed during year (new claims)	13,758
Received from other sources	233
Total to be disposed of	18,805
Allowed in full or in part	12,294
Rejected	2,598
Canceled	268
Total disposed of	15,160
Pending at end of year	3,645
Certificates of allowance issued when no claims were filed	1,014
Overassessments settled by:	Amount
Abatement	\$1,251,819.52
Credit	30,468.42
Refund	870,210.83
Total	2,152,498.77
Interest	111,552.74
Grand total	2,264,051.51

NOTE.—The amount involved in claims filed during the year 1945 was \$3,285,362. Included in the allowed claims shown in the above tabulation were 4,573 collectors' claims for abatement, of which 170 were multiple-item claims involving 2,622 items. There were also allowed 1,381 collectors' claims recommending refunds of \$45,029, plus interest of \$619. The amount involved in the claims rejected during the year totaled \$692,301.

Special refunds.—Under the provisions of section 1401(d) of the Federal Insurance Contributions Act, effective with the calendar year 1940, an employee performing services for more than one employer during a calendar year may obtain a refund of the amount of employees' tax deducted from his wages and paid to the collector which

is in excess of the tax on the first \$3,000 of such wages. To obtain such a refund the employee must file a claim after the calendar year in which the services were performed and within two years after the calendar year in which the wages involved are paid.

Claims for special refund, under section 1401(d) of the Federal Insurance Contributions Act, received and disposed of during the fiscal year 1945

Claims:	Number
Pending at beginning of year.....	36,001
Filed during year (new claims).....	100,539
Received from other sources.....	187
Total to be disposed of.....	136,727
Allowed in full or in part.....	114,332
Rejected.....	1,046
Canceled.....	269
Total disposed of.....	115,647
Pending at end of year.....	21,080

NOTE.—The amount involved in claims filed during the year was \$1,802,982. In connection with the claims allowed, \$2,069,271 was recommended for refund, and the amount involved in the claims rejected was \$44,093.

Offers in compromise.—On July 1, 1944, there were on hand 564 offers in compromise, aggregating \$127,140, which had been submitted in settlement of an aggregate liability of \$537,265, incurred under Title VIII of the Social Security Act and/or the Federal Insurance Contributions Act. There were 576 offers received, in the total amount of \$275,730, involving an aggregate liability of \$468,413; 646 offers in the amount of \$115,415 were accepted in settlement of liability of \$516,295; 179 offers, amounting to \$65,194 and involving liability of \$184,151, were rejected; 36 offers, totaling \$28,262, for liability of \$49,661 were withdrawn; and 11 offers, amounting to \$16,136 payable on the installment basis, covering liability of \$23,808, were terminated by default, leaving on hand at the close of the year 268 offers totaling \$177,863 and involving liability of \$231,763.

Coordination with the Social Security Board.—The Bureau and the Social Security Board continued to coordinate their decisions on questions involving provisions common to Title II of the Social Security Act and the Federal Insurance Contributions Act. At the beginning of the fiscal year, 117 inquiries from the Board relating to such provisions were pending before the Bureau. During the fiscal year, 474 similar inquiries were received from the Board, and 558 were disposed of, leaving 33 pending at the close of the fiscal year. Copies of 41 opinions of the General Counsel of the Federal Security Agency were furnished to the Bureau, and copies of 34 opinions of, or rulings approved by, the Chief Counsel for the Bureau were transmitted to the Federal Security Agency.

Tax under the Federal Unemployment Tax Act.—The tax under the Federal Unemployment Tax Act is imposed on employers of eight or more. The rate is 3 per cent on taxable wages paid during 1944 with respect to employment. Collections amounted to \$186,488,617 as compared with \$183,336,565 for the fiscal year 1944, an increase of \$3,152,052. Returns, on Form 940, are required on an annual basis, 395,651 being filed during the fiscal year, as compared with 418,757 filed during the preceding fiscal year.

The return for each calendar year is due on January 31 following the close of the year unless an extension of time for filing is granted.

A taxpayer is entitled to a credit against the tax imposed by the Act for contributions paid into unemployment funds under a State unemployment compensation law which is approved and certified by the Social Security Board to the Secretary of the Treasury. For the calendar year 1944, unemployment compensation laws of the 48 States, the District of Columbia, and the Territories of Alaska and Hawaii were so approved and certified. The maximum credit allowable is 90 per cent of the tax and, with certain exceptions, to be allowable to that extent the contributions must be paid into the State funds on or before the date the Federal return is required to be filed. Contributions paid after that date are allowable as a credit against the tax, but credit with respect to such contributions is limited to 90 per cent of the amount which would have been allowable had such contributions been paid on or before the due date of the Federal return.

Sections 601 and 602 of the Revenue Act of 1943 provide that contributions may be paid at any time, and upon such payment, may be allowable as credit against the Federal tax. Other provisions incorporated in the Revenue Act of 1943 permit certain credits to be allowed notwithstanding that claims for refund or credit were rejected prior to the enactment of such Act, and where offers in compromise had been accepted prior to such enactment.

For the purpose of enabling the Bureau to determine whether the credit claimed by a taxpayer for contributions to a State fund is correct, each State furnishes the Bureau with a statement for each employer, showing the amount of contributions paid by the employer on or before the date the Federal return is required to be filed and the amounts and dates of payments made thereafter. During the year there were received from the States 735,739 such statements for the years 1936 to 1944, inclusive.

In addition to the credit against the Federal tax for contributions actually paid into State funds, the taxpayer may be entitled to an additional credit under section 1601(b) of the Act. This additional credit is allowable to an employer if, by reason of having stabilized the employment of his employees in a State or for some other reason, he is granted an "experience rate" under the laws of the State and is thereby permitted to pay contributions at a lower rate than that paid generally by other employers. Certain conditions with respect to a State law are imposed by the Act that must be met before an employer is entitled to the additional credit. For the calendar years 1938 and 1939, the State of Wisconsin was the only State having a law that complied with the conditions imposed by the Act. For the year 1940, four States granted "experience rates." The number increased to 16 States and the Territory of Hawaii for 1941, and to 33 States and the Territory of Hawaii for 1942. For the year 1943, 38 States, the District of Columbia, and the Territory of Hawaii granted "experience rates." Two States were added for the year 1944, making a total of 42.

Field investigations conducted by the States in connection with the administration of State unemployment compensation laws resulted in numerous correction statements being submitted to the Bureau, showing changes in the amounts standing to the employers'

credit in the State funds. This causes a considerable number of cases to be reopened for audit by the Bureau.

Number of Federal unemployment tax returns (annual) received and closed by the Bureau during the fiscal year 1945 and the number pending at the beginning and close of the year, by tax years

Tax year	On hand July 1, 1944	Received during year	Reopened during year	Total	Disposed of during year	On hand June 30, 1945
1936, 1937, 1938, 1939, 1940.....	3,755	3,389	9,318	16,462	15,286	1,176
1941.....	3,400	2,663	7,416	13,479	12,835	644
1942.....	15,562	4,322	11,148	31,032	29,933	1,099
1943.....	361,445	14,341	16,210	391,996	380,218	11,778
1944.....		370,936		370,936	4,747	366,189
Total.....	384,162	395,651	44,092	823,905	443,019	380,886

The following table sets forth information relative to claims adjusted and certificates of overassessment or of allowance issued under the Federal Unemployment Tax Act and/or Title IX of the Social Security Act:

Claims under the Federal Unemployment Tax Act and/or Title IX of the Social Security Act received and disposed of during the fiscal year 1945

Claims:	Number
Pending at beginning of year.....	8,294
Filed during the year (new claims).....	24,047
Received from other sources.....	51
Total to be disposed of.....	32,392
Allowed in full or in part.....	21,359
Rejected.....	3,778
Canceled.....	481
Total disposed of.....	25,618
Pending at end of year.....	6,774
Certificates of overassessment and certificates of allowance issued when no claims were filed.....	6,080
Overassessments settled by:	Amount
Abatement.....	\$5,331,640.31
Credit.....	97,074.16
Refund.....	4,170,125.04
Total.....	9,598,839.51
Interest.....	146,249.94
Grand total.....	9,745,089.45

NOTE.—The amount involved in claims filed during the year 1945 was \$9,372,722. Included in the allowed claims shown in the above tabulation were 3,912 collectors' claims for abatement, of which 41 were multiple-item claims involving 349 items. There were also allowed 8,151 collectors' claims recommending refunds of \$379,277, plus interest of \$2,634. The amount involved in claims rejected during the year totaled \$1,098,884.

Offers in compromise.—On July 1, 1944, there were on hand 716 offers in compromise, aggregating \$149,586, which had been submitted in settlement of an aggregate liability of \$1,044,908, incurred under Title IX of the Social Security Act and/or the Federal Unemployment Tax Act. There were 641 offers received, in the total amount of \$286,323, involving an aggregate liability of \$572,835; 699 offers in the amount of \$121,229 were accepted in settlement of liability of \$532,826; 265 offers amounting to \$91,759 and involving liability of \$285,814 were rejected; 38 offers amounting to \$61,050 and involving

liability of \$92,110 were withdrawn; and 15 offers totaling \$19,527, payable on the installment basis, covering liability of \$25,626, were terminated by default, leaving on hand at the close of the year 340 offers totaling \$142,344 and involving liability of \$681,367.

Carriers taxes (Chapter 9, Subchapter B, I. R. C.).—Collections of employers' tax and employees' tax under Chapter 9, Subchapter B, of the Internal Revenue Code (employment by carriers) aggregated \$284,717,623, as compared with \$264,997,305 for the previous year, an increase of \$19,720,318. Each tax was imposed at the rate of 3¼ per cent of the taxable compensation. Collections of employee representatives' tax, which was imposed at the rate of 6½ per cent of the taxable compensation, amounted to \$39,954, as compared with \$13,708 for the previous year, an increase of \$26,246. Returns are required on a quarterly basis, 30,462 being filed by employers, a decrease of 543; 1,213 returns were filed by employee representatives, a decrease of 80 over the previous year. The complete and final audit of these returns is conducted in the offices of collectors of internal revenue.

The following table sets forth information relative to claims disposed of under Chapter 9, Subchapter B, Internal Revenue Code, and/or the Carriers Taxing Act of 1937:

Claims under Chapter 9, Subchapter B, Internal Revenue Code, and/or the Carriers Taxing Act of 1937 received and disposed of during the fiscal year 1945

Claims:	Number
Pending at beginning of year.....	39
Filed during year (new claims).....	306
Received from other sources.....	6
Total to be disposed of.....	351
Allowed in full or in part.....	141
Rejected.....	89
Canceled.....	6
Total disposed of.....	236
Pending at end of year.....	115
Certificates of allowance issued when no claims were filed.....	6
Overassessments settled by:	Amount
Abatement.....	\$290,036.71
Credit.....	3,278.04
Refund.....	208,247.38
Total.....	501,562.13
Interest.....	36,791.36
Grand total.....	538,353.49

NOTE.—The amount involved in claims filed during the year 1945 was \$3,156,892. Included in the allowed claims shown in the above tabulation were four collectors' claims recommending refund of \$22. The amount involved in the claims rejected during the year totaled \$474,512.

Coordination with Railroad Retirement Board.—The Bureau and the Railroad Retirement Board continued to coordinate their decisions on questions involving provisions common to the Railroad Retirement Act of 1937, the Railroad Unemployment Insurance Act, and Subchapters B and C of Chapter 9 of the Internal Revenue Code, as amended. At the beginning of the fiscal year, one inquiry from the Board relating to such provisions was pending before the Bureau;

during the fiscal year four similar inquiries were received, and three were disposed of, leaving two pending at the close of the year.

INCOME TAX UNIT

General functions.—The Income Tax Unit is charged with the administration of the internal revenue laws with reference to taxes on income of individuals and fiduciaries, and on both income and excess profits of corporations. The administration includes the preparation of regulations and interpretative and procedural rulings and instructions regarding such laws and the examination and adjustment of returns filed thereunder, through office audits and field investigations for the purpose of determining the correct tax liability as required by law.

Collections.—During the year 1945, collections of income and excess profits taxes amounted to \$35,061,346,205. This represents an increase of \$2,033,978,041 as compared with the amount collected in 1944, which totaled \$33,027,368,164. The comparison in detail is as follows:

Collections during the fiscal years 1944 and 1945

Source	Fiscal year		Increase or decrease (—)
	1944	1945	
Corporation income tax: ¹			
Current collections ²	\$4,762,714,421	\$4,421,681,598	—\$341,032,823
Back collections ²	321,431,432	458,033,783	—63,397,649
Total ¹	5,284,145,853	4,879,715,381	—404,430,472
Declared value excess-profits tax: ³			
Current collections ²	108,640,030	126,247,277	17,608,247
Back collections ²	28,360,577	17,550,550	—10,810,027
Total	137,018,607	143,797,827	6,779,220
Excess profits tax:			
Current collections ²	8,641,345,187	10,322,330,646	1,680,985,459
Back collections ²	703,853,106	681,188,977	—22,664,129
Total	9,345,198,293	11,003,519,623	1,658,321,330
Individual income tax:			
Withholding—Current Tax Payment Act of 1943 ..	7,038,437,729	10,263,417,575	3,224,979,846
Withholding—Victory tax	784,097,248	801,765	—784,195,483
Other current collections ²	10,253,830,891	8,567,147,087	—1,686,683,804
Back collections ²	183,739,543	202,946,947	19,207,404
Total	18,261,005,411	19,034,313,374	773,307,963
Total income and excess-profits tax	33,027,368,164	35,061,346,205	2,033,978,041
Unjust enrichment taxes	433,724	179,995	—253,729
Grand total	33,027,801,888	35,061,526,200	2,033,724,312

¹ The corporation income tax collections for the fiscal year 1944 include \$1,996 and for the fiscal year 1945 include \$6,559 paid by the Alaska Railways under sections 1300 and 1301 of the Internal Revenue Code. In addition, these collections also include tax withheld at source under sections 143 and 144 of the Internal Revenue Code, and reported by withholding agents, although much of this tax was withheld from taxpayers other than corporations. The exact amount of these collections cannot be stated as it has not been tabulated separately.

² The term "current collections" means, in general, taxes paid within 12 months after the close of the taxable year for which the return was filed. The term "back collections" means, in general, taxes paid more than 12 months after the close of the taxable year for which the return was filed.

³ Includes collections of excess profits (Winson Act) of \$39,636 for the fiscal year 1944.

⁴ Current individual income tax collections for the fiscal year 1945 include payments on unforgiven portion of 1942 tax, due March 15, 1945.

Returns and declarations filed.—The number of all types of income and excess profits tax returns filed during the past year on which tax was reported and assessed was 52,007,315, as compared with 48,093,445 returns filed in 1944, an increase of 3,913,870. In addition, 6,057,364

returns were filed during the year 1945 showing no income subject to tax, compared with 4,003,283 such returns for the preceding year. The total number of income tax returns filed by individuals was 48,370,226, which represents an increase of 13.7 per cent over the number received in the preceding year. The number of returns shown for each fiscal year includes the delinquent returns filed during that year relating to prior years.

The increase in number of returns filed during 1945 is due principally to (1) the increase in income payments to individuals, (2) changes in law whereby minors are now regarded as separate taxpayers and are subject to the same filing requirements as other taxpayers, and (3) reductions in the filing requirements for married persons upon establishment of the general rule that a return must be filed by every citizen or resident of the United States who had \$500 or more gross income.

Declarations of estimated tax filed in the period July 1944 through January 1945, relating to the 1944 tax year, numbered 2,958,905 and brought the total number of 1944 declarations to 14,662,141, of which 10,734,268 are taxable. As of June 30, 1945, the number of declarations filed with respect to the 1945 tax year had reached 6,409,598, of which 5,550,747 are taxable. While additional declarations applicable to the 1945 tax year will continue to be filed through January 15, 1946, the total number for 1945 will be considerably smaller than for 1944. The reduction in number of declarations required to be filed results from the extending of the withholding tax, beginning January 1, 1945, to cover substantially the full amount of income tax due on wages and salaries up to \$5,000.

Details as to the number of returns and declarations filed are as follows:

Type of return	Fiscal year					
	1944			1945		
	Taxable	Nontaxable	Total	Taxable	Nontaxable	Total
Individuals:						
Citizens and resident aliens	39,512,450	13,022,556	42,535,006	43,529,730	4,820,710	48,350,440
Nonresident aliens	17,331	(?)	17,331	19,786		19,789
Fiduciaries	107,472	215,315	322,787	103,508	242,410	345,918
Partnerships		463,524	463,524		567,413	567,413
Employers—Income and victory tax withheld	8,107,508	(?)	8,107,508	8,002,360	(?)	8,002,360
Withholding agents	13,854	(?)	13,854	13,552	(?)	13,552
Corporations:						
Income tax	263,636	212,608	476,244	275,571	195,734	471,305
Personal holding company surtax	666	3,917	4,583	934	3,608	4,542
Excess profits tax	70,528	69,618	140,146	61,874	64,638	126,512
Exempt organizations		(?)	(?)		159,826	159,826
All other		15,745	15,745		3,025	3,025
Total returns	48,093,445	4,003,283	52,096,728	52,007,315	6,057,364	58,064,679
Declarations of estimated tax	19,653,288	7,701,474	27,354,762	7,366,162	2,002,341	9,368,503
Grand total	67,746,733	11,704,757	79,451,490	59,373,477	8,059,705	67,433,182

¹ Returns showing a tax liability before credits for tax withheld or previously paid are classed as taxable even though the credits are equal to or in excess of the liability. Included in the figures for each fiscal year are returns forwarded to the Processing Division, which for 1944 consisted of 16,018,445 taxable (nonassessable) returns and 2,751,811 nontaxable returns and for 1945 are estimated to consist of 19,666,893 taxable (nonassessable) returns and 4,820,710 nontaxable returns.

² Reported with the taxable returns.

³ Not available.

⁴ Declarations are classed as taxable only if accompanied by a remittance.

Examination of income and excess profits tax returns upon receipt by the Income Tax Unit.—Of the returns filed during the year 1945, as shown in the preceding table, those forwarded to the Income Tax Unit at Washington numbered 2,313,898, consisting of income tax returns of individuals reporting income of substantial amounts or involving complex transactions,¹ taxable returns of fiduciaries, returns of withholding agents, corporation income tax and excess profits tax returns, personal holding company returns, and returns of exempt organizations.

Upon initial review of the returns forwarded to Washington (including those on hand in Washington on July 1, 1944, relating to previous taxable years), 1,182,081 were closed and 490,273 were found to require further consideration and investigation by the field offices of the Income Tax Unit.

Investigation of tax returns by field offices.—The number of income and excess profits tax returns investigated during the year 1945 was 406,956, as compared with 466,900 for the previous year. These figures include all returns for which the examiners' reports have been submitted, whether or not the cases have been finally released by reviewing officers.

Estate and gift tax returns investigated by the field offices during the year numbered 16,253, as compared with 17,338 for 1944.

In the course of the excess profits tax investigations conducted during the year, consideration was given to a substantial number of applications for excess profits tax relief, Form 991, filed by corporations claiming the benefits of section 722 of the Internal Revenue Code. As of July 1, 1944, there were on hand 26,304 of these applications, involving tax reductions of \$2,491,670,902. During 1945 a total of 7,042 applications, involving tax reduction claims of \$863,996,698, were received in the field offices for investigation. Action was completed during the year on 8,327 applications wherein the tax reduction sought amounted to \$386,443,734. There remained on hand as of June 30, 1945, a total of 25,019 applications involving tax reduction claims of \$2,969,223,866. The following table shows the nature of the action taken on applications disposed of as well as their distribution by tax years:

Number of applications for excess profits tax relief received and number disposed of during the fiscal year 1945, by tax years

Applications	Tax years						Total
	1940	1941	1942	1943	1944	1945	
Pending as of July 1, 1944	3,864	8,662	11,266	2,512			26,304
Received	285	1,086	934	3,615	1,121	1	7,042
Disposed of, total	1,200	2,682	3,360	1,028	57		8,327
Closed without petition	444	1,123	1,370	523	30		3,490
Petitioned to The Tax Court	42	114	105	19			280
Withdrawn	394	1,172	1,721	455	26		3,768
Eliminated ¹	320	273	164	31	1		789
Pending as of June 30, 1945	2,949	7,066	8,840	5,099	1,064	1	25,019

¹ Consists of applications eliminated from further consideration upon agent's finding that no tax liability existed.

² The collectors retained for audit all returns on Form W-2, together with returns on Form 1040 which show adjusted gross income of under \$7,000 (provided total receipts from business or profession were not in excess of \$25,000). During the year 1945, the number of Forms 1040 filed equaled 29,016,856, of which 27,584,538 were retained by collectors under this rule.

The total number of income and excess profits tax returns on which action was completed by the field offices during the year was 1,058,699, consisting of 961,771 income tax returns and 96,928 excess profits tax returns. In addition, the field offices completed their work on 18,592 estate and gift tax returns. The results shown include returns which required investigation as well as returns for which investigations were deemed unnecessary. The following table shows the number of returns on which action was completed during 1945, compared with the number completed during the preceding year:

Number of tax returns on which action has been completed by field offices during fiscal years 1944 and 1945

Type of return	Fiscal year	
	1944	1945
INCOME TAX		
Corporations, individuals, and taxable fiduciaries:		
No change	311,027	263,796
Deficiency adjustments	214,410	143,734
Overassessment adjustments	77,332	66,590
Total	602,769	474,120
Partnerships and nontaxable fiduciaries	455,919	487,651
Total income tax returns	1,058,688	961,771
EXCESS PROFITS TAX		
No change	51,982	60,320
Deficiency adjustments	18,878	25,477
Overassessment adjustments	7,709	11,331
Total excess profits tax returns	78,569	96,928
ESTATE AND GIFT TAX		
No change	7,716	6,706
Deficiency adjustments	11,518	10,856
Overassessment adjustments	1,116	1,030
Total estate and gift tax returns	20,350	18,592

Petitions to The Tax Court of the United States filed during 1945 involved 4,843 returns and proposed tax deficiencies of \$89,033,390. This compares with 5,127 returns and tax deficiencies of \$72,599,451 for the fiscal year 1944. For a statement showing the number of returns, amounts of proposed tax, and penalties in cases petitioned, classified by tax years, see page 117.

Revenue results of investigation of income and excess profits tax returns.—The amount of additional tax, interest, and penalty assessed by the Income Tax Unit during 1945 reached an unprecedented total of \$553,135,058, of which \$300,026,906 applied to income tax returns and \$253,108,152 to excess profits tax returns. Excluding jeopardy and duplicate items, the amounts for these two classes of taxes were \$281,555,377 and \$239,948,310, respectively. In relation to the

total technical personnel assigned to the field offices, the amount of additional tax, interest, and penalty assessed in 1945 (including the estate and gift tax deficiencies set forth on page 23) represented an average of \$148,076 for each agent, as against \$128,058 for 1944. An analysis of the additional income and excess profits tax assessments for the fiscal year 1945 as compared with the fiscal year 1944 follows:

Additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1945 and 1944, by nature of assessment

Nature of assessment	Number of returns	Additional tax	Interest	Penalty	Total
FISCAL YEAR 1945					
Regular.....	195,427	\$454,498,707	\$61,649,045	\$5,355,935	\$521,503,687
Jeopardy ¹	871	18,280,739	2,178,748	4,524,974	24,984,391
Duplicate ¹	1,184	5,730,725	791,961	174,294	6,646,980
Total.....	197,482	478,510,171	64,619,754	10,005,133	553,135,058
FISCAL YEAR 1944					
Regular.....	250,910	371,735,041	51,878,568	4,090,091	427,703,700
Jeopardy ¹	1,020	13,262,318	2,062,749	2,206,077	17,531,144
Duplicate ¹	785	3,080,550	690,038	216,274	3,995,871
Total.....	252,715	388,077,918	54,640,355	6,512,442	449,230,715

¹ Duplicate assessments made under the jeopardy provisions are included with the jeopardy assessments.

Stage at which additional tax was assessed.—The effectiveness of the settlement authority vested in field officers is evidenced by the high proportion of cases closed by agreements with taxpayers, without the issuance of formal deficiency notices which are otherwise required by law and from which taxpayers may appeal to The Tax Court. Of the total number of 196,611 income and excess profits tax returns on which regular additional assessments (including duplicate-regular) were made, 185,952 additional assessments, or 94.6 per cent, were made by agreement with the taxpayers without the necessity of a statutory notice, as compared with 94.3 per cent in the fiscal year 1944. Of the total regular additional tax assessed (including duplicate-regular) aggregating \$460,229,432, the amount assessed by agreement was \$409,797,637, or 89.0 per cent, as compared with 87.4 per cent for last year.

There follows a table showing, by stage at which additional assessment was made, the number and amount of additional income and excess profits tax assessments made during the fiscal years 1944 and 1945:

Additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1945 and 1944, by stage at which assessment was made

Stage at which additional assessment was made	Returns		Additional tax		Interest	Penalty	Total
	Number	Percent of total	Amount	Percent of total			
FISCAL YEAR 1945							
On agreements executed prior to issuance of statutory notice.....	185,952	94.6	\$409,797,637	89.0	\$51,321,214	\$4,480,522	\$465,599,373
Default or agreement after issuance of statutory notice. In appealed cases, after trial on the merits and decisions by The Tax Court or upon stipulation before the court of cases settled by Technical Staff and/or Chief Counsel.....	7,544	3.8	25,948,002	5.6	3,986,331	664,787	30,629,120
.....	3,115	1.6	24,483,793	5.3	7,133,461	304,920	31,922,174
Total.....	196,611	100.0	460,229,432	100.0	62,441,006	5,480,229	528,150,667
Jeopardy provisions of the Code.....	871	.....	18,280,739	.....	2,178,748	4,524,904	24,984,391
Grand total.....	197,482	.....	478,510,171	.....	64,619,754	10,005,133	553,135,058
FISCAL YEAR 1944							
On agreements executed prior to issuance of statutory notice.....	237,413	94.3	327,592,718	87.4	38,987,075	2,595,751	369,175,544
Default or agreement after issuance of statutory notice. In appealed cases, after trial on the merits and decisions by The Tax Court or upon stipulation before the court of cases settled by Technical Staff and/or Chief Counsel.....	11,023	4.4	20,823,872	5.6	4,101,371	1,059,137	25,984,380
.....	3,259	1.3	26,399,010	7.0	9,489,160	651,477	36,539,647
Total.....	251,695	100.0	374,815,600	100.0	52,577,606	4,306,365	431,699,571
Jeopardy provisions of the Code.....	1,020	.....	13,262,318	.....	2,062,749	2,206,077	17,531,144
Grand total.....	252,715	.....	388,077,918	.....	54,640,355	6,512,442	449,230,715

For a distribution of the additional assessments made during the fiscal year 1945 by tax years for each stage at which assessment was made, see pages 113-117.

Refunds, abatements, and credits.—The Income Tax Unit audited and closed during the year 121,764 income and excess profits tax cases involving refunds or credits of tax or interest to taxpayers or abatement of tax, as compared with 94,332 such cases closed during 1944. Of the total of 121,764 overassessments for 1945, 48,702 were made to taxpayers without the necessity for filing claims. This compares with 50,076 in the previous year.

Of the overassessments settled in 1945 by the Income Tax Unit, 75,479 represented refunds or credits of tax or interest involving \$96,531,743, as compared with 79,714 involving \$73,188,705 in 1944.

The amount involved in overassessments of all types for 1945 represented by refunds, credits, interest, and abatements for income and excess profits tax cases settled in the collectors' offices as well as by the Income Tax Unit was \$1,024,475,009, as compared with \$171,264,083 the previous year. The sharp increase in the total amount of overassessments for 1945 is due principally to the increase

in refunds made to individuals whose income tax prepayments exceed their liability.

There follows a table showing a comparison of claims acted upon and certificates of overassessment issued during the years 1944 and 1945 by the Income Tax Unit:

Number of certificates of overassessment issued and claims disposed of during the fiscal years 1944 and 1945

	Fiscal year	
	1944	1945
Allowances:		
Certificates of overassessment issued when no claims had been filed	50,076	48,702
Claims allowed in full or in part	44,256	73,062
Total allowances	94,332	121,764
Status of claims:		
Pending at beginning of year	49,250	86,466
Filed during year (new claims)	98,286	92,244
Total to be disposed of	142,545	178,710
Allowed in full or in part	44,256	73,062
Rejected	11,823	10,662
Total disposed of	56,079	83,724
Pending at end of year	86,466	94,986

There were also allowed 111,938 collectors' claims, of which 66,384 recommended abatements or credits and 45,554 recommended refunds. These claims were largely multiple-item claims, i. e., claims in behalf of a number of taxpayers, and involved 358,909 items for abatement or credit and 63,506 items for refund.

There follows a table showing the amount involved in tax overassessments scheduled during the years 1944 and 1945, including cases settled by the collectors' offices as well as the Income Tax Unit.

Amounts of overassessment, by method of settlement, and interest allowed on all income and excess profits tax cases closed during the fiscal years 1944 and 1945

	Fiscal year	
	1944	1945
Overassessments settled by—		
Abatements:		
Regular	\$16,975,148	\$75,874,653
Duplicate	12,592,290	32,279,085
Credit	21,427,369	68,173,115
Refund	111,924,656	813,552,786
Total	162,919,472	989,879,639
Interest	8,344,611	34,595,370
Grand total	171,264,083	1,024,475,009

NOTE.—The amount involved in claims filed during the year 1945 was \$515,994,296, compared with \$438,455,032 the preceding year. Of the claims disposed of during the year, the amount rejected totaled \$53,729,671, compared with \$117,007,132 the preceding year.

Inventory of returns on hand in the field offices.—The total number of open income and excess profits tax returns on hand in the field offices at the close of the year was 611,410, compared with 507,104 on June 30,

1944 (excluding in each year returns tentatively accepted without investigation). The net increase between the two dates was 104,306, or 21 per cent. Returns for 1942 and prior tax years on hand as of June 30, 1945, numbered 195,470, as compared with 182,543 returns for 1941 and prior tax years on hand a year ago; thus the prior year returns constituted 32 per cent of the total number on hand at the close of the fiscal year 1945, as compared with 36 per cent for 1944.

Number of income and excess profits tax returns on hand in the field offices for investigation and in process of settlement, by tax years, as of June 30, 1944 and 1945

Tax years	Number of income and excess profits tax returns on hand as of June 30		Tax years	Number of income and excess profits tax returns on hand as of June 30	
	1944	1945		1944	1945
1920 and prior	175	226	1936	1,754	1,129
1921	40	31	1937	2,532	1,608
1922	43	45	1938	3,368	2,108
1923	48	48	1939	6,789	3,738
1924	62	54	1940	31,914	17,449
1925	65	68	1941	133,338	51,372
1926	82	86	1942	1,204,497	115,586
1927	96	92	1943	119,797	357,772
1928	122	101	1944	267	57,761
1929	154	196	1945		407
1930	174	190	Total	507,104	611,410
1931	176	148	Total prior year returns	182,543	195,470
1932	216	164	Total current year returns	324,561	415,940
1933	255	195			
1934	432	332			
1935	708	504			

¹ Number shown for 1942 excludes individual income tax returns on which the liability was discharged under the Current Tax Payment Act.

The income and excess profits tax returns on hand in the field offices as of June 30, 1944 and 1945, are classified according to pending status in the table which follows:

Number of income and excess profits tax returns on hand in field offices for investigation and in process of settlement, by pending status as of June 30, 1944 and 1945

Pending status	Number of income and excess profits tax returns on hand as of June 30	
	1944	1945
Returns on which agents' reports have not been completed:		
Awaiting classification	38,952	11,887
In process of verification	380,389	481,932
In review or typing	38,331	62,644
Total	457,672	556,463
Returns on which agents' reports have been completed:		
In 30-day file	10,842	11,826
Awaiting action after protest or preliminary notice default	35,164	40,034
In 90-day file	3,426	3,087
Total	49,432	54,947
Grand total	507,104	611,410

Included above under "returns on which agents' reports have been completed" as of June 30, 1945, are 40,802 income and excess profits tax returns involving adjustments not agreed to by the taxpayers, as compared with 38,499 income and excess profits tax returns in such status at the close of the previous year.

Pension trust work.—Approximately 8,500 applications for approval of stock bonus, pension, profit-sharing, and annuity plans under section 165(a) of the Internal Revenue Code, as amended, were processed through June 30, 1945. These plans involved an estimated \$1,000,000,000 of contributions by employers, during one year for which information was submitted with the applications, to provide benefits for participating employees and their beneficiaries, and additional contributions for subsequent years are expected to run into hundreds of millions of dollars.

All applications on plans in effect prior to January 1, 1945, which had to qualify by June 30, 1945, in order to obtain the retroactive advantages provided for by section 162 of the Revenue Act of 1942, as amended, were ruled upon prior to the latter date.

MISCELLANEOUS TAX UNIT

The Miscellaneous Tax Unit is concerned with the administration of all internal revenue taxes except the income and excess profits taxes, the taxes applicable to alcoholic beverages, and those relating to employment. Detailed statements concerning the particular taxes administered in each of the five divisions of the Miscellaneous Tax Unit are set forth in the paragraphs which follow:

Collections of miscellaneous taxes for the fiscal year 1945 were \$4,649,818,173, an increase of \$913,007,420 compared with collections for the preceding year.

ESTATE TAX DIVISION.—The Estate Tax Division administers the laws applicable to the estate tax and gift tax.

Collections of estate tax for the year amounted to \$596,137,494, an increase of \$122,671,889 over the collections for the preceding year.

Collections of gift tax amounted to \$46,917,583, an increase of \$9,172,851 over the collections for 1944.

Assessment and collection of proposed deficiencies in estate and gift taxes aggregating \$49,454,662, asserted in 423 cases, were withheld pending adjudication of appeals filed with The Tax Court of the United States.

Returns.—There were 17,927 estate tax returns and 22,939 gift tax returns received during the year. Estate tax returns are referred to the internal revenue agents in charge for investigation and determination of the tax, and later these returns receive a post-audit review in the Bureau at Washington. Field investigations in connection with gift tax returns are conducted only in designated cases, which are likewise subjected to a post-audit review. All other gift tax returns are audited in the Bureau in Washington without reference to the field.

Number of estate tax and gift tax returns on hand, received, and audited during the fiscal years 1944 and 1945

	Estate tax		Gift tax	
	1944	1945	1944	1945
On hand at beginning of year.....	11,515	10,889	7,945	10,450
Received.....	17,205	17,927	20,772	22,939
Total to be disposed of.....	28,720	28,816	28,717	33,389
Disposed of.....	17,831	16,622	18,258	19,751
On hand at end of year.....	10,889	12,194	10,459	13,647

During the year, 1,577 out of 1,623 gift tax cases requiring post-audit review were disposed of, leaving on hand only 46 cases requiring similar disposition.

As a result of field investigations and Bureau audits, assessments of \$87,371,643 were made in estate tax cases and \$5,943,785 in gift tax cases.

Claims.—There were 935 claims for refund of estate tax and gift tax received during the year, as compared with 908 claims of this character received during the preceding year. Refunds of estate and gift taxes, with interest thereon, were allowed in the total amount of \$6,768,429, representing 1,886 cases. Included in this amount were refunds of \$721,400 authorized as a result of court decisions in eight cases.

Estate tax and gift tax claims received and disposed of, fiscal year 1945

	Estate tax claims				Gift tax claims			
	Refund		Abatement		Refund		Abatement	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Claims filed:								
On hand July 1, 1944.....	379	\$14,051,848.94	2	\$3,326.72	124	\$1,971,146.57	1	\$1,259.58
Received.....	704	13,211,758.13	414	3,596,618.27	231	930,663.12	133	160,155.16
Reopened.....	33	518,570.51			1	7,863.56		
Total to be disposed of.....	1,116	27,782,177.58	416	3,599,944.99	356	2,909,673.25	134	161,414.74
Allowed.....	446	2,669,717.59	405	3,596,008.95	92	227,895.21	125	158,166.01
Rejected.....	162	7,123,667.01	11	3,936.04	126	594,547.89	9	3,248.73
Total disposed of.....	608	9,793,384.60	416	3,599,944.99	218	822,443.10	134	161,414.74
On hand June 30, 1945.....	508	17,988,792.98			138	2,087,230.15		
No claims filed, over-assessments allowed.....	1,122	1,563,610.75	184	2,472,027.17	226	1,483,553.64	4	1,515.82
Interest allowed.....		798,324.38				25,326.99		
Total allowed, including interest.....	1,568	5,031,652.72	589	6,068,036.12	318	1,736,775.84	129	159,681.53

Court decisions.—Among the more important decisions affecting the estate and gift taxes are the following rendered by the Supreme Court of the United States:

(1) *City Bank Farmers Trust Co. v. McGowan* (65 S. Ct., 496), holding that transfers from an incompetent's estate made by a New York court acting as representative of the State in contemplation of the incompetent's death are includible for estate tax purposes, for the reason that such transfers are in legal effect the acts of the incompetent.

(2) *Rosenman et al. v. United States* (65 S. Ct., 536), holding that an advance payment of estimated tax is considered as a deposit in the nature of a cash bond, and not tax duly collected, and therefore a claim for refund filed more than three years after such advance payment but within three years after the Commissioner's determination and assessment of the total net tax due, is not barred by the statute of limitations.

(3) *Fondren et al. v. Commissioner* (65 S. Ct., 499), involving the scope of the phrase "future interests in property" against which no exclusions are allowable for gift tax purposes. Under an irrevocable trust for the benefit of the trustor's minor grandchildren, the income, except upon certain contingencies, was to be accumulated. The Court held that since the enjoyment of the gifts was contingent upon the occurrence of uncertain and improbable future events, the gifts were "future interests in property."

(4) *Fidelity-Philadelphia Trust Co. et al. v. Rothensies* (65 S. Ct., 508), involving the includibility for estate tax purposes of a transfer as one intended to take effect in possession or enjoyment at or after the decedent's death. The decedent transferred property in trust, retaining a life estate in trust income, and at her death such income was to be paid to her daughters for their lives. The trust corpus was to be paid to the surviving descendants of the daughters or, if none, to such persons as the settlor might appoint by will, and, in default of such appointment, to certain named charities. The Court held that the transfer was intended to take effect in possession or enjoyment at or after death and the entire value of the trust corpus includible because until the moment of the decedent's death or until an undetermined time thereafter the decedent held a string or contingent power of appointment over the total corpus of the trust.

(5) *Commissioner v. Estate of Lester Field* (65 S. Ct., 511), also involving the includibility for estate tax purposes of a transfer as one intended to take effect in possession or enjoyment at or after the decedent's death. The decedent transferred property in trust, the trust being limited in duration for the lives of decedent's two nieces, but, if both nieces should die before the decedent, the corpus was to be paid to the decedent rather than to the beneficiaries named in the trust instrument. If decedent should die prior to the termination of the trust, leaving issue, the property was to be held in trust for the children or their issue, subject to the decedent's right to reduce or cancel the amount of the gifts; the trust income to be paid to named beneficiaries for life and upon their deaths the corpus to such beneficiaries' issue surviving; if none, to the issue of the decedent surviving; or, if none, then to decedent's brother or sister or their issue. The

Court held that the decedent having retained a string attached to all the property until death severed it, the entire corpus was includible in the gross estate and taxable as a transfer intended to take effect in possession or enjoyment at or after the decedent's death.

(6) *Commissioner v. Wemyss* (65 S. Ct., 652), holding that a transfer of stock from taxpayer to his intended wife, pursuant to an antenuptial agreement, in consideration of marriage and to compensate her for the loss of income from trusts set up by her former husband, was subject to gift tax upon the whole value of the stock transferred. A donative intent is not essential and where a transfer is not made in the ordinary course of business it is subject to gift tax to the extent that it is not made "for an adequate and full consideration in money or money's worth."

(7) *Merrill v. Fahs* (65 S. Ct., 655), holding that the establishment by taxpayer of an irrevocable inter vivos trust for the benefit of his wife, pursuant to an antenuptial agreement whereby the wife released her dower and other marital rights in consideration of the creation of the trust, is subject to gift tax, since the release does not constitute an "adequate and full consideration in money or money's worth."

(8) *Commissioner v. Disston* (65 S. Ct., 1328), holding that gifts in trust for the benefit of minor children were gifts of future interests and not entitled to statutory exclusions where income was to be accumulated during minority of beneficiaries except that, in trustee's discretion, distribution necessary for the education, comfort, and support of the beneficiary could be made. The Court decided also that even though assessment of tax liability for a prior year may be barred, in computing tax liability for open years the statute requires the determination of the true and correct aggregate of net gifts for previous years.

(9) *Goldstone et al. v. United States* (65 S. Ct., 1323), which involved the includibility for estate tax purposes of a transfer as one intended to take effect in possession or enjoyment at or after the decedent's death. In this case the decedent purchased a single premium insurance policy on his life and a single premium annuity policy for his life. He retained the right to the annuity payments but his wife, designated as the beneficiary of the life insurance, was given the incidents of ownership in both contracts. In the event the wife should predecease the decedent, all powers not exercised by her were to vest in the decedent. The Court held that the two contracts, which must be considered together, contained none of the true elements of insurance risk, and the proceeds of the contracts are includible in the decedent's gross estate as a transfer intended to take effect in possession or enjoyment at or after the decedent's death.

TOBACCO DIVISION.—The Tobacco Division is concerned with the administration of the laws relating to the taxes on the manufacture, sale, or removal of tobacco, snuff, cigars, cigarette papers and tubes, the purchase and sale of leaf tobacco, and the removal of tobacco products without the payment of tax.

The collections of tobacco taxes for the year amounted to \$932,144,822, a decrease of \$56,338,415, or approximately 5.7 per cent, under collections from similar sources during the preceding year.

A comparison of the collections of tobacco taxes for the fiscal years 1944 and 1945

Source	1944	1945	Increase or decrease (-)	
			Amount	Per cent
Cigars (large):				
Class A.....	\$633,222.63	\$241,562.02	-\$391,660.61	-61.9
Class B.....	1,084,121.27	1,088,402.79	4,281.52	.4
Class C.....	9,658,669.01	4,936,220.84	-4,722,448.17	-48.9
Class D.....	1,555,034.24	7,575,480.19	6,020,445.95	387.2
Class E.....	14,340,640.14	16,915,014.29	2,574,374.15	18.0
Class F.....	2,291,548.17	3,018,630.25	727,082.08	31.7
Class G.....	588,841.45	2,818,180.09	2,229,338.64	378.6
Total.....	30,152,076.91	36,593,490.47	6,441,413.56	21.4
Cigars (small):				
Cigarettes (large).....	107,283.84	84,179.72	-23,104.12	-21.5
Cigarettes (small).....	88,462.35	605,271.15	516,808.80	586.0
Total.....	903,957,882.53	830,657,645.11	-67,900,237.42	-7.5
Tobacco, manufactured:				
Snuff.....	45,269,250.33	49,574,476.19	4,305,225.86	9.5
Total.....	7,692,236.61	7,740,870.97	48,333.46	.6
Total.....	52,961,486.94	57,313,346.26	4,353,859.32	8.2
Leaf tobacco sold:				
Cigarette papers.....	1,706.51	904.59	-801.92	-47.0
Cigarette tubes.....	1,159,422.24	1,369,790.45	210,368.21	18.1
Cigar floor stocks tax.....	4,955.34	20,461.16	15,505.82	312.9
Cigarette floor stocks tax.....	10,583.74	3,071.65	-7,512.09	-71.0
Total.....	39,376.49	4,661.76	-34,714.73	-88.2
Grand total.....	988,483,236.89	932,144,822.32	-56,338,414.57	-5.7

The tax on small cigarettes, not including floor stocks tax, amounted to \$836,057,645, a decrease of \$67,900,237, or 7.5 per cent, under collections for the preceding year. This decrease in tax collections on small cigarettes can be attributed to the tremendous increase in the number of cigarettes withdrawn from factories, without payment of tax, for consumption primarily by the armed forces outside the continental United States. During the year, 101,310,000,000 small cigarettes were withdrawn from factories without payment of tax, as compared with 59,477,000,000 similarly withdrawn during the preceding year. These withdrawals were made for the use of the armed forces on land and on the high seas beyond the jurisdiction of the internal revenue laws of the United States. Withdrawals for use as sea stores on vessels on the high seas may be delivered directly to vessels or to bonded tobacco sea stores warehouses at ports in the United States for subsequent delivery to vessels. There were 39 such warehouses in operation at the end of the year.

The tax on large cigars, not including floor stocks tax, amounted to \$36,593,491, an increase of \$6,441,414, or 21.4 per cent, compared with the preceding year.

During the year, 494 floor stocks tax returns were filed under the provisions of section 605(c) of the Revenue Act of 1942, while 119 claims, aggregating \$2,550, were filed for refund of floor stocks taxes on large cigars and large and small cigarettes.

Number of claims for the refund and abatement of tobacco taxes, for the redemption of tobacco stamps, and for drawback, received and disposed of during the fiscal year 1945

	Refund		Redemption		Abatement		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1944.....	1	\$554.74	185	\$286,000.45	13	\$2,017.32		
Received.....	63	66,419.32	1,662	2,450,280.80	299	536,859.48	6	\$350,000.00
Allowed.....	53	6,911.15	1,546	2,423,100.76	233	267,702.74	6	350,000.00
Rejected.....	3	106.25	8	1,323.81	9	4,048.98		
On hand June 30, 1945.....	8	59,956.66	293	311,856.68	70	267,065.08		

In addition, interest in the amount of \$39.97 was allowed. The sum of \$2,423,100.76, representing claims allowed for the redemption of stamps, includes the following: Stamps which were rendered useless, \$1,302,778.44; stamps for which the owner alleged he had no further use, \$164,043.41; and the value of stamps affixed to packages of tobacco products withdrawn from the market by the manufacturer or importer, \$956,278.91.

Detailed statistics covering the manufacture and removal of manufactured tobacco, snuff, cigars, and cigarettes, the receipt and shipment of leaf tobacco, and the removal of cigarette papers and tubes, will be found in tables which appear in the Appendix.

SALES TAX DIVISION.—The Sales Tax Division is concerned with the administration of the various manufacturers' excise taxes and the retail dealers' excise taxes on jewelry, furs, toilet preparations, and luggage, etc.

Collections with respect to the taxes administered in the Sales Tax Division are shown in the following table:

Collections during the fiscal years 1944 and 1945

Source	1944	1945	Increase or decrease (-)
Manufacturers' excise taxes:			
Lubricating oils.....	\$52,473,093.61	\$92,865,058.19	\$40,391,964.58
Matches.....	8,726,063.12	9,352,890.69	626,797.57
Gasoline.....	271,216,501.79	405,563,011.25	134,346,509.46
Electrical energy.....	51,238,633.30	57,003,655.93	5,765,022.63
Tires and inner tubes.....	40,333,746.92	75,257,203.34	34,923,456.42
Rubber articles.....	294,920.19	228,229.35	-66,690.84
Phonograph records.....	1,889,456.28	2,015,452.09	125,995.81
Musical instruments.....	633,040.46	927,223.69	294,183.23
Luggage.....	4,777,176.00	6,312.12	-4,770,863.88
Electric, gas, and oil appliances.....	5,026,905.40	12,090,107.06	7,063,201.66
Electric signs.....	255,320.50	54,783.06	-200,537.44
Business and store machines.....	3,759,980.70	10,119,968.50	6,359,987.80
Washing machines.....	31,908.17	4,245.57	-27,662.60
Optical equipment and photographic apparatus.....	11,914,954.26	19,361,140.62	7,446,186.36
Electric light bulbs and tubes.....	5,367,788.18	11,035,319.69	5,667,531.51
Automobile trucks.....	3,246,727.35	20,847,485.33	17,600,757.98
Other automobiles and motorcycles.....	1,221,736.93	2,558,801.98	1,336,465.05
Parts and accessories for automobiles.....	31,551,319.19	49,439,742.82	17,888,423.63
Refrigerators, air-conditioners, etc.....	3,402,467.98	4,753,418.34	1,350,950.36
Radio sets, phonographs, components, etc.....	2,406,231.93	1,637,263.71	-768,968.22
Sporting goods.....	2,498,209.92	4,247,751.87	1,749,541.95
Firearms, shells, and cartridges.....	1,061,044.95	3,132,402.04	2,071,357.09
Pistols and revolvers.....	37,218.92	4,944.77	-32,274.15
Repealed manufacturers' excise taxes.....	197,674.31	234,827.60	37,153.29
Total.....	503,462,170.36	782,510,639.70	279,048,469.34
Retailers' excise taxes:			
Jewelry.....	113,372,750.85	184,219,868.93	70,847,118.08
Furs.....	58,725,604.05	79,418,428.87	20,692,734.82
Toilet preparations.....	44,790,353.37	86,615,139.00	41,824,844.63
Luggage.....	8,343,466.10	73,851,428.73	65,507,962.64
Total.....	225,232,264.46	424,104,924.53	198,872,660.07
Grand total.....	728,694,434.82	1,206,615,564.23	477,921,129.41

¹ Includes taxes of \$42,572.24 on toothpastes and toilet soaps, \$37,159.45 on toilet preparations, \$13,963.08 on furs, \$3,671.47 on jewelry, and \$368.07 on soft drinks.

² Includes taxes of \$19,819.73 on toilet preparations, \$9,716.82 on jewelry, \$5,061.95 on furs and \$229.19 on toothpastes and toilet soaps.

Assessments.—A total of \$3,464,201,690, representing 5,863,730 items, was assessed on 2,584 miscellaneous tax assessment lists, which included original and additional assessments of all miscellaneous internal revenue taxes.¹ Included in the lists were 66,807 additional assessments, resulting from office audits and field investigations, representing taxes of \$112,745,052. The interest assessed and paid amounted to \$13,559,781.

Field reports and returns.—At the beginning of the year there were on hand 86 field reports in connection with various sales taxes, covering additional taxes in the amount of \$1,403,850. During the year, 2,309 field reports were received, representing \$5,071,131 in additional taxes, and 2,281 were examined and closed, representing taxes amounting to \$4,819,260. On June 30, 1945, there were 114 reports in the amount of \$1,655,721 awaiting additional evidence. In addition to the foregoing, 5,587,883 sales and miscellaneous tax returns in the amount of \$2,344,592,435 were received and examined during the fiscal year.

Claims.—The number of claims received and disposed of by the Sales Tax Division during the fiscal year ended June 30, 1945, is shown in the following table:

Number of claims received and disposed of by the Sales Tax Division during the fiscal year 1945

Claims	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Sales taxes:								
On hand July 1, 1944.....			293	\$1,024,992.00	10	\$43,846.70	1,064	\$4,076,783.04
Received.....	1,316	2,035,521.65	1,169	1,646,926.48	85	134,985.61	2,570	3,817,433.74
Reopened.....	61	155,082.65	14	21,055.80			75	176,138.54
Allowed.....	1,210	1,176,691.44	968	589,149.14	94	176,767.30	2,272	1,942,607.88
Rejected.....	406	2,136,811.90	80	667,388.40	1	2,065.01	487	2,806,265.31
On hand June 30, 1945.....	522	1,885,045.30	428	1,436,436.83			950	3,321,482.13

In connection with the claims in the foregoing table, interest was allowed in the amount of \$169,736, compared with \$157,162 allowed during the preceding year.

Credit cases.—At the beginning of the year there were on hand 4,284 sales tax credit cases, involving \$2,754,483. During the fiscal year, 26,848 cases involving \$41,553,267 were received, and 25,366 cases involving \$42,182,807 were disposed of. Of this number, 23,670 cases involving \$42,066,073 were allowed, while 1,696 cases in the amount of \$116,734 were rejected. At the close of the fiscal year there were on hand 5,766 sales tax credit cases involving \$2,124,943.

Offers in compromise.—On July 1, 1944, there were on hand 1,497 offers in compromise, aggregating \$509,163, which had been submitted in settlement of civil and criminal liabilities incurred in connection with various excise and other miscellaneous taxes. There were 43,832 offers aggregating \$1,224,260 received, 38,928 offers aggregating \$522,014 were accepted, 594 offers in the amount of \$636,924 were

¹ As a matter of administrative convenience, the Sales Tax Division completes assessments, schedules claims and certificates of overassessment, and passes on offers in compromise for the Estate Tax Division, the Tobacco Division, the Capital Stock Tax Division, and the Miscellaneous Division.

rejected, and 82 offers amounting to \$14,580 were withdrawn during the fiscal year. On June 30, 1945, there were on hand 5,725 offers amounting to \$559,905 under consideration or awaiting additional evidence.

Miscellaneous tax special squads.—The small group of internal revenue agents assigned to duty under the direction of the Miscellaneous Tax Unit, which operates chiefly as a mobile organization investigating various delinquent taxes, continued to obtain excellent results. During the year these field officers reported a total of 2,859 cases, involving \$7,336,340 in additional taxes, penalties, and interest.

CAPITAL STOCK TAX DIVISION.—The capital stock tax is imposed upon corporations carrying on or doing business during any part of the taxable year and is measured by the declared value of the capital stock of domestic corporations, or in the case of foreign corporations by the declared value of the capital employed in the United States.

Collections of capital stock tax during the year amounted to \$371,999,131, compared with \$380,702,006 for the preceding year.

Domestic and foreign corporations filed a total of 479,699 returns, of which 28,533 were submitted by corporations organized since June 30, 1943. There were 26,080 delinquent returns filed for the years 1933 to 1943, inclusive.

As a result of the review and audit of returns, 6,715 assessments were made, involving tax, penalty, and interest in the amount of \$349,732.

Number of capital stock tax claims received and disposed of during the fiscal year 1945

	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1944.....	289	\$620,974.21	48	\$69,078.04	29	\$1,953.09	366	\$692,006.24
Received.....	1,248	1,014,862.93	375	105,087.42	368	58,532.31	1,991	1,178,482.66
Reopened.....	44	40,005.08	3	606.93			47	40,612.01
Allowed.....	954	727,103.81	298	41,213.88	365	37,692.51	1,617	\$26,010.20
Rejected.....	341	343,596.41	59	72,050.92	1	285.25	401	415,932.58
On hand June 30, 1945.....	286	605,142.00	69	61,507.59	31	2,508.54	386	669,158.13

Claims for refund of capital stock tax, with interest thereon, were allowed in 954 cases involving \$794,446. This amount includes \$104,441, with interest of \$24,615, the refund of which was authorized as the result of court decisions.

MISCELLANEOUS DIVISION.—The Miscellaneous Division is concerned with the administration of the taxes on admissions, dues, telephone, telegraph and cable facilities, safe deposit boxes, transportation of oil by pipe line, transportation of persons and property, the use of motor vehicles and boats, the processing of coconut and other vegetable oils, manufactured sugar, bituminous coal, silver, hydraulic mining; the special taxes on the maintenance of coin-operated amusement and gaming devices for use, and on the operation of bowling alleys and billiard and pool tables; documentary stamp taxes; the taxes on oleomargarine, etc.; narcotics, marihuana; the administration of the National Firearms Act and the Federal Firearms Act; and the adjustment of claims for refund of taxes paid under the Agricultural Adjustment Act and related legislation.

The collections of the taxes administered in the Miscellaneous Division are shown in the following table:

Collections during the fiscal years 1944 and 1945

Source	1944	1945	Increase or decrease (-)
Documentary stamps:			
Bonds of indebtedness, capital stock issues, etc.	\$26,243,240.34	\$33,157,134.53	\$6,913,894.19
Capital stock sales or transfers	17,096,097.89	24,852,469.21	7,756,371.32
Playing cards	7,413,576.66	7,492,873.03	79,296.97
Silver bullion, sales or transfers	46,772.38	25,037.28	-21,735.10
Total	50,799,687.27	65,527,514.65	14,727,827.38
Oleomargarine:			
Colored	1,080,562.64	2,219,045.13	1,138,482.49
Uncolored	1,190,481.13	1,355,745.37	165,264.24
Special taxes	1,812,619.36	1,928,683.74	116,064.38
Total	4,083,663.13	5,503,474.24	1,419,811.11
Adulterated butter	10,410.94	27,239.79	16,828.85
Renovated butter	7,478.50	8,456.19	977.69
Mixed flour	39.20	22,338.47	22,299.27
Filled cheese	17,028.64	58,034.45	40,105.81
Transportation of oil by pipe line	15,850,856.83	16,286,295.17	435,438.34
Telegraph, telephone, cable and radio messages, etc.	134,112,519.05	195,673,629.69	61,561,110.63
Leased wires, etc. (telegraph and telephone)	7,162,747.47	12,344,516.67	5,181,769.20
Local telephone service	90,198,986.83	133,560,036.46	43,370,049.63
Safe deposit boxes	6,593,674.78	7,311,450.27	717,775.49
Total	253,918,784.96	365,184,928.25	111,266,143.29
Admissions	178,562,694.14	300,588,875.99	122,026,181.85
Cabaret	26,726,331.47	56,877,239.29	30,150,907.82
Dues and initiation fees	9,181,516.71	14,159,050.19	4,978,133.48
Total	214,470,542.32	371,625,765.47	157,155,223.15
Narcotics	755,493.49	732,436.90	-23,056.59
Marihuana	23,921.82	23,581.79	-340.03
Total	779,415.31	756,018.69	-23,396.62
Coconut oils, etc., processed	8,710,142.54	6,255,562.59	-2,454,579.95
National Firearms Act	16,433.87	15,960.69	-473.18
Total	8,726,576.41	6,271,523.28	-2,454,753.13
Hydraulic mining	116.69		-116.69
Bituminous coal	1,492,697.10	35,408.94	-1,367,288.16
Total	1,492,813.79	35,408.94	-1,367,404.85
Use of motor vehicles	134,325,537.83	128,700,713.02	-5,624,824.81
Use of boats	351,662.94	336,446.86	-15,216.08
Bowling alleys, pool tables	2,268,422.24	4,159,820.16	1,951,397.92
Coin-operated devices	18,475,491.99	19,100,311.80	624,819.81
Transportation of persons	153,682,607.58	234,181,651.34	80,499,043.76
Transportation of property	215,487,851.87	221,087,660.18	5,599,808.31
Total	524,531,574.45	607,566,603.36	83,035,028.91
Sugar	68,788,910.31	73,293,966.35	4,505,056.04
Other miscellaneous receipts	201,141.74	180,341.08	-20,800.66
Grand total	1,127,720,738.33	1,496,003,578.76	368,282,840.43

Admissions.—Collections of taxes on admissions during the current fiscal year amounted to \$300,588,876, compared with collections for the preceding year of \$178,562,694.

Cabarets.—Collections from this source amounted to \$56,877,239, compared with \$26,726,331 for the previous year.

Club dues and initiation fees.—The collections from this source amounted to \$14,159,650, compared with \$9,181,517 for the preceding year.

Telephone, telegraph, radio, leased wires, etc.—The collections of taxes on telephone, telegraph, radio and cable facilities, leased wires, and local telephone service amounted to \$341,587,183, compared with \$231,474,253 for the preceding year.

Leases of safe deposit boxes.—Collections from the tax on safe deposit boxes during the year amounted to \$7,311,450, compared with \$6,593,675 for the preceding year.

Transportation of oil by pipe line.—The collections of tax on the transportation of oil by pipe line amounted to \$16,286,295, compared with \$15,850,857 for the preceding year.

Transportation of persons.—Collections of tax imposed on the amount paid for the transportation of persons, and seating and sleeping accommodations furnished in connection therewith, amounted to \$234,181,651, compared with \$153,682,608 for the preceding year.

Transportation of property.—The collections of tax on the amounts paid for the transportation of property during the fiscal year amounted to \$221,087,660, compared with \$215,487,852 for the preceding year.

Use of motor vehicles and boats.—The collections of tax on the use of motor vehicles and boats amounted to \$128,700,713 on the use of motor vehicles and \$336,447 on the use of boats, compared with \$134,325,538 on the use of motor vehicles and \$351,663 on the use of boats for the preceding year.

Coconut oils, etc., processed.—The collections from the processing of coconut and other vegetable oils amounted to \$6,255,563, compared with \$8,710,143 for the preceding year.

Sugar.—Tax collected on the manufacture of manufactured sugar amounted to \$73,293,966, compared with \$68,788,910 for the preceding year.

Documentary stamp taxes.—The collections of documentary stamp taxes applicable to the issue and transfer of corporate bonds, the issue and transfer of shares of stock, deeds of conveyance, passage tickets, and foreign insurance policies amounted to \$58,009,604, compared with \$43,339,338 for the preceding year.

Playing cards.—Collections of stamp tax on playing cards amounted to \$7,492,874, compared with \$7,413,577 for the preceding year. There were 60 manufacturers, repackers, or importers of playing cards registered during the year, whose production amounted to \$2,673,795 packs of playing cards, compared with 76,556,641 packs for the preceding year.

Oleomargarine; adulterated, process or renovated butter, and filled cheese.—At the beginning of the year there were 40 manufacturers of oleomargarine engaged in business, 30 of which produced colored oleomargarine. At the close of the year there were 43 manufacturers of oleomargarine engaged in business, 34 of which produced colored oleomargarine. In addition to the manufacturers listed, there were others who incurred liability to tax as manufacturers for coloring and selling the product. Manufacturers produced 72,686,114 pounds of colored oleomargarine and 540,313,364 pounds of uncolored oleomargarine, compared with 135,002,918 pounds of colored oleomargarine and 474,022,820 pounds of uncolored oleomargarine during the previous year. There were 23,572 returns filed during the year by manufacturers and wholesale dealers in oleomargarine.

Colored oleomargarine withdrawn without the payment of tax for export amounted to 2,023,418 pounds. There were withdrawn, tax-free, for the use of the United States, 48,439,797 pounds of colored oleomargarine.

Seven manufacturers of adulterated butter and five manufacturers of process or renovated butter registered during the fiscal year. Adulterated butter produced amounted to 68,605,669 pounds, compared with 91,112,667 pounds for the preceding year. Process or renovated butter produced amounted to 3,173,629 pounds, compared with 3,144,299 pounds for the preceding year.

Four manufacturers of filled cheese registered during the fiscal year. Filled cheese produced amounted to 5,479,830 pounds, compared with none produced during the preceding year.

Firearms, under the National Firearms Act and the Federal Firearms Act.—The collections of taxes during the year under the National Firearms Act, including special taxes, amounted to \$15,961.

The total number of licenses issued during the current year to manufacturers and dealers in firearms, in accordance with the provisions of the Federal Firearms Act, was 14,843.

Narcotics and marihuana.—The collections of taxes on narcotics, including special taxes, amounted to \$732,437, compared with \$755,493 for the preceding year. Tax collections on marihuana, including special taxes, amounted to \$23,582, compared with \$23,922 in 1944.

Amusement and gaming devices.—The collections of special taxes imposed upon operators of places or premises who maintain for use or permit the use of coin-operated amusement and gaming devices amounted to \$19,100,312, compared with \$18,475,492 for the preceding year.

Bowling alleys and billiard and pool tables.—The collections of special taxes imposed on every person who operates a bowling alley or billiard or pool room amounted to \$4,159,820, compared with \$2,208,422 in 1944.

Bituminous coal.—The taxes imposed with respect to the sale or other disposal of bituminous coal by the producer expired by limitation of law on August 23, 1943. The collections of taxes amounted to \$35,409, compared with \$1,402,697 for the preceding year.

Silver.—Section 1805 of the Internal Revenue Code imposes a tax equal to 50 per cent of the net profit realized on the transfer of an interest in silver bullion, subject to certain exemptions and abatements to registered dealers and producers. The collections of silver tax amounted to \$25,037, compared with \$46,772 for 1944.

Hydraulic mining.—The Act of March 1, 1893 (as amended by an Act of June 19, 1934), known as the California Debris Control Act, imposes a tax with respect to certain hydraulic mining, the debris from which flows into or is in whole or in part restrained by dams or other works erected for the detention of debris by the California Debris Commission. The rate of tax is determined by the California Debris Commission and is payable annually in September. No taxes from this source were collected during the year.

Field and special squad reports.—There were 57 reports covering additional taxes in the amount of \$955,366 on hand July 1, 1944. There were received during the year 8,643 reports, in the amount of \$5,889,116; 8,577 reports amounting to \$5,195,782 were examined

and closed, leaving 123 reports, amounting to \$1,648,700, remaining for adjustment at the close of the year.

Miscellaneous claims.—The claims involving miscellaneous taxes received and disposed of during the fiscal year ended June 30, 1945, are shown in the following table:

Number of claims received and disposed of by the Miscellaneous Division during the fiscal year 1945

Claims	Refund		Abatement		Redemption		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Miscellaneous excise:								
On hand July 1, 1944	852	\$338,348.43	391	\$106,906.63			41	\$5,123.87
Received	2,758	1,072,355.78	1,073	691,598.12			414	88,981.33
Reopened	109	105,363.80	8	1,051.99				
Allowed	2,300	656,541.55	1,379	376,004.78			369	76,077.39
Rejected	502	291,987.19	139	198,497.75			15	2,006.27
On hand June 30, 1945	917	567,539.27	554	225,054.21			71	16,021.54
Miscellaneous stamps:								
On hand July 1, 1944	162	127,482.66	121	32,653.58	437	\$211,789.29	50	28,614.42
Received	1,759	144,072.32	765	375,578.35	7,764	353,035.68	356	37,755.99
Reopened	16	138,035.95	2	394.75	12	185,315.38		
Allowed	1,517	273,557.48	668	273,971.41	7,235	605,404.08	338	62,727.43
Rejected	79	55,326.87	62	25,855.66	316	39,822.94	2	87.20
On hand June 30, 1945	341	80,708.58	158	168,799.61	662	104,912.73	66	3,555.78
Narcotic:								
On hand July 1, 1944	5	15.20	2	2.00	2	24.17	2	2,205.95
Received	138	296.16	21	530.35	65	632.59	58	159,522.91
Reopened								
Allowed	112	240.83	22	531.35	62	600.44	49	157,220.22
Rejected	5	16.88			1	34.76		
On hand June 30, 1945	26	53.65	1	1.00	4	21.56	11	4,507.74
Marihuana:								
On hand July 1, 1944							2	202.81
Received	4	1,490.00	9	11,617.59	17	1,053.00	66	215,368.97
Reopened	2	656.00						
Allowed	2	656.00	3	228.44	17	1,053.00	60	213,176.76
Rejected	3	1,350.00	3	9,829.15				
On hand June 30, 1945	1	140.00	3	1,560.00			8	2,395.02
Silver:								
On hand July 1, 1944			3	486.90				
Received	3	899.79	31	3,511.00	2	413.48		
Reopened								
Allowed			17	1,662.68	2	413.48		
Rejected								
On hand June 30, 1945	3	899.79	17	2,335.31				
Coal:								
On hand July 1, 1944	4	375.55	22	15,884.77			7	7,122.10
Received	15	2,621.20	66	34,763.19			139	26,060.50
Reopened								
Allowed	11	1,324.41	63	41,894.47			131	25,017.89
Rejected	4	557.05	17	7,675.90			1	6,579.26
On hand June 30, 1945	4	1,115.29	8	1,077.59			14	1,585.45
Sugar:								
On hand July 1, 1944	20	11,901.67						
Received	398	15,379,999.17	1	3,479.05				
Reopened								
Allowed								
Rejected	317	300,016.62	1	3,479.05				
On hand June 30, 1945	13	15,007,326.64						
	88	84,557.58						
Total:								
On hand July 1, 1944	1,043	478,123.51	539	155,933.97	439	211,813.46	102	43,269.15
Received	5,073	16,601,734.42	2,566	1,121,077.65	7,848	355,134.15	1,033	527,688.80
Reopened	127	244,055.75	10	1,446.74	12	185,315.38		
Allowed	4,259	1,232,336.89	2,153	697,772.18	7,316	607,471.00	947	534,219.69
Rejected	906	15,356,564.63	221	241,858.46	317	39,857.70	18	8,672.73
On hand June 30, 1945	1,380	735,012.16	741	338,827.72	666	104,934.29	170	28,065.53

Credit cases.—There were 667 credit cases, involving \$374,085, on hand July 1, 1944; 6,283 cases, involving taxes of \$11,418,364, were received during the year. A total of 6,483 cases, involving \$11,226,494, was disposed of. At the close of the year, 467 cases, involving \$565,955, remained for adjustment.

Claims; processing taxes.—The claims for refund of processing taxes imposed under the Agricultural Adjustment Act, received and disposed of, are shown in the following table:

Claims for refund or payment with respect to processing taxes received and disposed of during the fiscal year 1945

	Revenue Act of 1936				Grand total	
	Section 602		Title VII			
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1944.....	1	\$23,537.20	3	\$1,725,213.30	4	\$1,748,750.50
Received.....			1	29,736.48	1	29,736.48
Reopened.....	2	18,829.74	12	38,449.91	14	57,279.65
Total to be disposed of..	3	42,366.94	16	1,793,399.69	19	1,835,766.63
Allowed.....	2	18,829.74	13	68,186.39	15	87,016.13
Rejected.....	1	23,537.20	3	1,725,213.30	4	1,748,750.50
On hand July 1, 1945.....						

¹ Original claim of \$20,000 amended in this amount.

ALCOHOL TAX UNIT

General functions.—The Alcohol Tax Unit is charged with the administration of the laws relating to the production, warehousing, tax-payment, rectification, packaging, and distribution of distilled spirits, wines, and fermented malt liquors; the production, warehousing, tax-payment, denaturation, and distribution of industrial alcohol; the determination, assertion, and assessment of taxes and penalties on such liquors; the investigation of returns covering occupational and commodity taxes; the regulation of the manufacture and use of liquor bottles; the chemical analysis of liquors and other products to determine their taxable status and proper labeling; the administration of the provisions of the Federal Alcohol Administration Act relating to the regulation of interstate and foreign commerce in distilled spirits, wines, and fermented malt liquors, and the labeling and advertising thereof; and with the investigation, detection, and prevention of willful and fraudulent violations of the internal revenue laws relating thereto.

The functions of the Unit are classified as permissive, enforcement, and basic permit and trade practice. In addition to the headquarters office, there are 15 field districts. The supervisors of such districts administer, within their respective districts, internal revenue laws and regulations relating to alcoholic liquors and denatured alcohol and the Federal Alcohol Administration Act.

PERMISSIVE ACTIVITIES

Plants and permittees.—On June 30, 1945, there were authorized to operate a total of 2,517 registered and fruit distilleries, internal revenue bonded warehouses, industrial alcohol plants and warehouses, denaturing plants, rectifying plants, tax-paid bottling houses, wineries, and breweries, as compared with 2,482 as of June 30, 1944. This represents an increase of 35 establishments. As of June 30, 1945, there were 383,712 wholesale and retail dealers, as compared with 356,641 a year ago, representing an increase of 27,071 dealers, or 7.6 per cent.

The total number of plants and permittees of all classes, as of June 30, 1945, was 400,717, as compared with 372,988 a year ago, representing an increase of 27,729, or 7.4 per cent. The table showing the number for each class, as of June 30, 1945, is included in the Appendix.

Collections.—For the first time, over two billion dollars were collected in Federal liquor taxes on domestic and imported liquors, representing receipts from excise taxes, rectification tax, floor stocks taxes, special or occupational taxes, and bottler or container stamps. The total collections of \$2,309,865,790, compared with \$1,618,775,156 in 1944, represent an increase of \$691,090,634, or 42.7 per cent. This increase reflects the first full year of the increased rates established on April 1, 1944, coupled with increases in tax-paid withdrawals of distilled spirits, fermented malt liquors, and wines.

The total excise tax collections on domestic distilled spirits for 1945 amounted to \$1,284,614,947, as compared with \$612,565,609 for 1944, an increase of \$672,049,338, or 109.7 per cent. Total excise taxes on imported distilled spirits for 1945 amounted to \$199,690,667, compared with \$286,871,176 for 1944, a decrease of \$87,180,509, or 30.4 per cent.

Collections from all domestic and imported liquor taxes during 1945 are compared with such collections during the preceding year in the following table:

Source	Fiscal year 1945	Fiscal year 1944	Increase	
			Amount	Per cent
Distilled spirits.....	\$1,617,262,319	\$1,014,282,924	\$602,979,395	59.4
Fermented malt liquors.....	642,801,764	567,167,765	75,633,999	13.3
Wines.....	49,801,707	37,324,467	12,477,240	33.4
Total.....	2,309,865,790	1,618,775,156	691,090,634	42.7

Collections on distilled spirits alone in the fiscal year 1945 again exceeded a billion dollars and represented an increase of approximately 600 millions over collections for 1944, which for the first time exceeded a billion dollars. Such collections amounted to 70.0 per cent of the total liquor tax collections in 1945, compared with 62.7 per cent in the fiscal year 1944.

Production of distilled spirits.—The production of distilled spirits (including alcohol) for beverage purposes was authorized for the months of August 1944 and January 1945. This was the first beverage production (except brandy and rum) since October 8, 1942. The total beverage production by registered distilleries during such months of whisky, gin, and high proof spirits amounted to 98,720,932 proof gallons. Such production was 56.3 per cent of the total production during the entire year 1941, which was the highest production year since the year 1937. Alcohol for beverage purposes produced during such months totaled 16,252,604 proof gallons. The total beverage production during the "vacation" months, exclusive of brandy and rum, amounted to 114,973,536 proof gallons.

During the year there were also produced for beverage purposes 26,595,950 proof gallons of brandy and 1,142,904 proof gallons of rum. The total production of all kinds of distilled spirits for beverage purposes amounted to 142,712,390 proof gallons.

Tax-paid withdrawals of distilled spirits.—Total tax-paid withdrawals of all distilled spirits amounted to 142,330,770 tax gallons, which is comparable with the 1942 total of 144,207,510 tax gallons, the peak year since repeal of the eighteenth amendment, and the last complete fiscal year during which beverage production was authorized.

Consumption of distilled spirits.—The distilled spirits bottled during the year amounted to 169,742,999 wine gallons. This is the highest consumption figure of record. The total rectified products bottled amounted to 138,350,894 wine gallons, representing an increase of 71.5 per cent over the quantity bottled during the previous year (80,662,566 wine gallons). The rectified whisky bottled during the year contained only 40.2 per cent of whisky, as compared with 55.5 per cent for 1944, whereas the quantity of high proof spirits and alcohol contained in rectified whisky increased from 44.5 per cent for 1944 to 59.8 per cent for 1945.

Stocks of distilled spirits.—The total stocks of whisky, brandy, rum, and gin on hand as of June 30, 1945, amounted to 321,356,504 original tax gallons, compared with 361,559,629 original tax gallons at the close of 1944, or a reduction of 11.0 per cent. The stocks of whisky decreased from 348,646,381 original tax gallons as of June 30, 1944, to 307,587,545 original tax gallons as of June 30, 1945, or 11.8 per cent.

Fermented malt liquors.—Production of fermented malt liquors reached 86,604,080 barrels, the highest production on record and 6.0 per cent above the preceding year (81,725,820 barrels). Tax-paid withdrawals of 79,590,598 barrels were 3.4 per cent above the preceding year (76,969,764 barrels). Fermented malt liquors withdrawn by pipe line for bottling represented 63.3 per cent of the total tax-paid withdrawals, as compared with 61.4 per cent in the preceding year. Tax-free withdrawals for export reached 3,712,574 barrels, or 2.8 times as much as in the preceding year (1,338,511 barrels).

Wines.—Production of still wine (total removals from fermenters) amounted to 314,983,155 wine gallons, the highest production since repeal of the eighteenth amendment and 18.6 per cent above the preceding year (264,852,855). Tax-paid withdrawals of still wine amounted to 88,791,749 wine gallons, or 4.9 per cent more than in the preceding year (84,672,638 wine gallons). Tax-paid withdrawals of domestic sparkling wines amounted to 25,269,307 half-pint units, a decrease of 6.3 per cent over the preceding year (26,960,591 half-pint units). Tax-paid withdrawals of vermouth produced at wineries amounted to 2,960,707 wine gallons, an increase of 14.5 per cent over the preceding year (2,586,489 wine gallons).

Production of industrial alcohol and spirits.—The total ethyl alcohol production for the year amounted to 683,431,544 proof gallons. In addition, there were produced at registered distilleries for industrial purposes 237,588,505 proof gallons of spirits and 169,646,331 proof gallons of unfinished spirits for redistillation. The net production of industrial alcohol and spirits, determined by adding the production of ethyl alcohol, spirits, and unfinished spirits and deducting the quantity of unfinished spirits used in redistillation, amounted to 1,101,286,249 proof gallons for the year 1945. This compared with a net production of 987,957,702 proof gallons for 1944, 732,350,228 proof gallons for 1943, and 517,500,002 proof gallons for 1942.

Tax-free withdrawals of industrial alcohol and spirits.—The total tax-free withdrawals of ethyl alcohol and spirits during the year,

consisting of withdrawals for denaturation, for use of the United States, for hospitals, scientific, and educational use, and for export, amounted to 1,086,876,301 proof gallons, as compared with 1,101,390,651 proof gallons for 1944, 526,005,020 proof gallons for 1943, and 426,067,143 proof gallons for 1942.

The total quantity of alcohol and spirits used for denaturation during the year amounted to 971,446,910 proof gallons, as compared with 973,439,556 proof gallons for 1944, 408,303,779 proof gallons for 1943, and 374,760,259 proof gallons for 1942.

During the year there were removed for use of the United States 111,210,119 proof gallons of alcohol and 1,960,906 proof gallons of spirits, a total of 113,171,025 proof gallons. This compared with a total alcohol and spirits so removed of 125,610,664 proof gallons for 1944, 115,582,132 proof gallons for 1943, and 48,214,258 proof gallons for 1942.

There were withdrawn during the year for hospital, scientific, and educational use a total of 2,051,146 proof gallons, as compared with 1,906,594 proof gallons for 1944, 1,761,842 proof gallons for 1943, and 2,055,012 proof gallons for 1942.

Stocks of industrial alcohol and spirits.—As of June 30, 1945, the stocks of ethyl alcohol, spirits, and unfinished spirits amounted to 159,855,267 proof gallons, compared with 142,637,788 proof gallons for 1944, 249,759,515 proof gallons for 1943, and 77,855,333 proof gallons for 1942.

Production of denatured alcohol.—During the year there were produced 494,008,004 wine gallons of specially denatured alcohol and 33,087,533 wine gallons of completely denatured alcohol, a total of 527,095,587 wine gallons. This compared with a total of 524,113,586 wine gallons for 1944, 222,894,419 wine gallons for 1943, and 206,555,830 wine gallons for 1942.

The quantity of specially denatured alcohol used in the manufacture of synthetic rubber amounted to 315,940,167 wine gallons for the year 1945, which represents 64.0 per cent of the total specially denatured alcohol produced during the year. The quantity used in the manufacture of synthetic rubber for 1944 was 286,033,171 wine gallons and for 1943, 20,399,165 wine gallons.

Specially denatured rum.—During the year there were produced 1,173,499 wine gallons of specially denatured rum, as compared with 1,163,836 wine gallons for 1944, 1,252,387 wine gallons for 1943, and 1,289,504 wine gallons for 1942.

Assessments.—There were received and reviewed for tax liability during the year 28,467 reports of inspection and investigation by field offices. The review disclosed that liability to taxes was incurred in 21,176 of such cases in the amount of \$2,828,111.

During the year, there were certified to the Commissioner 840 assessment lists totaling 224,353 items aggregating \$199,663,106. These consisted of 22,658 items totaling \$3,925,960, entered by the Alcohol Tax Unit, and 201,695 items aggregating \$195,737,146 entered by collectors of internal revenue.

Claims for drawback of distilled spirits used in nonbeverage products.—During the year there were received 4,412 claims amounting to \$32,663,537, compared with 3,925 amounting to \$14,085,461 during the preceding year. There were 4,272 claims amounting to \$30,688,164 allowed, and 129 claims amounting to \$741,058 rejected.

During the prior year, there were allowed 3,627 claims amounting to \$12,358,793, and 268 claims were rejected in the amount of \$943,555. The number of claims on hand as of June 30, 1945, was 210, totaling \$2,185,370.

Claims for remission of taxes on distilled spirits and wines.—During the year there were allowed 1,610 claims amounting to \$566,022 for remission of tax on distilled spirits, and 347 claims amounting to \$1,779,657 for remission of tax on wines. There were rejected 121 claims amounting to \$13,538 for remission of tax on distilled spirits, and 123 claims amounting to \$62,925 for remission of tax on wines.

Claims for redemption of stamps, abatement and refund of taxes.—Claims for redemption of stamps, abatement of assessments, uncollectible assessments, and refund of taxes, received during the year, totaled 24,223, amounting to \$8,449,772, compared with 18,579 claims, amounting to \$6,401,443, during the preceding year. There were allowed 22,359 claims, amounting to \$7,993,141, compared with 18,998, amounting to \$13,839,556, during 1944. There were rejected 1,847 claims, amounting to \$736,268, compared with 1,130 claims, amounting to \$1,149,449, the previous year. The number of claims on hand at the end of the year was 3,263, aggregating \$1,142,767.

Export claims.—During the year there were allowed 555 claims amounting to \$506,991 for drawback of tax on alcohol used in flavoring extracts, toilet and medicinal preparations exported; 952 claims amounting to \$1,169,612 for drawback of tax on distilled spirits and wines bottled especially for export and exported; and 2 claims amounting to \$44 on stills exported.

Offers in compromise under internal revenue laws.—On July 1, 1944, there were on hand 270 offers in compromise, aggregating \$11,231. During the year 6,663 offers in compromise aggregating \$949,090 were received, 6,091 offers aggregating \$857,582 were accepted, and 413 offers aggregating \$54,201 were rejected; and 144 offers aggregating \$16,774 were returned to the district supervisors for further investigation. There were 285 offers, aggregating \$31,764, on hand at the end of the year.

Offers in compromise under Federal Alcohol Administration Act.—At the beginning of the fiscal year 1945 there were on hand 2 offers in compromise, aggregating \$700. During the year, 135 offers in compromise aggregating \$50,735 were received, 125 offers aggregating \$40,850 were accepted, and 12 offers aggregating \$10,585 were rejected. There were no offers on hand at the end of the year.

Laboratory activities.—During the past year considerable time was devoted to developing methods for determining the amount of alcohol in solutions. In collaboration with the Association of Official Agricultural Chemists, National Bureau of Standards, and Bureau of Customs, the official method for determining alcohol was modernized and made more accurate. Also, with the assistance of the National Bureau of Standards, the laboratory prepared specifications for alcohol hydrometers and measuring flasks which can be read in the accuracy required in rectifying and bottling plants.

The study of wines made by the laboratory practically eliminated unauthorized rectification and overamelioration. The work is being continued in order to keep the data current and to improve old, or devise new, procedures for examining wine.

The laboratory in Washington, D. C., received 7,846 samples, which is 188 less than the preceding year. Eighty-eight days were spent in court and inspections.

The branch laboratories received 50,275 samples, which is 22,883 less than the preceding year. The field chemists spent 686 days in court and 346 days in inspections, making a total of 1,032. Samples of narcotics represented 17.3 per cent of all samples examined.

Field inspections.—A group of specially trained field examiners, operating directly from the Washington office, inspected the field offices for the purpose of improving efficiency in the determination and collection of liquor taxes. These officers, as a result of such inspections and suggestions made by supervisory and other field employees contacted, submitted various recommendations for the improvement of the Service, many of which have been adopted.

One of the major programs during the year was the inspection by Bureau examiners of a large number of established plants and permittees to determine the adequacy of supervision of such premises by the field offices. Conditions were found to be generally satisfactory. However, the work of field offices was simplified and their efficiency increased as a consequence of a number of changes adopted.

Since a partial resumption of beverage production by the distilling industry was authorized by the war agencies and the production of alcohol for war purposes continued, the amount of supervision required of plants and permittees remained at a high level. During the fiscal year a total of 314,755 inspections were made by field offices.

Administrative examination of applications, notices, bonds, consents of surety, plats, plans, and other documents required by law and regulations to be filed in connection with new establishments, changes in premises and equipment, and discontinuances totaled 24,759.

Other statistics.—Regular monthly and annual statistical reports and releases concerning the activities of the Alcohol Tax Unit were issued. Considerable work was devoted to the preparation of statistical reports for other Government agencies. Statistical tables giving detailed information covering plants and permittees, production, withdrawals, and stocks of distilled spirits, fermented malt liquors, and wines, claims, and enforcement activities are contained in the Appendix.

Administrative procedure.—During the year many improvements were made in the administrative procedure relating to operations, transactions, and inspections of plants and permittees, including procedure for determining the proper labeling and the correct fill of bottles of distilled spirits and for the submission of claims for drawback of tax on distilled spirits used in nonbeverage products. Many report forms prescribed for use by the industry were revised for simplification. Monthly report forms prescribed for use by district supervisors in summarizing the principal operations and transactions in liquors and accounting for losses until tax-paid or allowed, were revised to decrease the work involved in their preparation as well as to establish a more effective control. Audit manuals were issued for the guidance of district supervisors in the preparation of such reports.

BASIC PERMIT AND TRADE PRACTICE ACTIVITIES

Permits.—The regulations governing the issuance of basic permits under the Federal Alcohol Administration Act were amended, effective February 1, 1945, to require that branch offices, previously operated by wholesalers and importers under authority of basic permits issued to their principal places of business, obtain separate basic permits. This was done to give the Bureau discretionary power to take administrative action against the permit of the offending branch office rather than against the principal office and all of its branches in any case where it appeared that violations of the Act were not widespread but confined to a particular branch. There is included in the Appendix a table reflecting permit activity under the Federal Alcohol Administration Act during the year and the number of permits of each class in effect on June 30, 1945. The substantial increase in importers' and wholesalers' basic permits disclosed therein is due to the amendment to the regulations requiring their issuance to branch offices.

Labels.—As an aid to more effective enforcement of the labeling provisions of the Federal Alcohol Administration Act and to forestall improper labeling, particularly with respect to rectified distilled spirits and wines, all bottlers of rectified products were required to obtain new or amended certificates of label approval which were restricted to the bottling of products made in accordance with the approved formulae indicated on the certificates of label approval. There were 3,708 certificates of label approval so amended. Numerous irregularities, and a few rather serious infractions of the labeling regulations were disclosed when this procedure was adopted. Appropriate penalties were imposed in the more serious cases.

Owing to the steadily decreasing warehouse stocks of aged whiskies, some distillers, who formerly bottled and marketed straight whiskies almost exclusively, began producing and marketing blended whiskies containing from 49 per cent to 80 per cent of neutral spirits. These new products were bottled under former straight whisky brands so that the producers would be able to maintain their established brands before the public. In all such instances, however, the labels were required to be altered not only with respect to the mandatory reading matter but also in color or design, or both, so that consumers would be placed on notice that the composition of the products had been changed.

In recent months appropriate regulatory action was taken against a few rectifiers who had substituted whisky stored in reused cooperage for the required minimum percentage of straight whisky in their production of blended whisky.

It became apparent during the year that wine producers in certain areas were using increasingly large quantities of low proof brandy in the fortification of wine for the purpose of stretching the volume of their finished products, thereby circumventing the amelioration limits for wine established by Congress. It was accordingly determined that in the fortification of wine, to be marketed under the designation Muscatel, Port, White Port, Angelica, Madiera, Marsala, or Tokay, only fortifying grape spirits of not less than 170 proof could be used, while fortifying spirits of from 140 to 170 proof would be permitted in the fortification of wines not marketed under any of the above "type" names. Exception was made, however, to permit

winemakers to continue using fortifying spirits of lower proof in those cases where it was found that they were unable to obtain brandy of higher proof because of limitations of their distilling apparatus which could not now be overcome due to war-time equipment shortages.

A table reflecting the activity during the year 1945 with respect to applications for label approval or exemption is included in the Appendix.

Advertising.—In the enforcement of the advertising regulations promulgated under the Federal Alcohol Administration Act, 98,610 advertisements appearing in 25,994 publications were reviewed and appropriate regulatory action taken in 2,507 cases. Seven cases involving violations of the advertising provisions of the statute were closed upon acceptance of appropriate offers in compromise. Radio continuities numbering 23,950, and 2,801 pieces of point-of-sale advertising material, were also reviewed.

During the year it was noted that certain advertisers whose brands were formerly associated with straight whiskies but are now used in the marketing of blended whiskies, tended to subordinate the mandatory descriptive designations in their advertisements to such an extent that consumers were not fully aware of changes made in the composition of such products. These irregularities have now been corrected.

Trade practice.—On the basis of administrative proceedings instituted during this and the preceding year, basic permits were revoked in 4 cases, suspended for periods ranging from 7 days to 4 months in 15 cases, and annulled in 2 cases. To a considerable extent the violations involved sales of alcoholic beverages at prices in excess of ceilings established under the Emergency Price Control Act of 1942 and maximum price regulations thereunder, which have been construed to be Federal laws relating to liquor within the meaning of section 4(d) of the Federal Alcohol Administration Act. Thus such violations are considered violations of the terms and conditions of the basic permits involved. The other cases related to violations of the Internal Revenue Code and of the labeling provisions of the Federal Alcohol Administration Act. The acceptance of offers in compromise in lieu of the institution of administrative proceedings was authorized in 77 cases which did not appear to involve violations of a flagrant nature.

Interlocking directorates.—Applications for the approval of interlocking directorates and officers under section 8 of the Federal Alcohol Administration Act are dealt with directly by the Unit's Washington office. During the year, 54 applications were received and acted upon as compared with 111 during the previous year.

ENFORCEMENT ACTIVITIES

Seizures.—During the year, 8,344 illicit stills were seized, compared with 6,801 for the prior year, representing an increase of 1,543 stills, or 22.7 per cent. The mash seized at such stills amounted to 2,944,955 gallons, compared with 2,427,649 gallons for the prior year, an increase of over a half million gallons. There were 95,320 gallons of illicit liquors seized, compared with 78,840 gallons for the prior year, an increase of 16,480 gallons, or 20.9 per cent. The number of automobiles and trucks seized during the year totaled 1,802, compared with 1,553 for 1944. Tax-paid liquors seized amounted to 67,220 gallons, compared with 135,791 gallons for the prior year. The appraised

value of property seized (principally automobiles and trucks and tax-paid liquors) amounted to \$2,618,312, compared with \$2,819,851 for the prior year.

Arrests and prosecutions.—The number of persons arrested for liquor law violations totaled 11,104, compared with 11,525 for 1944. There were recommended for prosecution in Federal courts in Alcohol Tax Unit cases 11,911 persons, compared with 11,585 for the prior year; 8,570 persons were indicted, compared with 7,462 the previous year, and 7,265 persons were convicted, compared to 6,023 convictions for 1944. As of June 30, 1945, there were 5,994 persons awaiting grand jury or trial action for internal revenue liquor law violations, compared with 6,709 on June 30, 1944.

Applications for pardon and parole.—During the year 40 applications for pardon and 1,243 applications for parole were examined and reports submitted, compared with 82 applications for pardon and 993 applications for parole for the prior year.

Transportation of liquor into dry territory.—As a result of the enforcement of the Liquor Enforcement Act of 1936, relating to the introduction of tax-paid liquors into dry States, there were seized during the year 108 vehicles and 3,977 gallons of tax-paid liquors, valued at \$144,173. This compares with 69 vehicles and 1,688 gallons of tax-paid liquors, valued at \$69,289, seized during the prior year. There were 153 persons arrested, 111 persons indicted, and 95 defendants convicted during the year, compared with 97 arrests and 76 indictments and convictions for 1944.

Floor stocks tax violations.—There were 2,550 floor stocks tax cases perfected during the year, which involved the seizure of 37,672 gallons of tax-paid liquor valued at \$521,500. Taxes and penalties amounting to \$986,388 were recommended for assessment in these cases. Offers in compromise in the amount of \$569,721 in lieu of criminal and/or civil liabilities were accepted by the Department of Justice.

Federal Alcohol Administration Act violations.—Offers in compromise totaling \$408,200 in lieu of criminal and civil liabilities were accepted by the Department of Justice from 60 breweries for subsidizing retail outlets in violation of the Federal Alcohol Administration Act.

Violations resulting from shortage of distilled spirits.—As a result of an order on the part of the War Production Board prohibiting the production of distilled spirits for beverage purposes on and after October 8, 1942, the self-imposed industry rationing system, and hoarding by dealers, an acute shortage of beverage spirits existed until the distillers' holiday in August 1944. This shortage resulted in large-scale violations of the internal revenue liquor laws and the Federal Alcohol Administration Act. In this connection, investigations of 834 taxpayers and permittees were undertaken during the year. These investigations related to the falsification of Record 52 by wholesalers and to violations of the terms and conditions of permits under the Federal Alcohol Administration Act, and more particularly to tracing "side money" transactions in their final analyses for income tax purposes.

There were 233 cases submitted to United States attorneys, 351 persons were indicted, and 322 defendants convicted. There were seized 9,491 gallons of tax-paid liquors having an approximate value of \$138,009.

TECHNICAL STAFF

The Technical Staff is the appellate agency established within the Bureau of Internal Revenue for the determination of Federal income, profits, estate, and gift tax liability. It is an independent organization answerable to the Commissioner and operating under his supervision. In general, its work concerns the classes of taxation over which The Tax Court of the United States has jurisdiction. The Staff organization is made up of an administrative office in Washington and 10 field divisions comprising 35 local offices located throughout the United States. The duties of the Staff personnel assigned to these field divisions are (1) to determine on behalf of the Commissioner the liability of taxpayers who have protested the findings of the internal revenue agent in charge prior to the filing of any petition with The Tax Court of the United States, and (2) to consider offers submitted by taxpayers to settle cases which have been docketed by The Tax Court. In performing these duties the heads of the Staff field divisions have authority to act as the exclusive representatives of the Commissioner in cases within their territorial jurisdiction, except that stipulated settlements in docketed cases must be concurred in by representatives of the Chief Counsel for the Bureau, acting as division counsel.

Field operations.—The operations of the Staff field divisions fall into two main classifications: (1) contested income, profits, estate, and gift tax cases not docketed by The Tax Court of the United States, including cases in the pre-90-day status, cases in the 90-day status, and cases involving overassessments and claims; and (2) cases docketed and pending before The Tax Court. The statistical data summarizing the work accomplished by the Staff field divisions are contained in table 106 on page 197.

With respect to contested cases not docketed before The Tax Court of the United States at the beginning of 1945, there were on hand 3,788 such cases awaiting Staff action, and 597 awaiting action by taxpayers on statutory deficiency notices directed or sustained by the Staff, or a total of 4,385 nondocketed cases. During the year the Staff had net receipts of 6,087 such cases, after eliminating transfers and cases returned without action to the internal revenue agents in charge. Nondocketed cases were disposed of in the following manner: 3,277 were settled by agreement; 711 were closed and the deficiencies assessed in full after issuance of the statutory deficiency notice, the taxpayer having filed no petition with The Tax Court; 291 overassessment and claims cases were closed without agreement, and in 1,475 cases petitions for redetermination were filed with The Tax Court. The total dispositions of nondockets by the Staff during the year numbered 5,754, leaving 4,718 on hand June 30, 1945. Of this number, 4,146 were awaiting Staff action and 572, action by taxpayers on statutory deficiency notices.

On July 1, 1944, there were 3,738 docketed cases on hand in the Staff field divisions and 3,181 dockets were received during the year. Of these docketed cases, 1,769 were settled by stipulated agreement, 160 were dismissed by The Tax Court, and 993 were submitted to The Tax Court on their merits, leaving a balance of 3,997 on hand June 30, 1945.

According to Staff records, the Staff field divisions directed the issuance of 2,023 statutory deficiency notices, and of the cases in which the Staff directed or sustained the statutory deficiency notice, 33 per cent were not petitioned to The Tax Court.

The filing of timely applications for general relief under section 722 of the Internal Revenue Code made applicable retroactively to taxable years beginning after December 31, 1939, is materially increasing the work load of all field divisions of the Staff and seriously delaying the closing of corporate cases, especially the larger cases for such years. Being the appellate agency of the Bureau and not a body of original administrative jurisdiction, the Staff necessarily experiences a delayed period in the receipt of contested cases. The Staff is now, however, receiving the full impact of cases arising under wartime taxation. On June 30, 1945, there were on hand 1,645 nondocketed cases in which there were abnormality claims under section 722 involving \$126,816,294, and 344 docketed cases with refund claims for an amount of \$26,326,393, a total of 1,989 claims involving an aggregate amount of \$153,142,687. Compared with 1,537 abnormality claims under section 722 totaling \$113,248,910 pending before the Staff at the end of March, 1945, there had been an increase in such claims in the last quarter of 30 per cent in number and 35 per cent in value of claims.

Coordination of field activities.—A central group is maintained in the Washington headquarters office of the Staff to examine and analyze the work of the 10 field divisions in order to maintain uniformity in procedure and consistency in treatment of taxpayers by all field divisions. This coordinating group, comprised of several coordinators, each with one technical advisor as chief assistant and other technical employees, operates under the direction of the Commissioner, through the head of the Staff. The action taken by the field divisions in nondocketed and docketed cases is post-reviewed by the Washington headquarters office, including not only cases settled but also decisions in unagreed cases. In this way field operations are scrutinized and changes and suggestions made for the future guidance of the field offices.

The Washington headquarters office is responsible for establishing and improving the procedure for the handling and control of cases in the field in conformity with the procedure in effect in the other offices and units of the Bureau. In this manner general operating policies are determined in Washington for the benefit of the field offices both as to technical matters of general interest and as to matters of administrative practice.

Records are maintained for reference purposes and quarterly reports of the work of the field divisions are examined and consolidated in Washington. Details and transfers of personnel between divisions are arranged by the Staff headquarters office.

Compromise, extension of time, and closing agreements.—The field divisions of the Technical Staff consider offers in compromise of liability in income and profits tax and certain other types of cases, except where criminal prosecution, court proceedings, or delinquency penalties only may be involved. The head of each division has final authority to reject any such offer or to recommend its acceptance by the Commissioner. These rejections are post-reviewed by a central compromise group in the Staff headquarters office in Washington.

This group also assists in the coordination of field procedure and in determining operating policy in compromise matters. The Washington office of the Staff also considers applications for extension of time within which to pay income taxes, and reviews for the Commissioner final closing agreements executed under the provisions of section 3760 of the Internal Revenue Code.

There were 419 compromise cases on hand July 1, 1944; during the year, 960 cases were received and 815 cases were disposed of, leaving 564 cases on hand June 30, 1945. There were 4 extension of time cases on hand at the beginning of the year; 114 were received and 104 disposed of, leaving 14 cases on hand June 30, 1945. With respect to closing agreement cases, the number on hand for review July 1, 1944, was 15; 172 were received and 169 disposed of, leaving a balance on hand June 30, 1945, of 18 such cases. A summary of work done on compromise, extension of time, and final closing agreement cases is shown in table 107 on page 198.

OFFICE OF THE CHIEF COUNSEL

The activities of the office of the Chief Counsel for the Bureau of Internal Revenue include the defense of all Federal tax cases appealed to The Tax Court of the United States; the review of refunds, credits, and abatements in excess of \$20,000; consideration of various administrative and internal revenue tax matters referred to that office by the Secretary of the Treasury, the Commissioner of Internal Revenue, and other officials of the Treasury Department and the Bureau of Internal Revenue in Washington and in the field. They include also the preparation, at the request of the Department of Justice or of the United States attorneys, of data for use in the prosecution or defense of tax cases (civil and criminal) in suit, and compliance with requests for assistance in such cases; and the preparation, revision, and review of regulations, Treasury decisions, mimeographs, and rulings for the guidance of the officers and employees of the Bureau of Internal Revenue and others concerned. The office is made up of the Chief Counsel's Committee, the Engineers and Auditors Section, and eight divisions, viz, Alcohol Tax, Appeals, Civil, Claims, Interpretative, Legislation and Regulations, Penal, and Review. In addition, at the close of the year, steps were being inaugurated to establish a supplemental legal staff in the field, to be known as the tax evasion staff, to cooperate closely with the investigative staff and with the Department of Justice in connection with a concentrated and comprehensive drive against tax evaders. A detailed statement, in statistical form, of the work handled by certain of the divisions will be found in the statistical tables in the Appendix under the heading "Office of Chief Counsel."

CHIEF COUNSEL'S COMMITTEE.—The committee, consisting of three members, serves in an advisory capacity to the Chief Counsel and his principal assistants, who refer to it cases from all divisions of the office. The committee considers these cases and makes written recommendations as to their proper disposition. The committee is also charged with the final review of cases involving compromises and closing agreements previous to their being sent to the Secretary for his approval, and with the consideration of claims for reward under section 3463 of the Revised Statutes and section 3792 of the Internal

Revenue Code. At the beginning of the year the committee had on hand (exclusive of reward claims) 64 cases; during the year it received 3,085 and closed 3,089, leaving 60 pending on June 30, 1945.

Claims for reward for information relative to violations of internal revenue laws were filed and disposed of during the year as follows: Pending July 1, 1944, 552; presented or reopened during year, 429; disposed of during year, 231; pending June 30, 1945, 750. Of the claims disposed of, 57 were allowed in a total sum of \$70,338 and paid during the fiscal year. The claims pending at the end of the year are awaiting the closing of the tax cases to which they relate, the receipt of recommendations of the field officers of the Bureau, or administrative action in Washington.

ENGINEERS AND AUDITORS SECTION.—The Engineers and Auditors Section, consisting of a group of engineers, accountants, and auditors, operating directly under the Chief Counsel, furnishes technical advice and assistance to the respective divisions, particularly in litigated cases, and to the Department of Justice, in connection with cases involving engineering and auditing problems principally in the fields of valuation and depreciation. During the year the section rendered such assistance in 197 cases.

ALCOHOL TAX DIVISION.—This division handles the legal work arising in connection with the administration and enforcement of the internal revenue liquor laws, the provisions (other than those relating to taxes, licenses, and registration) of the internal revenue laws and other statutes, including the Federal Firearms Act and the Act of August 9, 1939, relating to certain firearms; the Federal Alcohol Administration Act; the Liquor Enforcement Act of 1936, and sections 238, 239, and 240 of the Criminal Code. The work includes the preparation of opinions and briefs relating to assessment, collection, abatement, and refund of liquor taxes and penalties; compromise of civil and criminal liabilities, and the remission or mitigation of forfeitures. The division prepares citations to revoke industrial and denatured alcohol permits, conducts permit hearings and reviews revocation records, and performs similar work in connection with the issuance, suspension, and revocation of permits under the Federal Alcohol Administration Act. It assists the Department of Justice in civil and criminal cases arising under the laws in connection with which its legal work arises; gives legal advice to the Deputy Commissioner of the Alcohol Tax Unit, district supervisors, and other officials on questions involving interpretation or construction of said laws, and reviews all correspondence prepared in the Alcohol Tax Unit involving legal questions.

Work performed by this division, in Washington and in the field, during the year included preparation of 5,526 memoranda, 155 briefs, 8,146 opinions, 375 libels, and 42 indictments. In connection with alcohol and Federal Alcohol Administration permits, the division prepared 51 denials of applications for permits, 94 notices of contemplated denials of applications, 89 citations for revocation and suspension, and 53 orders in suspension and revocation proceedings, and participated in 148 hearings. Review work included 3,458 case reports, 391 claims of over \$5,000 each, and 5,728 compromise cases. In addition, 201 petitions for remission or mitigation of forfeitures were examined and finally passed upon.

APPEALS DIVISION.—This division has charge of all cases involving income, excess profits, unjust enrichment, estate, and gift taxes pending before The Tax Court of the United States. Counsel assigned to the various field offices prepare answers to petitions filed with The Tax Court and advise the various Staff divisions upon legal questions arising in the determination of income, profits, estate, and gift tax liability. All proposed settlements are concurred in by counsel. Counsel also have exclusive authority to represent the Commissioner of Internal Revenue in the defense of all cases set for hearing before The Tax Court. This division also has a general supervision of the preparation of the contents of the records on review in all cases wherein are filed petitions for review by the United States circuit courts of appeals. In such proceedings where the Commissioner of Internal Revenue is petitioner, this duty is performed in the division subject to approval by the Department of Justice; in cases where a taxpayer is petitioner, the division has sole charge of the preparation of the record.

CIVIL DIVISION.—The work of the Civil Division includes the preparation of statements of fact for the Department of Justice in all actions brought by taxpayers to recover taxes and for injunctions in the Federal courts, which statements set forth the position of the Bureau on the issues involved and contain references to applicable sections of the Revenue Acts, regulations, and decisions of the courts. The division also assembles the evidence, obtains witnesses, and assists at the trial of cases when requested by the Department of Justice; prepares recommendations for or against the institution of suits in connection with claims of the Government against taxpayers, transferees, bonding companies, and others; and, when suits are recommended, prepares statements for the Department of Justice similar to those in actions brought by taxpayers. Stipulations of facts for the use of the Department of Justice and for submission to the courts in actions in the district courts and in the Court of Claims are examined and approved, modified, disapproved, or new stipulations prepared; and the division makes recommendations for or against an appeal from adverse judgments of district courts and for or against applications to the Supreme Court for writs of certiorari in cases of adverse decisions rendered by the circuit courts of appeals and the Court of Claims. The division makes recommendations for or against acceptance of offers submitted for settlement or compromise of cases pending in court.

It also handles all cases in which liens for taxes are involved in mortgage foreclosure actions pending in Federal and State courts, and considers all applications for the release of Federal tax liens and the discharge of property from such liens which is permissible under sections 3673 to 3677, inclusive, of the Internal Revenue Code.

CLAIMS DIVISION.—The Claims Division is comprised of four sections: Processing Tax, Reorganization, Bankruptcy and Receivership, and Compromise. The Processing Tax Section has jurisdiction over all matters involving processing, floor stocks, compensating, and custom processing taxes, as well as over unjust enrichment tax matters not within the jurisdiction of any decentralized office. It represents the Commissioner of Internal Revenue in all cases before The Tax Court of the United States involving refunds of amounts collected under the Agricultural Adjustment Act, as amended. The section

has the same jurisdiction and duties in matters involving Titles III, IV, and VII of the Revenue Act of 1936 as have the Civil, Interpretative, Legislation and Regulations, and Review Divisions, and the Reorganization Section and Bankruptcy and Receivership Section of the Claims Division with respect to questions involving income, excess profits, capital stock, estate, and miscellaneous taxes. The section prepares records on review in all cases wherein the Commissioner files petitions for review by the United States circuit courts of appeals of final decisions of The Tax Court of the United States involving refunds of amounts collected under the Agricultural Adjustment Act, as amended. In cases involving such refunds, in which petitions for review are filed by taxpayers, the records are subject to the approval of this section.

The Reorganization Section is charged with the duty of protecting the interests and claims of the United States in proceedings instituted under sections 77 and 77B, Chapters X and XV of the National Bankruptcy Act, as amended, and arrangement proceedings under Chapters XI, XII and XIII of the Act. In the 286 corporate reorganization and arrangement cases closed during the year, claims in the amount of \$4,779,618 were filed and were settled for \$3,105,735.

The Bankruptcy and Receivership Section handles all legal work incident to the protection of the interests and claims of the United States in bankruptcy and receivership proceedings. The 2,275 cases closed during the year involved claims of \$9,292,107, of which the amount of \$4,764,507 was collected.

The Compromise Section is charged with the prosecution of claims filed by collectors against the estates of deceased taxpayers, against insolvent banks, and in liquidation proceedings, including assignments for the benefit of creditors. At the request of the Department of Justice, the section assists in trials involving the afore-mentioned types of claims. The 2,249 cases closed during the year involved claims in the amount of \$12,003,878, of which \$7,830,304 was collected.

INTERPRETATIVE DIVISION.—The functions of this division consist of the preparation of letters and memoranda for the signature of the head of the division, the Chief Counsel, the Commissioner, or the Secretary, interpreting internal revenue statutes; the review of all correspondence, for the signature of the Commissioner or of the Secretary or of an official of his office, containing a ruling or opinion of the Bureau and routed through the Chief Counsel's office for approval; assisting in the preparation and review of briefs to be filed with The Tax Court of the United States in key cases; reviewing actions on decisions in special cases; reviewing closing agreements covering proposed transactions; editing the material submitted for publication in the Internal Revenue Bulletin; and the preparation of opinions and rulings in special cases assigned by the Chief Counsel. Members of this division also participate in conferences with taxpayers when so requested by the administrative branches and units of the Bureau of Internal Revenue or by other divisions of the Chief Counsel's office.

Included in this division is the Digest Section, the functions of which are to preserve, digest, and make readily available to the members of the Chief Counsel's staff all opinions, rulings, and other documents which have been prepared or reviewed by the Chief Counsel's office.

The division began the year with 338 cases on hand, received 2,249, and disposed of 2,153, leaving 434 on hand at the close of the year.

LEGISLATION AND REGULATIONS DIVISION.—The regulations issued under the internal revenue laws, and tax conventions with foreign countries, and the reports on legislation introduced in the Congress affecting the internal revenue, except such as relate to taxes on alcoholic beverages, are prepared or reviewed in this division. The division also considers suggestions for amendments of and additions to the various internal revenue laws, and prepares reports thereon for the consideration of the Commissioner and the General Counsel. It participates in the preparation of income tax and other forms and in the drafting of internal revenue laws and tax conventions.

PENAL DIVISION.—This division deals with practically all classes of internal revenue tax cases when criminal liability is alleged, including among others income and profits tax cases, miscellaneous tax cases, and employment tax cases; considers offers in compromise of liability where criminal proceedings have been instituted or recommendations for prosecution have been made to the Bureau or by the Bureau to the Department of Justice, and prepares opinions construing the criminal and percentage penalty statutes. It also prepares opinions as to whether cases closed by agreement under section 606 of the Revenue Act of 1928, and similar provisions of other Revenue Acts and the Internal Revenue Code, should be reopened because of "fraud or malfeasance, or misrepresentation of a material fact." Whenever requested by the Department of Justice, an attorney from this division assists in the prosecution of criminal cases.

At the beginning of the year 554 cases were pending in the Penal Division. New cases numbering 494 were received, and 336 cases were closed during the year, leaving 712 cases pending on June 30, 1945, a net increase of 158.

REVIEW DIVISION.—This division reviews overpayments (and in some cases overassessments of unpaid taxes) of income, excess profits, estate, gift, and miscellaneous taxes proposed for allowance (also deficiencies when coupled with tax reductions under review), where the amount of the tax reduction in a particular case, whether abatement, credit, or refund, exceeds \$20,000. It prepares the reports to the Joint Committee on Internal Revenue Taxation required by section 3777 of the Internal Revenue Code, where the overpayments of income, excess profits, estate, or gift taxes exceed \$75,000, and prepares public decisions where the overassessments exceed \$20,000. It also examines and reviews special cases referred to it by the Chief Counsel for the Bureau.

In addition to the above work handled by the respective divisions of the office, legal advice and assistance was rendered to the Deputy Commissioner of the Salary Stabilization Unit, regional office heads, and other officials, on questions involving the interpretation and construction of the Act of October 2, 1942 (Public Law No. 729, Seventy-seventh Congress, second session), as amended. The legal work performed in connection with the administration and enforcement of the Act of October 2, 1942, in the office of the legal advisor to the Unit includes the preparation of memoranda and opinions relating to such Act, the review of letters involving legal questions, and the preparation of letters for the signature of the Deputy Commissioner and the Commissioner. Counsel have also been detailed

to certain regional offices of the Salary Stabilization Unit to advise the heads of such offices with respect to legal problems arising therein. The year was begun with 156 cases pending, during the year 1,612 new cases were received, 1,695 were disposed of, leaving 73 pending at the close of the year.

INTELLIGENCE UNIT

The Intelligence Unit is principally concerned with the investigation, in cooperation with revenue agents and deputy collectors, of cases involving alleged evasion of taxes; investigation of charges of a serious nature against employees in the Internal Revenue Service; and investigation of applications of attorneys and agents to practice before the Treasury Department.

During the year, 1,253 investigations were made of alleged evasion of income and miscellaneous taxes, resulting in the recommendation for prosecution in 303 cases involving 615 individuals. There were 70 individuals tried, of whom 65 were convicted and 5 acquitted. Investigations of these cases resulted in recommendation for assessment of additional taxes and penalties totaling \$123,295,136.

There were 2,699 investigations of applications of attorneys and agents to practice before the Treasury Department, and 34 investigations of charges against enrolled agents and attorneys. These investigations resulted in the disbarment of 4, the suspension of 1, and the rejection of applications of 6.

During the year, 84 cases of charges against employees of the Bureau of Internal Revenue were investigated, resulting in the separation from the Service of 57 employees and the prosecution of 19, of whom 15 were tried and convicted. There were 45 cases of a miscellaneous nature investigated, resulting in the prosecution of 5. Four were tried and all were convicted.

SALARY STABILIZATION UNIT

The Salary Stabilization Unit is charged with administering the stabilization of salaries under the provisions of the regulations prescribed by the Economic Stabilization Director under the Act of October 2, 1942 (Public Law 729, Seventy-seventh Congress, second session), the regulations, as amended, pursuant to Executive Order 9328, the Act of April 11, 1943 (Public Law 34, Seventy-eighth Congress, first session), and Public Law 108, Seventy-ninth Congress, first session, approved June 30, 1945.

The number of cases received, processed, and on hand in the 13 regional offices for the year, classified according to the types of cases, are shown below:

	Salary adjustments	Bonus adjustments	Salary rate schedules	Appeals	Trusts	Insurance cases	Contravention cases
On hand July 1, 1944.....	11,433	2,067	229	3,277	85	22	547
Received during year.....	290,627	75,893	3,087	44,189	1,616	271	550
Total to be disposed of....	292,060	77,960	3,316	47,466	1,701	293	1,097
Disposed of.....	275,088	75,784	3,172	40,429	1,630	277	558
On hand at end of year.....	16,972	2,176	144	7,037	71	16	539

¹ The figure of 2,277 salary and bonus adjustments on hand June 30, 1944, has been broken down in this report into either salary and/or bonus cases and shown under "Salary adjustments" and "Bonus adjustments."

Appeal cases not closed in the regional offices are forwarded to the Salary Stabilization Unit in Washington for final disposition. There are shown below the number of appeal cases received and processed in the Unit for the year, as well as the number on hand as of June 30, 1945:

Appeals:	
On hand July 1, 1944.....	629
Received during year.....	3,134
Total to be disposed of.....	3,763
Disposed of.....	3,189
On hand June 30, 1945.....	574

The number of applications received in the regional offices continued to increase throughout the year. This increase was due largely to the shifting of personnel, creation of new positions, post-war planning, and the necessity for approval of salary increases where ceiling rates are being reached and there is no basis under the regulations for further increase without approval.

Important phases of the work of the Unit.—During the year 1945 many new phases of the salary stabilization program were presented and developed by the Unit. The most important of these phases are as follows:

Percentage type bonuses.—The Unit's policy regarding the processing of percentage type of bonuses (percentage of profits, salary, new business, etc.) was changed with the authority of the Economic Stabilization Director in order that the policy of the Unit would conform more closely to that adopted by the National War Labor Board.

Under this change in policy, percentage type bonus plans are approved where such plans contain a definite or exact method of determining the amount of the bonus fund to be distributed, together with a definite plan or established policy or practice for the distribution of such fund to the employees covered by the plan. The major change in the policy was with respect to the manner of distribution. Under the present policy the employer's past practice or custom may be followed so long as distribution is in accordance with past practice or custom, even though such distribution is based in part upon the discretion of management. This new policy is contained in Treasury Decision 5462 and Com-Mimeograph SSU No. 98.

Contravention procedure.—Pursuant to authority granted by the Director under section 4001.15 of his regulations, as amended, the Commissioner now, under section 1002.28 of Treasury Decision 5295, as amended, may determine, in the light of extenuating circumstances, an amount less than the full amount of the salary paid in violation to be the amount to be disregarded by the executive departments and other agencies of the Government, and also may determine the particular departments or agencies of the Government by which the amount shall be disregarded and certify such amounts to such departments or agencies only. Treasury Decision 5416 outlines the procedure to be followed by employers in contravention cases.

Salary adjustments involving immediately interrelated job classifications in the coal industry.—The Commissioner by Mimeographs SSU Nos. 78, 80, 82, and 93, sets forth certain adjustments which may be made without prior approval for employees in the coal industry to maintain necessary differentials and prevent the creation of inequities arising as the result of certain adjustments allowed by the War Labor Board in controversial cases between the coal operators and the various unions.

Options.—The manner in which options may be treated for salary stabilization purposes is described in Com-Mimeograph SSU No. 65, and SSU No. 65, Supplement 1. Under this ruling the amount of the salary payment resulting from the granting of any option is determined as follows:

Any option to purchase stock or other property granted subsequent to October 2, 1942, to any employee under the jurisdiction of the Commissioner of Internal Revenue will be deemed to be a salary payment within the meaning of section 1002.6 of Treasury Decision 5295. If the option has no ascertainable value at the time granted, the amount of the salary payment resulting from the grant is to be determined by the excess of the market price of the property prevailing at the time the option is exercised over the option price. In the event of the sale of an option prior to its exercise, the sale price of the option or the value of the option on the date of sale, whichever is higher, will determine the amount of the salary payment.

Pension benefits and profit-sharing trusts.—A detailed explanation of section 1002.8 of Treasury Decision 5295 relative to the extent to which insurance premiums, pension benefits, contributions to and distribution from profit-sharing trusts shall be treated for salary stabilization purposes is contained in Com-Mimeograph SSU No. 37, SSU No. 37, Supplement 1, and SSU No. 37, Supplement 1, amended.

Incentive plans.—Applications for payment of additional compensation based on the operation of incentive plans continue to be filed in considerable volume. Employers are adopting this type of compensation for salaried personnel who have a direct or indirect relation to the bases of the incentive plan. These plans require careful examination for the purpose of determining whether they are correlated with plans for employees under the jurisdiction of the National War Labor Board and to determine whether the bases for participation in the benefits under the plans are reasonable and proper.

Aid in the prosecution of the war.—Adjustments in salaries based on the grounds that they are necessary to aid in the effective prosecution of the war became more and more frequent during the fiscal year 1945. This type of adjustment requires serious consideration and careful study of personnel problems, flow of manpower, evaluation of the relative need of the adjustment and priority to be given critical war industries. These adjustments are allowable only in rare and unusual cases where in certain war industries it becomes necessary to obtain personnel, retain personnel, secure greater production, or improve employee morale.

Overtime and cutbacks.—Applications for salary increases due to extension of the work week became less numerous, but this falling off in applications is more than offset by requests for adjustments in

salaries where overtime was previously allowed but now the hours of work are being reduced. In these cases many employers desire to fix the take-home pay at the overtime rate as a basic salary on the shorter work week. These cases require very careful study and analysis of the interrelationship between employees whose compensation is under the jurisdiction of the Commissioner of Internal Revenue and those whose compensation is under the jurisdiction of the National War Labor Board to determine whether proper differentials are being maintained, whether proper rates for the positions in their new or reclassified form have been established, and whether the adjustments requested will create either interplant or intraplant inequities.

CONCLUSION

In submitting this report for the fiscal year 1945, during which period internal revenue collections again set a record in the history of Federal taxes, I am pleased to state that I have continued to receive the wholehearted cooperation of every branch of the Internal Revenue Service.

JOSEPH D. NUNAN, Jr.,
Commissioner of Internal Revenue.

APPENDIX A

STATISTICAL TABLES
FISCAL YEAR ENDED
JUNE 30, 1945

RECEIPTS FROM INTERNAL REVENUE TAXES

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories

Districts	Income taxes			Total income taxes	Excess profits	
	Corporation	Individual	Withheld by employers (20 per cent above exemptions) ¹		Declared value excess profits	Revenue Acts of 1940, 1941, 1942 as amended
Alabama	\$22,352,959.88	\$72,618,611.76	\$74,427,409.54	\$169,398,981.18	\$403,230.62	\$49,268,648.34
Arizona	4,037,482.35	28,036,328.65	19,488,228.20	51,562,039.20	245,354.55	8,632,244.02
Arkansas	8,599,294.29	41,312,849.24	20,010,827.20	69,922,970.73	320,127.42	12,778,162.79
First California	150,007,489.26	474,731,059.25	470,123,936.68	1,100,862,485.19	1,464,449.83	303,594,274.09
Sixth California	96,289,223.33	584,056,471.73	611,851,240.35	1,192,196,935.41	7,802,943.07	445,721,403.69
Colorado	28,804,634.30	69,895,147.78	47,880,608.84	146,050,200.92	506,576.89	30,532,889.59
Connecticut	188,585,110.14	173,725,389.03	214,658,864.39	496,969,363.56	1,638,135.41	264,330,486.56
Delaware	153,659,811.65	48,318,127.88	86,177,577.30	268,155,516.83	254,047.27	163,813,756.14
Florida	25,921,709.47	152,864,952.69	78,852,015.99	257,638,787.15	2,390,439.47	49,841,211.26
Georgia	43,661,295.16	105,256,228.64	85,620,149.87	234,537,674.67	1,066,112.53	102,122,026.25
Hawaii	13,888,985.98	46,179,525.95	61,067,132.96	121,135,654.89		28,655,166.45
Idaho	5,608,470.11	26,131,600.26	14,857,808.54	46,597,878.91	213,902.86	4,818,911.43
First Illinois	425,497,720.92	568,300,236.70	770,744,016.92	1,764,541,974.54	12,805,480.44	927,545,483.77
Eighth Illinois	24,820,291.15	123,300,064.51	71,870,266.37	219,990,622.03	1,012,714.60	86,873,863.80
Indiana	76,396,971.23	180,970,902.44	169,473,301.72	426,841,175.39	6,378,277.32	219,229,938.00
Iowa	29,697,283.81	130,420,703.06	58,307,405.57	218,425,392.44	1,798,856.60	61,142,507.97
Kansas	56,743,107.21	93,832,654.46	70,708,839.20	221,284,600.87	2,058,351.06	149,787,034.04
Kentucky	31,775,577.59	78,226,311.16	56,834,410.39	166,836,299.14	1,192,303.30	104,062,831.57
Louisiana	81,558,261.84	99,303,645.39	77,720,062.07	208,581,969.30	2,169,116.65	55,214,495.47
Maine	16,734,511.06	37,003,514.33	38,313,915.06	92,051,940.45	644,293.74	40,243,912.74
Maryland	112,921,224.80	241,294,191.60	389,668,953.71	743,879,370.11	1,092,936.67	235,848,803.95
Massachusetts	174,963,058.34	276,568,684.37	382,160,403.70	833,682,144.41	9,437,302.11	407,955,540.23
Michigan	314,542,331.82	411,055,279.68	735,030,338.06	1,460,627,949.56	1,927,303.90	790,996,100.16
Minnesota	81,505,936.77	140,012,938.07	143,521,276.88	365,040,151.72	2,258,832.50	163,604,685.39
Mississippi	8,268,218.89	39,122,337.50	17,432,542.27	64,823,098.66	1,213,378.24	12,503,586.56
First Missouri	109,948,876.19	120,137,247.85	155,337,582.77	385,423,706.84	2,200,648.09	279,146,913.06
Sixth Missouri	36,480,805.99	76,698,021.80	68,576,817.45	181,725,645.24	950,620.33	68,516,264.41
Montana	5,446,283.30	29,265,602.53	11,701,604.07	46,413,489.90	313,419.19	5,615,636.07
Nebraska	20,877,045.22	65,259,198.04	62,515,949.79	148,652,193.05	839,695.99	37,196,437.11
Nevada	1,512,296.78	16,555,923.02	8,059,209.32	26,127,399.12	98,023.74	1,341,402.46
New Hampshire	6,389,912.84	21,902,486.45	23,811,283.40	52,053,682.69	157,943.38	14,290,882.18
First New Jersey	24,331,106.35	67,132,160.88	65,712,770.36	157,176,037.59	782,782.76	53,658,390.38
Fifth New Jersey	133,347,193.41	228,656,615.12	302,109,260.85	664,113,069.38	3,157,832.58	273,680,533.81
New Mexico	1,826,125.33	18,846,578.52	9,186,714.34	29,859,418.19	111,805.43	2,516,851.92
First New York	88,598,252.29	237,373,496.89	246,686,811.54	572,628,560.72	955,330.12	155,172,974.55
Second New York	692,458,191.97	402,786,601.45	577,330,381.41	1,692,531,174.83	5,930,264.25	730,789,400.95
Third New York	371,899,546.52	415,898,332.45	806,275,355.84	1,594,073,234.81	14,848,445.05	906,746,686.71
Fourteenth New York	62,428,668.83	141,578,134.38	163,507,170.60	367,513,973.81	2,367,024.20	216,313,016.65
Twenty-first New York	23,278,227.39	55,643,202.66	72,862,486.53	151,783,916.58	647,163.52	72,506,905.17
Twenty-eighth New York	64,031,556.35	111,496,846.20	153,421,565.97	328,949,968.55	2,396,823.24	217,559,417.62
North Carolina	62,553,188.88	95,990,077.44	90,199,988.31	248,752,254.63	1,150,482.46	146,470,688.97
North Dakota	2,326,514.76	26,535,878.31	6,008,955.86	34,871,348.93	72,886.32	2,085,313.15
First Ohio	72,386,240.95	119,360,608.39	142,777,769.09	334,524,618.46	7,930,471.70	208,740,590.89
Tenth Ohio	147,804,716.39	62,431,396.99	79,768,075.44	200,004,188.82	2,155,519.55	50,912,364.00
Eleventh Ohio	18,355,563.76	53,829,687.37	53,705,463.57	125,890,714.70	403,403.60	51,234,038.70
Eighth Ohio	164,513,387.38	211,560,268.21	394,245,371.05	770,319,024.64	4,465,341.64	708,695,430.28
Oklahoma	39,342,801.19	81,664,197.30	64,746,014.95	185,753,013.44	1,970,743.85	36,663,040.82
Oregon	19,793,481.67	109,837,268.61	95,413,568.90	225,044,319.24	992,600.23	55,365,243.36
First Pennsylvania	180,778,839.32	417,801,294.55	438,196,517.22	1,036,776,651.09	6,175,521.67	322,988,156.00
Twelfth Pennsylvania	29,574,194.17	47,830,505.76	134,149,907.44	211,554,607.37	526,547.27	125,821,828.90
Twenty-third Pennsylvania	140,559,459.86	201,762,562.54	343,174,581.57	685,496,603.97	8,000,658.81	420,963,433.85
Rhode Island	23,607,427.23	54,027,637.16	63,815,270.37	141,450,334.76	555,701.44	70,741,420.66
South Carolina	16,823,295.97	38,230,968.17	40,024,437.67	95,077,801.81	435,068.15	68,288,964.81
South Dakota	2,716,055.77	19,721,892.49	7,499,192.74	29,937,141.00	108,167.77	2,242,002.72
Tennessee	30,106,937.82	99,130,861.34	78,258,372.77	207,496,171.93	1,251,395.73	76,425,468.37
First Texas	84,317,018.34	198,034,338.94	129,172,971.41	411,524,328.69	1,025,892.75	97,256,038.36
Second Texas	50,348,489.97	171,047,657.41	98,346,040.92	319,742,188.30	962,803.48	84,642,488.48
Utah	9,651,692.99	22,325,279.53	26,173,973.39	58,150,845.91	81,773.16	11,002,890.68
Vermont	5,145,261.39	12,203,310.09	11,053,147.04	28,401,718.52	228,762.75	14,309,818.54
Virginia	60,118,622.44	104,289,486.15	116,622,754.64	281,030,863.23	785,478.68	152,112,414.87
Washington	39,943,549.20	167,225,945.78	214,560,436.37	421,729,931.35	1,278,036.00	140,697,352.75
West Virginia	23,705,900.23	44,553,114.14	48,385,952.03	116,644,966.40	716,527.35	43,482,226.63
Wisconsin	73,333,539.69	145,064,927.56	181,555,029.56	399,953,496.81	5,088,136.59	357,786,847.86
Wyoming	2,294,272.32	13,078,567.52	6,968,151.79	23,240,991.63	58,147.30	1,091,813.80
Total	4,879,715,280.86	8,770,094,034.15	10,264,219,340.18	23,914,028,755.19	143,797,827.17	11,008,519,622.76
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT						
Alaska	\$689,347.79	\$5,048,932.78	\$10,833,432.14	\$16,571,712.71	\$24,712.40	\$1,326,855.87
California	246,296,712.59	1,058,787,539.98	987,975,177.03	2,293,059,429.60	9,267,392.90	749,315,677.78
District of Columbia	5,276,022.61	101,627,654.95	149,389,800.75	256,293,568.21	268,200.90	106,756,666.99
Illinois	450,318,012.07	691,600,301.21	842,614,283.29	1,984,532,596.57	13,818,195.04	1,014,419,347.57
Maryland	107,645,202.29	139,645,922.65	240,274,062.96	487,565,187.90	824,735.77	129,092,136.96
Missouri	146,429,682.18	196,805,269.68	223,914,400.22	567,149,352.08	3,151,208.42	347,663,177.47
New Jersey	157,678,299.76	295,788,776.00	367,822,031.21	821,289,106.97	3,940,615.34	327,288,924.19
New York	1,212,664,443.38	1,364,726,614.03	2,020,089,771.89	4,597,480,829.30	27,144,750.38	2,299,088,401.65
Ohio	403,059,968.51	447,181,958.96	670,496,679.15	1,520,738,546.62	14,954,736.49	1,019,682,423.87
Pennsylvania	350,912,493.35	667,394,362.85	915,521,006.23	1,933,827,862.43	14,702,727.75	869,773,418.75
Texas	134,665,508.31	369,081,996.35	227,519,012.33	731,266,516.99	1,988,696.23	181,898,526.84
Washington	39,254,201.41	162,177,013.00	203,727,004.23	405,158,218.64	1,253,323.60	139,370,496.88
Puerto Rico		20,614.00		20,614.00		

¹ Also includes collections of victory tax withheld by employers at 5 per cent.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Unjust enrichment (Title III, Revenue Act of 1936)	Capital stock, \$1.25 per \$1,000	Estate tax— Transfers of estates of decedents	Gift tax— Transfer of any property by gift	Distilled spirits			
					Excise taxes		Seizures, penalties, etc.	Floor tax (tax-paid stocks on hand Apr. 1, 1944), \$3 per gallon
					Imported (col- lected by customs), \$9 per gallon	Domestic, \$9 per gallon		
Alabama		\$2,037,597.04	\$2,765,743.57	\$160,405.57	\$1,072,368.21	\$13,696.77	\$83,945.30	\$21,716.19
Arizona		429,898.51	1,056,534.38	16,977.38	41,109.58	2,484,121.99	1,085.00	169,429.90
Arkansas		621,947.34	1,844,908.56	77,698.34		1,109.03	5,149.42	45,152.39
First California	\$1,573.12	11,042,760.33	20,007,464.36	763,671.66	9,748,322.48	60,310,649.23	78,083.79	5,867,428.34
Sixth California	88.01	11,977,962.28	27,582,237.54	1,220,434.78	12,280,290.85	24,712,906.63	29,343.71	5,779,046.42
Colorado		1,533,978.23	3,222,180.87	1,024,594.12	219,137.33	138,182.30	74,532.36	440,207.29
Connecticut		7,103,527.59	21,243,980.86	528,834.08	1,723,611.52	1,385,136.81	8,782.99	1,996,949.21
Delaware	1,510.86	5,484,007.44	8,917,623.69	315,093.30		339.34	1,419.23	144,885.84
Florida	25.00	2,276,708.30	16,755,779.61	755,478.03	2,722,745.63	1,408.24	30,656.01	1,556,488.91
Georgia	2,315.29	3,476,835.91	7,219,189.14	621,162.61		723,672.09	109,809.76	418,232.42
Hawaii		1,083,336.81	2,361,576.82	66,012.53	1,236,216.95	4,035,074.70	2,270.25	152,759.32
Idaho		416,874.72	356,844.56	12,516.16			4,053.35	201,521.15
First Illinois		29,990,687.51	30,128,709.62	1,502,317.55	16,167,136.03	19,480,091.76	120,789.91	4,677,489.99
Eighth Illinois		2,525,598.57	7,057,489.20	263,769.31		107,801,755.51	24,413.90	1,822,222.15
Indiana	389.78	6,477,931.31	7,614,463.23	440,408.30	10,756,935.64	168,996,784.45	25,368.06	2,279,516.18
Iowa	351.25	2,246,581.94	4,591,108.95	380,687.10		2,027,419.50	6,934.21	31,814.16
Kansas	621.16	3,558,524.98	3,494,325.79	166,479.12		1,447.56	7,088.90	1,057.18
Kentucky	67,213.54	3,089,173.62	4,085,260.86	195,241.40	10,783,539.83	289,887,861.89	18,088.51	2,097,893.64
Louisiana	195.00	2,735,578.78	4,432,328.14	363,421.60	1,599,556.40	8,192,088.93	42,602.74	866,012.03
Maine		1,388,418.26	1,958,006.28	157,083.40		1,068,001.26	688.23	11,708.01
Maryland	280.00	7,743,215.10	14,685,043.22	640,199.19	5,327,393.46	114,402,945.10	117,351.64	3,250,951.63
Massachusetts	592.88	14,371,898.65	27,244,551.09	1,185,343.06	8,354,668.48	29,679,989.80	3,137.68	3,673,781.82
Michigan	13,991.19	23,798,057.04	30,946,722.36	1,024,265.14	12,655,852.30	1,908,001.26	29,623.62	2,692,429.30
Minnesota		6,888,086.92	7,358,668.22	448,822.24		1,863,230.09	565,979.63	1,916,583.15
Mississippi	148.52	605,305.08	1,049,246.61	35,892.32			87,702.82	25,424.70
First Missouri		7,108,891.77	9,583,367.32	1,330,585.24	1,830,442.92	3,400,922.07	17,912.63	447,943.30
Sixth Missouri	56,814.64	2,784,017.09	3,684,353.87	231,066.33		3,371,170.58	11,481.33	548,676.25
Montana		382,532.47	286,230.10	23,502.95	616,104.79		780.55	284,849.25
Nebraska	5,062.85	1,479,398.17	1,591,589.84	108,393.58	127,448.37		3,271.16	816,591.66
Nevada		124,707.03	2,640,368.23	7,969.97			100.00	98,676.57
New Hampshire		621,327.97	2,075,215.68	62,490.27		4,437,913.92	758.00	569.72
First New Jersey		1,757,255.15	7,061,867.15	376,600.94		1,809,821.70	5,283.71	823,312.93
Fifth New Jersey	6,233.82	11,417,461.78	27,121,270.24	1,861,134.36		24,774,102.52	23,790.11	4,333,038.70
New Mexico	55.00	106,227.75	303,368.73	11,224.46			11,495.99	248,564.26
First New York	80.05	6,130,330.44	39,259,395.07	657,977.26		3,244,739.98	84,733.67	2,832,201.73
Second New York		32,018,768.56	5,941,379.09	2,128,062.29	50,738,480.32	1,006.23	14,213.78	1,502,171.15
Third New York		33,772,424.26	51,314,611.05	13,576,921.97			10,214.06	7,743,764.81
Fourteenth New York	1,520.16	5,820,773.79	18,288,676.40	1,569,403.38	52,261.57	9,948,061.22	47,671.90	1,304,435.76
Twenty-first New York	2,143.12	2,291,835.45	2,483,641.34	911,278.07		801,455.40	17,457.82	215,786.25
Twenty-eighth New York	2,431.71	5,699,530.46	8,249,359.21	439,491.56	538,400.15	4,116,533.19	103,204.06	1,271,241.08
North Carolina	2,604.78	4,832,379.42	4,227,249.64	383,128.91	201,229.20	15,463.13	120,240.76	94,187.91
North Dakota		163,799.47	328,438.22	2,450.61	13.00		9,884.53	183,736.73
First Ohio		5,988,672.98	18,281,097.22	366,404.72		54,754,443.86	19,696.93	1,707,608.36
Tenth Ohio		3,850,671.42	1,899,903.54	252,020.12			8,751.99	71,634.99
Eleventh Ohio	191.60	2,179,794.84	2,201,385.26	333,370.39		20.00	11,232.73	133,115.29
Eighteenth Ohio	3,315.11	10,910,518.40	9,784,735.89	479,090.45	13,802,165.27	4,875,925.50	37,080.74	1,630,833.34
Oklahoma	2.17	2,962,184.09	4,276,210.49	597,547.09		37,945.25	4,186.00	968.68
Oregon	9.23	1,851,844.36	2,155,012.04	117,647.97		897,681.65	7,800.00	1,194,224.63
First Pennsylvania	2,538.97	13,858,629.15	36,904,058.08	777,306.47	10,374,937.11	148,818,521.67	21,678.74	1,561,840.59
Twelfth Pennsylvania	627.90	3,401,314.35	3,637,822.47	102,065.37		154,482.28	14,838.67	32,522.98
Twenty-third Pennsylvania	1,202.82	13,598,057.39	21,005,435.62	3,691,026.52	14,878,701.28	85,420,540.20	43,620.35	1,418,658.38
Rhode Island		2,217,535.59	6,386,365.08	134,880.16		120,824.37	6,663.58	477,624.05
South Carolina		1,803,815.09	1,245,878.81	141,132.59		232,359.68	37,496.43	327,903.70
South Dakota		197,660.80	239,310.58	11,715.51			4,283.75	334,782.09
Tennessee		2,895,295.59	2,906,163.62	532,635.52		325,913.14	36,028.17	351,337.98
First Texas	2,355.04	5,513,793.52	10,808,141.94	895,712.53	2,537,793.77	4,794.26	3,478.44	771,846.09
Second Texas	240.00	4,518,062.44	9,346,902.73	579,246.25			8,672.86	759,134.34
Utah		624,328.29	174,368.35	17,490.74			38.75	289,062.24
Vermont		377,383.04	2,593,984.14	7,021.59		111,961.36	1,457,391.00	1,796.13
Virginia		4,927,324.28	4,219,138.35	279,577.81		899,749.73	33,105.14	1,422,393.97
Washington	1,404.09	4,215,515.33	4,914,706.87	384,883.66	4,105,942.55	197,628.34	3,965.92	2,606,460.06
West Virginia	217.67	2,038,401.82	2,346,167.83	245,225.91		26,866.26	5,384.57	4,282.18
Wisconsin	1,628.88	8,515,721.41	7,589,362.97	712,752.13	722,979.36	679,669.74	6,357.54	1,990,537.44
Wyoming		173,500.34	621,543.30	204,396.41			1,516.38	12,859.08
Total	179,995.24	371,969,130.71	596,137,494.42	46,917,582.55	199,690,666.79	1,282,309,099.11	2,305,847.86	79,947,356.22

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska		\$45,032.27	\$3,974.61	\$3,735.41			\$107,427.50	\$298,471.68
California	\$1,661.13	23,020,622.61	47,589,701.90	1,984,106.44	\$22,023,613.33	\$85,623,555.86	11,346,474.76	11,346,474.76
District of Columbia		2,746,371.33	6,202,216.67	122,039.61		1,634.22	19,095.16	748,602.36
Illinois		32,516,286.08	37,186,198.82	1,766,026.86	16,167,136.03	217,281,847.27	145,203.81	6,499,712.14
Maryland	280.00	4,996,843.77	8,482,826.55	518,159.58		5,327,393.46	98,256.48	2,502,349.27
Missouri	56,814.64	9,892,908.88	13,267,721.19	1,579,591.57	1,830,442.92	6,772,092.65	29,393.96	996,619.64
New Jersey	6,233.82	13,174,716.93	34,183,137.42	2,237,735.30		26,583,924.22	29,073.82	5,156,351.72
New York	6,195.07	85,616,654.96	125,536,462.66	19,280,236.53	51,465,718.08	18,111,816.02	277,495.29	14,869,600.80
Ohio	3,306.71	28,929,657.64	32,147,121.91	1,430,885.68	13,802,165.27	59,630,389.36	76,761.49	3,609,191.98
Pennsylvania	4,369.69	30,858,000.89	61,547,316.17	4,570,398.36	25,253,638.39	234,393,544.15	80,037.76	3,013,021.95
Texas	2,595.04	10,031,855.96	20,155,044.67	1,474,938.78	2,537,793.77	4,794.26	12,151.30	1,530,980.43
Washington	1,404.09	4,170,483.06	4,010,732.26	381,148.25	4,105,942.55	197,528.34	3,965.92	2,307,988.38
Puerto Rico						2,163.30		

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Distilled spirits—Continued									
	Floor taxes levied by Acts prior to Apr. 1, 1944	Rectification tax, per proof gallon, 30 cents	Export stamps, 10 cents per cask and 5 cents per case	Container stamps, 1 cent per bottle, or 34 cent if less than one-half pint		Stills or worms manufactured, \$22 each	Manufacturers of stills, \$55 per year	Rectifiers		Special or occupational taxes
				Bottled in bond	Red strip stamps			Less than 500 barrels, \$110 per year	500 barrels or more, \$220 per year		Wholesale liquor dealers, $110 per year
Alabama										
Arizona		\$21,648.33				\$850.10				\$1,991.17
Arkansas					\$3.36	6,260.07		\$109.20	\$206.25	7,326.52
First California	\$1,157.56	1,706,421.07	\$7.20	3,246.08	502,584.08	\$506.00	\$972.59	3,574.25	3,208.33	2,861.70
Sixth California	2,729.80	967,537.67	22.25	9,413.04	326,459.98	242.00	1,234.21	687.50	3,135.01	66,458.92
Colorado				1,096.71	665.99			339.81		56,351.77
Connecticut	832.83	455,914.55		1,890.00	198,009.04	75.90		1,200.84	1,521.68	6,381.48
Delaware	2,004.91						110.00			10,093.03
Florida				3.00	984.85			110.00		590.00
Georgia	4.00	3,052.30		15,778.68		22.00	32.00	209.00		14,292.74
Hawaii		147,310.77			25,063.96				1,320.00	4,638.35
Idaho										129.84
First Illinois	4,425.98	692,372.49		16,590.00	278,909.48	66.00	50.42	950.23	4,319.35	85,751.98
Eighth Illinois	251.14	4,306,162.03	537.40	42,974.66	1,318,461.36	132.00	110.00		1,210.00	13,751.98
Indiana		4,781,351.33	120.00	3,780.00	1,072,691.36	182.30	199.06	312.60	1,769.18	6,100.13
Iowa		1,206.33			45.00	22.00	22.92			3,086.10
Kansas	.48	646.18								3,066.16
Kentucky	1.60	6,057,202.51	715.30	549,100.30	2,162,712.22	638.00	238.34	1,345.26	6,486.41	18,887.05
Louisiana	3,609.52	25,643.85	1.20	13,593.76				284.17	403.34	9,411.52
Maine		7,365.53		11,410.01				123.75		230.00
Maryland	4,192.67	3,074,691.79	487.70	27,478.00	1,169,434.81	199.10	204.42	591.09	5,266.34	30,121.66
Massachusetts	10,641.45	512,739.82	1.50	44.32	331,344.69	979.00	387.75	1,409.38	2,255.00	24,909.34
Michigan	2,113.96	222,498.57			169,391.60	99.00	123.75	570.64	880.00	49,554.08
Minnesota	453,186.05	161,072.28			67,671.76	22.00	36.67	45.84	660.00	6,188.41
Mississippi	5,952.16			19.10		66.00	90.59	45.77		2,218.97
First Missouri	3,083.24	160,276.36		50,038.06		1,171.50	183.34		925.35	7,443.94
Sixth Missouri		13,214.25			32,506.74	22.00	9.63		660.00	11,682.30
Montana	116.25									3,462.30
Nebraska	63.94		48.14	335.94						1,896.14
Nevada			3,447.99	863.36					52.72	2,904.05
New Hampshire						133.11				295.84
First New Jersey	4,424.38	12,325.22	2.22	13,680.00	16,273.04	66.00	77.93	465.21	440.00	4,231.45
Fifth New Jersey	2,891.85	764,993.26	36.30		327,312.61	440.00	728.77	220.00	4,873.02	14,404.28
New Mexico	50.93	9,788.51			3,103.22			110.00	220.00	3,151.55
First New York	3,488.95	176,982.57			50,027.78	88.00	90.85	220.00	660.00	6,298.79
Second New York	374.94	2,298.84			371,613.10	176.00	244.75	201.67	194.61	8,065.87
Third New York	1,167.04	501,542.55			106,444.66			467.86	660.00	22,678.17
Fourteenth New York	1,888.82	382,475.53			111,190.62	66.00	106.34	27.50		2,598.13
Twenty-first New York	616.21	150.06			5,761.50		110.00	80.21		1,648.37
Twenty-eighth New York	1,503.04				124.17	291.50	124.20	126.05		4,052.56
North Carolina				.29						14,777.42
North Dakota										1,880.02
First Ohio	816.47	1,383,235.04			461,300.21	396.00	192.50	110.00	495.00	7,358.14
Tenth Ohio	121.59									6,115.90
Eleventh Ohio	295.34		6.79			66.00	55.00			6,897.31
Eighteenth Ohio	99.59	33,732.59			22,965.57	88.00	697.08	110.00	600.00	18,502.14
Oklahoma								33.24		968.01
Oregon	12.52	294.36			7,070.29			388.00		7,561.80
First Pennsylvania	3,920.37	2,435,694.17	374.20	183.96	806,231.53	880.00	557.12	412.79	3,248.68	31,635.59
Twelfth Pennsylvania	677.94	44,805.19		9,707.00		66.00	277.75	330.00	220.00	13,245.84
Twenty-third Pennsylvania	6,667.73	3,385,491.51	562.40	111,150.00	1,195,090.00	22.00	357.50	1,487.18	1,796.67	28,395.74
Rhode Island	1,906.01	2,739.24		1,381.80				681.72		3,506.72
South Carolina	5.51			144.00				43.23		9,602.07
South Dakota	28.16							9.17		990.43
Tennessee	401.74	2,355.03			15,610.59					4,583.46
First Texas	254.97				1,590.90	348.00	158.95			11,934.73
Second Texas	866.28			1,175.33	800.00			7,358.85		7,482.35
Utah	128.70		1.00							444.59
Vermont		9,714.41			4,751.05			3,649.23		254.84
Virginia		650.63		588.00	3,402.00	88.00	241.78			9,176.69
Washington	207.99	24,745.42			19,166.24		112.75	193.50	220.00	27,179.15
West Virginia	139.50					22.00				1,283.27
Wisconsin	205.05	57,130.91			18,726.42	66.00	27.50	660.00	671.46	16,648.13
Wyoming	3.78									550.02
Total	507,533.54	32,549,440.40	6,364.80	885,676.47	11,213,301.59	7,747.41	8,264.64	20,347.46	48,585.68	756,568.83
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT										
Alaska										\$7,271.76
California	\$3,887.36	\$2,673,958.74	\$29.45	\$12,659.12	\$829,044.06	\$748.00	\$2,206.80	\$4,261.75	\$6,343.34	122,810.69
District of Columbia	106.73	15.61		408.75	599.80			112.76		12,384.42
Illinois	4,677.12	4,968,534.52	537.40	59,564.66	1,597,370.84	198.00	160.42	950.23	5,529.35	99,593.96
Maryland	4,085.94	3,074,673.26	487.70	27,069.25	809,533.97	199.10	204.42	478.33	5,266.34	17,737.24
Missouri	3,083.24	173,490.61		50,038.00	32,596.74	1,193.50	192.97		1,585.35	19,126.24
New Jersey	7,316.23	777,228.48	38.52	13,680.00	343,585.65	506.00	806.70	685.21	5,313.02	18,633.73
New York	9,039.00	1,063,449.55			645,161.83	621.50	676.14	1,123.29	1,514.61	45,281.89
Ohio	1,332.99	1,416,967.63		6.79	484,265.78	550.00	944.58	220.00	1,155.00	38,573.49
Pennsylvania	11,266.04	5,865,990.87	936.60	121,040.96	2,001,321.53	968.00	1,192.37	2,229.97	5,265.35	73,277.17
Texas	1,121.25			1,175.33	2,390.90	348.00	158.95	7,358.85		19,417.08
Washington	207.99	24,745.42			19,166.24		112.75	193.50	220.00	19,907.39
Puerto Rico		2.92			359,391.04					

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Distilled spirits—Continued				Total distilled spirits taxes	Wines, cordials, etc.				
	Special or occupational taxes—Continued					Excise taxes		Floor tax on wines (tax-paid stocks on hand Apr. 1, 1944)	Floor tax on wines levied by Acts prior to Apr. 1, 1944	Brandy for fortifying, per proof gallon, 10 cents ¹
	Retail liquor dealers, \$27.50 per year	Retail dealers in medicinal spirits, \$27.50 per year	Retail liquor dealers at large, \$27.50 per year	Nonbeverage manufacturers of spirits, \$25, \$50, and \$100 per year ²		Imported (collected by customs)	Domestic			
Alabama	\$14,324.12	\$405.10		\$600.00	\$1,209,896.96	\$6.42		\$922.32		
Arizona	32,748.86	1,510.69			2,766,156.39	.15		2,373.36	\$1.62	
Arkansas	23,812.33			325.00	76,413.23		\$116,315.12	3,978.95		
First California	351,809.51	935.00		5,950.84	78,346,315.27	91,242.65	22,718,837.69	106,350.78	61.37	\$51,222.47
Sixth California	459,320.56	2.30		5,941.70	44,634,665.40	69,044.12	4,867,108.08	129,106.06		
Colorado	44,548.32	9,334.16	\$302.50	940.00	935,690.60	2,971.50	382,088.51	17,121.78		
Connecticut	93,974.07			1,175.00	5,849,243.56	27,653.13	161,208.15	56,865.15		
Delaware	11,372.49			225.00	160,907.53			3,001.54		
Florida	126,020.33			525.00	4,453,234.71	10,738.27	8,015.35	51,459.03		
Georgia	59,426.66		91.67	2,725.00	2,195,688.51	3,874.08	108,114.25	24,062.95		
Hawaii	25,615.14		.69	100.00	6,230,970.13	14,121.64	581.10	6,337.90		
Idaho	21,893.56				317,597.90			9,988.07		
First Illinois	440,994.92	1,000.11	8,399.02	9,755.00	41,989,092.67	173,062.31	1,842,851.21	53,804.31		
Eighth Illinois	112,489.82	907.50	96.88	1,100.00	205,446,576.33		44,828.63	32,306.53		
Indiana	130,204.86			3,975.00	188,059,380.15	18,304.88		6,017.13		
Iowa	76,632.06	512.59	25.21	2,625.84	2,150,405.92		40,461.33	663.43	.10	
Kansas	19,917.38	165.00	15.00	425.00	33,828.84		1.50	2.34		
Kentucky	56,849.98	664.59	440.00	1,600.00	311,644,265.43	6,320.54	934,972.00	236.49		
Louisiana	105,663.42		27.50	1,775.00	10,860,643.38	11,913.24	85,661.49	17,182.87		
Maine	5,337.91			850.00	38,278.78		8.34	319.15		
Maryland	179,700.29	385.00	3,304.05	2,925.00	127,597,683.75	46,030.22	217,433.08	93,324.59	210.53	
Massachusetts	182,221.67	22,366.62	1,050.00	7,885.00	42,840,410.52	89,473.21	313,993.15	155,530.22	425.55	
Michigan	546,768.12	55.00		6,075.00	17,434,726.20	75,237.89	624,185.15	87,064.20	53.57	
Minnesota	82,684.40	5,981.77		3,650.00	6,991,011.45	4,542.16	3,879.85	20,269.59		
Mississippi	29,048.30	27.50		600.00	151,195.91			304.87	4.07	
First Missouri	76,985.28	27.50	1,844.81	4,575.00	6,011,775.39	11,734.68	269,780.69	12,891.44		
Sixth Missouri	58,249.12	10.50	27.50	1,550.00	4,049,350.20		175,804.19	1,731.49		
Montana	42,533.89				1,047,847.03	25,320.30	10.00	8,820.99		
Nebraska	37,037.96	850.21		400.00	987,996.24		9.00	17,115.77		
Nevada	19,753.77	915.42			126,691.16		21,568.30	114.50		
New Hampshire	5,884.26	110.00		400.00	4,446,014.85		261.79	.35		
First New Jersey	99,468.38			1,025.00	2,790,897.17		636,007.90	25,135.81	6,047.78	
Fifth New Jersey	250,893.54		825.00	7,050.00	30,505,510.05		978,318.55	137,052.87		1.85
New Mexico	24,206.72				300,181.18		1,117.50	4,034.69	2.35	
First New York	200,347.35	68.75	34.38	7,600.00	6,607,552.80		3,268,129.24	70,401.45	123.87	
Second New York	42,941.57		444.89	3,350.00	52,685,777.42	1,114,724.92	853,786.58	27,007.27	4.28	
Third New York	121,037.21	37.50	1,157.18	3,700.00	8,512,851.04		764,376.27	153,084.31	3.60	
Fourteenth New York	147,220.10			4,550.00	12,002,533.00	4.61	908,846.89	61,528.82	.82	
Twenty-first New York	53,728.29	55.00		2,375.00	1,267,800.15	2,609.48	8,623.47	5,480.84		
Twenty-eighth New York	118,187.42			3,300.00	6,157,107.42	3,827.82	1,942,566.97	21,978.97		
North Carolina	78,518.01	165.00		950.00	525,477.72		238,454.98	69,204.47		
North Dakota	26,106.53				221,679.81			1,427.50		
First Ohio	65,374.90			3,500.00	58,464,520.51		200,654.76	15,744.28	15.08	
Tenth Ohio	59,024.27			1,075.00	146,723.74		273,787.13	4,448.26		
Eleventh Ohio	48,532.02			1,925.00	201,845.48		4,282.70	10,706.55		
Eighteenth Ohio	223,252.95			3,625.00	20,655,737.77	34,963.02	272,923.11	51,209.26		
Oklahoma	18,953.11			300.00	63,294.29			34,168.38	4.07	
Oregon	57,669.89	201.67		1,425.00	2,220,367.16	24,614.37	78,592.08	62,378.45		
First Pennsylvania	213,469.98	27.50	550.00	7,400.00	164,281,464.00	178,634.36	332,622.10	62,378.45		
Twelfth Pennsylvania	105,551.03			400.00	377,124.68		373,924.02	473.88	158.19	
Twenty-third Pennsylvania	252,727.91	137.50	100.84	2,375.00	106,747,882.19	9,652.26	82,643.27	1,144.27	1.45	
Rhode Island	52,044.09	4,094.45		800.00	672,266.64	2,202.06		19,347.26	12.47	
South Carolina	28,688.37			300.00	640,315.60	180.90	4,220.40	1,916.33		
South Dakota	23,364.90				363,389.33			785.28		
Tennessee	28,217.66	82.50		4,100.00	1,907,425.00	10,714.58	8.87	6,164.41		
First Texas	201,486.49			1,725.00	3,535,411.60	19,181.56	99,458.84	26,794.43		
Second Texas	70,391.68			950.00	856,831.69		6,501.15	6,659.04		
Utah	5,028.41			200.00	294,901.09			1.32		
Vermont	4,914.17	82.50		300.00	1,594,814.69			193.74		
Virginia	83,692.41	228.25	65.14	1,450.00	2,462,911.42	3,914.88	150,181.10	10,544.39		
Washington	143,912.92			2,225.00	7,131,859.84	31,153.73	735,593.76	64,885.88	2.61	
West Virginia	30,325.01		41.26	350.00	68,734.95		90,906.14	101.37		
Wisconsin	370,916.09	17,272.23	27.50	1,800.00	3,883,675.37	3,537.71	24,078.90	65,690.66		
Wyoming	14,436.74	137.50			29,503.50			548.71	.37	
Total	6,769,502.17	68,746.92	19,470.72	138,798.38	1,617,262,318.99	2,121,524.89	45,269,285.38	1,891,108.81	7,133.75	51,224.32

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska	\$17,078.37				\$322,821.81			\$6,041.68	\$1.29	
California	811,130.07	\$637.30		\$11,892.54	122,980,980.67	\$160,286.77	\$27,585,945.77	235,456.84	61.37	\$51,222.47
District of Columbia	58,477.97	233.77	\$1,345.67	201.00	843,128.22			23,355.23		
Illinois	553,484.74	1,907.61	8,465.90	10,855.00	247,435,069.00	173,062.31	1,887,679.84	86,110.84		
Maryland	121,282.32	151.23	1,958.38	2,724.00	126,392,998.27	46,030.22	60,969.35	60,969.35	210.53	
Missouri	134,234.40	38.00	1,872.31	6,125.00	10,061,125.99	11,734.68	445,584.88	14,623.93		
New Jersey	350,361.92		825.00	8,075.00	33,296,407.22		1,614,326.45	162,188.68	6,047.78	1.85
New York	715,452.03	151.25	1,636.15	24,875.00	87,233,612.43	1,121,166.83	7,746,329.42	339,479.16	132.57	
Ohio	396,184.14			10,125.00	79,468,833.50	34,963.02	751,647.70	82,198.35	15.08	
Pennsylvania	571,748.92	165.00	650.84	10,175.00	271,406,470.87	183,286.62	789,189.39	63,996.61	159.64	
Texas	271,873.17			2,675.00	4,392,243.29	19,181.56	105,959.99	33,453.47		
Washington	126,834.65			2,225.00	6,809,038.03	31,153.73	735,593.76	58,844.30	1.32	
Puerto Rico					361,557.26		13.60			

¹ Rate of tax varies with the total annual withdrawals of proof gallons.

² Tax on fortifying brandy repealed June 24, 1940.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Wines, cordials, etc.—Continued					Fermented malt liquors				
	Special or occupational taxes				Total from wines	Excise tax per barrel of 31 gallons, \$8	Floor stock tax on stocks on hand Apr. 1, 1944, \$1 per barrel	Floor stock taxes levied by Acts prior to Apr. 1, 1944	Special or occupational taxes	
	Wholesale dealers in wines, \$110 per year	Wholesale dealers in wines and malt liquors, \$110 per year	Retail dealers in wines, \$27.50 per year	Retail dealers in wines and malt liquors, \$27.50 per year					Brewers, less than 500 barrels, \$55 per year	Brewers, 500 barrels or more, \$110 per year
Alabama	\$110.00			\$9.17	\$1,047.91		\$400.18			
Arizona					2,375.13		2,419.18			\$220.00
Arkansas					133,189.44		892.81		\$40.11	
First California	73.32	\$2,120.77		10,774.60	23,040,013.41	22,537,718.32	57,746.66	\$46.51	20.00	1,824.21
Sixth California		1,973.18	\$232.21	70,019.74	5,065,258.26	14,218,320.00	92,700.75		1,091.58	1,210.00
Colorado		110.00		2,329.91	404,621.70	4,158,863.18	38,613.20			770.00
Connecticut					245,726.43	3,643,290.00	9,300.83		4.82	573.83
Delaware					3,001.54	917,800.00	1,383.57			230.00
Florida		925.85		78,831.03	149,969.53	4,150,197.00	12,739.12			660.00
Georgia	220.00	2,238.51	911.71	27,559.78	176,971.28	1,388,820.00	94,830.85			114.14
Hawaii				21.81	21,062.35	2,517,211.52	7,471.20	277.72		230.00
Idaho			1,611.07	1,722.23	13,321.37	635,186.00	380.51			550.00
First Illinois	440.00		82.50	52.71	2,070,293.04	28,251,370.00	80,143.86			3,190.00
Eighth Illinois					77,135.16	14,831,832.00	6,670.89			1,430.00
Indiana		403.34	170.59	38,800.43	63,696.37	19,950,443.97	34,102.25			1,650.00
Iowa					41,124.86	1,655,585.00	4,278.18			220.00
Kansas				2,489.43	2,493.27	1,060.00	1,312.32			770.00
Kentucky	110.00		27.50	330.00	941,996.53	9,872,780.00	828.30			770.00
Louisiana					114,757.60	9,809,130.00	14,698.42			770.00
Maine					327.49		269.81			
Maryland		201.63	4.58	3,874.53	361,079.16	14,957,260.00	13,045.92	79.32		770.00
Massachusetts					559,422.13	16,638,105.00	65,176.72	.51	11.46	990.00
Michigan	513.34	1,006.07		34.34	788,684.56	32,074,652.25	13,828.93	500.40		2,750.00
Minnesota	238.34	220.00			39,149.94	20,468,998.00	44,406.81			2,640.00
Mississippi	110.00		79.65	5,682.14	6,180.73		2,024.33			
First Missouri	44.85			.24	294,451.90	39,444,482.77	26,537.19	165.00		1,100.00
Sixth Missouri			27.50		177,563.18	5,235,366.13	4,656.28			550.00
Montana					34,160.20	1,989,605.00	736.06			1,100.00
Nebraska		49.00			17,173.77	5,573,070.00	13,437.42			330.00
Nevada					21,682.80	216,240.00	1,063.50			220.00
New Hampshire					362.14	491,806.00	427.14			110.00
First New Jersey	221.50	24.00		82.50	667,519.49	1,823,913.68	20,770.36			220.00
Fifth New Jersey	1,473.54		346.89	27.50	1,117,215.20	39,516,365.14	44,823.67	4.62		1,210.00
New Mexico					5,154.54		2,685.93	8.61		
First New York	2,051.47	90.38	383.02	940.50	3,342,121.93	44,664,890.13	19,481.62			1,558.34
Second New York	13,091.76		2,100.67	1,960.98	2,012,681.86		2,202.07			
Third New York	2,934.93	10.00	978.70	2,956.96	924,344.77	13,318,626.00	25,824.33			641.67
Fourteenth New York	820.43				971,201.57	16,048,337.54	10,036.95	3.27		220.00
Twenty-first New York					16,713.29	3,381,870.65	3,341.67			3,732.78
Twenty-eighth New York					1,968,371.76	16,644,478.25	8,429.36			2,300.00
North Carolina	408.84	642.37	1,098.05	12,872.99	313,681.70	1,196,460.00	3,659.46			110.00
North Dakota					1,427.50		2,123.42			
First Ohio	.92		172.07	66.00	216,053.11	18,733,965.00	28,595.82	8.33		1,320.00
Tenth Ohio					278,235.39	5,052,728.00	11,338.34			880.00
Eleventh Ohio			25.21		15,014.46	3,460,733.00	3,130.83		6.04	440.00
Eighteenth Ohio				107.75	359,383.14	18,510,310.00	24,676.54	136.62		1,640.84
Oklahoma					1,588,857.00		1,071.71			110.00
Oregon					137,318.90	2,251,368.00	902.49	.92		559.17
First Pennsylvania					573,634.92	33,298,915.00	52,073.52	5.00		3,245.00
Twelfth Pennsylvania					374,556.09	12,048,363.13	1,676.69			2,530.00
Twenty-third Pennsylvania					93,441.25	24,721,389.68	967.60	.31	55.00	3,378.84
Rhode Island		1,072.50		328.71	22,963.00	7,228,235.00	3,736.34	17.59		220.00
South Carolina		2,674.39	171.91	69,990.59	70,133.52		802.45	365.08		
South Dakota					765.28		613.37			
Tennessee			27.50		18,915.36	1,920,670.00	3,406.35			110.00
First Texas					145,434.83	10,818,767.00	26,026.44			880.00
Second Texas				47.05	13,207.24	309,242.00	3,064.04	652.37		110.00
Utah					1.32	1,330,060.00	1,146.17	2.39		220.00
Vermont		1,448.34		16,117.73	17,759.81		363.52			
Virginia	220.00	2,775.22		56,824.83	224,460.42	2,251,379.86	3,879.66			440.00
Washington			226.61		831,862.59	11,983,359.15	10,765.56		79.09	1,285.21
West Virginia				6,617.81	97,783.39	439,220.00	591.29	45.81		110.00
Wisconsin	158.07				93,907.36	67,329,203.72	16,027.83			6,856.68
Wyoming					549.08	750,130.00	2,424.26	1.00		330.00
Total	23,241.31	17,936.55	8,700.84	411,551.49	49,801,707.34	638,682,102.13	987,705.45	2,321.38	1,371.13	59,510.69

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT										
Alaska					\$6,042.87		\$4,259.52			
California	\$73.32	\$1,973.18	\$232.21	\$70,019.74	28,105,271.67	\$36,756,038.32	180,447.41	\$46.51	\$1,111.58	\$3,034.21
District of Columbia				602.89	23,958.12	1,494,800.00	4,747.96			
Illinois	440.00		82.50	52.71	2,147,428.20	43,083,202.00	86,814.75			4,620.00
Maryland		201.63	4.58	3,271.64	337,107.44	13,462,490.90	8,297.96	79.32		1,770.00
Missouri	44.85		27.50	.24	472,015.08	44,679,848.90	31,193.47	165.00	4.62	1,430.00
New Jersey	1,695.04	24.00	346.89	110.00	1,784,734.69	41,140,278.82	65,596.03			1,650.00
New York	18,898.59	100.38	3,469.79	5,858.44	9,235,435.18	96,258,202.57	69,516.00	3.27		8,352.77
Ohio	.92		197.28	263.75	869,288.10	45,757,736.00	67,741.53	144.95	6.04	1,430.00
Pennsylvania					1,041,632.26	70,068,667.81	54,717.81	5.31	55.00	9,153.84
Texas				47.05	158,642.07	11,128,009.00	29,090.48	652.37		990.00
Washington			226.61		825,819.72	11,983,359.15	6,506.04		79.09	1,285.21
Puerto Rico					13.60					

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Fermented malt liquors—Continued					Total all liquor taxes	Tobacco manufactures		
	Special or occupational taxes—Continued				Total from all fermented malt liquors		Large cigars classified by intended retail prices		
	Wholesale dealers in fermented malt liquors, \$55 per year	Retail dealers in fermented malt liquors, \$22 per year	Retail dealers in malt liquors at large, \$22 per year	Temporary dealers in fermented malt liquors, \$2.20 per month			Class A, tax per thousand, \$2.50	Class B, tax per thousand, \$3	Class C, tax per thousand, \$4
Alabama	\$2,922.98	\$26,653.20	\$1,063.40	\$4.40	\$31,044.16	\$1,241,989.03	\$508.00	\$150.15	\$229,027.11
Arizona	1,132.11	5,183.83		46.20	530,026.32	3,308,457.84			
Arkansas	4,216.96	46,804.86			51,981.90	261,584.57			239.95
First California	11,258.20	2,176.80	2.75	813.44	22,611,586.89	123,997,915.57	19,112.50	51,789.00	37,730.70
Sixth California	8,743.94	85,689.54	15.40	245.30	14,406,016.51	64,105,940.17	17.75	10.43	1,949.69
Colorado	5,111.66	18,115.44	45.33	17.60	4,221,536.41	5,561,848.71	.54		473.00
Connecticut	10,157.33	69,513.68		920.56	3,733,790.95	9,828,760.94	231.20	1,602.53	36,594.84
Delaware	947.85	711.00			921,062.42	1,084,971.49			146.00
Florida	4,363.98	29,663.40		6.60	4,197,040.10	8,800,844.34	4,450.49	20,123.10	1,105,783.50
Georgia	3,013.61	26,268.09		26.40	1,513,173.09	3,885,832.88	521.07	1,200.41	204,937.87
Hawaii	350.00	1,343.84			2,526,854.28	8,778,886.76			
Idaho	3,863.77	21,008.61		54.08	561,242.97	892,162.24	48.00	66.00	60.00
First Illinois	46,159.31	15,890.54	220.00	2,337.71	28,399,311.42	72,458,697.13	595.00	621.69	6,229.33
Eighth Illinois	10,878.84	20,153.18		782.81	14,871,747.72	220,395,459.21			2,030.94
Indiana	10,126.67	32,673.18		266.90	20,026,262.97	208,152,339.49	557.50	2,529.45	75,328.50
Iowa	11,321.37	77,555.59		13.30	1,748,973.44	3,940,304.22	227.50	15.00	852.84
Kansas	9,052.92	65,169.27		112.20	77,306.71	113,028.82	83.99	13.20	631.20
Kentucky	8,290.76	50,285.88	22.00	167.20	9,933,154.14	322,519,416.10	572.36	293.40	78,931.30
Louisiana	8,471.27	61,602.71		195.80	9,894,868.20	20,870,269.18		35.20	72,602.20
Maine	2,666.37	35,977.18	2,591.00	36.67	41,541.63	80,147.90	5.16	31.00	745.70
Maryland	10,139.78	43,679.76	275.43	1,153.10	15,026,425.21	142,985,188.12		27.38	21,773.00
Massachusetts	10,591.27	7,865.52	4.40	798.15	16,723,543.04	60,123,378.69	3,408.62	4,336.80	65,871.00
Michigan	21,001.56	22,467.05		3,152.65	32,138,352.84	50,361,763.69	1,123.14	1,113.44	11,414.47
Minnesota	25,880.93	190,904.90	132.00	495.53	20,733,458.19	27,763,619.38	7.40	2.10	1,045.03
Mississippi	6,203.09	50,210.76		50.60	58,488.78	215,865.42			
First Missouri	7,658.05	57,631.53	759.92	525.90	30,538,890.36	45,845,687.65	182.50	.15	1,560.60
Sixth Missouri	8,478.29	39,738.05	9.08	70.40	5,288,868.21	9,515,781.59	2.00	5.70	35,008.80
Montana	3,332.42	5,229.11		22.20	2,000,025.39	3,382,032.71			8.00
Nebraska	6,137.12	31,832.83		13.57	5,624,820.94	6,629,960.95	1.49		681.00
Nevada	1,197.75	4,010.16	62.19	6.60	222,830.20	371,204.16			
New Hampshire	1,679.39	28,698.59			522,874.15	4,069,251.14	33.48	.20	77,801.97
First New Jersey	7,010.24	75.36	1,919.54	329.54	1,854,238.72	5,312,665.38	395.00	942.30	28,235.06
Fifth New Jersey	15,653.30	4,979.85	71.05	1,736.07	39,394,845.70	71,007,570.95	13,379.50	71,857.50	89,979.32
New Mexico	825.00	377.00			3,890.54	300,232.26			
First New York	8,576.86	213,356.27	91.68	312.65	44,908,291.55	54,857,936.28	16,433.61	153,076.11	69,312.90
Second New York	495.90	16,683.16	29.34	35.20	16,444.77	64,717,904.05	13,978.20	48,482.23	18,618.14
Third New York	1,662.84	59,352.45	14.12	96.80	13,403,219.21	22,840,415.02	10,497.11	23,411.25	18,364.87
Fourth New York	4,634.96	102,715.11		480.21	16,196,434.04	29,140,189.21	2,347.03	3,963.00	30,555.80
Twenty-first New York	4,833.34	26,702.64		578.60	5,631,009.66	6,915,523.10	431.25	750.00	2,050.20
Twenty-eighth New York	8,282.09	77,051.34		783.20	16,741,224.24	24,896,703.42	3,155.90	3,438.32	3,436.15
North Carolina	6,701.38	59,716.72		13.60	1,266,661.16	2,105,820.58	2.00		92,352.00
North Dakota	4,090.54	14,700.25		22.00	30,996.21	244,103.52		.60	30.20
First Ohio	2,901.75	25,537.17		519.30	18,794,147.87	77,474,326.99	1.50	274.80	16,296.20
Tenth Ohio	2,184.69	11,500.76	234.97	187.00	5,079,062.76	5,504,021.89	123.25	39,923.44	4,010.42
Eleventh Ohio	1,922.75	11,677.84		110.00	3,478,020.44	3,694,855.17	511.75	6,548.70	27,610.70
Eighteenth Ohio	4,441.95	11,331.80		811.15	18,553,348.99	39,568,495.11	1,092.50	2,324.50	98,127.42
Oklahoma	9,857.96	60,119.77		49.20	1,669,808.64	1,723,189.93			
Oregon	4,972.11	42,834.92		61.60	2,300,759.21	4,658,445.27	20.09	9.00	224.65
First Pennsylvania	26,654.20	37,714.60		68.40	33,418,575.72	198,273,674.64	37,297.09	169,731.96	1,372,036.15
Twelfth Pennsylvania	9,156.64	17,688.73		152.63	12,079,567.82	12,831,248.59	28,379.75	113,919.00	328,686.90
Twenty-third Pennsylvania	34,993.63	31,591.73		68.30	24,792,376.79	131,633,700.23	554.38	21,934.20	52,872.90
Rhode Island	2,232.09	1,693.68		68.30	7,236,203.00	7,931,432.64	4,586.25	7,388.95	1,288.74
South Carolina	3,212.97	43,986.85		123.22	48,490.57	767,939.69	33,750.13	80,756.09	199,073.70
South Dakota	3,476.79	21,098.52		13.50	25,201.18	389,355.79			
Tennessee	7,374.46	78,993.39		15.48	2,010,569.68	3,934,910.04	2,110.00	58,352.01	12,066.80
First Texas	22,720.83	82,287.01	2.11	263.80	10,950,945.68	14,631,791.51	125.00	1,125.76	19,449.10
Second Texas	8,411.49	33,713.08		19.80	355,214.80	1,225,253.82	.13	18.15	116.40
Utah	2,391.17	24,082.78	1,850.94	4.40	1,359,757.85	1,654,660.88			
Vermont	770.00	2,802.26		28.60	4,054.38	1,616,628.88		.32	
Virginia	5,430.35	27,989.23		17.92	2,289,137.02	4,976,568.86	40,471.25	178,500.04	147,485.35
Washington	4,520.13	30,325.79		79.30	12,030,414.23	19,994,136.66	20.00		236.84
West Virginia	8,090.36	83,969.35		532.028.81	532,028.81	698,544.25	295.98	18,398.55	233,111.00
Wisconsin	33,272.01	69,967.11	20.17	2,017.62	67,457,365.14	71,434,947.87	14.36		4,134.39
Wyoming	2,178.70	1,508.67		255.20	756,827.83	786,880.41			
Total	529,330.01	2,568,083.34	9,437.42	21,896.19	642,801,763.74	2,309,865,790.07	241,562.02	1,088,402.79	4,936,220.84

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska	\$522.28	\$383.23			\$5,165.03	\$334,029.71			
California	19,982.14	85,866.34	\$18.15	\$1,038.74	37,017,603.40	188,103,855.74	\$19,130.25	\$51,799.43	\$39,680.39
District of Columbia	2,008.66	4,547.70	41.40	85.87	1,506,231.59	2,373,317.93		8.26	148.03
Illinois	57,038.15	36,043.72	220.00	3,120.52	43,271,059.14	292,854,156.34	595.00	621.69	8,290.27
Maryland	8,122.12	39,132.06	234.03	1,067.23	13,520,193.62	140,250,299.33		19.12	21,624.97
Missouri	16,136.34	97,369.56	769.00	590.30	44,827,728.57	55,360,869.24	184.50	5.85	36,509.40
New Jersey	22,663.54	5,055.21	1,990.59	2,065.61	41,239,084.42	76,320,226.33	13,774.50	72,799.80	118,214.38
New York	28,229.09	502,861.97	135.14	2,292.66	96,899,593.47	193,338,641.08	46,753.10	232,250.91	139,338.06
Ohio	11,451.12	60,056.06	234.97	1,927.45	45,903,579.56	126,241,699.16	1,729.00	49,271.44	146,044.74
Pennsylvania	70,704.47	86,995.06		221.03	70,290,520.33	342,738,623.46	66,211.22	305,585.16	1,753,595.95
Texas	31,132.32	116,009.09	2.11	283.60	11,306,159.97	15,857,045.33	125.13	1,143.91	19,565.50
Washington	3,997.85	29,942.56		79.30	12,025,219.20	19,660,106.95	20.00		236.84
Puerto Rico						361,570.86			

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Tobacco manufactures—Continued								
	Large cigars classified by intended retail prices—Con.				Small cigars, tax per thousand, 75 cents	Cigar and cigarette floor tax (tax-paid stocks on hand Nov. 1, 1942)	Cigarettes		Cigarette papers (3/4 cent) and tubes (1 cent)
	Class D, tax per thousand, \$7	Class E, tax per thousand, \$10	Class F, tax per thousand, \$15	Class G, tax per thousand, \$20			Class A (small), per thousand, \$3.50	Class B (large), per thousand, \$8.40	
Alabama	\$101,572.63	\$2,349.69	\$9.75	\$329.44		\$110.99	\$90.41		
Arizona							20.16		
Arkansas	1,029.00	75.50					2.66		
First California	29,290.77	113,704.48	58,318.28	96,996.70		187.80	859,866.87		
Sixth California	14,438.77	347,962.01	56,027.80	39,767.98		190.02	2,397.65		
Colorado	1,173.50	7,173.25	195.00	4.50			24.58		
Connecticut	67,164.20	130,775.39	7,978.46	132.50		50.91	839.69		\$123,183.88
Delaware	864.50	28.50							
Florida	549,081.97	2,585,358.74	1,049,165.49	1,332,427.20	\$2.15	55.15	3,544.63	\$99.12	
Georgia	1,495.59	4,367.25							
Hawaii	8.75	9.38	.80	.50		531.20		152.50	
Idaho	154.00								
First Illinois	26,350.99	208,256.45	51,216.00	63,221.03		435.14	14,088.89		
Eighth Illinois	23,104.55	48,077.71				6.30			
Indiana	322,448.15	690,446.80	2,867.25	1,087.90		23.60	89.64		
Iowa	6,510.35	5,788.69				9.65	20.70		
Kansas	260.05	1,597.05				1.92	10.57		
Kentucky	278,261.55	20,096.25	507.75				46,569,391.61		2.40
Louisiana	13,685.35	247,502.47	53,736.00	10,854.50	35.00	125.10	779.63		
Maine	1,534.63	9,634.80					19.43		
Maryland	10,677.77	68,331.91	4,573.15	8,340.74		5.89	400.39	7.70	
Massachusetts	40,545.73	279,504.57	15,130.24	27,757.08		162.92	9,663.62		11,118.80
Michigan	32,159.37	378,614.89	102,031.94	39,253.30		451.35	6,122.53		
Minnesota	28,593.82	68,976.95	1,214.85	16.00		20.48	157.00		
Mississippi						9.45	.70		
First Missouri	6,933.50	43,120.64	3,545.63	5,135.11			134,420.53		
Sixth Missouri	42,455.09	109,621.34		1,040.00					
Montana		509.70	15.00	.50		118.45	19.12		
Nebraska	1,272.25	2,269.25	630.75	1,708.00			28.15		
Nevada			22.50	40.00					
New Hampshire	213,902.57	98,061.15	90.00			16.96			
First New Jersey	25,215.78	585,466.15	190,734.65	291,310.70		2.90	30.21		
Fifth New Jersey	397,171.60	1,219,610.50	257,255.35	65,174.64		114.94	46,875,671.09		
New Mexico							1.52		
First New York	158,602.00	98,123.95	16,420.91	8,555.00		1,836.75	3,735,269.60		
Second New York	20,748.19	119,313.21	86,503.66	612,397.57	.75		3,301,390.82	142,322.66	48,486.80

Third New York	78,339.41	398,570.47	267,804.87	120,933.86		80.19	700,763.38	1,491.00	
Fourteenth New York	78,852.81	442,803.10	41,296.04	2,700.74	8,364.53	72.11	368,324.85	1.26	
Twenty-first New York	2,343.92	17,117.31	1,515.38				20.77		
Twenty-eighth New York	5,725.97	17,763.01	993.78	3,827.64		19.41	138.85		
North Carolina	15,018.85	33,300.48		2.86		242.28	399,952,771.65	420.00	1,200,633.57
North Dakota	371.00	201.00			26.74				
First Ohio	27,619.90	87,273.60	1,646.25	4,493.80			73.20		
Tenth Ohio	117,008.93	590,188.40	13,753.50	153.10			60,029.26		
Eleventh Ohio	41,288.10	2,746.25	60.00	477.00			20.81	1.05	
Eighteenth Ohio	47,287.98	228,347.00	7,500.77	10,984.40	.35	71.73	140.12		
Oklahoma			19.41			4.99			
Oregon	429.67	21,244.13	10,689.40	6,868.56		75.04	2,003.56		
First Pennsylvania	2,443,036.02	5,573,136.08	589,317.83	31,559.62		118.65	21,031,275.89	301,699.86	825.00
Twelfth Pennsylvania	1,694,952.30	1,046,655.00	180,570.00	7,840.00			441,702.80	248,976.00	
Twenty-third Pennsylvania	35,633.57	2,901.90	1,620.15	11,773.10		41.53	90.00		
Rhode Island	4,098.50	30,679.00	15.00			204.42			1.16
South Carolina	504,312.20	376.25	158.40	2.90			41.77		
South Dakota	469.00	934.25							
Tennessee	3,944.15	103,678.82	183.75	6.50		6.07			
First Texas	96.52	77,864.55	20,452.22	835.90		616.60	336.43		
Second Texas	673.40	4,737.15	240.38	343.50		30.79	30.92		
Utah	35.00	5,675.25							
Vermont							6.57		
Virginia	114,319.29	240,556.12	22.50	104.40	75,750.20	671.29	311,983,788.60		
Washington	417.34	1,432.25	1,047.75	3,151.90		653.91	1,260.69	100.00	
West Virginia	189.00	8.00				7.22			
Wisconsin	32,080.48	192,187.71	11,467.66	6,569.52		49.31	248.26		
Wyoming		62.60							
Total	7,575,480.19	16,915,014.29	3,018,630.25	2,818,180.09	84,179.72	7,733.41	836,057,645.11	695,271.15	1,300,251.61

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska						\$472.45			
California	\$43,729.54	\$461,666.49	\$114,346.08	\$136,764.68		677.82	\$862,264.52		
District of Columbia	36.89	462.35	360.51	2,113.83			32.80		
Illinois	49,455.54	256,344.16	51,216.00	63,221.03		441.44	14,088.89		
Maryland	10,640.88	67,809.56	4,212.64	6,226.91		5.89	367.69	\$7.70	
Missouri	49,388.50	152,741.98	3,545.63	6,175.11			134,420.53		
New Jersey	422,387.38	1,805,076.71	417,990.00	356,485.34		117.84	46,875,701.30		
New York	344,842.30	1,093,697.05	354,538.64	748,414.71	\$8,365.28	2,008.46	8,106,108.27	143,814.92	\$48,486.80
Ohio	233,204.91	1,208,425.25	23,020.52	16,108.30	.35	71.73	60,029.26	1.05	
Pennsylvania	4,083,621.89	6,622,692.98	771,507.95	51,172.72		160.18	21,473,968.69	550,675.86	825.00
Texas	769.92	82,601.70	20,692.60	1,179.40		647.39	367.35		
Washington	417.34	1,432.25	1,047.75	3,151.90		181.46	1,260.69	100.00	

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Tobacco manufactures—Continued			Oleomargarine					
	Manufactured tobacco (chewing, smoking, and snuff), 18 cents per pound	Leaf tobacco sold or removed in violation of section 3360, R. S., etc.	Total all tobacco taxes	Colored, per pound, 10 cents	Uncolored, per pound, 1/4 cent	Imported, per pound, 15 cents	Special taxes		
							Manufacturers, \$600 per year	Wholesale dealers	
							Colored oleomargarine, \$480 per year	Uncolored oleomargarine, \$200 per year	
Alabama			\$334,148.17	\$19,442.10		\$0.75	\$600.00	\$1,590.00	\$6,150.84
Arizona			29.16	330.40			75.00		1,900.00
Arkansas	\$40.50		1,387.61	5.00				280.00	4,033.33
First California	70,453.36		1,337,780.46	200.43	133,350.00		2,000.00		6,375.04
Sixth California	5,226.88	\$120.00	468,108.98	100.00	65,208.00		4,850.00		11,300.02
Colorado	9,044.37		9,044.37					920.00	3,583.33
Connecticut	2,391.77	630.08	371,575.45	566.77			540.00		4,966.69
Delaware	405,624.46		406,663.46						1,000.00
Florida	44.63		6,650,136.17					2,360.00	10,054.28
Georgia			212,522.19	27,695.20	47,660.00		1,800.00	1,840.00	8,028.50
Hawaii		100.00	805.13						2,154.18
Idaho			328.00	72.20					400.00
First Illinois	1,947,947.26		2,318,971.78	650,448.80	402,749.00	\$35.00	5,400.00		14,536.73
Eighth Illinois	20,029.07		93,248.57	400.00				920.00	13,198.85
Indiana	10,075.82		1,105,454.61	7,971.60	118,880.00		600.00	2,200.00	16,783.38
Iowa	16,314.39		29,739.12						8,010.71
Kansas	71.08		2,669.06	618,366.00	63,352.50		2,460.00	2,595.00	7,741.08
Kentucky	6,011,923.20		52,959,949.82					440.00	7,150.01
Louisiana	28.08		399,382.93	857.10			51.25	2,900.00	6,033.34
Maine	12.78		11,973.50	185.50			25.00		6,150.00
Maryland	138.93		114,276.86	127,470.00	36,780.00		649.00	3,073.50	8,771.70
Massachusetts	52,242.74		509,742.12	8.80			125.00		14,936.36
Michigan	1,430,462.13		2,002,746.56	14,312.59	55,550.00		1,330.00		22,204.23
Minnesota	3,307.91		103,431.57						2,000.00
Mississippi			10.15	221.00					3,680.00
First Missouri	7,657,553.41		7,852,452.07	19,794.00	26,500.00		600.00	1,640.00	3,683.34
Sixth Missouri	8.10		188,140.94	100,800.10	4,636.00		600.00	2,132.34	8,170.01
Montana	.36		671.13	23.10					300.00
Nebraska	531.54		7,122.43					166.68	2,626.67
Nevada			62.50					559.59	233.34
New Hampshire			389,906.33						2,600.01
First New Jersey			1,692,332.75	47.30			42.00		2,533.34
Fifth New Jersey	1,704,773.90		50,694,988.40	24,817.61	123,519.00		2,450.00	480.45	4,533.42
New Mexico	334.00		325.82						1,166.87
First New York	117,411.22		4,375,942.05		40.00		6.25		4,263.35
Second New York	43,474.91	17.88	4,455,935.02	80.20				501.50	8,476.86
Third New York	45,626.23		1,602,998.64	300.00	162.61		250.00		2,166.67
Fourth New York	55,634.05	11.63	1,034,088.95						12,386.92
Twenty-first New York	114,153.07		138,381.90	231.80					9,670.18
Twenty-eighth New York	4,142.55		42,643.48	15.00					9,025.01
North Carolina	20,734,842.09		422,055,585.71	1,260.60	353.21		793.20		7,983.34
North Dakota			629.64						
First Ohio	4,177,656.54		4,315,335.79	117.00	81,460.00		1,230.00		7,962.68
Tenth Ohio	1,310,131.80		2,435,262.19	1,206.93	31,575.00		600.00		5,300.01
Eleventh Ohio	.08		79,270.44	302.60	62,800.00		600.00	166.67	5,350.00
Eighteenth Ohio	41,769.93		437,806.70				8.54		9,450.01
Oklahoma			24.40					8,094.00	10,904.53
Oregon	213.93		41,787.03					3.33	3,266.67
First Pennsylvania	475,911.75	25.00	32,025,970.90	197.60				10.00	3,266.67
Twelfth Pennsylvania	814,819.77		4,816,801.62	122.80			437.50	300.00	650.00
Twenty-third Pennsylvania	7,607.19		135,008.92	20.10					4,990.00
Rhode Island	1,278.27		49,520.29						3,033.35
South Carolina			818,471.44	295,335.30	3,881.00		627.40	1,626.00	5,700.01
South Dakota			1,403.25						
Tennessee	4,078,620.46		4,258,968.56	186.50					8,840.03
First Texas	10,157.23		131,059.31				179.19	6,952.60	11,851.59
Second Texas	4.59		6,195.41	274,485.60	97,288.30		3,816.00	6,738.75	7,206.00
Utah	102.06		5,812.31						1,200.00
Vermont	2.34		9.23						2,783.35
Virginia	3,972,048.75		316,753,717.70	261.40			50.00	636.00	9,252.51
Washington	3.76		8,324.44	179.20			182.30		1,133.34
West Virginia	1,917,978.44		2,169,988.19	26.90					11,555.10
Wisconsin	32,138.86		278,890.55	520.00			75.00		200.00
Wyoming			62.50	9.40			50.00		333.34
Total	57,315,346.26	904.59	932,144,822.32	2,219,010.13	1,355,745.37	35.00	33,064.23	49,116.41	386,045.72
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT									
Alaska			\$472.45						
California	\$75,680.24	\$120.00	1,805,859.44	\$300.43	\$198,558.00		\$6,850.00		\$17,675.06
District of Columbia	1.54		3,164.21				16.00	\$288.00	3,091.00
Illinois	1,967,976.33		2,412,220.35	650,848.80	402,749.00	\$35.00	5,400.00	920.00	27,735.58
Maryland	137.39		111,112.65	127,470.00	36,780.00		624.00	2,785.50	5,680.70
Missouri	7,657,561.51		8,040,593.01	120,594.10	31,136.00		1,200.00	3,772.34	11,853.35
New Jersey	1,704,773.90		51,787,321.15	24,864.91	123,519.00		2,492.00	480.45	7,066.76
New York	380,442.03	20.51	11,649,090.04	636.00	202.61		256.25	501.50	46,888.99
Ohio	5,529,558.44		7,267,705.12	1,626.53	176,835.00		2,439.14	166.67	28,062.70
Pennsylvania	1,298,338.71	25.00	36,977,481.34	340.50			437.50	310.00	8,896.67
Texas	10,161.82		137,254.72	274,485.60	97,388.30		3,995.19	13,711.35	19,051.59
Washington	3.76		7,851.99	179.20			182.30		1,133.34

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Oleomargarine—Continued			Adulterated butter				Process or renovated butter		Filled cheese, manufacturers' or dealers' special taxes
	Special taxes—Continued		Total from oleomargarine taxes	Manufactured or sold, etc., per pound, 10 cents	Manufacturers' special tax, \$600 per year	Wholesale dealers, special tax, \$480 per year	Retail dealers, special tax, \$48 per year	Manufactured or sold, etc., ¼ cent per pound	Manufacturers' special tax, \$50 per year	
	Colored oleomargarine, \$48 per year	Uncolored oleomargarine, \$6 per year								
Alabama	\$1,765.40	\$22,516.00	\$22,035.09							
Arizona	73.20	5,997.14	8,375.74					\$4,103.00	\$100.00	
Arkansas	1,612.60	18,529.25	24,460.18					\$76.00		
First California	591.19	39,958.37	182,475.03							
Sixth California	528.30	60,391.87	142,378.19							\$16.10
Colorado	2,372.00	14,681.90	21,557.23							
Connecticut		20,755.92	26,829.38							
Delaware	108.00	3,321.92	4,429.92							
Florida	12,828.00	26,873.42	52,115.70							
Georgia	4,113.00	27,212.37	118,349.67							
Hawaii		2,043.41	4,197.59			\$480.00		3,769.13	110.42	
Idaho		1,000.89	2,073.09							
First Illinois		55,087.61	1,128,257.14		\$2,600.00					
Eighth Illinois	421.90	33,411.21	48,351.96							
Indiana	8,337.15	56,932.00	211,704.13		600.00					
Iowa		27,044.40	35,655.11							
Kansas	9,224.85	26,007.17	729,747.80							
Kentucky	184.00	28,550.26	36,324.27							
Louisiana	7,052.88	27,391.32	44,285.89							21.67
Maine		14,741.42	21,101.92							
Maryland	5,759.20	27,615.57	210,109.97	\$419.00	300.00					
Massachusetts	110.00	37,944.70	53,124.86					322.50	50.00	
Michigan		88,066.53	181,463.35							
Minnesota		14,526.38	16,526.38							
Mississippi	586.00	14,002.02	18,489.02							
First Missouri	1,189.53	22,881.89	76,288.76							
Sixth Missouri	6,492.00	28,255.65	151,086.10							
Montana		548.71	871.81							
Nebraska		10,410.35	13,227.20							
Nevada	23.50	1,193.58	1,986.51							
New Hampshire		8,601.77	11,306.78							
First New Jersey	105.00	11,060.05	14,768.49							
Fifth New Jersey	485.80	26,610.07	182,535.98	790.28	576.53					4,741.31
New Mexico	125.43	5,610.73	8,434.80		125.00			4,390.60		13,255.07
New York	1,657.20	5,610.73	8,434.80							
First New York	40.01	24,099.55	29,049.16		249.10					

Second New York	44.67	1,355.68	10,467.91			150.00				494.38
Third New York	494.18	8,348.35	11,721.79							
Fourteenth New York		27,565.82	39,952.74		295.49					
Twenty-first New York		22,907.20	32,808.18							
Twentieth-eighth New York		26,622.15	36,562.16							
North Carolina		28,150.07	35,616.42							
North Dakota		175.30	175.30							
First Ohio	244.43	16,873.05	107,887.76							
Tenth Ohio		17,354.07	56,036.01							
Eleventh Ohio		19,242.07	88,461.34							
Eighteenth Ohio		37,482.87	46,941.42							
Oklahoma	11,607.42	27,788.00	58,393.95							
Oregon		16,892.70	20,162.70							
First Pennsylvania	48.00	13,670.70	17,192.97	50.00	2,523.05					
Twelfth Pennsylvania	303.20	4,457.60	6,271.10							
Twenty-third Pennsylvania		20,627.22	25,597.32		11,300.74				1.14	
Rhode Island		8,100.01	11,133.36							
South Carolina	3,426.40	16,906.24	327,502.35							
South Dakota		2,511.51	2,511.51							
Tennessee		22,759.92	31,786.45							
First Texas	29,597.81	39,010.84	87,592.03							
Second Texas	17,664.78	39,012.06	446,225.49	1,514.00						
Utah	6.00	5,098.06	6,304.06							
Vermont		3,279.80	6,063.15							
Virginia	252.00	28,321.50	38,773.41							
Washington		1,712.12	8,206.96							
West Virginia	1,389.50	33,907.41	46,878.91							
Wisconsin	23.60	4,040.25	4,858.85		800.00					3,809.85
Wyoming		2,120.70	2,513.44							
Total	130,888.71	1,320,568.67	5,503,474.24	2,773.28	19,369.91	630.00	4,466.60	8,194.63	261.56	22,338.47

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska		\$479.26	\$479.26							
California	\$1,119.49	100,350.24	324,853.22							\$16.19
District of Columbia	512.00	6,043.19	9,950.19							
Illinois	421.90	88,498.82	1,176,609.10		\$2,600.00					
Maryland	5,247.20	21,572.38	200,159.78	\$419.00	300.00			\$322.50	\$50.00	
Missouri	7,681.53	51,137.54	227,374.86							
New Jersey	611.23	38,270.12	197,304.47	790.28	701.53			\$4,390.60		17,996.38
New York	578.84	111,498.75	160,562.94		544.59	\$150.00				494.38
Ohio	244.43	90,952.06	299,326.53							
Pennsylvania	351.20	38,755.52	49,061.39	50.00	13,823.79				1.14	
Texas	47,262.59	78,022.90	533,817.52	1,514.00						
Washington		1,232.86	2,727.70							

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Narcotics (opium, coca leaves, or derivatives thereof)										
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Opium order blanks, per hundred, \$1	Accepted offers in compromise, etc., on account of violation of the Harrison Narcotic Act	Special taxes						Dealers in untaxed narcotic preparations, \$1 per year	Total from narcotic taxes
				Importers, manufacturers, and compounders, \$24 per year	Wholesale dealers, \$12 per year	Retail dealers, \$3 per year	Practitioners, \$1 per year	Laboratories, \$1 per year			
Alabama		\$158.40	\$1,715.00	\$24.00	\$209.00	\$2,066.13	\$1,721.95			\$7.00	\$5,904.48
Arizona		44.00	106.64	2,857.95	132.00	618.70	495.85			17.05	4,270.19
Arkansas		102.70			156.00	2,100.03	1,643.46			147.00	4,149.19
First California	\$22.10	284.25	2,373.00	217.00	207.00	4,480.41	4,435.76	\$1.00		52.25	12,072.77
Sixth California	49.10	416.23	3,132.00	120.00	596.00	5,459.21	6,441.06	8.27		74.00	16,495.84
Colorado		104.60	245.00		283.60	1,765.94	1,592.78			38.10	4,030.02
Connecticut		150.10	1,350.15		72.00	2,393.57	2,056.45	13.25		39.00	6,074.80
Delaware		2.00	530.00	24.00	14.00	232.50	224.90	6.00		10.00	1,062.70
Florida		210.90	10,825.00		180.00	2,064.35	1,774.65			5.00	15,080.90
Georgia		251.29		24.00	519.35	3,552.98	2,721.84	4.00		30.00	7,103.37
Hawaii	12.00	9.20		54.00	106.50	154.70	352.25	21.00		55.00	764.65
Idaho		27.90			24.00	693.50	417.00			1.00	1,109.40
First Illinois	747.25	427.96	1,555.00	144.00	699.00	6,564.94	7,036.69	9.25		80.00	17,254.09
Eighth Illinois	74.50	125.16	3,823.27	48.00	265.50	2,218.25	2,218.18	4.00		99.45	8,876.31
Indiana	16,535.50	239.90	45.00	240.00	745.90	4,301.40	3,323.75	2.00		166.55	25,049.10
Iowa	12.00	133.90	155.00	48.00	418.00	2,335.50	2,309.90	.17		174.10	5,591.57
Kentucky	11.00	126.00	389.46	24.00	180.00	2,288.75	1,564.25			47.00	4,630.46
Louisiana	39.00	159.00	1,220.00	28.00	309.63	2,279.80	2,069.00			37.00	6,141.43
Maine		123.79	11.50		181.00	2,981.38	2,443.32	3.00		36.15	5,780.14
Maryland		60.70	475.00		36.00	953.15	982.80	1.00		12.00	2,529.65
Massachusetts	242.42	254.88	4,032.00	230.00	339.00	2,650.64	3,468.71	20.55		13.25	11,251.45
Michigan	945.76	348.80	1,755.00	120.00	462.00	4,857.52	5,309.36	15.92		140.55	13,954.91
Minnesota	10,911.02	337.57	3,900.00	318.00	793.00	8,950.94	7,444.94	11.10		206.75	32,874.22
Mississippi	3.00	202.70	1,580.00	24.00	680.00	3,069.98	2,723.20	3.84		15.70	8,292.42
First Missouri	35,619.28	141.70	380.10	144.00	316.00	2,915.10	2,635.80	58.00		5.00	42,215.78
Sixth Missouri	5.00	158.00	60.00	24.00	263.00	2,514.17	2,760.37	3.00		72.60	5,860.14
Montana		38.70	195.10		36.00	681.21	442.41			2.00	1,395.42
Nebraska	204.00	80.80	40.00	48.00	96.00	1,919.88	1,377.95	1.00		48.00	3,815.63
Nevada		12.10			24.00	182.75	203.00			3.00	424.85
New Hampshire	42.00	33.87	80.00	24.00	48.00	538.82	508.50			43.05	1,318.24
First New Jersey		74.70	1,760.59	36.00	24.00	1,490.15	1,324.20			3.00	4,706.55
Fifth New Jersey	145,444.50	239.90	1,450.00	200.00	108.00	3,446.00	2,854.54	10.42		15.00	153,768.36
New Mexico		25.20	112.00		24.00	518.44	420.36			12.00	1,118.00
First New York	38,426.20	390.70	906.00	86.00	132.00	5,876.80	4,599.30	3.00		24.00	50,461.00
Second New York		371.24	134.20	160.00	216.00	626.80	806.38	752.30	5.01	24.66	3,096.59
Third New York		40.00	193.10	475.00	48.00	174.00	2,813.70	7,220.77	8.59	16.00	10,989.18
Fourteenth New York	26,447.69	302.30	1,960.00	120.00	312.00	3,090.68	3,795.95	9.10		27.00	36,960.72
Twenty-first New York	9,190.36	104.30	140.00	120.00	357.00	1,712.50	1,757.00			32.00	13,415.16
Twenty-eighth New York	86.00	150.00	750.00	144.00	288.00	2,354.08	2,635.40	3.00		21.15	6,431.63
North Carolina		210.68	1,193.20	34.00	204.00	2,652.82	2,336.75	4.00		258.00	6,893.45
North Dakota		27.70			14.00	879.40	455.67			1.00	1,377.77
First Ohio	2,648.56	107.90	1,274.06	60.00	175.00	1,561.80	1,629.05	4.00		33.00	7,493.37
Tenth Ohio		55.60	235.00	24.00	156.00	1,183.23	1,189.35	3.00		70.25	2,916.43
Eleventh Ohio	610.78	86.20	1,600.00	72.00	268.00	1,247.60	1,505.00			58.15	5,448.33
Eighteenth Ohio	168.84	229.20	50.00	264.00	451.00	3,235.75	3,832.02			158.00	8,279.81
Oklahoma		156.30	2,790.62		242.70	2,833.08	2,081.35			190.05	8,294.10
Oregon	15.10	109.00	13,440.00	72.00	264.00	1,688.67	1,322.20			5.00	16,006.97
First Pennsylvania	12,096.63	367.80	6,717.90	360.00	612.00	5,765.05	5,559.40	24.00		39.10	31,542.18
Twelfth Pennsylvania		99.00	109.15		120.00	1,076.80	1,320.20			2.00	2,727.15
Twenty-third Pennsylvania	109.28	218.10	222.77	86.00	168.60	3,742.79	4,118.93	23.00		9.50	8,698.97
Rhode Island	36.80	15.20			72.00	864.14	779.80	1,960.83		23.00	3,751.77
South Carolina		136.45			144.00	1,574.17	1,197.93			13.00	3,065.55
South Dakota		31.60	80.00		36.00	779.45	407.75			9.00	1,343.80
Tennessee	2,065.00	215.30	100.00	72.00	372.00	2,798.11	2,092.10	6.34		37.00	8,357.85
First Texas		229.77	5,886.30		558.00	4,984.85	4,406.21	3.00		252.31	16,320.44
Second Texas	278.70	233.40	1,625.00	24.00	317.00	5,522.89	3,582.54	1.00		291.35	11,875.83
Utah		34.20	1.80		144.00	659.80	538.45	13.30		4.00	1,395.55
Vermont		24.80			24.00	328.00	393.00	2.00		97.20	869.00
Virginia	178.50	201.30	710.00	72.00	180.00	2,118.26	2,392.67	18.00		388.00	6,258.73
Washington		158.20	1,055.00		369.50	2,193.30	1,859.30	1.00		18.25	5,654.55
West Virginia	6.25	99.95			151.60	1,171.80	1,803.20	1.00		3.00	3,236.80
Wisconsin	1,482.22	218.10	5.00	24.00	238.00	3,953.07	3,047.25			68.25	9,035.89
Wyoming		11.30	100.00		24.00	293.50	161.00			2.00	591.80
Total		305,230.78	9,794.83	85,132.52	6,912.95	15,834.38	155,212.40	148,084.28	2,289.94	3,944.82	732,436.90

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska		\$3.90	\$90.00			\$73.89	\$60.30				\$228.00
California	\$71.20	700.45	5,505.00	\$337.00	\$803.00	9,939.62	11,076.82	\$9.27	\$126.25		28,568.61
District of Columbia		37.00	40.91	48.00	142.80	655.01	926.24		5.00		1,854.96
Illinois	821.75	553.12	5,378.27	192.00	964.50	8,773.19	9,254.87	13.25	179.45		26,130.40
Maryland	242.42	217.88	3,991.69	182.00	196.20	1,995.63	2,542.47	20.55	8.25		9,396.49
Missouri	35,624.28	299.70	440.10	168.00	579.00	5,430.07	5,396.17	61.00	77.00		48,075.92
New Jersey	145,444.50	314.60	3,210.50	230.00	132.00	4,936.15	4,178.74	10.42	18.00		158,474.91
New York	74,561.49	1,276.60	4,391.00	734.00	1,909.80	17,550.14	20,757.72	28.70	144.81		121,354.26
Ohio	3,428.18	478.90	3,159.06	420.00	1,050.60	7,118.38	8,156.42	7.00	319.40		24,137.94
Pennsylvania	12,206.21	684.99	7,049.82	445.00	900.00	10,584.64	10,968.53	47.00	50.60		42,968.30
Texas	278.70	463.17	7,511.30	24.00	875.00	10,507.74	7,988.75	4.00	543.66		28,196.32
Washington		154.30	965.00		360.80	2,119.41	1,799.00	1.00	18.25		5,426.46

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Marihuana Tax Act of 1937									Stamp Taxes (Title VIII, Revenue Act of 1926, as amended)—Documentary stamps—Issues and transfers of bonds of indebtedness, issues of capital stock, passage tickets, foreign insurance policies, and deeds of conveyance		
	Marihuana transfers, per ounce, \$1	Transfers to unregistered persons, per ounce, \$100	Marihuana order forms, 2 cents each	Fines, penalties, etc., for violation of the Marihuana Tax Act	Special or occupational taxes				Total from all marihuana taxes	Sales by postmasters	Sales by collectors	
					Importers, manufacturers, and compounders, \$24 per year	Dealers, \$3 per year	Practitioners, \$1 per year	Laboratories, \$1 per year				Producers, \$1 per year
Alabama				\$25.00		\$31.00	\$1.00			\$57.00	\$137,153.99	\$40,318.13
Arizona											42,962.00	60,284.75
Arkansas											98,615.18	29,674.59
First California		\$923.21		100.00						12.00	1,056.21	1,053,959.34
Sixth California	\$4.00	200.00	\$0.02	25.00				\$26.00		274.02		1,633,480.31
Colorado	1.00	44.00	.02							68.02	122,019.09	143,645.74
Connecticut											111,763.02	228,409.46
Delaware											9,057.19	87,362.55
Florida		328.06								328.06	455,960.22	76,548.24
Georgia				5.00		9.00	11.00			25.00	201,258.61	106,097.40
Hawaii							3.00			3.00	264.50	73,342.64
Idaho											83,826.41	11,404.91
First Illinois		432.23		8.00	\$62.00	41.75	17.00		17.00	577.98	467,051.17	2,842,088.54
Eighth Illinois						3.00	6.00			104.00		78,036.98
Indiana			.02			15.00	26.00			42.02	356,918.34	135,136.85
Iowa	3.00		.12					1.00		865.00	877.12	406,663.28
Kansas						39.00	1.00			40.00	209,008.10	75,778.18
Kentucky		108.81				19.00	9.00			303.77	221,327.04	95,819.62
Louisiana		2,866.48				3.00	1.00		166.96	2,870.48	172,540.53	94,278.57
Maine						3.00	1.00			4.00	96,729.00	7,238.26
Maryland						12.00	18.05			30.05	229,276.38	343,978.84
Massachusetts		743.23				15.00	34.00			795.23	279,476.69	765,027.36
Michigan	50.00	153.82		100.00		49.65	8.00			361.47	380,136.63	479,205.70
Minnesota						15.00	8.00			750.00	207,759.49	281,923.53
Mississippi									727.00		87,358.99	27,833.23
First Missouri						2,286.12	1.00			2,287.12	226,142.50	174,677.85
Sixth Missouri		10.00				6.00	6.00			22.00	163,768.14	142,237.40
Montana											76,375.52	8,360.56
Nebraska	49.00		.98			12.00	40.00			101.98	155,962.97	71,483.89
Nevada											12,135.04	20,135.45
New Hampshire											40,527.65	12,564.36
First New Jersey						15.00	11.00			26.00		49,362.84
Fifth New Jersey	30.00	10.00		23.00		12.00	9.00			54.00	436,118.63	238,637.89
New Mexico				500.00						500.00	43,693.75	20,940.45
First New York						12.00	829.95		1.00	842.95		262,957.31
Second New York				496.75	72.00	6.00		1.00		575.75	482,646.63	7,471,550.19
Third New York	1,408.34		.04	80.00	24.00	38.00	20.00	1.00		1,571.38		44,244.70
Fourteenth New York							5.00			6.00		80,264.28
Twenty-first New York						3.00	11.00			14.00		96,773.80
Twenty-eighth New York				555.00		265.15	19.10	1.00		840.25		221,243.42
North Carolina											306,429.26	45,583.24
North Dakota											49,158.90	12,873.62
First Ohio	4.00		.02				7.00			11.02	221,480.76	285,788.23
Tenth Ohio				70.00			16.00			86.00		78,481.03
Eleventh Ohio	25.00					3.00	6.00			34.00	120,798.29	120,798.29
Eighteenth Ohio					6.00	256.00	8.00			270.00	348,350.10	459,267.94
Oklahoma						4.00	1.00			5.00	250,909.08	113,687.73
Oregon						12.00	7.00			19.00	188,592.42	126,659.01
First Pennsylvania				1,873.85	24.00	30.00	17.00	5.00		1,940.85	1,338,417.09	1,338,417.09
Twelfth Pennsylvania						9.00	13.00			22.00		63,587.23
Twenty-third Pennsylvania						3.00	8.00			11.00	230,808.80	386,440.70
Rhode Island						3.00				3.00	20,148.30	126,648.21
South Carolina						3.00	4.00	1.00		8.00		18,036.89
South Dakota	1.00		.02				1.00			2.02	57,064.00	8,692.33
Tennessee						6.00	3.00			9.00	225,523.63	61,891.61
First Texas	50.00	35.88	.06			9.00	8.00	4.00	3.00	109.94	342,393.43	275,233.40
Second Texas		236.45		125.00		90.00		1,853.92		2,305.37	344,894.88	322,611.51
Utah											28,017.76	41,378.20
Vermont											30,774.13	8,514.50
Virginia							4.00			4.00	212,659.77	86,545.21
Washington		222.50		431.20		3.58	6.00			663.28	205,875.15	389,087.13
West Virginia						3.00	5.00	1.00		9.00	125,621.10	21,998.39
Wisconsin				200.00		7.25	2.00			2,342.69	2,551.94	280,230.60
Wyoming		45.51				3.00				48.51	27,994.62	4,772.64
Total	1,625.34	6,360.18	1.30	4,617.80	188.00	3,398.50	1,262.10	1,899.92	4,228.65	23,581.79	10,788,247.20	22,368,887.33
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT												
Alaska												\$116.81
California	\$4.00	\$1,123.21	\$0.02	\$125.00		\$22.00	\$30.00	\$26.00		\$1,330.23	\$1,121,292.99	2,677,439.65
District of Columbia						3.00	8.05			11.05	27,063.82	174,462.30
Illinois		432.23		8.00	\$62.00	44.75	23.00		\$121.00	690.98	467,051.17	2,920,125.52
Maryland						9.00	10.00			19.00	201,672.56	169,516.54
Missouri		10.00				2,292.12	7.00			2,309.12	389,916.64	316,915.25
New Jersey	30.00	10.00		23.00		27.00	20.00			110.00	456,118.63	288,000.73
New York	1,408.34		.04	1,131.75	96.00	324.15	585.05	4.00	1.00	3,850.33	482,646.63	8,177,033.70
Ohio	29.00		.02	70.00	6.00	250.00	37.00			401.02	569,830.86	944,325.49
Pennsylvania				1,873.85	24.00	42.00	38.00	5.00		1,982.85	368,429.76	1,788,445.02
Texas	50.00	272.33	.06	125.00		99.00	8.00	1,857.92	3.00	2,415.31	687,288.31	597,845.21
Washington		222.50		431.20		3.58	6.00			663.28	205,875.15	388,970.32

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Stamp taxes (Title VIII, Revenue Act of 1936, as amended)— Continued				Manufacturers' excise taxes			
	Capital stock transfers, on each \$100 of face value or fraction thereof, 5 cents or 6 cents	Silver bullion transfers, 50 per cent of profit (Silver Purchase Act of 1934)	Playing cards per pack, 13 cents	Total from stamp taxes	Lubricating oils, per gallon, 6 cents	Gasoline, per gallon, 1 1/4 cents	Tires (wholly or in part of rubber), per pound, 5 cents	Inner tubes, per pound, 9 cents
Alabama			\$0.39	\$177,472.51	\$674.49	\$53,094.37	\$22,234.96	\$359,335.10
Arizona		\$0.01	349.83	103,596.59	739.87	9,686.29		
Arkansas				128,289.77	610,285.78	805,158.41	43.64	
First California	\$271,687.11	431.73	940.90	2,448,312.07	0,079,171.75	22,379,119.14	291,418.91	168.05
Sixth California	247,143.48	1.25	1,460.29	1,872,085.33	6,111,547.74	23,359,489.78	21,637.46	1,219.28
Colorado	14,910.78		819.52	281,395.13	9,443.31	1,178,412.44	804,600.83	117,327.16
Connecticut	129,468.60		977.21	470,618.35	25,201.74	400,129.37	1,318,519.83	125,300.63
Delaware	25,401.20			121,821.04	2,343.12	114,503.65		
Florida	291.09		34.23	532,743.78	.12	1,314,629.59		
Georgia				307,956.01	40,690.06	759,789.83		
Hawaii	7,530.02		3,076.45	84,213.61	891.51	46.58		
Idaho			.08	95,231.40	13.09	153,548.91		
First Illinois	487,906.93	856.79	897,129.09	4,695,032.52	7,071,484.56	31,074,686.63	384,255.37	0,096.56
Eighth Illinois	2,665.99			80,702.97	21,803.47	705,065.38		
Indiana	749.90		78.65	492,883.74	89,210.18	1,131,106.80	32,682.36	
Iowa	10.00			421,437.47	44,166.37	35,708.45	762,023.82	
Kansas	.12		.13	284,786.53	281,142.14	5,302,383.20		
Kentucky	15,002.94			332,149.60	1,287,035.48	8,017,327.35	117.21	
Louisiana			112.32	266,931.42	1,406,593.68	11,205,998.41	20.70	
Maine	3,396.55		.52	107,564.33		13,145.93		
Maryland	99,318.31	1,713.09	7.28	674,203.90	1,331,287.13	7,229,399.82	1,775,003.39	375,296.43
Massachusetts	655,311.10	.87	.26	1,679,816.28	710,034.35	5,011,903.14	118,367.52	64.17
Michigan	93,867.11	10.68	797.30	954,026.42	376,151.90	1,959,233.14	241,269.41	54,100.61
Minnesota	11,302.30		533,001.04	1,033,980.26	687,289.15	3,904,315.84	4,176.05	257,529.20
Mississippi				115,192.22	.12	179,165.62	1,311,910.70	225,817.85
First Missouri	128,642.91		351.90	529,815.16	219,734.53	1,011,980.47	17,655.42	334,332.95
Sixth Missouri	4,937.85		598.26	311,541.65	226,007.00	1,484,045.45		
Montana	752.01			85,488.09		275,829.54	.75	
Nebraska	1,173.50			228,560.36	210,524.15	411,063.23		
Nevada				32,270.49		1,990.75		
New Hampshire	111.99			53,204.00				
First New Jersey			8,970.00	58,332.84	54,180.36	2,419.49	209.47	
Fifth New Jersey	29,392.11	11.02	.52	794,160.17	271,811.45	157,314.98		8,315.63
New Mexico	220.71			64,854.91	12.61	537,635.27		
First New York	857.69	.27	32.37	263,847.64	130,014.16	121,367.57	9,542.84	6.00

Second New York	21,574,894.87	21,027.31	49.27	29,550,168.27	10,403,020.69	86,315,356.29	165.98	30.99
Third New York		783.34	94.51	45,122.55	4,837,182.87	21,587,212.02	10,875,512.20	2,220,098.82
Fourteenth New York			33,021.04	113,285.32	3.07	8,840.55	1,368.46	7.30
Twenty-first New York	4,136.71			100,910.51	4,657.48	60,454.51		29.75
Twenty-eighth New York	51,115.16	17.91	133,250.25	405,626.75	120,972.18	420,050.70	1,271,225.74	157,634.79
North Carolina	7,525.10			359,537.60		54,180.20		
North Dakota				62,032.62		35.21		
First Ohio	29,765.35		5,071,801.67	5,608,836.01	439,224.85	376,812.82	754,092.64	107,238.23
Tenth Ohio	3,089.65		417.30	81,957.98	378,083.89	3,361,014.20	348,874.86	51,855.74
Eleventh Ohio	1,290.00			122,088.29	24,327.63	364,483.94	764,087.04	211,213.93
Eighteenth Ohio	86,959.65		234.78	894,892.47	2,290,655.36	6,284,164.21	38,956,271.58	8,291,976.39
Oklahoma			111.02	364,797.83	10,829,476.34	35,279,570.78		
Oregon			10.26	315,261.69	140.99	457.46		
First Pennsylvania	561,159.49	5.07	1.04	2,037,203.65	5,745,596.83	30,306,465.57	1,309,401.47	393,603.71
Twelfth Pennsylvania	4,160.71			67,747.94		19,835.54		
Twenty-third Pennsylvania	225,268.29	.26		842,518.05	9,833,820.41	29,315,287.94	299,809.12	154,502.67
Rhode Island	61,450.86	.50		208,247.87	24,120.11	146,005.20	118.40	
South Carolina				18,636.89	1,075.95	29,905.10		
South Dakota				65,756.33		56,781.74		
Tennessee	11,071.47			298,486.71	18,861.46	296,513.82		
First Texas		4.80	69.15	617,700.78	7,101,973.44	41,509,558.79		
Second Texas			.52	667,507.21	1,129,188.35	15,255,063.77		
Utah	4,448.00			73,843.96	76,771.30	1,703,954.82		
Vermont			1.04	30,289.67		1,888.28		
Virginia				296,204.98	12.45	434,593.14		
Washington	6,602.15		1.04	601,565.47	221.20	350,556.85	7,333.41	119.84
West Virginia	5,830.01			153,449.50	74,295.16	294,931.14		
Wisconsin	1,539.40	163.52	805,071.93	1,365,115.93	200,065.07	694,245.25	9,846.44	10.24
Wyoming				32,767.26	.35	523,306.67		
Total	24,852,469.21	25,637.28	7,492,873.63	65,527,514.65	92,865,058.19	405,563,011.25	61,803,777.98	13,453,166.72

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska				\$116.81		\$110.00		
California	\$518,830.59	\$432.98	\$2,401.19	4,320,397.40	\$15,190,719.49	45,738,608.92	\$313,056.37	\$1,382.33
District of Columbia	14,086.20	201.22	6.50	216,390.23	5,618.43	8,362.79	94,130.93	42,972.24
Illinois	490,572.92	856.79	897,129.09	4,775,735.49	7,093,288.03	31,779,742.01	384,255.37	0,000.56
Maryland	85,231.92	1,511.87	.78	457,933.67	1,325,068.70	7,221,037.03	1,680,962.46	332,294.19
Missouri	133,580.76		950.16	541,356.81	445,741.53	2,496,025.92	17,655.42	334,332.95
New Jersey	29,392.11	11.02	8,970.52	782,493.01	329,000.81	159,734.48	209.47	8,315.63
New York	21,631,004.43	21,828.83	166,447.45	30,478,961.04	24,495,850.45	108,793,281.64	12,157,805.22	2,377,807.35
Ohio	121,104.65		5,072,453.75	5,707,714.75	3,152,291.73	10,386,475.17	40,823,326.12	8,662,284.29
Pennsylvania	790,588.49	3.07	1.30	2,947,469.64	15,579,417.24	59,641,589.05	1,600,210.50	548,166.38
Texas		4.80	69.67	1,285,307.99	8,231,161.79	56,764,562.56		
Washington	6,602.15		1.04	601,448.66	221.30	350,446.85	7,333.41	119.84

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Manufacturers' excise taxes—Continued							
	Floor stock tax on tires and inner tubes on hand Oct. 1, 1941	Parts and accessories for automobiles and motorcycles, 5 per cent	Automobile truck chassis and bodies, 5 per cent	Other automobile chassis and bodies, and motorcycles, 7 per cent	Electrical energy, 3½ per cent	Mechanical refrigerators, air-conditioners, etc., 10 per cent	Radio sets, components, etc., 10 per cent	Matches, per thousand, 2 cents, and fancy wooden or colored stems, 5½ cents per thousand
Alabama		\$85,675.74	\$19,983.09	\$23,552.11	\$457,165.06		\$368.56	
Arizona		4,821.87	3,227.00	162.07	202,295.70	\$3,656.10		
Arkansas		24,335.18	4,248.72	29.63	278,421.13			
First California		538,839.00	116,785.78	31,077.88	1,913,689.34	3,212.73	19,989.35	\$18.00
Sixth California		881,382.33	178,673.72	403,335.07	1,330,750.57	26,877.35	26,293.28	
Colorado		189,815.73	104,722.46	19,900.51	374,930.76	1,635.23	3,929.22	
Connecticut		612,006.99	2,059.28	74.50	1,046,892.06	242,621.60	24,105.36	10,999.46
Delaware		2,000.56	488.92		158,223.37			
Florida		31,442.13	51,465.57		935,533.17	495.33	1,743.08	32.76
Georgia	\$1.44	66,048.18	174,744.02	58.64	300,994.86	3,742.64		
Hawaii	50.00	12,135.04	1,848.72	4,766.23	198,893.94			
Idaho		1,512.38	15,311.79	400.94	184,401.29			
First Illinois		4,426,064.35	3,608,017.88	387,677.93	3,130,459.16	135,851.20	888,432.72	431,906.35
Eighth Illinois		234,998.58	1,862.58	318.71	941,011.35	1,300.54	57,632.52	
Indiana		2,438,190.36	525,110.39	323,403.57	1,464,792.11	156,142.11	38,874.54	
Iowa		111,218.21	61,236.04	9,430.53	938,513.15	31.96	1.14	
Kansas		40,757.00	1,438.70	4,662.28	509,492.71		373.70	
Kentucky		70,466.13	85,125.99	7,843.96	525,589.09		103,240.83	
Louisiana		52,534.48	35,013.11	77,763.03	677,149.70			
Maine		9,472.26	389.05		361,421.96	22.75		
Maryland	.09	141,994.47	16,421.27	1,015.32	1,259,416.96	60.00	264,942.88	86,489.66
Massachusetts		361,385.04	100,820.94	21,810.80	2,135,242.84	826.66	473,868.60	
Michigan		15,946,869.25	11,626,607.28	437,190.13	2,311,378.16	392,437.26	16,813.45	21.00
Minnesota		1,116,570.21	39,151.88	142.61	1,007,777.66	10,750.67	4,504.15	
Mississippi		24,981.13	31,729.69	8,941.56	233,549.65	100.39		
First Missouri		1,753,983.03	97,110.88		810,937.63	431.09		1,617,362.14
Sixth Missouri		289,441.23	73,653.78	28.75	667,661.17		2,720.23	
Montana		2,694.06	1,945.86		178,216.57			.05
Nebraska		113,667.15	100,634.30	28.80	223,526.09	438.87		
Nevada					85,382.37			
New Hampshire		818.36	18,393.29		251,996.51			355,871.00
First New Jersey		270,512.65	8,873.42		510,154.94	576.17	2,166,492.02	
Fifth New Jersey		750,171.13	4,711.38	16,332.57	1,876,208.62	11,507.66	181,697.33	83,241.20
New Mexico		2,780.44	373.15	213.18	97,440.72			
First New York		449,606.68	92,002.81	3,304.81	442,627.34	5,533.68	47,036.03	

Second New York		112,461.42	12,717.87	620.18	9,467,808.75	21,133.63	133,464.53	2,448,959.03
Third New York		626,250.97	856,137.74	16,526.58	24,239.28	3,735.79	70,439.50	960,933.52
Fourteenth New York		56,281.41	9,238.78	2,263.36	672,110.46	27,144.83	79,341.83	
Twenty-first New York		220,067.51	229,726.21	24,818.83	934,649.00	19,260.03	13,684.11	
Twenty-eighth New York	207.11	426,209.78	27,544.60	5,712.86	829,797.80	677.68	18,858.70	
North Carolina		101,802.89	35,869.79	16,965.44	751,711.69	328.44		
North Dakota		14,563.69	517.22		55,714.42			
First Ohio		600,879.14	175,533.57	25,786.65	653,134.14	333,798.57	70,046.58	64,577.96
Tenth Ohio		3,324,309.38	369,793.61	6,900.87	335,295.18	32,390.62	5.90	5,926.23
Eleventh Ohio		75,383.84	6,476.94	692.82	905,407.11	76,544.45	3,300.69	5,985.42
Eighteenth Ohio		4,270,116.47	567,716.66		1,480,935.56	17,708.68	281.32	1,759,601.19
Oklahoma		44,039.14	26,994.02	11.34	589,316.43	100.50	1,652.04	
Oregon		123,095.48	21,535.84	52,877.01	753,352.49		1,107.02	
First Pennsylvania		2,722,641.90	130,197.30	5,953.23	2,630,982.75	32,267.27	2,395.56	
Twelfth Pennsylvania		73,871.42	5,886.83	16,435.30	194,301.69			
Twenty-third Pennsylvania		2,431,144.93	526,920.62	173,926.44	1,571,013.47	40,341.96	542.32	
Rhode Island		301,534.11	25,427.42		362,300.86			
South Carolina		18,434.80	988.72	2,055.44	178,230.06		102.96	
South Dakota		4,126.80	2,837.19		182,021.32			
Tennessee		285,897.42	3,791.79		54,905.17			
First Texas		299,376.11	6,175.88		876,954.47		983.73	
Second Texas		308,957.29	57,745.30		1,111,715.19	86.61	4,016.61	
Utah		16,936.48	6,653.03		226,854.20	20.51	1,008.44	
Vermont		148.30	667.89	609.42	154,964.72			
Virginia		84,293.45	14,921.79	8,809.31	1,258,177.84	14.00	215.23	
Washington		134,381.72	87,075.49	4,038.14	633,854.45	694.71	19,248.07	197,418.50
West Virginia		8,204.14	2.56		293,780.18		9,108.13	
Wisconsin		1,694,446.15	454,038.78	410,332.64	1,398,711.54	23,763.53	1,155.96	1,319,333.40
Wyoming		709.25	160.15		80,317.22			
Total	258.64	49,439,742.82	20,847,485.33	2,558,201.98	57,003,655.93	1,637,263.71	4,753,418.34	9,348,616.89

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska		\$29.26			\$22,201.77			
California		1,420,221.33	\$295,459.50	\$434,413.55	3,244,439.91	\$30,090.06	\$46,282.66	\$18.00
District of Columbia		3,574.57	5,317.69	665.94	321,745.12		5.57	
Illinois		4,661,062.93	3,609,880.46	387,996.64	4,080,470.51	137,151.74	946,065.24	431,906.35
Maryland		138,419.90	11,103.58	349.38	937,671.84	60.00	264,937.31	86,489.66
Missouri	\$0.00	2,043,424.26	170,773.66	28.75	1,478,538.70	431.00	2,720.23	1,617,362.14
New Jersey		1,020,683.78	13,684.80	16,332.57	2,386,363.56	12,083.83	2,347,589.35	83,241.20
New York	207.11	1,890,883.77	1,207,368.01	53,246.62	12,371,232.63	77,485.64	362,824.70	3,409,892.55
Ohio		8,270,688.83	1,119,520.78	33,350.34	3,374,771.99	460,442.32	73,634.49	1,836,000.82
Pennsylvania		5,227,628.25	663,004.75	196,314.97	4,396,227.91	81,609.23	2,937.88	
Texas		608,333.40	63,921.18		1,988,669.66	86.61	5,000.34	
Washington		134,352.46	87,075.49	4,038.14	611,652.68	694.71	19,248.07	197,418.50

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Manufacturers' excise taxes—Continued									
	Floor stocks tax on matches (on stocks on hand Oct. 1, 1941)	Perfumes, cosmetics, etc., 11 per cent (repealed) ^a	Furs, 3 per cent (repealed June 30, 1938)	Sporting goods, 10 per cent	Photographic apparatus and films, 15 and 25 per cent	Firearms, shells, and cartridges, 11 per cent	Pistols and revolvers, 11 per cent	Musical instruments, 10 per cent	Tax on luggage, 10 per cent ^b	Electric, gas, and oil appliances, 10 per cent
Alabama				\$80.83						\$4,040.47
Arizona				19,397.41						451.37
Arkansas				13,511.12	\$928.84	\$342.39		\$4,907.62	\$132.51	452.48
First California		\$63.18		165,089.16	318,469.03	2,189.65	\$697.62	560.12	571.97	472,511.48
Sixth California		10.00	\$0.50	29,077.72	14,671.07	2,881.40		925.84		843,636.06
Colorado				160,937.82	65,765.34	1,473,013.43		2,158.57	6,361.07	354,856.79
Connecticut				1,285.35	556,805.40					540.93
Delaware				12,347.55				842.40		19,563.27
Florida				32,285.42				229.31		
Georgia				195.58						
Hawaii				977.23	28.91					
Idaho				933,582.75	244,821.19	12,220.80		306,679.81	2,027.97	855,445.41
First Illinois	150.00			10,653.11	41.82	630,461.56		10,868.54		312,588.86
Eighth Illinois	1,274.12		1,598.26	61,354.26	50,717.57			67,419.90		263,885.75
Indiana				84,617.91	51,507.87					7,171.55
Iowa				4,236.04	49.13					3,421.79
Kansas				78,508.93	3,561.34			1,100.88	101.25	21,787.44
Kentucky				113.52				13,905.92	94.18	140.38
Louisiana				30,540.41						480.27
Maine				6,226.87	264.08	370,878.54	500.00	14,751.00		118,080.10
Maryland	\$4,273.80			678,094.72	560,541.70	125,519.22	1,347.10	12,656.48		559,376.20
Massachusetts				63,945.77	141,821.41	26.00		47,790.28		827,840.67
Michigan				47,177.63	86,281.77	268,469.70			783.69	46,023.06
Minnesota				321,180.21	127,190.56	9,805.81		128.29		29.05
Mississippi				20,345.50	276.57				563.80	38,104.95
First Missouri				1,901.91						192.13
Sixth Missouri										
Montana										
Nebraska										
Nevada										
New Hampshire				34,538.62				1,594.74		
First New Jersey				18,727.02	1,900.72	3,218.71		381.95		73.38
Fifth New Jersey		3,593.61		99,078.59	44,385.77	12,241.47	24.32	5,796.54	88.95	435,528.38
New Mexico						327.68				
First New York		2,136.40	11.75	22,500.26	215,374.75			39,193.41	908.54	253,593.22
Second New York										
Third New York		432.00		78,401.43	40,238.65	3.74	149.71	25,457.29	413.64	180,150.90
Fourth New York		3,836.47	2,752.10	58,960.07	193,552.26	442.13		94,448.68	82.27	123,459.41
Fourteenth New York				153,089.31	51,544.76	.37		66,022.12		29,077.54
Twenty-first New York				201,219.34	1,376,842.30	209,874.05				49,174.62
Twenty-eighth New York				49,821.79	10,842,575.49	800.04		28,403.56	53.25	80,430.38
North Carolina		257.03		2,160.32						
North Dakota			370.03							
First Ohio	10.00			334,397.60	28,719.24			102,966.14	14.00	286,049.69
Tenth Ohio				57,155.28						38,880.67
Eleventh Ohio		228.36		4,891.72	65.93	103.47		4,918.58	128.11	154,989.31
Eighteenth Ohio				78,418.30	4,198,523.32	398.27		4,373.15		2,713,337.57
Oklahoma				716.82				23.22		
Oregon				6,512.63	188.09			105.12		50,678.91
First Pennsylvania			5.00	116,971.25	19,979.27	6,231.37		40,418.56		523,011.38
Twelfth Pennsylvania			20.00	2,099.65	148.81			10,636.08		22,924.22
Twenty-third Pennsylvania		22.84		113,691.67	31,547.13	497.83	67.45	2.10	48.17	303,819.25
Rhode Island				7,407.36	10,141.29			2,611.18		
South Carolina				29.41						
South Dakota					91.02					
Tennessee		8,034.61		9,201.31						578,106.40
First Texas				4,130.46		33.34		119.04	299.82	4,679.29
Second Texas				57,623.66	111.16	716.82				2,428.95
Utah				295.06				14.78		657.39
Vermont				15,640.50				6,822.14		35,203.36
Virginia				2.50						89.84
Washington			304.31	18,870.58	84.41					99,784.41
West Virginia				171.93	35.00					1.93
Wisconsin				83,333.00	8,061.02	1,704.25		3,286.26		742,596.90
Wyoming										
Total	4,273.80	20,048.92	5,061.95	4,247,751.87	19,287,853.99	3,132,402.04	4,944.77	927,223.69	6,312.12	12,060,107.05
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT										
California		\$73.18	\$0.50	\$116,600.28	\$310,397.87	\$2,532.04	\$697.62	\$5,467.74	\$704.48	\$1,316,147.54
District of Columbia				105.15	253.45	368,848.93				112.03
Illinois		1,424.12	1,598.26	944,235.86	244,863.01	642,682.36		317,548.35	2,027.97	1,168,034.27
Maryland	\$4,273.80			6,121.72	10.63	2,029.61	500.00	14,751.00		117,968.07
Missouri				341,525.71	127,467.13	9,805.81		128.29	563.80	638,143.15
New Jersey		3,593.61		117,805.61	46,286.49	15,460.18	24.32	6,178.49	88.95	435,601.76
New York		6,404.87	2,763.85	564,022.20	12,720,128.21	211,120.33	149.71	254,125.06	1,457.70	715,886.07
Ohio		228.36		474,892.90	4,227,308.49	501.74		112,257.87	142.11	3,193,257.24
Pennsylvania		23.14	25.00	232,762.57	51,675.21	6,729.20	67.45	51,057.34	48.17	849,754.85
Texas				61,754.12	111.16	750.16		119.94	299.82	7,108.24
Washington			304.31	18,870.58	84.41					99,784.41

^a Also includes repealed tax on tooth paste, toilet soaps, etc., at 5 per cent.^b Manufacturers' tax on luggage terminated on Apr. 1, 1944, until after the war

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Manufacturers' excise taxes—Continued							Retail excise taxes	
	Electric signs, 10 per cent (repealed Nov. 1, 1942)	Business and store machines, 10 per cent	Phonograph records, 10 per cent	Rubber articles, 10 per cent (repealed Nov. 1, 1942)	Washing machines, 10 per cent (repealed Nov. 1, 1942)	Electric light bulbs, 20 per cent	Optical equipment, 10 per cent (repealed Nov. 1, 1942)	Total manufacturers' excise taxes	Tax on jewelry, 20 per cent
Alabama	\$233.64							\$1,026,438.42	\$1,894,906.54
Arizona						\$76.00		225,116.18	785,920.61
Arkansas	404.10			\$50.40		54.65	\$20.00	1,742,881.53	967,258.34
First California	6,128.62	\$532,156.22	\$1,406.01	37.29		8,574.28	1,028.22	35,408,512.74	9,555,823.91
Sixth California	6,562.97	25,477.61	230,274.70	2,020.90				33,876,767.47	11,809,321.36
Colorado								2,943,018.28	1,700,725.20
Connecticut		480,302.29	599,132.67	4,728.04				6,955,178.87	2,507,941.02
Delaware								835,650.37	332,211.59
Florida	46.10		269.33			253.70		2,348,719.36	3,317,859.89
Georgia	80.10		100.08			25.02		1,728,947.96	3,130,451.98
Hawaii		20,343.57				667.17		240,067.65	2,207,902.46
Idaho						178.51		356,373.05	556,225.79
First Illinois	11,809.04	624,687.95	15,805.28	5,861.75		89,983.82	21.39	64,656,999.87	12,206,163.12
Eighth Illinois	723.66	49,676.46				381.53		2,982,251.05	1,952,480.25
Indiana	171.07	859.41	2,104.62	4,004.09		1,424.95		6,651,444.04	4,355,659.50
Iowa	498.63	996.62	38.64	.60		153.10		2,107,214.50	2,032,308.75
Kansas	2,187.44					182.64		6,150,427.92	1,728,931.78
Kentucky	18.69		19.03			185,172.98		10,386,510.41	1,618,366.12
Louisiana								13,469,232.93	2,709,708.81
Maine								415,472.73	597,824.23
Maryland	409.84	2,594.77	195.54			40.00	310.72	12,909,912.77	4,969,776.22
Massachusetts	249.71	105,016.93	148.82	32,935.98		1,476,615.80		12,386,736.79	6,487,264.66
Michigan	444.63	539,183.86	878.16			1,444.52		34,985,386.70	8,357,374.00
Minnesota	305.18	898.63	4,245.50			2,180.54		7,488,572.52	2,808,727.90
Mississippi	193.61					147.92		2,007,567.29	885,519.55
First Missouri		37,412.28	1,584.75			15,418.49		6,976,235.64	2,639,199.46
Sixth Missouri	271.30					1.29	32.68	2,803,093.70	1,752,004.63
Montana						1.29		469,782.16	407,994.24
Nebraska	1,213.04					48.90		1,061,144.63	1,158,445.02
Nevada								87,373.10	250,343.19
New Hampshire		4,254.87		64.80				647,532.19	314,417.92
First New Jersey	1,028.96	12,958.99	8,814.92	262.04		7.47		3,060,801.68	1,285,414.99
Fifth New Jersey	1,088.83	467,756.72	15,115.56	4,567.63		452,285.45	9.42	4,992,273.20	2,908,029.53
New Mexico	64.54							638,827.59	668,366.23
First New York	84.85	160,527.14	4,501.32	3,167.68		464,356.29	7.71	2,457,495.24	2,649,119.17

Second New York	55.21	150,642.44	11,691.59	1,393.90		131,438.28		118,536,267.84	4,227,892.52
Third New York	324.22	4,533,506.34	1,103,593.06	50,656.94		4,880.33	58,764.40	48,567,557.97	14,562,832.10
Fourteenth New York	1,022.15	31,720.46	.94			91,694.88	12,748.99	1,294,111.59	1,805,430.04
Twenty-first New York		80,087.66	1,016.76			4.12		3,425,566.28	2,026,769.18
Twenty-eighth New York	6,322.64	1,182,283.91		1,801.82	\$3,898.66	12,755.31	343.10	15,488,381.89	2,755,604.81
North Carolina						22.16		963,207.96	2,483,611.43
North Dakota						37.49		83,048.31	352,261.88
First Ohio	107.08	549,060.06		817.61		418.75		4,923,686.34	2,594,952.10
Tenth Ohio	12.46	28.46				273,146.08		8,583,673.43	1,254,078.08
Eleventh Ohio	80.93	10,349.47				655.76		2,614,315.45	2,295,883.08
Eighteenth Ohio		468,837.46				4,920,256.86		76,303,572.35	4,721,246.31
Oklahoma	522.19							46,772,422.82	2,015,499.36
Oregon						290.04		1,010,347.08	1,864,287.68
First Pennsylvania	431.99	1,435.34	2,160.61	21,385.57	346.91	3,263.88		44,015,206.72	5,807,629.29
Twelfth Pennsylvania			4,371.75			33,097.66		383,629.85	1,233,428.51
Twenty-third Pennsylvania	61.00	252.69	74.64	14,031.68		2,864,958.03		47,685,383.76	4,817,646.14
Rhode Island		12,708.90		50,350.63				942,625.46	940,242.41
South Carolina								230,822.44	1,118,990.14
South Dakota								245,858.07	336,758.70
Tennessee	215.76		40.83			70.73		1,255,729.30	2,947,359.67
First Texas	805.28	304.29	7,111.99			216.96		49,812,723.79	3,770,904.19
Second Texas	2,000.66		664.99			162.66		17,930,482.02	4,906,192.93
Utah						17.61		2,033,183.68	863,595.25
Vermont		43.19				.29		215,988.00	197,634.61
Virginia	605.22	8.66				1.90		1,801,745.33	2,855,804.49
Washington	7,860.37					4,387.32		1,566,233.88	3,924,808.67
West Virginia								650,530.17	1,236,467.53
Wisconsin		43,601.43				589.82		7,089,111.65	2,688,648.97
Wyoming	17.45					8.82		604,519.91	273,291.89
Total	54,783.06	10,119,968.50	2,015,452.09	228,229.35	4,245.57	11,035,319.69	73,286.63	782,500,922.88	184,219,868.93

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska								\$22,341.03	\$166,081.15
California	\$12,691.59	\$557,633.83	\$231,680.71	\$2,058.19		\$1,874.28	\$1,028.22	69,285,280.21	21,365,145.27
District of Columbia	151.00	513.38	40.30					852,417.52	2,154,976.44
Illinois	12,592.70	674,364.41	15,805.28	5,861.75		90,365.35	21.39	57,639,250.92	14,158,643.38
Maryland	258.84	2,081.39	155.24			40.00	310.72	12,147,495.25	2,814,799.78
Missouri	271.30	37,412.28	1,584.75			15,419.78	32.68	9,779,329.24	4,391,204.09
New Jersey	2,117.79	480,715.71	23,930.48	4,829.67		452,292.92	9.42	7,963,074.88	4,193,444.52
New York	7,809.07	6,128,761.97	1,120,893.67	87,020.34		705,129.21	71,864.20	189,769,320.81	27,927,676.82
Ohio	200.47	1,028,275.45		817.61		5,194,477.45		92,425,246.57	10,866,159.57
Pennsylvania	492.99	1,687.43	6,607.00	35,417.25	346.91	2,901,319.57		92,084,220.33	11,858,703.94
Texas	2,865.94	304.29	7,776.98			379.62		67,743,205.81	8,677,097.12
Washington	7,860.37					4,387.32		1,543,892.85	3,758,727.52

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Retail excise taxes—Continued			National Firearms Act						Coconut, etc., oils processed—Sec. 602½ Revenue Act of 1934, as amended
	Tax on furs, 20 per cent	Tax on toilet goods, 20 per cent	Tax on luggage, 20 per cent	Machine guns, silencers, etc.			Certain short 2-barrel guns			
				Sales or transfers, \$200 each	Importers' or manufacturers' special tax, \$500	Dealers' special tax, \$200	Sale or transfers, \$1 each	Importers' or manufacturers' special tax, \$25	Dealers' special tax, \$1	
Alabama	\$385,753.68	\$779,391.13	\$787,562.75							
Arizona	75,028.56	297,841.72	229,669.10							\$1.50
Arkansas	195,101.23	520,352.21	435,494.98							
First California	3,586,218.42	4,040,690.94	2,820,955.79						\$1.00	
Sixth California	3,243,654.69	4,213,562.69	3,560,664.40							\$1,173.24
Colorado	610,823.43	833,924.02	523,649.12			\$3,666.68				
Connecticut	1,154,060.15	864,122.63	732,832.02							
Delaware	130,397.23	126,810.86	113,210.88							1,038.57
Florida	247,958.21	1,140,704.22	1,181,912.04							
Georgia	681,457.93	1,573,907.45	1,353,240.39							
Hawaii	5,747.98	382,091.87	516,101.98							
Idaho	212,188.71	291,781.69	126,333.39							
First Illinois	8,460,525.93	6,540,009.49	6,816,982.08	\$500.00						
Eighth Illinois	513,302.07	771,370.29	588,648.00							67,576.57
Indiana	1,434,469.22	1,610,418.79	1,443,364.14		1,000.00					531.36
Iowa	395,487.16	842,709.17	664,527.52							
Kansas	395,966.19	800,993.54	618,046.37							1,707.00
Kentucky	393,976.98	591,184.89	572,921.62							
Louisiana	439,854.74	968,631.70	872,474.69							
Maine	302,999.75	272,187.10	262,056.69	50.00				200.00		
Maryland	2,413,422.57	2,554,504.51	2,276,731.47							
Massachusetts	4,239,549.45	2,084,167.04	2,337,077.65					971.00		
Michigan	3,276,746.00	4,706,095.01	3,172,073.78							
Minnesota	1,521,160.17	1,420,009.99	1,241,003.22							22,816.22
Mississippi	146,208.65	453,592.57	405,093.39					\$50.00	1.00	290.58
First Missouri	838,886.84	1,469,835.32	2,631,663.69							
Sixth Missouri	578,927.02	1,579,399.12	847,329.14							1.00
Montana	198,537.69	186,909.76	118,175.28							
Nebraska	421,258.57	592,755.43	401,477.14							
Nevada	35,084.25	110,630.87	63,393.52							
New Hampshire	105,640.92	139,548.09	113,511.09							
First New Jersey	541,408.14	457,356.53	356,608.97							
Fifth New Jersey	1,686,377.27	1,078,718.51	1,041,307.33					1.00		3,587.40
New Mexico	44,382.35	206,862.38	111,920.98							286,624.23

First New York	1,795,980.94	1,423,424.48	1,177,172.44							164.17
Second New York	1,604,287.09	3,905,772.00	2,388,405.74							45.48
Third New York	15,253,687.97	10,350,945.79	9,848,271.18					400.00		361.62
Fourteenth New York	925,774.74	989,334.89	731,045.83							
Twenty-first New York	673,497.95	875,565.27	448,593.14							
Twenty-eighth New York	1,226,148.74	1,295,476.00	834,711.52		500.00			200.00	1.00	12,924.24
North Carolina	440,540.63	1,073,138.83	539,763.50							
North Dakota	152,261.50	175,143.94	89,851.30							
First Ohio	929,978.85	1,126,433.88	1,059,763.48			708.34				178,398.24
Tenth Ohio	433,327.33	468,924.88	469,337.13						1.00	1,819.59
Eleventh Ohio	443,656.81	513,377.08	609,915.65							
Eighteenth Ohio	2,004,794.47	2,413,807.17	1,804,656.92							24,280.83
Oklahoma	425,444.47	961,927.77	849,072.50							
Oregon	564,642.96	932,902.20	632,864.59							134.97
First Pennsylvania	3,634,508.87	2,453,084.67	2,257,716.69						2.00	8,188.76
Twelfth Pennsylvania	511,661.74	411,588.78	418,213.56							
Twenty-third Pennsylvania	1,752,985.73	1,896,704.09	1,622,504.55							1,416.45
Rhode Island	563,900.69	319,151.14	362,469.09		1,000.00			200.00	400.00	
South Carolina	136,573.06	474,355.42	377,320.65							
South Dakota	128,746.26	171,179.21	96,011.02							
Tennessee	741,170.25	1,439,523.63	977,887.30							
First Texas	623,829.88	2,041,151.80	1,539,095.61							
Second Texas	788,419.69	1,850,696.63	1,634,333.91							
Utah	339,230.87	319,788.90	188,815.62							
Vermont	68,276.38	76,867.60	61,067.39							
Virginia	811,397.78	1,248,180.01	675,093.84							
Washington	1,015,647.70	1,417,543.29	1,103,340.98							.17
West Virginia	371,610.06	552,115.39	413,695.07							
Wisconsin	1,381,876.62	1,010,269.50	909,473.10						1.00	376.65
Wyoming	37,777.24	124,322.23	62,917.83							
Total	79,418,428.87	86,615,198.00	73,851,428.73	550.00	8,908.34	5,466.68	979.00	50.00	6.67	613,454.17

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska	\$29,825.93	\$45,543.49	\$26,009.79							
California	6,829,373.11	8,254,253.63	6,381,620.19			\$3,666.68		\$1.00		\$1,173.24
District of Columbia	1,123,234.63	1,294,714.22	1,004,204.29					688.00		
Illinois	8,973,828.00	7,311,379.78	7,405,630.08	\$500.00						68,167.93
Maryland	1,290,187.94	1,059,790.29	1,272,527.27					283.00		
Missouri	1,815,513.86	3,049,234.44	3,478,992.83						1.00	
New Jersey	2,227,785.41	1,536,075.04	1,397,916.30							290,211.63
New York	21,479,377.43	18,840,518.43	15,428,199.85		\$500.00		600.00		1.00	13,495.51
Ohio	3,811,756.96	4,522,543.01	3,943,703.18			708.34				204,498.66
Pennsylvania	5,899,156.34	4,761,377.54	4,328,434.89			500.00		200.00	2.00	9,663.21
Texas	1,412,249.57	3,891,818.43	3,173,429.52							
Washington	985,721.77	1,371,999.80	1,077,331.19							.17

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Coconut, etc., oils, processed—Sec. 602½, Revenue Act of 1934, as amended—Continued								
	Palm kernel oil, per pound, 3 cents	Combination of sesame, palm, palm kernel, or sunflower oils, per pound, 3 cents	Coconut oil (other than in following listing), per pound, 3 cents	Combination containing coconut oil (if not in following listings), per pound, 3 cents	Coconut oil from the Philippines, per pound, 3 cents	Coconut oil from American Samoa, per pound, 3 cents	Coconut oil from other United States possessions, per pound, 3 cents	Fatty acids or salts derived from palm or coconut, per pound, 3 cents	Total coconut, etc., oils processed
Alabama									
Arizona									
Arkansas									
First California			\$3,625.04		\$1,037.67	\$1,063.14	\$11,324.26	\$90.36	\$18,313.71
Sixth California		\$545.61	189,688.55	\$71.25	1,082.76		11,321.73		202,709.90
Colorado									
Connecticut			4,492.08						5,530.05
Delaware			2,427.75						2,427.75
Florida		3.95							3.95
Georgia									
Hawaii									
Idaho									
First Illinois	\$5,019.64	8.68	253,360.62		10,435.14		49.77		337,050.42
Eighth Illinois	52.62								583.98
Indiana			1,269.18		362.88				1,632.06
Iowa			83,640.54				973.38		86,320.92
Kansas									
Kentucky									
Louisiana									
Maine									
Maryland			424.92						424.92
Massachusetts	62,679.30		591,233.64		531.83		146.07		677,407.06
Michigan			926.19		2.49		4,745.01		5,964.27
Minnesota							1,120.83		1,120.83
Mississippi									
First Missouri			4,419.84		4.26		15.00		4,439.10
Sixth Missouri									
Montana									
Nebraska							6,094.95		6,094.95
Nevada									
New Hampshire									
First New Jersey			367.25						3,954.65
Fifth New Jersey	134,206.11	142,067.79	1,153,277.55	1,452.91	25,310.94		82,325.95		1,825,265.48
New Mexico									
First New York			3,511.80	61.71	2,124.39		5,224.98		11,687.05

Second New York	15.00		4,454.39		1,445.81		1,121.31		7,085.90
Third New York	126.84		25,322.43	78.66	18.00	204.99	70,963.55		96,176.09
Fourteenth New York					74.73		2,925.00		2,925.00
Twenty-first New York			1,165.13		143.64				12,968.07
Twenty-eighth New York			2,216.80						1,165.13
North Carolina									2,360.50
North Dakota					2,426.46		47,436.21		2,889,289.83
First Ohio	191,644.08		2,469,384.84						1,819.69
Tenth Ohio									
Eleventh Ohio			3,887.04		487.92		625.65		29,280.84
Eighteenth Ohio									
Oklahoma									134.97
Oregon					143.85		3,490.21		15,270.13
First Pennsylvania		216.60	3,232.71						
Twelfth Pennsylvania						156.00	130.50		3,649.02
Twenty-third Pennsylvania			1,945.17		162.53				224.78
Rhode Island		62.25							
South Carolina									
South Dakota									
Tennessee					510.48				510.48
First Texas									
Second Texas									
Utah									
Vermont									4.33
Virginia		4.33					956.46		956.46
Washington									
West Virginia					5.04				478.83
Wisconsin			97.14						
Wyoming									
Total	394,343.59	142,909.21	4,804,370.66	1,664.53	46,314.82	1,425.03	250,990.22	90.36	6,255,562.59

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

California		\$545.61	\$193,313.59	\$71.25	\$2,120.43	\$1,063.14	\$22,645.99	\$90.36	\$221,023.61
District of Columbia									
Illinois	\$5,672.26	8.68	253,360.62		10,435.14		49.77		337,634.40
Maryland			424.92						424.92
Missouri			4,419.84		4.26		15.00		4,439.10
New Jersey	134,206.11	142,067.79	1,153,644.80	1,452.91	25,310.94		82,325.95		1,829,220.13
New York	141.84		34,453.75	140.37	3,669.93	204.99	79,334.84		131,438.23
Ohio	191,644.08		2,473,271.88		2,914.38		48,061.26		2,920,390.26
Pennsylvania		216.60	5,177.88		143.85	156.90	3,620.71		18,919.15
Texas					510.48				510.48
Washington							956.46		956.46

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Admissions							Employment taxes
	Admissions for each 5 cents or fraction of the amount paid, 1 cent	Ticket brokers sales, for amounts in excess of box office price, 20 per cent	Leases of boxes or seats, of the amount for which similar accommodations are sold, 20 per cent	Roof gardens, cabarets, etc., 20 per cent of total paid for admissions, service, etc.	Admissions sold by proprietors in excess of established price, 50 per cent of such excess	Total, all admissions taxes	Club dues and initiation fees, 20 per cent	
Alabama	\$2,394,908.91		\$66.98	\$159,260.83	\$52.62	\$2,554,280.34	\$87,859.69	\$1,233,381.67
Arizona	978,655.43		21.25	354,696.79		1,333,373.47	43,941.96	18,755.58
Arkansas	2,237,226.18			140,064.07		2,377,290.25	35,256.56	125,083.29
First California	10,588,647.15	\$22,609.79	15.01	4,013,259.50		14,624,531.45	724,330.67	16,443,699.24
Sixth California	22,311,018.81	75,578.05		6,546,960.42	1,084.28	28,034,641.56	838,165.04	1,539,452.00
Colorado	3,138,724.23			457,021.17		2,595,745.40	111,505.30	2,654,635.26
Connecticut	2,916,533.63	479.65		570,139.29	93.91	3,487,246.49	315,318.67	4,918,352.84
Delaware	464,005.44	8.70	2,624.02	97,677.86		564,316.02	44,530.67	633.96
Florida	5,590,330.32			2,197,350.60		7,787,680.92	248,262.99	996,704.60
Georgia	4,265,147.91	17,182.06	92.40	518,353.17		4,800,775.54	391,705.03	2,268,530.12
Hawaii	2,249,727.55			239,725.46		2,486,453.01	39,328.87	169,962.61
Idaho	728,272.61			200,294.30		928,566.91	14,247.20	91,583.98
First Illinois	16,167,721.41	72,252.08	7,266.18	3,624,174.16	17,061.77	19,888,475.60	1,293,653.40	40,548,057.61
Eighth Illinois	2,699,596.33	85.20	815.44	783,969.12		3,484,436.09	117,250.89	308,946.73
Indiana	6,133,945.60			438,479.90		6,572,425.50	209,696.33	191,965.69
Iowa	3,692,965.61		4.25	552,698.07	54.08	4,245,722.01	127,783.96	266,595.58
Kansas	1,774,656.71		5,620.03	240,956.98		2,021,233.72	64,377.43	10,172,709.97
Kentucky	2,755,228.91		463.19	549,906.65	4.04	3,305,602.79	125,291.58	5,495,152.59
Louisiana	4,862,536.22			1,104,371.55		5,966,907.77	112,612.62	710,095.84
Maine	885,303.53			195,214.97		1,080,518.50	34,819.20	976,482.16
Maryland	6,749,041.36	6,253.31	6,730.80	2,229,248.99		8,991,274.46	380,010.31	21,471,658.60
Massachusetts	11,856,855.71	22,771.93	6,610.52	2,444,974.53		14,331,212.69	482,017.25	2,973,142.46
Michigan	11,819,629.64	1,730.36	18,608.12	2,930,276.45	58,411.87	14,828,656.44	737,715.90	1,980,510.75
Minnesota	5,078,675.94			868,294.62		5,946,970.56	237,741.62	13,530,997.09
Mississippi	790,523.52			173,528.77		934,052.29	30,502.25	165,578.35
First Missouri	4,347,558.75	530.36		743,430.51		5,091,519.62	257,027.57	13,966,410.28
Sixth Missouri	4,918,708.72			918,875.10		5,837,583.82	134,770.87	1,452,639.96
Montana	695,465.50			107,177.05		802,642.55	17,880.08	77,630.72
Nebraska	2,079,964.55			333,383.63		2,415,348.18	64,413.41	11,611,946.26
Nevada	347,812.29			394,533.64		742,345.93	274.04	27,642.25
New Hampshire	840,492.55		3,136.88	15,278.30		858,907.73	21,187.03	12,317.24
First New Jersey	2,449,835.47	562.60	1,330.30	917,825.61	618.30	3,370,172.28	115,563.31	2,959.39
Fifth New Jersey	4,151,191.06	86,576.91	348.13	896,853.57	16,926.90	5,151,896.57	211,332.10	2,197,874.06
New Mexico	385,330.58			223,964.05		609,294.63	14,849.03	711.26
First New York	8,606,084.58	6,907.35	8,170.82	912,613.66	12,869.16	9,548,245.57	457,207.07	3,707.05
Second New York	1,078,744.96			664,138.82	67.00	1,742,950.78	309,731.04	3,763,525.90
Third New York	45,846,577.41	449,686.46	299.17	6,780,841.03	4,978.00	53,082,382.07	830,353.83	38,269,176.25
Fourth New York	6,654,676.71		5,458.70	667,903.66		7,328,039.07	667,406.00	1,888,456.90
Twenty-first New York	1,935,370.55			392,285.92		2,327,656.47	95,417.91	19,637.96
Twenty-eighth New York	3,795,842.01			728,766.37		4,524,608.38	263,278.98	48,236.93
North Carolina	3,888,786.84		165.00	111,404.63		4,000,359.47	133,500.03	3,620,619.26
North Dakota	604,119.40			37,162.44		641,281.84	6,754.85	6,658.58
First Ohio	2,066,422.66			481,908.85	348.79	3,448,638.30	90,952.68	245,919.10
Tenth Ohio	1,297,966.54		1,986.13	341,013.11	1,272.82	1,641,638.60	102,017.85	8,245.78
Eleventh Ohio	1,963,515.76	3.20		300,109.56	433.98	2,264,062.50	115,029.67	14,850,519.98
Eighteenth Ohio	6,370,109.24			1,066,695.03	10,249.18	7,437,053.45	409,711.97	241,612.92
Oklahoma	3,291,010.78	.61		259,195.16		3,550,206.55	124,672.59	929,725.29
Oregon	2,513,279.46			493,399.48		3,008,678.94	600,668.86	36,412,054.75
First Pennsylvania	7,178,984.63	20,765.30	1,080.14	887,416.29	18,920.05	8,075,166.41	75,145.03	643,883.69
Twelfth Pennsylvania	2,807,904.27			121,271.28		2,929,175.55	348,635.62	1,990,798.55
Twenty-third Pennsylvania	5,169,810.29	1,008.53	502.05	654,225.74		5,825,546.61	95,562.73	6,157.14
Rhode Island	1,350,696.08	6,811.25	2,740.53	410,711.47	4,079.30	1,775,038.63	50,629.51	51,003.92
South Carolina	1,936,276.68		46.50	124,266.88	5,600.50	2,066,190.62	11,316.02	6,833.09
South Dakota	693,990.22			90,085.85		784,076.07	11,316.02	2,195,412.70
Tennessee	3,855,703.94			302,218.79		4,157,922.73	129,881.87	5,592,579.73
First Texas	4,035,530.10		2,547.04	1,407,067.95	25,056.13	5,470,201.22	229,746.58	5,398,974.68
Second Texas	8,808,973.02	80.60	6,100.22	901,722.46	12,915.17	9,729,851.47	248,562.64	444,966.36
Utah	1,431,189.50			149,554.22	122.40	1,580,866.12	56,596.65	540,969.85
Vermont	454,049.06			15,637.67		469,686.73	14,328.53	8,460,693.47
Virginia	4,859,104.64			270,889.17		5,129,993.81	183,213.14	270,765.65
Washington	5,968,870.54			1,099,157.06		6,918,007.60	244,238.19	50,208.51
West Virginia	2,060,466.17		112.80	183,188.13		2,243,767.10	55,173.03	131,904.42
Wisconsin	4,632,891.97		110.00	765,262.53		5,398,294.50	193,596.42	3,734.69
Wyoming	312,473.63			129,896.40		442,370.03	4,021.06	
Total	299,522,638.77	701,884.31	83,132.60	56,877,239.29	191,230.31	357,466,115.28	14,158,650.19	284,717,623.47

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska	\$197,472.24			\$124,850.92		\$322,323.16	\$227.98	\$17,983,151.24
California	32,899,665.96	\$97,187.84	\$15.01	10,560,219.62	\$1,084.28	43,559,173.01	1,562,495.71	9,324,549.23
District of Columbia	2,298,278.27	3,868.21	1,196.60	1,060,733.43		3,364,076.51	131,452.20	40,857,004.34
Illinois	18,867,287.74	72,337.28	8,081.62	4,408,143.28	17,061.77	23,372,911.69	1,410,904.29	12,147,109.37
Maryland	4,450,763.09	2,385.10	5,534.20	1,168,515.56		5,627,197.95	248,538.11	15,419,050.24
Missouri	9,296,267.47	530.36		1,062,305.61		10,929,103.44	391,804.44	2,200,824.45
New Jersey	6,601,026.53	87,139.51	1,678.43	1,814,679.18	17,545.20	8,522,068.85	426,895.41	43,632,741.09
New York	67,917,896.22	456,593.81	13,928.69	10,147,549.46	17,914.16	78,553,882.34	2,623,474.83	15,482,645.19
Ohio	12,597,414.20	3.20		2,219,726.55	12,304.77	14,831,434.85	809,673.51	15,482,645.19
Pennsylvania	15,156,699.19	21,773.83	1,682.19	1,662,913.31	18,920.05	16,861,888.57	1,024,449.51	39,046,736.99
Texas	12,844,503.12	80.60	8,707.26	2,308,790.41	37,971.30	15,200,052.69	478,309.22	10,901,554.41
Washington	6,711,398.30			884,286.14		6,595,684.44	244,010.21	270,765.65

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Employment taxes—Continued						Miscellaneous taxes—Bituminous Coal Act of 1937	
	Railroad employees' representative tax, 6½ per cent of the taxable compensation	Total carriers taxes	Other than carriers—Federal Contributions Act (2 per cent of the taxable wages)	Employers of 8 or more—Federal Unemployment Tax Act (3 per cent of the taxable pay roll)	Total Federal Insurance Contributions Act and Federal Unemployment Tax Act	Total all employment taxes	Per ton, 1 cent	Of the value of disposals by non-code mines, 1½ per cent
Alabama.....		\$1,233,381.67	\$13,210,237.16	\$1,836,571.13	\$15,046,808.29	\$16,280,189.96	\$301.33	
Arizona.....	\$11.16	18,766.74	2,124,536.17	265,183.28	2,389,719.45	2,408,486.19		
Arkansas.....		125,083.29	3,759,145.36	455,296.83	4,214,412.19	4,339,495.48	40.48	
First California.....	519.73	16,444,218.97	50,824,309.49	6,826,255.84	57,650,505.33	74,094,784.30		
Sixth California.....	418.48	1,539,870.48	64,354,125.17	8,895,853.02	73,249,978.19	74,789,848.67		
Colorado.....		2,654,635.26	6,166,490.18	771,534.98	6,938,025.16	9,592,660.42	619.39	
Connecticut.....	1.87	4,918,354.71	26,848,120.55	3,946,143.31	30,794,263.86	35,712,618.57		
Delaware.....	410.03	1,043.99	13,031,450.36	1,908,475.61	14,939,925.97	14,940,969.96		
Florida.....		996,704.66	10,821,600.34	1,349,785.17	12,171,385.51	13,168,090.11		
Georgia.....		2,268,530.12	13,504,718.16	1,806,552.91	15,311,271.07	17,579,801.19	30.42	
Hawaii.....		169,902.61	2,664,877.51	364,503.84	3,029,381.35	3,199,283.96		
Idaho.....		91,583.98	2,119,801.75	275,445.32	2,395,247.07	2,486,831.05	500.00	
First Illinois.....	2,063.06	40,530,120.67	95,861,665.94	13,969,515.04	109,831,180.98	150,381,301.65	100.00	
Eighth Illinois.....	16.60	308,963.33	10,898,340.54	1,540,894.32	12,409,234.86	12,718,198.19	1,606.18	\$58.44
Indiana.....	89.12	191,994.81	24,415,349.54	3,478,846.00	27,894,195.54	28,086,190.35	150.06	115.91
Iowa.....	7.43	266,603.01	9,570,062.54	1,221,975.47	10,792,038.01	11,058,641.02	978.56	
Kansas.....	836.43	10,173,546.40	7,738,224.10	1,047,954.44	8,786,178.54	18,959,724.94	119.93	
Kentucky.....	247.07	3,454,399.66	8,762,657.59	1,240,222.11	10,002,879.70	15,498,279.36	1,324.15	965.54
Louisiana.....		710,095.84	11,523,306.72	1,561,326.17	13,084,632.89	13,794,728.73		
Maine.....		976,482.16	5,702,179.68	1,104,319.49	6,806,498.57	7,782,980.73		
Maryland.....	488.45	21,472,147.05	21,045,442.90	3,012,524.76	24,057,967.66	45,530,114.71	25.90	
Massachusetts.....		2,973,142.46	49,846,564.85	7,174,543.24	57,021,108.09	59,994,250.55		
Michigan.....	6.65	1,080,526.44	97,424,587.68	14,146,809.09	111,571,396.65	113,551,923.09	20.00	
Minnesota.....	117.59	13,531,114.60	18,231,635.78	2,496,141.13	20,727,776.91	34,258,891.61		
Mississippi.....		165,578.35	3,307,271.69	434,905.43	3,742,177.02	3,907,756.37		
First Missouri.....	699.72	13,967,110.00	21,203,287.06	3,006,733.31	24,210,020.37	38,177,130.37	301.39	
Sixth Missouri.....	298.55	1,452,938.51	9,878,596.50	1,375,608.50	11,254,205.00	12,707,143.51		
Montana.....		77,630.72	1,557,468.04	166,518.84	1,723,986.88	1,801,017.60		64.45
Nebraska.....	229.42	11,612,175.68	5,775,209.22	737,363.02	6,512,662.24	18,124,837.92		
Nevada.....		27,642.25	818,655.32	85,004.04	903,659.36	981,301.61		
New Hampshire.....		12,317.24	3,014,166.47	403,932.83	3,418,099.30	3,430,416.54		
First New Jersey.....	40.65	2,991.04	8,527,135.64	1,231,833.57	9,758,969.21	9,761,960.25		
Fifth New Jersey.....	350.60	2,198,224.66	38,982,076.72	5,942,097.98	44,924,174.70	47,122,399.36		8.30
New Mexico.....	22.83	734.09	1,122,888.36	1,227,147.89	1,249,536.25	1,248,270.34	109.82	
First New York.....	594.02	4,301.07	30,329,865.98	4,149,946.06	34,479,812.04	34,484,113.11		

Second New York.....		3,763,525.99	70,999,514.99	9,638,851.10	80,638,366.06	84,491,892.08		
Third New York.....	538.90	38,206,713.16	99,236,305.78	14,308,025.14	113,544,330.92	151,754,046.08		
Fourteenth New York.....	1,870.18	1,590,036.08	21,960,067.59	3,064,323.96	25,054,391.55	26,644,427.63		
Twenty-first New York.....	55.68	19,693.64	10,313,806.53	1,468,449.18	11,782,255.71	11,801,949.35		
Twenty-eighth New York.....	4,667.22	52,904.15	21,429,495.96	3,155,901.45	24,576,397.41	24,629,301.56	24.28	
North Carolina.....		3,620,619.26	16,759,772.39	2,369,476.35	19,129,248.74	22,749,868.00		
North Dakota.....		6,658.58	870,000.21	82,442.41	953,042.62	959,701.20		
First Ohio.....	33.20	377,993.48	19,024,443.94	2,725,837.45	21,750,281.39	22,128,274.87		
Tenth Ohio.....	109.63	246,028.73	11,516,948.18	1,602,032.72	13,118,980.50	13,365,009.63		
Eleventh Ohio.....	210.69	8,456.47	7,424,078.01	1,186,225.50	8,610,303.51	8,618,759.98	81.30	295.27
Eighteenth Ohio.....	179.39	14,850,699.37	49,254,581.95	7,414,656.38	56,669,238.33	71,519,937.70	76.05	
Oklahoma.....	38.43	241,651.35	9,497,576.90	1,253,465.97	10,751,042.87	10,992,694.22	356.00	
Oregon.....	84.57	929,809.86	12,514,071.18	1,784,698.32	14,298,769.50	15,228,579.36		
First Pennsylvania.....	6,801.97	36,417,856.72	49,727,049.48	7,264,576.93	56,991,626.41	93,400,483.13	1,543.04	
Twelfth Pennsylvania.....	80.82	643,964.51	21,641,823.11	3,562,775.21	25,204,598.32	25,848,562.83	73.77	
Twenty-third Pennsylvania.....	5,505.39	1,996,303.94	53,155,765.11	8,011,744.72	61,167,509.83	63,163,813.77	10,184.69	12,562.60
Rhode Island.....		6,157.14	8,744,659.51	1,267,356.17	10,012,015.68	10,018,172.82		
South Carolina.....		51,003.92	6,327,976.44	861,971.61	7,189,948.05	7,240,951.97	6.55	
South Dakota.....		6,833.09	1,054,107.49	98,266.10	1,152,373.59	1,159,266.68		
Tennessee.....	4.70	2,195,417.40	12,961,607.61	1,767,455.33	14,729,062.94	16,924,480.34	17.39	571.91
First Texas.....	8,443.63	5,001,025.36	17,473,974.57	2,615,146.36	20,089,120.93	25,690,146.29		
Second Texas.....	32.32	5,899,007.00	14,209,441.03	1,908,690.14	16,118,131.17	21,517,138.17		
Utah.....		444,966.36	2,839,327.67	384,057.07	3,223,384.74	3,668,351.10	9.73	
Vermont.....		540,969.85	1,776,135.25	232,690.41	2,008,825.66	2,549,795.51		
Virginia.....	4,998.67	8,465,092.14	12,961,326.96	1,907,076.28	14,868,403.24	23,334,095.38	1,097.76	50.00
Washington.....		270,765.65	22,633,382.47	3,021,886.77	25,655,269.24	25,926,034.89	18.17	
West Virginia.....	11.11	50,219.62	9,229,731.17	1,343,591.81	10,573,322.98	10,623,542.60	1,000.18	
Wisconsin.....	58.50	131,962.92	26,544,219.12	3,698,664.53	30,242,883.65	30,374,846.57		
Wyoming.....	48.63	3,783.32	922,787.52	102,547.26	1,025,334.78	1,029,118.10		
Total.....	39,954.05	284,757,577.52	1,307,931,218.36	186,488,616.60	1,494,419,834.96	1,779,177,412.48	20,716.52	14,692.42

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska.....		\$449,883.42	\$43,030.17	\$492,913.59	\$492,913.59			
California.....	\$938.21	\$17,984,089.45	115,178,434.66	15,722,108.86	130,900,532.52	148,884,632.97		
District of Columbia.....	315.38	9,324,864.61	5,960,530.59	917,073.92	6,877,604.51	16,202,469.12		
Illinois.....	2,079.60	40,859,084.00	106,736,006.45	15,510,409.36	122,240,416.84	163,090,499.84	\$1,706.18	\$58.44
Maryland.....	173.67	12,147,282.44	15,084,912.31	2,095,450.84	17,180,368.15	29,327,645.59	25.90	
Missouri.....	998.27	15,420,048.51	31,081,883.55	4,382,341.81	35,464,225.37	50,884,273.88	301.39	
New Jersey.....	391.25	2,201,215.70	47,509,212.36	7,178,931.55	54,683,143.91	56,884,359.61		8.30
New York.....	7,435.00	43,640,176.09	254,260,056.83	35,815,496.89	290,075,553.72	333,715,724.81	24.28	
Ohio.....	532.91	15,483,178.05	87,220,052.08	12,928,752.05	100,148,804.13	115,691,982.18	157.35	265.27
Pennsylvania.....	11,388.18	39,058,125.17	124,524,637.70	18,839,096.86	143,363,734.56	182,421,859.73	11,801.30	12,562.60
Texas.....	8,477.95	11,000,032.36	31,683,415.60	4,523,836.50	36,207,252.10	47,207,284.46		
Washington.....		270,765.65	22,183,499.05	2,978,856.60	25,162,355.65	25,433,121.30	18.17	

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

Districts	Miscellaneous taxes—Continued							
	Sugar, per pound, approximately 1/2 cent	Telegraph, telephone, cable, and radio messages	Leased wires, 25 per cent	Local telephone service, 15 per cent	Transportation of oil by pipe line, 4 1/2 per cent	Leases of safe deposit boxes, 20 per cent	Tax on use of motor vehicles, per year, \$5 per vehicle	Tax on use of boats—rates vary with length of boat
Alabama		\$223,653.39	\$1,906.81	\$71,868.49		\$34,324.29	\$1,345,667.46	\$2,049.67
Arizona		58,112.17	691.16	5,212.74		17,600.45	586,627.42	15.00
Arkansas		143,476.84	3,237.27	44,580.87		28,112.78	990,740.51	424.10
First California	\$10,137,892.03	11,051,158.22	463,935.81	8,460,553.65	\$113,602.91	985,396.22	12,116,709.86	15,991.79
Sixth California	104,390.65	7,885,533.55	2,234,193.72	5,899,738.22		254,682.33	119,123.84	15,882.30
Colorado	6,410,094.96	4,515,819.91	85,474.70	2,641,446.65		4,926.48	66,880.62	160.42
Connecticut		3,195,829.59	110,250.68	2,653,054.22		138,074.46	2,156,750.57	15,841.74
Delaware		3,841.72	89.79	735.31		19,657.21	277,003.07	1,090.32
Florida	41,088.43	1,548,159.08				98,305.40	1,912,886.74	5,164.66
Georgia	3,450,220.70	14,933,987.08	277,584.87	8,312,721.92	653,005.79	49,043.78	2,038,697.46	178.35
Hawaii	814,205.50	333,584.88	253,693.56	68,324.76		9,622.51	317,447.73	418.45
Idaho	122,280.04	31,425.38	323.67	16,551.64		20,044.79	479,170.64	1,306.11
First Illinois		9,807,796.73	823,058.31	10,572,853.15	284,741.99	557,044.03	7,776,424.78	7,628.54
Eighth Illinois		531,459.69	3,151.28	461,024.54	15,631.80	103,269.07	61,762.33	1,224.61
Indiana	152,695.60	4,233,124.72	93,294.20	3,440,441.76	10,924.04	151,390.87	4,030,179.01	2,786.57
Iowa		525,425.64	11,036.75	563,571.28		117,831.30	3,172,039.19	1,680.84
Kansas	53,151.39	381,097.78	2,735.77	458,990.27		64,756.39	2,235,552.66	189.63
Kentucky		196,952.08	22,916.68	243,454.96		56,161.67	1,719,690.43	1,940.07
Louisiana	9,801,377.62	92,585.99	32,259.56	12,674.04	326,789.91	78,771.59	1,438,405.87	6,716.69
Maine		100,307.69	4,177.96	41,197.86		38,994.47	896,873.93	3,911.29
Maryland	1,904,044.11	4,582,771.93	347,688.76	3,577,412.31		148,664.71	2,319,819.58	21,118.37
Massachusetts	2,506,377.13	8,704,949.90	347,802.30	8,995,011.76	8,041.57	338,127.03	3,575,700.79	17,706.13
Michigan	991,589.06	7,555,098.00	883,608.29	5,385,698.53	61,267.08	249,056.30	6,739,448.46	29,354.60
Minnesota		339,325.60	30,038.81	367,748.56		3,111.13	127,348.09	3,290.60
Mississippi		49,203.09	4.10	7,178.92		21,829.30	864,869.17	936.78
First Missouri		15,184,072.62	382,585.58	10,704,110.27		191,933.28	2,095,138.79	1,729.89
Sixth Missouri	34,616.18	231,099.78	5,350.68	172,440.11	523,314.07	75,192.88	1,572,817.80	637.14
Montana		39,567.48		21,970.00		19,064.21	694,598.63	246.69
Nebraska		5,372,713.69	125,815.63	5,162,903.37		54,725.33	1,712,994.47	132.09
Nevada		151,287.22		45,855.23		8,818.26	174,250.88	146.10
New Hampshire		19,468.13		14,651.63		24,143.28	496,268.87	5,186.99
First New Jersey		6,985.64	2,394.88			63,284.75	17,393.71	9,836.72
Fifth New Jersey		7,106,007.23	292,289.63	4,653,160.72		248,893.10	4,342,531.40	8,912.45
New Mexico		20,487.29	348.43	3,413.24		8,929.44	422,662.14	184.91
First New York	1,710,300.88	27,292.39	25,941.51	1,085.42	1,209.66	185,539.42	91,067.27	40,562.15

Second New York	20,883,827.42	49,508,620.79	3,722,832.80	24,004,576.41	1,431,924.69	612,871.68	9,469,301.46	2,620.52
Third New York		1,453.46	944,365.99	365.74	227,030.80	167,288.51	45,032.33	2,787.09
Fourteenth New York		302,894.59	21,884.28	214,677.52		155,874.75	39,200.39	14,064.93
Twenty-first New York	1,809,637.39	180,762.85		123,527.28		78,834.89	43,901.75	5,892.10
Twenty-eighth New York		786,274.93	8,746.06	894,373.86	5,107.37	112,194.33	63,922.65	7,382.40
North Carolina		1,166,639.08	3,064.26	413,129.91	336.75	46,545.54	3,229,639.86	851.34
North Dakota		81,238.68	111.16	80,215.64		15,111.21	737,379.93	25.00
First Ohio		1,160,488.67	85,547.26	1,401,813.67	14,850.23	80,419.82	3,959,598.27	2,428.07
Tenth Ohio	25,462.88	693,105.54	12,462.43	575,069.58	772,756.43	60,634.57	40,606.68	4,496.12
Eleventh Ohio		435,171.12	24,065.56	347,516.96	96.88	53,776.08	35,391.93	1,416.88
Eighteenth Ohio		7,460,845.18	388,461.18	6,302,482.10	402,023.63	166,658.60	4,009,027.91	5,993.73
Oklahoma		159,567.48	7,844.76	63,855.98	3,080,476.30	55,673.90	1,822,368.43	548.37
Oregon		190,465.60	465.85	76,116.86	10.32	92,546.51	1,795,321.35	4,221.34
First Pennsylvania	7,060,884.43	10,141,312.22	454,370.25	9,305,970.16	867,062.13	278,267.59	4,829,933.06	8,635.26
Twelfth Pennsylvania		184,342.66	69.64	130,042.69		65,761.33	37,853.19	66.67
Twenty-third Pennsylvania		945,495.55	140,039.18	658,988.72	1,396,129.00	167,198.71	3,535,222.10	1,962.96
Rhode Island		1,510.34	5,710.61			50,486.78	819,687.72	5,077.32
South Carolina		220,438.80		85,031.38	5,882.87	18,061.49	783,724.19	687.10
South Dakota		417,500.87	3,196.14	305,848.47	5.54	19,755.48	1,890,418.79	1,631.17
Tennessee		424,790.30	17,767.25	176,454.99		53,920.59	4,525,79.79	4,525.79
First Texas	2,665,331.67	335,750.68	35,413.50	116,492.27	3,167,088.91	261,072.59	3,519,119.61	1,061.91
Second Texas		1,492,189.53	37,359.71	618,782.37	1,101,728.98	76,820.09	602,029.86	50.00
Utah	2,452,641.82	32,429.78	17,650.82	7,406.06	67,201.53	20,868.07	364,616.79	712.13
Vermont		47,880.03		29,282.31		13,431.93	2,131,771.47	4,786.14
Virginia		4,465,844.46	4,695.57	34,535.22	47.26	64,308.07	2,895,076.78	20,961.20
Washington		804,367.01	29,727.40	425,194.62	1,046.55	157,526.37	1,154,066.49	668.3
West Virginia		1,327,025.94	25,401.47	862,719.64	3,124.17	35,394.60	4,102,723.55	7,342.5
Wisconsin	161,638.46	3,316,449.69	82,919.47	3,222,045.81		165,569.27	298,747.86	5.8
Wyoming		20,440.87		7,884.60		3,264.79		
Total	73,293,966.35	195,673,620.68	12,344,516.67	133,569,036.46	16,286,295.17	7,311,450.27	128,700,713.02	336,446.86

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska		\$17,346.09	\$118.52	\$40,194.74		\$2,664.24	\$5,641.95	\$856.73
California	\$10,242,482.68	18,936,691.77	2,698,129.53	14,360,291.87	\$1,576,854.04	712,120.49	12,235,833.70	31,874.09
District of Columbia		1,789,663.94	41,990.44	1,475,341.63		55,706.96	784,913.45	4,163.44
Illinois		10,339,256.42	826,209.59	11,633,877.69	300,373.79	660,313.10	7,832,187.11	8,833.15
Maryland		2,793,107.99	205,698.32	2,102,070.68		92,957.75	1,534,906.13	16,934.93
Missouri	34,616.18	15,415,982.40	387,936.26	10,874,550.38	523,314.07	267,126.16	3,667,956.68	2,367.03
New Jersey		7,112,992.87	294,684.51	4,653,160.72		312,177.85	4,359,925.20	18,749.17
New York	24,403,765.69	50,807,269.01	4,123,770.64	25,238,006.23	1,665,272.52	1,312,583.58	9,732,431.85	74,309.19
Ohio	25,462.88	9,719,610.41	510,536.43	8,626,882.25	1,189,727.17	351,489.07	8,044,624.79	10,334.80
Pennsylvania	7,060,884.43	11,271,150.43	594,479.07	10,095,000.97	2,263,191.13	541,217.63	8,403,008.35	14,664.89
Texas	2,665,331.67	1,827,940.26	72,773.21	735,274.64	4,268,817.89	337,892.68	6,504,097.37	5,527.70
Washington		787,020.92	29,608.88	384,999.88	1,046.55	154,862.13	2,889,434.83	20,104.47
Puerto Rico	1,904,044.11							

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1945, by collection districts, States, and Territories—Con.

District	Miscellaneous taxes—Continued					Grand total all internal revenue taxes
	Bowling alleys, pool tables, etc., \$10 for each table or alley	Coin-operated devices, \$10 per year, except gaming devices, which are \$100	Transportation of persons, 15 per cent	Transportation of property, 3 per cent of amount paid, except coal, which is 4 cents per ton	Other miscellaneous receipts (including old repealed taxes)	
Alabama	\$37,056.99	\$57,069.05	\$1,168,029.76	\$1,291,844.95		\$253,910,580.80
Arizona	18,120.99	137,871.11	103,125.22	187,597.36		71,282,174.97
Arkansas	38,814.79	79,326.37	203,854.49	293,776.75		98,528,418.24
First California	792,504.89	246,064.31	14,755,683.83	8,383,439.95	\$14,214.69	1,778,471,433.22
Sixth California	132,752.82	798,587.68	5,711,041.76	5,659,990.72		1,943,987,766.18
Colorado	42,970.83	127,839.59	1,233,467.48	1,743,730.20		226,947,255.85
Connecticut	59,896.43	145,888.00	8,756,560.41	4,218,206.77		875,705,288.92
Delaware	5,312.87	18,977.13	67,538.83	253,313.93		406,290,080.29
Florida	53,996.64	372,703.92	4,547,738.32	1,033,495.25		384,764,376.90
Georgia	55,355.99	390,366.71	2,373,457.37	1,620,098.38	303.96	418,996,774.32
Hawaii	35,967.73	109,733.67	563,116.41	225,518.00		173,999,227.22
Idaho	18,064.25	338,386.10	129,586.07	266,515.42		59,805,443.67
First Illinois	167,008.75	724,455.09	38,588,734.29	23,960,214.06	55,038.84	3,201,036,804.77
Eighth Illinois	79,381.52	850,306.53	368,114.15	1,340,926.13	1,184.32	565,298,370.94
Indiana	118,363.57	604,503.82	1,018,364.40	1,934,595.50	10,677.00	943,139,223.48
Iowa	88,969.82	368,582.48	167,611.61	1,250,080.20	276.07	321,171,170.70
Kansas	66,138.83	266,068.16	5,090,281.29	2,831,393.78		423,925,765.87
Kentucky	55,149.88	324,018.62	5,546,790.23	2,845,697.95	129.18	698,954,573.64
Louisiana	37,027.25	1,142,215.08	2,591,798.48	1,564,419.56	550.67	350,546,549.28
Maine	25,947.53	40,438.83	697,901.34	821,815.66		150,087,932.57
Maryland	74,825.16	444,750.90	11,577,008.19	13,307,211.43	2,098.67	1,266,110,673.05
Massachusetts	139,285.56	181,952.75	2,907,815.10	3,929,596.45	2,220.31	1,490,938,351.44
Michigan	205,672.37	454,918.87	3,566,013.78	5,852,859.94	12,308.81	2,579,823,895.34
Minnesota	72,717.70	718,069.18	7,085,235.56	9,760,221.46	56.85	651,966,414.75
Mississippi	22,262.26	277,040.32	117,203.59	344,729.75	63.35	91,060,202.92
First Missouri	50,036.87	120,387.77	4,780,977.38	12,672,950.46	159.62	843,521,681.29
Sixth Missouri	45,523.77	87,278.17	3,407,107.07	1,745,054.50		302,560,654.38
Montana	13,424.29	199,049.56	125,499.91	315,049.23	5.20	61,653,136.69
Nebraska	41,921.00	142,644.42	7,224,438.19	4,373,836.89	248.89	245,214,698.26
Nevada	6,642.25	372,995.75	70,061.22	66,381.48		33,862,403.06
New Hampshire	18,931.07	42,562.27	53,681.70	157,910.39	1.00	81,152,495.50
First New Jersey	28,966.91	126,511.94	208,900.64	391,746.32	60,193.34	247,165,560.50
Fifth New Jersey	76,443.74	108,309.23	1,489,676.78	3,516,853.62	1,714.83	1,191,961,605.25
New Mexico	16,982.93	69,043.99	204,600.60	119,363.66		37,685,762.63
First New York	87,197.01	89,692.99	97,358.72	1,008,287.24		891,051,426.15
Second New York	11,251.62	10,357.07	2,086,852.09	7,394,429.48	75.81	2,784,317,608.56
Third New York	36,177.74	589,342.24	24,380,945.93	25,464,746.76	10,566.06	2,994,463,398.12
Fourteenth New York	47,946.32	96,905.22	686,435.53	1,490,403.55		687,513,665.08
Twenty-first New York	45,444.42	163,696.00	135,042.25	530,467.15		260,784,020.81
Twenty-eighth New York	54,117.92	261,735.15	302,616.15	704,158.95		642,785,172.10
North Carolina	66,376.93	95,468.47	4,076,464.05	2,796,539.44		874,983,614.65
North Dakota	17,706.83	64,191.15	60,746.48	124,863.31		41,473,969.46
First Ohio	35,700.18	223,849.91	695,934.51	667,044.23	216.92	710,882,396.55
Tenth Ohio	37,231.84	326,961.88	366,123.65	712,774.22	2.59	387,031,458.71
Eleventh Ohio	33,137.99	175,948.44	315,829.69	509,106.31	91.46	205,626,787.45
Eighteenth Ohio	80,930.55	453,631.90	6,191,444.55	8,648,367.57	342.33	1,752,390,428.38
Oklahoma	58,869.56	48,414.95	964,527.08	959,539.70	5,510.78	307,278,298.71
Oregon	28,805.09	463,032.74	658,190.36	1,663,280.60	138.47	318,918,694.72
First Pennsylvania	91,696.97	538,064.52	27,214,709.60	20,296,767.37	124.95	1,891,293,537.99
Twelfth Pennsylvania	37,837.65	204,482.70	484,268.73	1,381,260.13	3.63	397,106,809.97
Twenty-third Pennsylvania	121,127.82	714,649.95	473,765.31	3,175,683.33	4,899.80	1,423,918,233.86
Rhode Island	22,250.13	47,961.22	485,960.71	194,487.04	83.89	240,342,330.13
South Carolina	23,949.87	99,179.28	181,753.54	265,170.34		181,578,035.40
South Dakota	21,932.18	51,439.35	114,913.21	233,515.88		87,981,520.17
Tennessee	49,913.59	115,789.57	2,359,154.78	1,545,844.89	67.40	335,249,947.08
First Texas	91,015.58	518,054.65	4,126,925.42	5,199,261.38	300.00	651,195,336.88
Second Texas	55,644.50	398,694.75	8,696,916.37	4,667,078.05		501,333,792.24
Utah	17,626.53	127,278.57	130,334.49	315,370.88		84,635,031.07
Vermont	9,594.72	21,896.30	324,686.96	437,948.30	18.32	52,495,261.05
Virginia	57,444.14	135,723.18	5,870,512.26	8,851,287.35		823,060,835.98
Washington	42,868.91	1,247,411.05	2,595,492.21	1,411,094.65	2,697.96	645,380,086.12
West Virginia	35,078.48	304,756.01	2,496,428.08	385,580.41	629.66	191,324,617.70
Wisconsin	86,750.49	1,051,504.54	417,309.49	1,756,764.18	2,674.78	916,168,246.94
Wyoming	9,906.90	59,280.63	94,082.62	114,650.79		29,410,347.68
Total	4,159,820.16	19,100,311.80	234,181,651.34	221,087,660.18	190,057.90	43,800,387,575.90
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT						
Alaska	\$2,617.66	\$31,107.84	\$257,594.09	\$107,842.16	\$109.07	\$19,862,708.80
California	925,257.71	1,044,681.99	20,466,725.59	14,043,430.67	14,214.69	3,722,450,219.40
District of Columbia	16,136.85	20,227.89	6,033,928.70	3,782,192.47	2,094.47	415,128,315.36
Illinois	246,390.25	1,574,761.62	38,956,848.44	25,301,140.79	56,223.16	3,766,335,175.71
Maryland	58,688.31	424,523.01	5,543,079.49	9,525,018.96	4.20	848,696,128.72
Missouri	95,560.64	207,665.94	8,188,084.45	14,418,094.96	159.62	1,146,082,235.67
New Jersey	105,440.65	234,821.17	1,693,577.42	3,908,599.94	61,908.17	1,439,127,165.75
New York	284,135.03	1,211,728.67	27,689,270.67	36,593,463.13	10,661.87	8,261,525,191.12
Ohio	187,000.56	1,182,392.13	7,569,332.40	10,437,292.33	470.38	3,055,951,071.09
Pennsylvania	250,681.94	1,457,197.17	28,172,734.64	24,853,710.83	5,028.38	3,712,318,581.82
Texas	146,600.08	826,749.40	12,823,841.79	9,866,339.43	300.00	1,152,520,149.12
Washington	40,251.25	1,216,303.21	2,357,898.12	1,303,762.49	2,688.89	625,723,377.32
Puerto Rico						2,286,228.97

TABLE 2.—Comparative internal revenue collections, fiscal years 1944 and 1945, by collection districts, States, and Territories 1

Collection districts	Location of collector's office	Corporation			Individual			Income tax withheld on salaries and wages		
		1944	1945	Per cent of increase or decrease	1944	1945	Per cent of increase or decrease	1944	1945	Per cent of increase or decrease
		Alabama	Birmingham	\$23,123,302.02	\$22,352,959.88	-3.3	\$83,082,718.58	\$72,618,611.76	-12.6	\$5,488,087.64	$74,427,409.54	34.1
Arizona	Phoenix	3,868,462.46	4,037,482.35	4.4	35,193,157.26	28,036,328.65	-20.3	15,243,426.63	19,488,228.20	27.8
Arkansas	Little Rock	8,856,047.83	8,599,294.29	-2.9	44,411,051.05	41,312,849.24	-7.0	14,306,144.87	20,010,827.20	39.8
First California	San Francisco	192,403,928.06	150,007,489.26	-22.0	521,669,261.32	474,731,059.25	-9.0	359,104,577.96	476,123,936.68	32.6
Sixth California	Los Angeles	104,142,792.43	96,289,223.33	-7.5	691,881,309.52	584,056,471.73	-15.6	377,369,139.50	511,851,240.35	35.6
Colorado	Denver	26,483,617.33	28,804,634.20	8.8	81,420,228.91	69,865,147.78	-14.2	35,880,189.88	47,380,508.84	32.1
Connecticut	Hartford	93,114,142.81	108,585,110.14	16.6	235,256,171.71	173,725,389.93	-26.2	183,936,020.12	214,658,864.39	16.7
Delaware	Wilmington	120,774,681.32	133,659,811.65	10.7	52,793,911.12	48,318,127.88	-8.5	62,811,687.24	86,177,577.30	37.2
Florida	Jacksonville	25,771,888.00	25,921,709.47	.6	168,543,377.20	152,864,952.69	-9.3	57,890,787.43	78,852,015.99	36.2
Georgia	Atlanta	43,804,040.74	43,661,296.16	-.3	117,281,161.01	105,256,228.64	-10.3	67,259,191.15	85,620,149.87	27.3
Hawaii	Honolulu	14,381,779.26	13,888,995.98	-3.4	50,696,521.21	46,179,525.95	-8.9	40,616,393.73	61,067,132.96	50.3
Idaho	Boise	6,323,145.28	5,608,470.11	-11.3	27,417,127.84	26,131,000.26	-4.7	11,524,080.00	14,857,808.54	28.9
First Illinois	Chicago	431,562,045.92	425,497,720.92	-1.4	627,885,190.75	568,300,236.70	-9.5	569,375,034.74	770,744,016.92	35.4
Eighth Illinois	Springfield	28,540,819.24	24,820,291.15	-13.0	120,985,052.06	123,300,064.51	1.9	52,948,769.63	71,870,296.37	35.7
Indiana	Indianapolis	75,719,545.93	76,396,971.23	.9	203,788,035.11	180,970,902.44	-11.2	128,141,057.83	169,473,301.72	32.3
Iowa	Des Moines	27,147,310.42	29,697,283.81	9.4	141,928,078.42	130,420,703.06	-8.1	42,819,695.95	58,307,405.57	36.2
Kansas	Wichita	86,173,982.15	56,743,107.21	-34.2	99,983,997.22	93,832,654.46	-6.2	52,445,709.70	70,708,839.20	34.8
Kentucky	Louisville	33,603,539.44	31,775,577.59	-5.4	80,655,413.30	78,229,311.16	-2.7	43,690,169.45	56,834,410.39	30.1
Louisiana	New Orleans	29,818,871.73	31,558,261.84	5.8	109,700,065.65	99,303,645.39	-9.5	57,602,054.90	77,820,002.07	34.9
Maine	Augusta	14,535,221.49	16,734,511.06	15.1	43,533,051.63	37,603,514.33	-13.0	31,498,173.95	38,313,915.06	21.6
Maryland	Baltimore	78,901,398.34	112,921,224.80	43.1	364,954,455.81	241,294,191.60	-33.9	308,678,948.17	389,663,953.71	26.2
Massachusetts	Boston	208,342,712.54	174,963,056.34	-16.0	389,308,022.79	276,558,684.37	-29.0	294,373,548.43	382,160,403.70	29.8
Michigan	Detroit	334,184,652.31	314,542,331.82	-5.9	600,497,377.83	411,055,377.83	-31.5	692,254,996.87	735,030,338.06	22.0
Minnesota	St. Paul	84,855,526.60	81,505,936.77	-3.9	153,324,158.27	140,012,938.07	-8.7	109,228,318.09	143,521,276.88	31.4
Mississippi	Jackson	7,778,315.94	8,268,218.89	6.3	43,944,847.13	39,122,337.50	-11.0	13,399,528.99	17,432,542.27	30.1
First Missouri	St. Louis	116,770,190.70	109,948,876.19	-5.8	128,480,646.59	120,137,247.88	-6.5	118,618,205.22	155,337,582.77	31.0
Sixth Missouri	Kansas City	32,836,389.58	36,480,905.99	11.1	86,260,223.44	76,668,021.80	-11.1	48,904,019.23	68,576,817.45	40.0
Montana	Helena	5,384,466.99	5,446,283.30	1.1	29,046,494.40	29,265,602.53	.8	9,074,291.54	11,701,604.07	28.9
Nebraska	Omaha	24,321,936.33	20,877,045.22	-14.2	75,420,577.50	65,259,198.04	-13.5	48,207,388.59	62,516,949.79	29.7
Nevada	Reno	4,684,494.76	1,512,266.78	-67.7	19,407,316.18	16,555,923.02	-14.7	5,957,869.81	8,059,209.32	35.3
New Hampshire	Portsmouth	6,568,438.08	6,339,912.84	-3.6	25,128,783.84	21,902,486.45	-12.8	18,730,019.23	26,811,283.40	27.1
First New Jersey	Camden	24,903,568.58	24,331,106.35	-2.3	91,738,750.25	67,132,160.88	-26.8	50,406,721.13	65,712,770.36	30.4
Fifth New Jersey	Newark	130,636,974.76	133,347,193.41	2.1	293,542,374.48	228,656,615.12	-22.1	237,440,764.05	302,109,260.85	27.2
New Mexico	Albuquerque	2,064,200.73	1,826,125.33	-11.5	22,245,272.31	18,846,578.52	-15.3	6,539,965.31	9,186,714.34	40.5
First New York	Brooklyn	79,015,166.34	88,568,252.29	12.1	290,073,391.83	237,373,496.89	-18.2	190,777,820.67	246,686,811.54	29.3
Second New York	Customhouse, N. Y.	445,650,638.55	602,458,191.97	35.2	557,724,966.73	402,736,601.45	-27.8	411,857,914.98	577,336,381.41	40.2
Third New York	110 E. 48th St., N. Y.	428,946,965.71	371,899,546.52	-13.3	450,280,392.47	415,896,332.45	-7.6	589,529,635.69	800,275,355.84	36.8
Fourteenth New York	Albany	42,830,482.64	62,428,068.83	45.8	158,634,206.30	141,578,134.38	-10.7	123,846,853.30	163,507,170.60	32.6
Twenty-first New York	Syracuse	20,963,681.55	23,278,227.39	11.0	68,287,309.74	55,643,202.66	-18.5	52,873,143.78	72,862,496.53	37.9
Twenty-eighth New York	Buffalo	125,939,635.88	64,031,556.28	-49.2	143,750,731.06	111,496,846.20	-22.4	117,702,945.21	153,421,565.97	30.3
North Carolina	Greensboro	62,645,655.86	62,553,188.88	-.1	101,737,479.14	95,999,077.44	-5.6	64,714,602.54	90,199,988.31	41.7
North Dakota	Fargo	1,998,448.33	2,320,514.76	16.4	23,495,070.36	26,535,878.31	12.9	4,241,573.80	6,008,955.86	29.0
First Ohio	Cincinnati	86,060,098.63	72,386,240.98	-15.9	144,222,079.90	119,360,608.39	-17.2	110,691,920.89	142,777,769.69	33.2
Seventh Ohio	Toledo	119,838,590.29	147,804,718.39	23.3	78,773,950.02	62,431,396.90	-20.7	59,891,071.37	79,768,075.44	33.4
Eleventh Ohio	Columbus	18,301,107.21	18,355,863.76	.3	37,187,310.14	33,829,687.37	-9.9	40,571,796.19	52,191,571.05	29.1
Eighteenth Ohio	Cleveland	470,455,461.41	164,513,287.38	-65.0	284,867,417.50	211,500,266.21	-25.7	305,471,016.46	394,245,371.05	29.4
Oklahoma	Oklahoma City	49,017,703.33	39,342,801.19	-19.7	83,309,908.25	81,664,197.30	-2.0	47,742,376.63	64,746,014.95	35.6
Oregon	Portland	19,018,641.17	19,798,481.67	4.1	134,262,302.82	109,837,268.61	-18.2	74,713,816.72	95,415,568.96	29.1
First Pennsylvania	Philadelphia	240,595,076.62	180,778,839.32	-24.9	407,222,720.54	417,801,294.55	2.6	330,304,280.13	438,190,517.22	29.1
Twelfth Pennsylvania	Scranton	30,622,470.09	29,574,194.17	-3.4	53,759,111.43	47,830,505.76	-11.0	117,268,699.64	134,149,907.44	14.4
Twenty-third Pennsylvania	Pittsburgh	180,525,694.91	140,859,459.86	-22.1	238,893,645.67	201,762,562.54	-15.5	265,576,947.41	343,174,581.67	29.2
Rhode Island	Providence	25,168,959.79	23,607,427.23	-6.2	68,602,828.65	54,027,637.16	-21.2	49,783,117.17	63,815,270.37	28.2
South Carolina	Columbia	18,247,009.82	16,823,295.97	-7.8	40,670,148.39	38,230,068.17	-6.0	29,146,470.85	40,024,437.67	37.3
South Dakota	Aberdeen	2,642,021.40	2,716,055.77	2.8	22,163,487.61	19,721,892.49	-11.0	5,587,880.75	7,499,192.74	34.2
Tennessee	Nashville	29,506,463.41	30,106,937.82	2.0	109,146,019.66	99,130,861.34	-9.2	54,602,262.60	78,258,972.77	43.3
First Texas	Austin	72,364,654.02	84,317,018.34	16.5	240,673,126.41	198,034,338.94	-17.7	98,500,133.50	129,172,971.41	31.1
Second Texas	Dallas	47,864,920.44	50,348,489.97	5.2	190,056,044.34	171,047,657.41	-10.0	75,302,105.66	98,846,049.92	30.3
Utah	Salt Lake City	11,509,306.09	9,651,892.99	-16.1	29,154,899.28	22,325,270.53	-23.4	20,575,625.02	26,173,673.39	27.2
Vermont	Burlington	4,919,073.96	5,145,261.39	4.6	13,518,769.55	12,203,310.09	-9.7	8,636,845.43	11,053,147.04	28.0
Virginia	Richmond	59,720,482.03	60,118,622.44	.7	129,874,204.68	104,289,486.15	-19.7	92,535,736.64	116,622,754.64	26.0
Washington	Tacoma	37,028,995.67	39,943,549.20	7.9	219,336,616.63	167,225,945.78	-23.8	159,196,262.56	214,500,436.37	34.8
West Virginia	Parkersburg	24,719,396.23	23,705,900.23	-4.1	53,490,521.89	44,553,114.14	-16.7	38,310,879.45	48,885,952.03	26.3
Wisconsin	Milwaukee	73,474,695.78	73,333,539.69	-.2	137,960,548.73	145,064,927.56	5.2	132,462,129.27	181,555,029.56	37.1
Wyoming	Cheyenne	2,172,004.21	2,294,272.32	5.6	16,026,612.06	13,978,567.52	-12.8	4,987,596.86	6,908,151.70	39.7
Philippine Islands	Manila									
Total		5,284,145,852.31	4,879,716,380.86	-7.7	10,437,570,433.53	8,770,094,034.15	-16.0	7,823,434,977.46	10,264,219,340.18	31.2
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT										
Alaska		\$743,767.80	\$680,347.79	-7.3	\$9,886,931.45	\$5,048,932.78	-48.9	\$5,394,242.58	\$10,833,432.14	100.8
California		296,546,720.49	240,296,712.59	-16.9	1,213,550,570.84	1,058,767,530.98	-12.8	736,473,717.46	987,975,177.03	34.1
District of Columbia		22,646,252.81	5,276,022.51	-76.7	161,842,252.31	101,627,654.95	-33.1	166,469,208.58	149,389,890.75	-10.3
Illinois		460,102,865.16	450,318,012.07	-2.1	748,870,242.81	691,000,301.21	-7.6	622,323,804.37	842,614,883.29	35.3
Maryland		56,255,145.03	107,645,202.69	91.4	213,085,367.90	130,645,922.65	-34.5	142,309,739.59	240,274,062.96	69.0
Missouri		149,006,580.28	146,429,682.18	-1.7	214,740,870					

TABLE 2.—Comparative internal revenue collections, fiscal years 1944 and 1945, by collection districts, States, and Territories—Continued

Collection districts	Miscellaneous internal revenue (including excess profits)			Employment taxes, including carriers' taxes			Total internal revenue collections		
	1944	1945	Per cent of increase or decrease	1944	1945	Per cent of increase or decrease	1944	1945	Per cent of increase or decrease
Alabama.....	\$71,012,809.24	\$68,231,409.66	-3.9	\$15,262,426.29	\$16,280,189.96	6.7	\$247,969,343.77	\$253,910,580.80	2.4
Arizona.....	12,234,604.98	17,311,649.58	41.5	2,458,077.03	2,408,486.19	-2.0	68,997,628.36	71,282,174.97	3.3
Arkansas.....	20,674,721.76	24,275,952.03	17.4	4,044,572.37	4,339,495.48	7.3	92,295,537.88	98,538,418.24	6.8
First California.....	446,896,806.61	603,514,183.73	35.1	71,676,166.49	74,094,784.30	3.4	1,591,450,800.44	1,778,471,453.22	11.8
Sixth California.....	533,783,249.40	677,000,982.10	26.8	73,070,670.67	74,789,848.67	2.4	1,780,247,161.52	1,943,987,766.15	9.2
Colorado.....	61,673,993.87	71,304,304.51	15.6	9,119,558.21	9,592,660.42	5.2	214,577,188.20	226,947,255.85	5.8
Connecticut.....	352,711,120.26	343,023,306.79	-2.7	39,582,951.87	35,712,618.57	-9.8	904,600,406.77	875,705,288.92	-3.2
Delaware.....	167,232,840.06	183,202,602.60	9.5	14,070,237.70	14,940,969.96	6.2	417,683,357.44	466,299,089.39	11.6
Florida.....	179,204,123.07	113,957,608.64	-36.1	12,532,860.80	13,168,090.11	5.1	343,943,036.50	384,784,376.90	11.9
Georgia.....	140,769,465.82	166,879,298.46	18.5	17,004,509.23	17,579,801.19	3.4	386,118,267.95	418,996,774.32	8.5
Hawaii.....	41,802,251.43	49,684,288.37	18.8	3,284,363.91	3,199,283.96	-2.6	150,761,309.54	173,999,227.22	15.4
Idaho.....	10,960,576.90	10,720,733.71	-2.2	2,537,721.16	2,486,831.05	-2.0	58,792,651.18	59,805,443.67	1.8
First Illinois.....	1,039,629,234.71	1,286,113,528.58	23.7	142,529,701.49	150,381,301.65	5.5	2,810,981,207.61	3,201,036,804.77	13.9
Eighth Illinois.....	205,875,332.07	332,589,550.72	61.5	12,516,782.45	12,718,193.19	1.6	420,806,755.45	565,298,370.94	34.3
Indiana.....	396,571,019.93	488,211,857.74	23.1	27,295,215.34	28,086,190.35	2.9	831,514,874.14	943,139,223.48	13.4
Iowa.....	70,852,345.99	91,687,146.24	29.4	10,494,453.65	11,058,641.02	5.4	293,241,884.43	321,171,179.70	9.5
Kansas.....	99,627,163.66	183,681,440.06	84.4	17,577,926.11	18,959,724.94	7.9	355,808,808.90	423,925,765.87	19.1
Kentucky.....	370,491,680.89	516,019,995.14	39.4	14,814,778.84	15,498,279.36	4.6	552,255,579.92	698,954,574.64	26.6
Louisiana.....	99,058,317.92	128,169,851.25	29.4	13,206,878.82	13,794,728.73	4.5	309,366,189.02	350,546,549.28	13.3
Maine.....	50,285,844.28	50,253,011.39	-0.1	8,039,246.37	7,782,980.73	-3.2	147,911,537.72	150,087,932.57	1.5
Maryland.....	336,121,164.69	476,701,188.23	41.8	44,839,851.35	45,530,114.71	1.5	1,133,515,818.36	1,266,110,673.05	11.7
Massachusetts.....	546,823,033.09	597,262,056.48	9.2	60,328,326.17	59,994,239.55	-0.6	1,490,175,643.02	1,490,938,451.44	-0.5
Michigan.....	717,825,301.74	1,005,644,022.69	40.1	115,883,909.77	113,551,923.09	-2.0	2,370,646,238.52	2,579,823,895.34	8.8
Minnesota.....	196,262,446.88	252,667,371.52	28.2	32,892,064.38	34,258,891.51	4.2	576,572,514.22	651,966,414.75	13.1
Mississippi.....	19,348,698.49	22,329,348.89	15.4	3,694,986.33	3,907,755.37	5.8	88,166,356.88	91,090,202.92	3.3
First Missouri.....	303,856,078.19	419,920,744.08	38.2	36,916,303.57	38,177,130.37	3.4	704,641,424.27	843,521,531.29	19.7
Sixth Missouri.....	86,549,478.10	108,127,895.63	24.9	11,729,399.18	12,707,143.51	8.3	266,280,163.40	302,560,654.38	13.6
Montana.....	11,848,147.05	13,438,029.19	16.4	1,781,070.49	1,801,617.60	1.2	56,834,470.47	61,653,136.69	8.5
Nebraska.....	67,466,341.90	78,437,567.29	16.4	18,137,821.00	18,124,837.92	-0.1	225,654,065.32	245,214,598.26	9.7
Nevada.....	4,779,837.18	6,803,703.23	42.3	872,038.06	931,301.61	6.8	35,701,576.99	33,862,403.96	-5.2
New Hampshire.....	26,352,315.30	25,669,396.27	-2.6	3,356,117.66	3,430,416.54	2.2	74,135,674.20	81,153,495.50	9.5
First New Jersey.....	87,682,935.33	80,227,562.66	-8.5	9,616,785.55	9,701,990.25	1.5	294,348,760.84	347,165,560.50	-6.5
Fifth New Jersey.....	418,234,507.53	480,726,336.51	14.9	48,433,689.17	47,122,399.36	-2.7	1,128,288,309.99	1,191,961,603.25	5.6
New Mexico.....	8,278,238.30	6,578,074.10	-21.6	1,103,844.20	1,248,270.34	13.1	37,231,510.85	37,685,762.63	1.2
First New York.....	252,609,998.07	284,338,752.32	12.6	34,892,969.99	34,484,113.11	-1.2	847,369,052.30	891,651,426.15	5.2
Second New York.....	1,004,284,805.37	1,117,384,541.95	11.3	80,250,183.44	84,401,892.08	5.2	2,469,708,479.07	2,784,317,608.86	11.4
Third New York.....	1,025,102,822.84	1,248,636,117.23	21.8	143,450,427.07	151,754,046.08	5.8	2,637,310,243.78	2,994,463,398.12	13.5
Fourteenth New York.....	311,285,199.89	293,355,163.64	-5.8	26,280,796.58	26,644,427.63	1.0	562,977,540.75	687,513,666.08	22.1
Twenty-first New York.....	96,898,167.41	97,208,154.88	0.3	11,966,799.64	11,801,949.35	-1.4	255,989,112.12	260,794,020.81	1.9
Twenty-eighth New York.....	194,614,246.61	289,265,901.99	48.6	24,046,303.71	24,629,301.56	2.4	606,053,802.47	642,785,172.10	6.1
North Carolina.....	641,235,504.24	603,461,492.02	-5.9	21,982,030.91	22,749,868.00	3.5	1,892,985,614.65	1,874,985,614.65	-1.9
North Dakota.....	4,011,342.13	5,642,919.33	40.7	859,686.73	959,701.20	11.6	34,906,521.35	41,473,969.40	19.8
First Ohio.....	72,774,904.94	354,229,503.22	11.1	21,933,139.20	22,128,274.87	0.9	681,679,053.56	710,882,396.55	4.3
Tenth Ohio.....	318,771,253.60	83,682,260.26	-15.0	12,939,005.23	13,365,069.63	3.3	344,217,573.61	387,051,458.71	12.4
Eleventh Ohio.....	71,034,797.94	71,117,312.77	0.1	8,381,966.04	8,618,759.98	2.8	195,479,977.62	205,626,787.45	5.2
Eighteenth Ohio.....	597,155,558.31	910,551,469.04	52.5	71,166,703.01	71,519,937.70	0.5	1,729,106,156.75	1,752,390,428.38	1.3
Oklahoma.....	80,356,641.35	10,832,691.05	-37.5	10,775,567.63	10,992,694.22	2.0	271,202,107.39	307,278,296.71	13.3
Oregon.....	72,755,766.94	78,645,796.12	8.1	15,105,272.00	15,228,579.36	0.8	315,855,799.65	318,918,694.72	1.0
First Pennsylvania.....	589,513,148.75	761,107,403.77	29.8	91,730,090.93	93,409,483.13	1.8	1,605,365,322.97	1,891,263,337.90	18.6
Twelfth Pennsylvania.....	167,321,609.00	159,703,639.77	-4.6	26,971,003.57	25,848,562.83	-4.2	395,942,803.73	397,106,809.97	0.3
Twenty-third Pennsylvania.....	667,458,473.23	675,257,816.12	19.0	63,096,700.34	63,163,813.77	0.1	1,315,511,401.56	1,423,118,233.86	8.2
Rhode Island.....	102,969,588.54	94,873,822.65	-7.9	10,308,746.14	10,018,172.82	-2.8	256,865,234.29	246,342,330.13	-4.1
South Carolina.....	78,922,116.83	6,885,172.49	-17.3	4,872,481.98	7,240,951.97	5.4	181,578,035.40	181,578,035.40	0.0
South Dakota.....	5,870,735.79	6,885,172.49	17.3	1,105,704.69	1,159,206.68	4.8	37,369,830.24	37,981,520.17	1.6
Tennessee.....	156,232,989.77	213,980,881.90	37.0	24,329,222.42	25,690,146.29	5.6	592,160,126.12	651,195,356.88	10.0
First Texas.....	111,996,084.66	160,874,465.77	42.9	19,812,405.87	21,517,138.17	8.6	445,231,560.97	501,333,792.24	12.6
Second Texas.....	39,985,771.69	21,543,747.62	-4.6	3,694,049.68	3,668,351.10	-0.7	85,919,652.36	84,635,031.07	-1.5
Utah.....	22,592,470.12	2,535,593.23	-8.9	2,535,593.23	2,549,795.51	0.6	52,202,782.29	52,495,261.05	0.6
Vermont.....	525,326,351.61	518,735,937.37	-1.3	23,091,450.03	23,334,095.38	1.1	830,548,224.99	823,060,895.98	-0.9
Virginia.....	183,189,260.74	197,930,119.88	8.0	25,529,233.44	25,926,034.80	1.6	624,280,369.04	645,586,086.12	3.4
Washington.....	52,606,436.93	64,056,108.70	21.8	10,137,799.02	10,623,642.60	4.8	179,265,033.52	191,324,617.70	6.7
West Virginia.....	429,468,558.95	485,839,903.56	13.1	28,794,717.63	30,374,846.57	5.5	822,160,650.36	916,168,246.94	11.4
Wisconsin.....	4,806,494.91	5,140,237.95	6.9	953,268.75	1,029,118.10	8.0	28,945,976.79	29,410,347.68	1.6
Wyoming.....									
Philippine Islands.....									
Total.....	14,838,236,533.58	18,107,181,408.23	22.0	1,738,372,435.89	1,779,177,412.48	2.3	40,121,760,232.77	43,800,387,575.90	9.2

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska.....	\$2,249,491.40	\$2,798,082.50	24.4	\$531,512.62	\$492,913.59	-7.3	\$18,805,945.04	\$19,862,708.80	\$5.6
California.....	980,380,116.01	1,280,515,165.83	30.6	144,746,837.16	148,884,632.97	2.9	3,722,697,961.96	3,722,459,219.40	-0.1
District of Columbia.....	65,351,288.99	142,632,278.03	118.3	13,539,637.14	16,202,469.12	19.7	419,848,639.83	415,128,315.36	-1.1
Illinois.....	1,245,604,566.78	1,618,703,079.30	30.0	155,046,483.94	163,099,499.84	5.2	3,231,847,963.06	3,766,335,175.71	16.5
Maryland.....	267,401,663.46	331,808,295.23	24.1	31,320,214.21	29,327,465.59	-6.4	710,272,130.69	848,696,128.72	19.5
Massachusetts.....	390,405,556.29	528,048,609.71	35.3	48,645,702.75	50,884,273.88	4.6	970,921,587.67	1,146,082,235.67	18.0
Missouri.....	505,917,442.86	560,953,699.17	10.9	38,050,474.72	36,884,359.61	-3.2	1,392,637,070.87	1,439,127,165.75	3.3
New Jersey.....	2,784,794,940.19	3,330,328,632.01	19.6	320,987,452.43	333,715,729.81	4.0	7,409,468,290.49	8,261,525,191.12	11.5
New York.....	1,059,736,517.79	1,419,580,542.29	34.0	114,420,813.48	115,631,982.11	1.1	2,950,479,761.34	3,055,951,071.09	3.6
Ohio.....	1,321,263,230.98	1,596,068,859.66	20.8</						

TABLE 3.—Summary of internal revenue collections,¹ year ended June 30, 1945, by States and Territories ²

States and Territories	Population as of July 1, 1944 (Bureau of the Census estimate) ³	Per cent of total population	Income (including excess profits) tax collections	Per cent of income tax payments	Miscellaneous internal revenue collections	Per cent of miscellaneous internal revenue payments	Employment taxes including carriers taxes	Per cent of payroll tax payments	Total internal revenue collections ⁴	Per cent of total internal revenue payments
Alabama	2,818,083	2.12	\$219,070,860.14	0.02	\$18,559,530.70	0.27	\$16,280,189.96	0.91	\$253,910,580.80	0.58
Alaska	61,500	.05	17,923,280.98	.05	1,446,514.23	.02	492,913.59	.03	19,862,708.80	.04
Arizona	638,412	.48	59,839,637.77	.17	9,034,051.01	.13	2,408,486.19	.13	71,282,174.97	.16
California	1,776,446	1.34	83,021,260.94	.24	11,177,661.82	.16	4,339,495.48	.24	98,538,418.24	.22
Colorado	8,746,989	6.57	3,051,642,491.28	8.70	521,932,095.15	7.50	148,884,632.97	8.37	3,722,459,219.40	8.50
Connecticut	1,147,269	.86	177,089,737.40	.50	40,264,838.03	.58	9,592,660.42	.54	226,947,235.85	.62
Delaware	1,776,807	1.34	762,937,985.53	2.18	77,054,684.82	1.11	35,712,618.57	2.01	875,705,288.92	2.00
District of Columbia	283,802	.21	432,233,320.24	1.23	19,134,799.19	.27	14,940,969.96	.34	466,299,089.39	1.06
Florida	926,260	.70	363,318,436.10	1.04	35,607,410.14	.51	16,202,469.12	.91	415,128,315.36	.95
Georgia	2,367,217	1.78	309,870,328.88	.88	61,725,957.91	.89	13,168,090.11	.74	384,764,376.90	.88
Hawaii	3,223,727	2.42	337,725,813.45	.96	63,691,159.68	.91	17,579,801.19	.99	418,996,774.32	.96
Idaho	425,900	.32	149,790,821.34	.43	21,009,121.92	.30	3,199,283.96	.18	173,999,227.22	.40
Illinois	631,573	.40	51,630,693.20	.15	5,687,919.42	.08	2,486,831.05	.14	59,805,443.67	.14
Indiana	7,729,720	5.81	3,012,770,139.18	8.59	590,465,536.09	8.48	163,099,499.84	9.17	3,766,335,175.71	8.60
Iowa	3,419,707	2.57	652,449,390.71	1.86	262,603,642.42	3.77	28,086,190.35	1.58	943,139,223.48	2.15
Kansas	2,269,759	1.71	281,366,757.01	.80	28,745,781.67	.41	11,058,641.02	.62	321,171,179.70	.73
Kentucky	1,774,447	1.33	373,129,985.97	1.06	31,836,084.96	.46	18,959,724.94	1.06	423,925,765.87	.97
Louisiana	2,630,194	1.98	272,091,434.01	.78	411,364,800.27	5.91	15,498,279.36	.87	698,954,573.64	1.59
Maine	2,535,385	1.91	265,965,581.42	.76	70,786,239.13	1.02	13,794,728.73	.78	350,546,549.28	.80
Maryland	793,600	.60	132,940,146.93	.38	9,364,804.91	.13	7,782,950.73	.44	150,087,932.57	.34
Massachusetts	2,127,874	1.60	617,482,060.63	1.78	201,886,422.50	2.90	29,327,645.59	1.65	848,696,128.72	1.94
Michigan	4,162,815	3.13	1,251,074,986.75	3.57	179,869,214.14	2.58	59,994,250.55	3.37	1,490,938,451.44	3.40
Minnesota	5,429,641	4.08	2,254,867,663.62	6.43	211,404,308.63	3.04	113,551,923.09	6.38	2,579,823,895.34	5.89
Mississippi	2,508,663	1.89	530,903,669.61	1.51	86,803,853.63	1.25	34,258,891.51	1.93	651,966,414.75	1.49
Missouri	2,175,877	1.63	78,540,062.46	.22	8,612,385.09	.12	3,907,755.37	.22	91,060,202.92	.21
Montana	3,589,538	2.70	917,963,797.07	2.62	177,234,163.82	2.55	50,884,273.88	2.86	1,146,082,235.67	2.62
Nebraska	464,999	.35	52,342,545.16	.15	7,508,973.93	.11	1,801,617.60	.10	61,653,136.69	.14
Nevada	1,213,792	.91	186,688,326.15	.53	40,401,434.19	.58	18,124,837.92	1.02	245,214,598.26	.56
New Hampshire	156,445	.12	27,566,825.32	.08	5,364,277.03	.08	931,301.61	.05	33,862,403.96	.08
New Jersey	457,231	.34	66,502,608.25	.19	11,220,570.71	.16	3,430,416.54	.19	81,153,405.50	.18
New Mexico	4,167,840	3.13	1,152,518,646.50	3.29	229,724,159.64	3.30	56,884,359.61	3.20	1,439,127,165.75	3.29
New York	632,212	.40	32,488,075.54	.09	3,949,416.75	.06	1,248,270.34	.07	37,685,762.63	.09
North Carolina	12,632,890	9.49	6,023,713,981.33	19.75	1,004,085,479.98	14.43	333,715,729.81	18.76	8,261,525,191.12	18.86
North Dakota	3,534,545	2.66	396,373,405.16	1.13	455,860,341.49	6.55	22,749,868.00	1.28	874,983,614.05	2.00
Ohio	528,071	.40	37,029,048.40	.11	3,485,219.86	.05	959,701.20	.05	41,473,969.46	.09
Oklahoma	6,836,667	5.14	2,555,275,706.98	7.29	385,043,381.63	5.53	115,631,982.18	6.50	3,055,951,071.09	6.98
Oregon	2,064,679	1.55	224,386,798.11	.64	71,808,806.38	1.03	10,992,694.22	.62	307,278,298.71	.70
Pennsylvania	1,214,226	.91	281,402,122.83	.80	22,287,692.53	.32	15,228,579.36	.86	318,918,694.72	.73
	9,247,088	6.95	2,818,304,008.03	8.04	711,592,713.16	10.22	182,421,859.73	10.25	3,712,318,581.82	8.48

Rhode Island	778,972	.58	212,747,456.86	.61	23,576,700.45	.34	10,018,172.82	.56	246,342,330.13	.56
South Carolina	1,923,354	1.44	163,781,534.77	.47	10,555,248.66	.15	7,240,951.97	.41	181,578,035.40	.41
South Dakota	658,629	.42	32,287,401.49	.09	4,534,912.00	.07	1,159,200.68	.06	37,981,520.17	.09
Tennessee	2,870,158	2.16	285,173,036.03	.81	33,152,430.71	.48	16,924,480.34	.95	335,249,947.08	.77
Texas	6,876,248	5.17	915,153,749.06	2.61	190,168,124.60	2.73	47,207,284.46	2.65	1,152,529,149.12	2.63
Utah	606,994	.46	69,233,509.65	.20	11,731,170.32	.17	3,668,351.10	.21	84,635,031.07	.19
Vermont	310,941	.23	42,930,299.81	.12	6,995,165.73	.10	2,549,795.51	.14	52,495,261.05	.12
Virginia	3,199,115	2.40	433,928,756.78	1.24	365,828,643.82	5.26	23,334,095.38	1.31	823,090,595.98	1.88
Washington	2,055,378	1.54	545,782,039.12	1.56	54,808,216.90	.78	25,435,121.30	1.43	625,723,377.32	1.43
West Virginia	1,715,984	1.29	160,843,720.38	.46	19,857,354.72	.29	10,623,542.60	.60	191,324,617.70	.44
Wisconsin	2,975,910	2.24	762,828,481.26	2.18	122,964,919.11	1.77	30,374,846.57	1.71	916,168,246.94	2.09
Wyoming	257,108	.19	24,390,932.73	.07	3,990,276.85	.06	1,029,118.10	.06	29,410,347.68	.07
Puerto Rico			20,614.00		2,265,614.97	.03			2,286,228.97	
Total	133,050,671	100.00	35,061,346,205.12	100.00	6,959,863,958.30	100.00	1,779,177,412.48	100.00	43,800,387,575.90	100.00

¹ The figures concerning internal revenue receipts as given in this report 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 documentary stamps and motor vehicle use stamps and deposits of internal revenue collected on liquors through customs officers, 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 cannot be deposited or are not reported to the Treasury as deposited until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury.

² Tax receipts are credited by the States in which the collections are made. Receipts in the various States do not indicate the tax burden of the respective States, since the taxes may be eventually borne by persons in other States.

³ Armed forces overseas are excluded.

⁴ Includes collections for credit to trust funds as follows:

Income tax on Alaska railways (Act of July 18, 1914)	\$6,559.24
Tax on Philippine manufactured products (Act of Aug. 5, 1909)	
Tax on Philippine coconut oil (sec. 602½, Act of 1934)	46,314.82
Tax on Puerto Rico manufactured products (Act of Mar. 2, 1917)	2,179.82
Tax on Guam coconut oil (sec. 561, Revenue Act of 1941)	
Tax on American Samoa coconut oil (sec. 561, Revenue Act of 1941)	1,425.03

Total internal revenue collections reported for credit to trust funds..... 56,478.91

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1945, by sources

Source	1944					
	July	August	September	October	November	December
Corporation income taxes	\$114,355,531.83	\$106,120,145.86	\$975,408,986.59	\$128,704,499.49	\$97,212,539.36	\$1,003,185,416.72
Individual income taxes	139,649,454.71	82,190,337.44	1,338,804,808.26	89,321,885.84	41,418,237.85	309,976,957.04
Withheld by employers—Current Tax Payment Act of 1943	1,179,291,841.58	1,238,225,566.72	17,566,499.41	1,233,435,889.64	1,202,808,830.61	17,893,039.54
Excess profits taxes—declared value	6,660,842.32	5,960,249.46	24,829,161.19	8,486,202.61	6,833,158.36	26,787,381.30
Excess profits taxes—Vinson Act		1,000.00	—(1,000.00)			
Excess profits taxes—Revenue Acts of 1940, 1941, and 1942	289,531,112.21	259,901,699.45	2,133,054,903.91	349,802,121.30	284,853,204.01	2,311,736,981.73
Unjust enrichment (Title III, Revenue Act of 1936)	2,619.19	3,033.83	7,111.59	15,283.18	3,473.50	61,821.33
Income, excess profits, and unjust enrichment taxes—total	1,729,491,401.84	1,712,402,032.76	4,489,670,530.95	1,809,765,882.06	1,633,189,443.69	3,660,641,597.06
Capital stock tax	128,357,058.41	193,918,021.60	29,170,266.19	-18,640,352.04	364,122.42	311,006.84
Estate tax	46,709,334.44	61,944,315.25	34,950,573.89	37,779,573.74	30,962,496.14	48,515,683.62
Gift tax	977,399.11	725,681.94	359,219.68	740,739.17	745,013.03	1,174,362.76
Distilled spirits (imported), excise tax	22,568,485.11	14,428,479.96	11,272,825.09	14,654,082.61	17,040,367.76	16,786,874.05
Distilled spirits (domestic), excise tax	76,779,344.11	108,921,273.97	103,871,012.34	116,638,662.83	124,904,579.91	125,139,397.38
Distilled spirits rectification tax	1,779,139.21	2,207,649.34	2,384,345.58	2,685,241.63	3,341,274.49	3,127,974.05
Wines, cordials, etc. (imported), excise tax	300,054.87	230,642.67	152,899.06	219,222.49	187,848.71	210,315.67
Wines, cordials, etc. (domestic), excise tax	3,058,261.40	3,528,957.65	3,431,386.97	3,941,802.45	4,029,524.62	4,279,139.28
Brandy used for fortifying sweet wines (repealed June 24, 1940)			1.85			
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	3,354,144.16	1,051,729.45	203,156.68	190,822.43	170,939.03	130,806.96
Stamps for distilled spirits intended for export	3,555.39	73.35	127.60	263.90	329.54	341.50
Case stamps for distilled spirits bottled in bond	108,264.13	169,623.17	73,506.03	84,790.28	64,516.14	51,888.84
Container stamps (Liquor Taxing Act of 1934)	1,129,454.70	1,243,718.25	813,153.41	912,154.43	1,061,943.57	957,203.75
Floor taxes, wines and liquors	36,637,583.02	3,830,303.99	3,081,066.95	3,223,172.35	2,610,517.59	4,718,092.90
Fermented malt liquors	62,715,282.71	65,928,860.30	57,396,910.26	53,461,885.66	50,290,757.94	46,015,970.61
Brewers; dealers in malt liquors (special taxes)	1,405,914.14	304,034.92	80,412.46	65,201.61	51,328.45	43,258.87
Liquor taxes—total	209,939,482.95	201,914,427.33	182,760,741.53	196,076,734.52	203,753,927.75	201,461,263.86
Cigars (large)	2,408,249.69	2,974,688.12	2,737,653.58	2,988,929.24	3,556,263.46	3,363,649.63
Cigars (small)	8,112.81	10,161.02	7,875.75	7,125.20	6,491.40	5,410.36
Cigarettes (large)	12,132.16	21,200.34	22,759.80	33,441.24	39,193.98	43,790.88
Cigarettes (small)	70,974,983.16	78,067,144.13	70,075,361.36	69,198,872.06	71,942,487.00	62,302,881.60
Snuff of all descriptions	4,400,228.01	598,517.92	586,281.34	660,546.77	711,682.03	621,964.47
Tobacco, chewing and smoking	3,380,060.12	4,257,090.19	3,974,598.55	4,522,584.87	4,820,185.03	4,061,408.56
Cigarette papers and tubes	68,582.82	91,934.76	101,129.18	108,898.04	103,795.44	114,227.10
Leaf dealer penalties, etc.		729.00			8.10	17.98
Cigarette and cigar floor tax	865.84	737.35	1,265.10	262.77	1,306.84	550.41
Tobacco taxes—total	77,314,114.61	86,022,202.83	77,506,924.06	77,520,660.19	81,180,413.28	70,603,899.29

Documentary stamps on deeds, bonds, etc.	2,417,074.52	2,357,691.91	2,383,061.35	3,340,313.99	2,726,015.61	2,674,000.98
Capital stock and similar interest sales or transfers	2,290,560.36	2,475,130.11	1,414,421.23	1,287,954.51	1,631,077.32	1,575,082.96
Playing cards	520,909.87	755,835.55	680,099.62	714,890.81	763,418.37	643,832.93
Silver bullion sales or transfers	4,183.37	2,704.94	907.35	1,577.33	1,358.35	917.69
Documentary, etc., stamp taxes—total	5,232,728.12	5,591,362.51	4,448,488.96	5,344,736.64	5,141,869.65	4,893,434.56
Lubricating oils	5,473,271.06	6,747,702.55	6,079,396.28	5,819,426.89	6,750,243.85	8,497,386.53
Matches	622,672.23	680,212.73	850,065.92	646,564.04	692,946.85	524,040.59
Gasoline	22,213,652.76	36,256,042.35	32,930,914.78	38,734,827.63	33,114,838.30	39,754,162.82
Electrical energy	4,255,774.51	4,488,325.56	3,683,922.60	4,070,682.83	4,452,429.08	8,891,055.84
Tires and inner tubes	5,851,944.67	5,107,312.93	6,183,910.55	4,902,122.83	5,715,403.42	6,402,796.93
Rubber articles	6,994.39	12,197.73	6,819.37	13,310.20	48,816.67	3,898.49
Phonograph records	124,562.24	180,747.59	64,390.86	164,708.94	201,096.58	190,080.40
Musical instruments	47,923.96	49,232.04	32,933.78	90,530.65	50,565.76	90,225.45
Luggage, manufacturers' excise tax	1,218.74	1,074.31	1,962.57	638.95	111.40	570.60
Electric, gas, and oil appliances	1,417,846.53	530,830.25	710,970.37	701,472.66	747,700.44	900,629.95
Electric signs	3,985.23	69,988.04	- (59,902.96)	2,660.33	8,518.75	2,741.73
Business and store machines	350,218.81	546,962.20	662,403.49	594,686.85	804,182.67	840,163.41
Washing machines	3,898.66					
Optical equipment and photographic apparatus	1,122,748.81	1,240,788.84	2,013,631.12	1,103,696.60	1,121,286.00	1,083,286.65
Electric light bulbs and tubes	537,071.16	1,378,676.69	849,755.74	638,603.75	1,143,425.53	1,230,415.60
Automobile trucks	659,909.26	1,207,040.58	1,173,376.49	1,055,026.39	1,599,138.02	1,972,119.72
Other automobiles and motorcycles	143,198.19	63,333.55	175,376.49	159,284.70	318,116.76	261,793.29
Parts and accessories for automobiles	2,890,826.78	3,693,227.69	3,725,139.72	3,532,886.64	3,327,826.75	4,430,541.69
Radio sets, phonographs, components, etc.	281,758.81	232,426.10	607,669.58	354,593.57	456,618.30	361,127.26
Refrigerators, air-conditioners, etc.	196,553.98	105,283.77	96,599.52	127,818.79	72,627.53	103,376.86
Sporting goods	304,329.52	273,237.53	249,653.99	299,245.54	259,329.50	376,660.17
Firearms, shells, and cartridges	374,949.67	351,292.47	444,181.38	108,686.85	408,060.18	350,362.97
Pistols and revolvers	406.85	622.01	694.16	100.69	5.81	52.54
Repealed manufacturers' excise taxes	194.84	1,460.78	1,482.12	1,825.66	5,201.80	9,540.57
Manufacturers' excise taxes—total	46,895,901.66	63,218,018.29	60,490,431.95	63,123,707.68	61,298,489.95	76,283,030.12
Bituminous Coal Act of 1937	1,278.29	1,699.97	4,782.19	2,340.13	1,635.37	1,127.16
Telephone, telegraph, radio, leased wires, etc.	15,324,415.74	17,011,855.51	16,857,192.49	17,982,640.98	14,246,518.71	15,037,232.25
Local telephone service	8,746,066.88	10,948,767.13	12,604,593.80	10,426,004.24	9,365,093.05	13,471,933.56
Transportation of oil by pipe line	1,120,078.60	1,563,986.35	1,430,930.60	1,400,156.95	1,328,638.38	1,472,531.40
Use of motor vehicles	98,848,440.44	15,411,873.30	2,910,106.44	1,535,609.78	571,063.44	315,392.70
Use of boats	142,574.51	36,564.09	11,323.28	6,191.48	2,547.28	1,398.17
Bowling alleys, pool tables, etc.	1,481,274.73	1,131,545.31	284,063.97	216,234.31	130,590.94	71,396.83
Coin-operated devices	7,356,261.33	4,987,667.51	943,940.48	657,501.05	528,533.62	417,434.14
Transportation of persons, seats and berths	21,448,534.26	21,556,501.70	22,418,246.86	22,783,891.61	19,885,130.03	21,646,571.99
Transportation of property	20,085,236.63	21,374,744.35	18,885,513.91	17,970,239.29	17,524,975.96	19,826,297.29
Leases of safe-deposit boxes	696,194.15	604,866.83	488,272.88	530,621.93	496,749.26	591,716.23
Admissions to theaters, concerts, cabarets, etc.	31,343,729.77	34,168,118.14	29,042,668.57	31,097,641.46	30,183,454.81	31,182,977.14
Club dues and initiation fees	884,247.10	1,149,141.16	965,591.78	831,410.35	971,143.25	1,011,230.37
Adulterated, process or renovated butter, mixed flour, and filled cheese	12,659.34	554.86	1,101.25	1,177.00	1,359.10	1,257.00
Oleomargarine, including special taxes	996,344.04	337,177.11	350,885.18	372,978.01	369,167.68	393,435.09
Narcotics and marihuana, including special taxes	128,193.63	48,292.75	17,143.68	55,795.32	31,927.52	49,666.91
Coconut, etc., oils processed	551,991.61	271,033.01	619,450.11	540,578.63	531,300.55	486,602.03
National Firearms Act	7,110.00	1,932.00	10.00	511.00	273.18	8.00

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1945, by sources—Continued

Source	1944					
	July	August	September	October	November	December
Sugar Act of 1937	\$4,966,208.06	\$8,513,327.27	\$7,376,417.04	\$6,660,441.30	\$6,451,645.31	\$6,550,486.77
Miscellaneous repealed taxes	1,551.38	724.25	—(68,577.75)	71,582.87	1,667.33	130.46
Miscellaneous taxes—total	214,142,390.49	139,120,372.60	115,133,657.75	113,123,458.46	102,623,414.77	112,519,825.49
Retailers' excise tax—jewelry	11,770,643.91	11,297,964.48	10,612,556.46	12,834,328.13	13,247,841.68	17,043,808.61
Retailers' excise tax—furs	1,442,812.36	1,907,063.63	3,668,472.76	6,370,065.10	8,254,281.69	11,706,129.85
Retailers' excise tax—toilet preparations	5,908,159.44	6,171,995.37	5,416,975.39	6,229,543.24	6,526,108.99	7,593,356.99
Retailers' excise tax—luggage	5,568,005.79	5,083,011.33	4,574,066.08	6,097,524.85	5,932,548.36	6,915,599.32
Retailers' excise taxes—total	24,689,621.50	24,460,934.81	24,272,070.69	31,532,061.32	33,960,780.72	43,258,894.77
Employment taxes (8 or more)	5,941,377.65	8,965,737.98	676,836.01	5,687,520.25	7,991,472.12	876,921.24
Employment taxes (by others than carriers)	127,845,536.45	216,672,077.67	3,353,016.36	125,470,431.83	199,507,368.39	3,104,111.74
Employment taxes (by carriers)	2,687,691.20	35,420,235.13	34,478,405.57	2,936,548.96	35,527,550.91	33,000,271.87
Employment taxes—total	136,474,605.30	261,058,050.78	38,508,257.94	134,094,501.04	243,026,391.42	36,981,304.85
Total internal revenue receipts	2,620,224,038.43	2,750,375,420.70	5,057,271,104.19	2,487,742,406.86	2,390,246,362.82	4,265,644,303.82

Source	1945					
	January	February	March	April	May	June
Corporation income taxes	\$131,357,124.35	\$123,981,709.51	\$991,852,161.51	\$194,779,104.87	\$112,322,430.85	\$900,435,729.92
Individual income taxes	1,927,503,282.59	834,994,377.36	1,700,095,514.40	845,775,214.52	237,943,360.40	1,162,420,543.74
Withheld by employers—Current Tax Payment Act of 1943	689,818,296.59	1,891,529,032.61	60,921,521.13	915,101,429.54	1,751,377,877.12	46,192,515.69
Excess profits taxes—Declared value	6,021,399.02	6,061,775.88	13,112,083.49	9,220,891.24	9,845,697.43	20,978,984.87
Excess profits taxes—Vinson Act						
Excess profits taxes—Revenue Acts of 1940, 1941, and 1942	270,459,518.13	301,383,993.52	2,169,859,872.47	442,871,806.69	294,800,210.57	1,895,264,195.77
Unjust enrichment (Title III, Revenue Act of 1936)	4,165.63	3,180.23	33,098.43	2,887.45	39,732.03	3,588.85
Income, excess profits, and unjust enrichment taxes—total	3,024,163,786.31	3,157,954,069.11	4,995,874,251.43	2,407,751,337.31	2,406,326,308.40	4,025,295,558.84
Capital stock tax	(-20,913.42)	246,945.18	409,478.08	408,979.10	(-66,746.77)	260,561.04
Estate tax	49,065,271.28	35,206,827.45	55,965,727.04	71,949,744.21	63,035,050.80	60,032,896.56
Gift tax	229,615.29	2,237,822.37	33,187,377.81	3,523,290.61	1,263,231.67	1,753,829.11
Distilled spirits (imported), excise tax	11,203,160.01	11,136,964.72	11,981,258.73	19,069,500.73	29,822,428.97	19,625,830.05
Distilled spirits (domestic), excise tax	132,367,524.98	114,930,836.42	99,524,870.23	93,473,051.64	86,938,254.25	101,126,798.91

Distilled spirits rectification tax	2,798,909.97	2,748,947.60	2,846,585.49	2,679,619.06	2,899,122.12	3,050,631.86
Wines, cordials, etc. (imported), excise tax	143,849.11	152,520.98	139,235.91	126,290.13	137,260.29	112,379.00
Wines, cordials, etc. (domestic), excise tax	3,971,010.36	4,004,713.46	4,246,869.03	3,712,058.30	3,784,919.17	3,280,633.69
Brandy used for fortifying sweet wines (repealed June 24, 1940)		61,222.47	95,127.18	80,182.76	295,083.67	2,542,186.41
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	104,689.32	89,594.35	363.20	94.60	574.82	164.90
Stamps for distilled spirits intended for export	214.40	261.60	363.20	94.60	574.82	164.90
Case stamps for distilled spirits bottled in bond	63,373.02	46,004.47	55,123.08	43,049.22	56,966.31	68,571.68
Containers stamps (Liquor Taxing Act of 1934)	1,045,216.94	855,455.81	616,647.29	801,470.54	877,067.75	869,814.84
Floor taxes, wines and liquors	10,329,687.47	17,543,768.94	350,056.19	230,816.11	674,060.05	114,034.49
Fermented malt liquors	44,344,334.46	42,973,588.12	50,992,564.63	50,815,239.81	54,620,827.53	59,125,880.10
Brewers; dealers in malt liquors (special taxes)	35,993.08	30,261.25	29,077.10	30,439.46	57,987.52	935,615.92
Liquor taxes—total	206,407,981.12	194,594,140.19	170,877,778.06	171,062,218.46	180,164,552.45	190,852,541.85
Cigars (large)	2,990,486.52	3,063,150.58	3,175,700.46	3,053,963.57	3,227,829.60	3,052,926.02
Cigars (small)	66,045.07	(-52,106.66)	7,805.25	4,501.26	27,754.69	(-14,996.43)
Cigarettes (large)	79,153.64	58,475.76	71,176.42	80,062.71	120,901.80	132,982.42
Cigarettes (small)	70,271,948.78	58,357,823.45	65,378,750.72	59,820,935.86	74,464,124.04	85,112,332.95
Snuff of all descriptions	662,735.38	700,592.28	726,728.78	665,287.63	784,529.54	561,775.92
Tobacco, chewing and smoking	4,291,855.48	3,816,220.70	4,141,386.60	3,873,001.38	4,268,964.08	4,166,222.33
Cigarette papers and tubes	108,053.93	101,966.32	118,916.98	126,383.94	130,585.92	216,778.18
Leaf dealer penalties, etc.					100.00	49.51
Cigarette and cigar floor tax	119.38	538.35	105.46	414.93	133.62	1,433.36
Tobacco taxes—total	78,450,398.18	66,046,660.78	73,620,570.67	67,624,550.28	83,024,923.29	93,229,504.26
Documentary stamps on deeds, bonds, etc.	2,615,142.47	2,665,879.83	2,666,071.12	2,800,963.29	3,243,194.47	3,298,724.98
Capital stock and similar interest sales or transfers	2,430,276.64	2,682,671.22	2,312,691.08	2,159,398.32	2,101,222.91	2,471,382.55
Playing cards	672,257.30	540,184.58	565,108.26	474,405.62	633,148.48	528,752.84
Silver bullion sales or transfers	93.82	4,296.00	2,233.07	432.56	4,979.48	1,353.32
Documentary, etc., stamp taxes—total	5,717,770.23	5,893,031.63	5,546,103.53	5,435,199.79	5,982,545.34	6,300,243.69
Lubricating oils	6,827,325.00	5,838,797.09	9,901,856.45	7,468,777.47	9,924,124.06	13,536,750.96
Matches	845,875.35	483,465.14	1,293,916.29	821,499.61	1,102,599.84	789,032.10
Gasoline	28,919,880.27	31,607,689.30	34,898,193.42	29,474,531.59	42,631,374.03	35,626,904.00
Electrical energy	3,682,184.54	4,241,105.43	5,451,687.81	4,633,641.78	4,770,534.23	4,372,311.72
Tires and inner tubes	7,650,088.43	5,306,976.01	7,229,354.27	7,170,990.88	7,839,743.68	5,896,559.04
Rubber articles	103,733.06	2,079.04	1,506.29	935.31	11,367.93	16,570.87
Phonograph records	108,734.36	186,703.64	187,788.45	267,608.18	128,308.85	210,721.94
Musical instruments	66,387.62	107,897.26	96,972.97	126,318.33	95,253.37	102,983.10
Luggage, manufacturers' excise tax	79.12	156.95	112.61	62.00	24.87	
Electric, gas, and oil appliances	692,604.83	809,767.03	930,997.83	1,209,834.09	2,256,912.59	1,150,540.29
Electric signs	9,784.17	4,168.96	1,972.84	3,023.75	5,334.50	2,601.72
Business and store machines	1,053,528.14	971,210.90	1,019,304.99	1,116,246.91	963,208.29	1,201,851.84
Washing machines					346.91	
Optical equipment and photographic apparatus	1,518,422.67	1,051,358.77	2,237,979.64	2,537,669.82	2,801,982.31	1,528,289.99
Electric light bulbs and tubes	1,245,770.80	1,031,389.52	580,577.88	281,066.30	987,100.87	530,565.85
Automobile trucks	425,340.19	1,142,970.94	1,603,827.43	2,688,410.27	3,203,393.80	4,019,668.41
Other automobiles and motorcycles	95,810.92	178,133.70	259,117.24	384,353.04	283,603.04	238,081.06
Parts and accessories for automobiles	2,925,866.26	4,056,262.20	4,680,100.00	4,476,456.16	5,768,509.56	5,923,099.37
Radio sets, phonographs, components, etc.	502,068.27	250,426.88	592,197.18	297,278.70	374,742.99	432,510.70
Refrigerators, air-conditioners, etc.	83,730.24	109,844.46	235,268.18	112,360.88	209,217.73	184,581.77

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1945, by sources—Continued

Source	January	February	March	April	May	June
Sporting goods	\$282,830.90	\$402,911.56	\$437,534.62	\$455,358.06	\$477,605.21	\$429,055.27
Ferrous shells and cartridges	225,235.33	85,952.73	198,554.35	170,202.51	314,182.24	100,671.62
Platals and revolvers	6.68	53.28	35.44	30.26	2,291.13	734.67
Repealed manufacturers' excise taxes	9,377.97	2,220.61	584.04	482.13	576.31	1,580.86
Manufacturers' excise taxes—total	57,374,753.92	58,451,521.40	71,839,440.22	63,697,139.02	84,241,338.34	75,695,867.15
Bituminous Coal Act of 1937	4,486.21	4,186.21	1,149.45	5,754.70	4,830.16	4,210.36
Telephone, telegraph, radio, leased wires, etc.	18,857,255.59	11,201,848.30	23,462,022.28	17,309,424.08	22,422,823.87	18,234,535.70
Local telephoning service	10,483,646.78	8,016,454.63	12,182,122.62	11,039,962.89	14,752,847.60	11,531,803.28
Transportation of oil by pipe line	1,084,697.36	1,522,886.74	1,444,601.32	1,036,284.66	1,585,845.69	1,305,587.47
Use of motor vehicles	211,066.29	139,010.14	1,120,406.36	125,690.17	63,291.28	8,493,862.68
Use of boats	743.14	785.96	1,130.20	31,318.17	10,140.33	191,810.93
Bowling alleys, pool tables, etc.	50,243.00	44,251.94	36,111.52	33,102.79	40,441.84	52,151.03
Coin-operated devices	278,743.93	232,225.90	150,835.68	210,815.62	250,744.92	3,095,607.62
Transportation of persons, seats and berths	13,380,577.39	17,472,429.68	20,512,615.43	15,469,362.67	20,322,860.72	17,283,926.50
Leases of safe-deposit boxes	15,723,841.81	15,100,759.68	19,697,137.35	16,049,242.65	20,885,437.72	18,044,224.17
Admissions to theaters, concerts, cabarets, etc.	484,955.61	765,597.51	638,434.90	667,740.15	680,631.71	636,709.21
Club dues and initiation fees	24,345,560.17	26,298,411.98	30,645,244.06	29,676,970.47	31,622,394.52	28,157,974.19
Adulterated, process or renovated butter, mixed flour, and filled cheese	727,731.56	1,343,898.43	1,472,329.49	1,313,064.32	1,907,270.34	1,577,541.94
Oleomargarine, including special taxes	939.92	4,895.59	9,295.72	1,642.99	8,935.38	14,216.30
Narcotics and marijuana, including special taxes	516,920.25	409,480.80	355,745.36	369,149.94	302,313.78	729,574.98
Cocaine, etc., oils processed	32,107.74	56,989.82	49,325.31	52,868.96	43,614.70	219,222.15
Nation Firearms Act	680,288.51	550,049.77	469,063.54	480,269.96	541,333.27	469,401.60
Sugar Act of 1937	1.00	432.54	489.00	489.00	53.17	4,043.00
Miscellaneous repealed taxes	3,503,765.82	6,594,268.23	6,138,169.89	7,051,536.30	5,465,622.82	5,022,074.64
Miscellaneous taxes—total	6,518.23	428.36	1,373.78	1,106.61	1,002.38	1,622,335.18
Miscellaneous taxes—total	90,391,001.52	89,779,870.01	116,357,554.31	100,351,819.65	121,246,927.76	115,685,771.30
Retailers' excise tax—jewelry	26,550,273.35	25,927,363.81	12,931,456.62	14,075,300.34	14,628,645.62	13,290,626.02
Retailers' excise tax—furs	11,877,128.50	12,076,881.35	8,499,692.63	6,330,031.94	4,241,888.08	2,498,461.93
Retailers' excise tax—foilet preparations	1,745,696.76	10,813,941.93	6,271,386.30	6,420,736.76	6,751,447.22	6,785,889.61
Retailers' excise tax—luggage	9,130,045.88	8,676,661.61	9,217,327.55	8,983,001.62	6,249,100.08	5,421,936.26
Retailers' excise taxes—total	59,303,684.49	57,494,848.79	32,359,863.10	32,820,109.70	31,951,080.85	28,000,913.82
Employment taxes (\$ or more)	30,024,590.37	106,571,841.15	3,262,467.75	4,691,410.72	10,329,800.75	1,128,640.61
Employment taxes (by others than carriers)	71,268,081.31	194,263,118.44	5,788,112.53	99,913,861.56	266,314,428.77	4,428,048.51
Employment taxes (by carriers)	1,508,350.49	16,576,741.93	52,418,992.31	1,668,065.86	30,081,962.33	38,463,720.96
Employment taxes—total	102,796,022.17	317,411,701.52	61,570,662.39	106,510,368.14	296,726,186.85	44,020,420.08
Total internal revenue receipts	3,673,779,371.09	3,985,317,498.34	5,017,608,746.64	3,031,134,816.33	3,273,895,398.98	4,691,148,167.70

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1944 and 1945, by sources

Sources of revenue	1944	1945	Increase or decrease (-)
Corporation income taxes	\$5,284,145,852.31	\$4,870,715,380.86	-\$404,430,471.45
Individual income taxes	10,437,540,433.53	8,770,094,034.15	-1,667,446,399.38
Income taxes withheld	7,823,434,977.46	10,264,219,340.18	2,440,784,362.72
Excess profits taxes—declared value	136,973,571.41	143,797,827.17	6,818,255.76
Excess profits taxes—Vinson Act	39,036.47		-39,036.47
Excess profits taxes—Revenue Acts of 1940, 1941, and 1942	9,345,198,293.03	11,003,519,622.76	1,658,321,329.73
Unjust enrichment taxes (Title III, Revenue Act of 1936)	433,723.98	179,995.24	-253,728.74
Income, excess profits, and unjust enrichment taxes—total	33,027,801,888.19	35,061,526,200.36	2,033,724,312.17
Capital stock tax—total	380,702,005.85	371,999,130.71	-8,702,875.14
Estate tax—total	473,465,605.12	506,137,494.42	122,671,889.30
Gift tax—total	37,744,731.75	46,917,882.55	9,172,850.80
Distilled spirits (imported), excise tax	286,871,176.22	199,690,666.79	-87,180,509.43
Distilled spirits (domestic), excise tax	612,565,608.93	1,284,614,946.97	672,049,338.04
Distilled spirits rectification tax	18,874,169.23	32,549,440.40	13,675,271.17
Wines, cordials, etc. (imported), excise tax	4,027,490.19	2,121,524.89	-1,905,965.30
Wines, cordials, etc. (domestic), excise tax	30,067,871.04	45,269,285.38	15,201,414.34
Brandy used for fortifying sweet wines (repealed June 24, 1940)	11,519.16	51,224.32	39,705.16
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	8,109,220.46	8,308,462.40	199,241.94
Stamps for distilled spirits intended for export	2,101.60	6,364.80	4,263.20
Case stamps for distilled spirits bottled in bond	1,369,157.83	885,676.47	-483,481.36
Container stamps (Liquor Taxing Act of 1934)	8,515,931.44	11,213,301.59	2,697,370.15
Floor taxes, wines and liquors	85,834,272.82	83,343,150.15	-2,491,113.67
Fermented malt liquors	559,151,627.85	638,682,102.13	79,530,474.28
Brewers; dealers in malt liquors (special taxes)	3,375,000.16	3,129,634.78	-245,365.38
Liquor taxes—total	1,618,775,155.93	2,309,865,790.07	691,090,634.14
Cigars (large)	30,152,076.91	36,593,490.47	6,441,413.56
Cigars (small)	107,283.84	84,179.72	-23,104.12
Cigarettes (large)	88,462.35	695,271.15	606,808.80
Cigarettes (small)	903,957,882.53	830,057,645.11	-67,900,237.42
Snuff of all descriptions	7,692,236.61	7,740,370.07	48,133.46
Tobacco, chewing and smoking	45,269,250.33	49,574,476.19	4,305,225.86
Cigarette papers and tubes	1,164,377.68	1,390,251.61	225,874.03
Leaf dealer penalties, etc.	1,706.51	904.59	-801.92
Cigarette and cigar floor taxes	49,960.23	7,738.41	-42,221.82
Tobacco—total	988,483,236.89	932,144,822.32	-56,338,414.57
Documentary stamps on deeds, bonds, etc.	26,243,240.34	33,157,134.53	6,913,894.19
Capital stock and similar interest sales or transfers	17,066,097.89	24,852,469.21	7,786,371.32
Sales of produce (future delivery) (repealed June 30, 1938)			
Playing cards	7,413,576.66	7,492,873.63	79,296.97
Silver bullion sales or transfers	46,772.38	25,037.28	-21,735.10
Documentary, etc., stamp taxes—total	50,799,687.27	65,527,614.65	14,727,827.38
Lubricating oils	52,473,093.61	92,566,058.19	40,092,964.58
Matches	8,729,093.12	9,352,890.69	623,797.57
Gasoline	271,216,501.79	406,563,011.25	134,346,509.46
Electrical energy	51,238,653.30	57,003,655.93	5,765,002.63
Tires and inner tubes	40,333,746.92	75,257,203.34	34,923,456.42
Rubber articles	294,920.19	228,229.35	-66,690.84
Musical instruments	1,889,456.28	2,015,452.09	125,995.81
Luggage (manufacturers' excise tax)	633,040.46	927,223.69	294,183.23
Electric, gas, and oil appliances	4,777,176.00	6,312,112.12	1,534,936.12
Electric signs	5,026,905.40	12,060,107.06	7,033,201.66
Business and store machines	245,320.50	54,783.06	-190,537.44
Washing machines	3,759,980.70	10,119,988.50	6,359,987.80
Optical equipment and photographic apparatus	31,008.17	4,245.57	-26,762.60
Electric light bulbs and tubes	11,014,054.26	19,361,140.62	8,347,086.36
Automobile trucks	5,367,788.18	11,035,319.69	5,667,531.51
Other automobiles and motorcycles	3,246,727.35	20,847,483.23	17,600,755.88
Parts and accessories for automobiles	1,221,738.93	2,558,201.98	1,336,463.05
Radio sets, phonographs, components, etc.	31,551,319.19	49,439,742.82	17,888,423.63
Refrigerators, air conditioners, etc.	3,402,467.98	4,753,418.34	1,350,950.36
Sporting goods	2,406,231.93	1,637,263.71	-768,968.22
	2,498,209.92	4,247,751.87	1,749,541.95

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1944 and 1945, by sources—Continued

Sources of revenue	1944	1945	Increase or decrease (-)
Firearms, shells, and cartridges	\$1,061,044.95	\$3,132,402.04	\$2,071,357.09
Pistols and revolvers	37,218.92	4,944.77	-32,274.15
Repealed manufacturers' excise taxes	97,674.31	34,827.69	-62,846.62
Manufacturers' excise taxes—total	503,462,170.36	782,510,639.70	279,048,469.34
Bituminous Coal Act of 1937	1,402,697.10	35,408.94	-1,367,288.16
Telephone, telegraph, radio, leased wires, etc.	141,275,266.52	208,018,146.35	66,742,879.83
Local telephone service	90,198,986.83	133,569,036.46	43,370,049.63
Transportation of oil by pipe line	15,850,856.83	16,286,295.17	435,438.34
Use of motor vehicles	134,325,537.83	128,700,713.02	-5,624,824.81
Use of boats	351,662.94	336,446.86	-15,216.08
Bowling alleys, pool tables, etc.	2,208,422.24	4,159,820.16	1,951,397.92
Coin-operated devices	18,475,491.99	19,100,311.80	624,819.81
Transportation of persons, seats and berths	153,682,607.58	234,181,651.34	80,499,043.76
Transportation of property	215,487,851.87	221,087,000.18	5,599,808.31
Leases of safe-deposit boxes	6,593,674.78	7,311,450.27	717,775.49
Admissions to theaters, concerts, cabarets, etc.	205,289,025.61	357,466,115.28	152,177,089.67
Club dues and initiation fees	9,181,516.71	14,159,650.19	4,978,133.48
Adulterated, process, or renovated butter, mixed flour, and filled cheese	17,928.64	58,034.45	40,105.81
Oleomargarine, including special taxes	4,083,663.13	5,503,474.24	1,419,811.11
Narcotics and marihuana, including special taxes	779,415.31	756,018.69	-23,396.62
Coconut, etc., oils processed	8,710,142.54	6,255,562.59	-2,454,579.95
National Firearms Act	16,133.87	15,960.69	-173.18
Sugar Act of 1937	68,788,910.31	73,295,966.35	4,505,056.04
Miscellaneous repealed taxes	201,258.43	180,341.08	-20,917.35
Miscellaneous taxes—total	1,076,921,051.06	1,430,476,064.11	353,555,013.05
Retailers' excise tax—jewelry	113,372,750.85	184,219,868.93	70,847,118.08
Retailers' excise tax—furs	58,725,694.05	79,418,428.87	20,692,734.82
Retailers' excise tax—toilet preparations	44,790,353.37	86,615,198.00	41,824,844.63
Retailers' excise tax—luggage	8,343,466.19	73,851,428.73	65,507,962.54
Retailers' excise taxes—total	225,232,264.46	424,104,924.53	198,872,660.07
Employment taxes:			
Federal Unemployment Tax Act (employment of 8 or more)	183,336,565.38	186,488,616.60	3,152,051.22
Federal Insurance Contributions Act (2 per cent of taxable wages)	1,200,024,857.45	1,307,981,218.36	17,906,360.91
Carriers taxes (old-age benefits, 6½ per cent of taxable compensation)	265,011,013.06	284,757,577.52	19,746,564.46
Total	1,738,372,435.89	1,779,177,412.48	40,804,976.59
Grand total internal revenue receipts	40,121,760,232.77	43,800,387,576.90	3,678,627,343.13

NOTE.—Collections for credit to trust accounts, included in the table above, were as follows:

Corporation income tax (Alaska railways)	\$1,995.57	\$6,550.24	\$4,554.67
Distilled spirits (domestic)	730,463.80	2,163.50	-728,300.30
Distilled spirits rectification tax	96	2.92	1.96
Wines (domestic)	20.00	13.60	-6.40
Fermented malt liquors			
Cigars (large)			
Cigarettes (large)			
Cigarettes (small)			
Manufactured tobacco			
Coconut oil	1,519,908.22	47,739.85	-1,472,168.37
Playing cards			
Brandy			
Sugar			
Total trust fund collections (included above)	2,252,388.55	56,478.91	-2,195,909.64

TABLE 6.—Total internal revenue collections, years ended June 30, 1863 to 1945

Year	Amount	Year	Amount	Year	Amount
1863 ¹	\$41,003,192.93	1892	153,857,544.35	1920	5,407,580,251.81
1864	116,965,578.26	1893	161,004,989.67	1921	4,595,357,061.95
1865	210,855,804.53	1894	147,168,449.70	1922	3,197,451,083.00
1866	310,120,448.13	1895	143,246,077.75	1923	2,621,745,227.57
1867	265,064,038.43	1896	146,830,615.06	1924	2,796,179,257.06
1868	190,374,925.59	1897	146,619,593.47	1925	2,584,140,208.24
1869	159,124,126.86	1898	170,866,819.36	1926	2,855,999,892.19
1870	184,302,828.34	1899	273,484,573.44	1927	2,865,653,129.91
1871	143,198,322.10	1900	295,316,107.57	1928	2,790,535,537.68
1872	130,890,096.90	1901	306,871,669.42	1929	2,959,054,375.43
1873	113,504,012.80	1902	271,867,990.25	1930	3,040,145,733.17
1874	102,191,012.98	1903	230,740,925.22	1931	2,428,226,754.22
1875	110,071,515.00	1904	232,903,781.06	1932	1,557,729,042.64
1876	116,768,096.22	1905	234,187,976.37	1933	1,619,839,224.30
1877	118,549,230.25	1906	249,102,738.00	1934	2,672,239,194.52
1878	110,654,163.37	1907	260,664,022.85	1935	3,299,435,572.18
1879	113,449,621.38	1908	251,665,950.04	1936	3,520,208,381.09
1880	123,981,916.10	1909	246,212,710.22	1937	4,653,195,315.28
1881	135,229,912.30	1910	289,957,230.16	1938	5,658,765,314.33
1882	146,523,273.72	1911	322,526,290.73	1939	5,181,573,952.58
1883	144,553,344.86	1912	321,615,894.69	1940	5,340,452,346.78
1884	121,590,039.83	1913	344,424,453.85	1941	7,370,108,377.66
1885	112,421,121.07	1914	380,008,893.96	1942	13,047,868,517.72
1886	116,902,869.44	1915	415,681,023.86	1943	22,371,386,496.55
1887	118,837,301.06	1916	512,723,287.77	1944	40,121,760,232.77
1888	124,326,475.32	1917	809,393,640.44	1945	43,800,387,576.90
1889	130,894,434.20	1918	3,698,955,820.93		
1890	142,594,696.57	1919	3,850,150,078.56	Total	217,295,078,052.39
1891	146,035,415.97				

¹ Period of 10 months, from Sept. 1, 1862, the day on which the internal revenue laws went into practical operation, to June 30, 1863.

TABLE 7.—Internal revenue tax on manufactured products from Philippine Islands, fiscal years 1944 and 1945, by objects of taxation

Articles taxed	1944	1945	Increase or decrease (-)
Distilled spirits, excise tax	\$4,909.08		-\$4,909.08
Distilled spirits, rectification tax			
Fermented malt liquors			
Cigars, large:			
Class A			
Class B			
Class C			
Class D			
Class E			
Class F			
Class G			
Cigars, small			
Cigarettes, large			
Cigarettes, small			
Manufactured tobacco			
Playing cards			
Total	4,909.08		-4,908.08

NOTE.—Under Sec. 3343 of the Internal Revenue Code, the above receipts are covered into the Treasury of the United States to the credit of the treasurer of the Philippine Islands. The decrease in collections is due to the fall of the Philippine Islands into the hands of the Japanese.

TABLE 8.—Internal revenue tax on manufactured products from Puerto Rico, fiscal years 1944 and 1945, by objects of taxation

Articles taxed	1944	1945	Increase or decrease (-)
Distilled spirits, excise tax	\$63,455,781.26	\$36,691,378.74	-\$26,764,402.52
Distilled spirits, floor tax			
Distilled spirits, rectification tax	2,307,168.00	1,032,531.74	-1,274,636.26
Wines			
Fermented malt liquors			
Cigars, large:			
Class A	6,044.80	6,003.08	-41.72
Class B	412.05	10,906.35	10,494.30
Class C	25,783.40	115,672.90	89,889.50
Class D	6,385.40	153,221.04	146,835.64
Class E	38,547.00	279,291.05	240,744.05
Class F	1,768.50	29,827.35	28,058.85
Class G	151.50	6,299.34	6,147.84
Cigarettes, large	6.72		-6.72
Cigarettes, small	10,159.24	254,276.12	244,116.88
Total	65,852,207.87	38,579,407.71	-27,272,800.16

NOTE.—Stamp sales for Puerto Rican tobacco and liquor manufacturers are deposited at San Juan to the credit of the treasurer of Puerto Rico and consequently are not shown in other collection statements herein except that liquor and tobacco taxes amounting to \$725,575.68 in 1944 and \$2,179.82 in 1945 were collected at the ports of entry and were covered into the Treasury of the United States to the credit of the treasurer of Puerto Rico, under the Act of Mar. 2, 1917 (Sec. 3360, Internal Revenue Code).

INCOME TAX AUDIT

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1945, by tax years

(a) TOTAL REGULAR AND JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	215	\$517,015	\$605,646	\$118,706	\$1,241,367
1926	41	27,058	17,430	6,689	51,177
1927	49	60,024	33,446	13,878	107,348
1928	60	101,722	68,184	18,209	188,115
1929	69	220,620	169,848	16,005	406,473
1930	81	214,320	140,467	23,618	378,405
1931	97	231,380	153,117	26,903	411,400
1932	111	1,245,057	754,495	31,683	2,031,235
1933	145	337,710	178,193	55,173	571,076
1934	223	1,250,134	687,379	69,538	2,007,051
1935	378	1,821,090	897,741	119,676	2,838,507
1936	562	4,731,347	2,093,228	376,153	7,200,728
1937	878	8,525,714	3,174,985	488,395	12,189,094
1938	1,231	8,546,903	2,814,760	439,966	11,801,629
1939	2,413	12,063,314	3,372,644	587,263	16,023,221
1940	8,230	27,475,109	5,923,844	667,059	34,066,012
1941	52,888	78,345,447	12,543,330	1,265,052	92,153,829
1942	26,834	37,874,117	3,878,349	976,174	42,728,640
1943	77,367	65,091,969	3,238,713	2,202,570	70,533,252
1944	868	2,440,756	21,205	446,013	2,907,974
1945	14	184,868	72	5,433	190,373
Total	172,754	251,305,674	40,767,076	7,954,156	300,026,906
Excess profits tax:					
1940	945	6,705,177	1,426,369	33,743	8,165,289
1941	5,944	53,534,681	8,828,813	230,464	62,593,958
1942	11,247	103,246,627	10,484,004	623,513	114,354,144
1943	6,412	61,667,092	3,082,507	972,261	65,721,860
1944	180	2,050,920	30,985	190,996	2,272,901
1945					
Total	24,728	227,204,497	23,852,678	2,050,977	253,108,152
Grand total	197,482	478,510,171	64,619,754	10,005,133	553,135,058

(b) TOTAL REGULAR ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	209	\$515,107	\$603,474	\$118,706	\$1,237,287
1926	40	27,031	17,402	6,689	51,122
1927	48	59,924	33,345	13,878	107,147
1928	59	101,520	67,992	18,209	187,721
1929	67	210,253	160,792	16,521	387,566
1930	80	181,472	113,822	7,194	302,488
1931	95	191,555	123,202	6,996	321,753
1932	109	1,202,993	725,417	10,900	1,939,310
1933	139	319,011	166,253	45,791	531,055
1934	213	1,201,175	609,108	44,136	1,904,419
1935	355	1,630,804	796,093	73,795	2,500,692
1936	535	4,213,891	1,840,423	226,744	6,281,058
1937	837	7,774,229	2,961,950	277,622	10,913,801
1938	1,189	7,980,830	2,612,176	265,655	10,858,661
1939	2,357	11,616,344	3,238,482	467,437	15,322,263
1940	8,155	27,092,034	5,833,149	528,472	33,453,655
1941	52,784	77,335,982	12,368,105	830,859	90,534,946
1942	26,711	36,623,413	3,744,187	603,619	40,971,219
1943	77,206	60,611,744	3,048,049	1,087,566	64,747,359
1944	828	1,636,692	12,060	84,101	1,732,853
1945	5	19,989	72		20,061
Total	171,971	240,545,493	39,031,463	4,729,190	284,306,146
Excess profits tax:					
1940	943	6,703,157	1,425,943	32,864	8,161,964
1941	5,924	53,379,259	8,803,460	197,993	62,380,712
1942	11,220	101,532,285	10,296,967	281,787	112,111,039
1943	6,378	56,442,179	2,858,039	235,519	59,535,737
1944	175	1,627,059	25,134	2,846	1,655,039
1945					
Total	24,640	219,683,939	23,409,543	751,039	243,844,521
Grand total	196,611	460,229,432	62,441,006	5,480,229	528,180,667

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1945, by tax years—Continued

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1945, by tax years—Continued

(c) ASSESSMENTS ON AGREEMENT WITHOUT 90-DAY LETTER

(e) ASSESSMENTS BASED UPON STIPULATION BEFORE THE TAX COURT

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	172	\$488,146	\$570,324	\$115,110	\$1,173,580
1926	30	24,264	14,443	6,361	45,068
1927	38	56,577	29,953	13,449	99,979
1928	46	75,467	42,943	18,063	136,473
1929	53	183,554	137,635	10,404	331,593
1930	61	161,323	97,682	6,579	265,584
1931	70	64,299	28,442	6,046	98,787
1932	86	720,201	403,890	9,536	1,133,527
1933	119	259,834	128,223	39,069	427,126
1934	167	400,130	201,894	34,596	636,620
1935	261	634,904	290,701	52,869	978,474
1936	393	2,811,060	1,218,825	143,758	4,173,643
1937	594	5,363,079	1,917,354	194,171	7,474,604
1938	824	3,512,570	1,156,319	226,618	4,895,507
1939	1,068	7,495,308	2,075,926	433,103	9,984,337
1940	6,571	19,621,348	4,145,766	450,678	24,217,792
1941	47,758	66,761,662	10,624,752	729,740	78,116,154
1942	25,916	34,372,479	3,485,010	537,950	38,395,439
1943	76,648	58,936,987	2,952,160	763,815	62,652,962
1944	813	1,602,731	11,528	83,614	1,697,873
1945	5	19,989	72		20,061
Total	162,293	203,565,912	29,533,842	3,794,929	236,894,689
Excess profits tax:					
1940	781	5,483,416	1,164,041	25,798	6,673,255
1941	5,504	48,900,376	8,042,713	172,374	57,115,463
1942	10,906	96,910,936	9,820,168	252,286	106,983,390
1943	6,302	54,100,366	2,745,573	232,289	57,078,228
1944	166	776,631	14,877	2,846	794,354
1945					
Total	23,659	206,231,725	21,787,372	685,593	228,704,690
Grand total	185,952	409,797,637	51,321,214	4,480,522	465,599,379

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	21	\$24,718	\$31,623	\$3,140	\$59,481
1926	3	1,540	1,647	34	3,221
1927	3	1,865	1,882	230	3,977
1928	5	25,518	24,564	76	50,158
1929	7	20,133	22,669	108	42,910
1930	9	18,856	15,141	40	34,037
1931	12	104,405	78,869	778	184,052
1932	8	10,473	7,363	882	18,718
1933	8	10,497	6,804	1,555	18,856
1934	23	763,859	435,227	6,085	1,205,171
1935	43	872,026	442,199	13,653	1,327,878
1936	64	677,332	301,247	74,106	1,052,685
1937	102	1,287,232	495,407	67,833	1,850,472
1938	133	1,029,850	348,202	26,776	1,404,828
1939	255	1,317,889	362,997	30,641	1,711,527
1940	469	2,981,829	684,111	15,061	3,681,001
1941	548	3,791,506	631,631	13,515	4,436,652
1942	56	156,773	18,379	5,281	180,433
1943	3	12,513	1,007	297	13,817
1944					
1945					
Total	1,772	13,114,814	3,910,969	260,091	17,285,874
Excess profits tax:					
1940	74	740,489	159,144	3,388	903,021
1941	120	2,037,718	339,034	872	2,377,624
1942	28	239,957	26,422	265	266,644
1943					
1944					
1945					
Total	222	3,018,164	524,600	4,525	3,547,289
Grand total	1,994	16,132,978	4,435,569	264,616	20,833,163

(d) ASSESSMENTS ON AGREEMENT AND DEFAULT AFTER ISSUANCE OF 90-DAY LETTER

(f) ASSESSMENTS MADE AFTER DECISION BY THE TAX COURT

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	15	\$2,181	\$1,456	\$456	\$4,093
1926	2	247	260	62	569
1927	2	223	222	55	500
1928	3	333	292	58	683
1929	3	298	208	65	571
1930	6	1,257	971	551	2,779
1931	5	3,136	829	164	4,129
1932	5	2,660	1,465	198	4,323
1933	7	19,035	12,133	5,167	36,335
1934	10	12,763	7,404	2,946	23,113
1935	16	19,465	9,962	2,348	29,805
1936	29	63,376	27,129	1,739	92,244
1937	58	286,859	108,307	13,867	409,033
1938	90	809,362	274,220	9,190	1,092,772
1939	203	1,608,118	454,442	21,503	2,084,063
1940	836	3,395,410	757,681	53,214	4,206,305
1941	4,251	5,909,637	968,211	82,456	6,960,304
1942	730	2,080,951	239,176	57,886	2,378,013
1943	552	1,661,569	94,840	383,454	2,139,863
1944	15	33,961	532	487	34,980
1945					
Total	6,838	15,910,781	2,969,770	633,866	19,504,417
Excess profits tax:					
1940	60	313,064	60,235	3,708	386,907
1941	276	2,155,333	385,033	24,747	2,565,113
1942	285	4,374,638	449,510	29,236	4,853,424
1943	76	2,341,813	112,466	3,230	2,457,509
1944	9	850,428	10,257		860,685
1945					
Total	706	10,037,221	1,026,561	60,921	11,124,703
Grand total	7,544	25,948,002	3,996,331	694,787	30,629,120

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	1	\$62	\$71		\$133
1926	5	980	1,052		2,032
1927	5	1,259	1,288		2,547
1928	5	202	193		395
1929	4	328	280		608
1930	4	36	28		64
1931	8	19,715	15,062		34,777
1932	10	469,659	312,099		781,758
1933	5	23,645	19,093		42,738
1934	13	24,423	14,583		39,006
1935	35	194,409	53,111		247,520
1936	49	661,623	299,222		960,845
1937	83	837,059	340,882		1,177,941
1938	142	2,629,048	833,435		3,462,483
1939	231	1,195,029	345,117		1,540,146
1940	279	1,093,447	245,591		1,339,038
1941	177	873,177	143,511		1,016,688
1942	9	13,210	1,622		14,832
1943	3	675	42		717
1944					
1945					
Total	1,068	7,953,986	2,626,882	40,304	10,621,172
Excess profits tax:					
1940	28	165,288	33,523		198,811
1941	24	224,832	36,620		261,452
1942	1	6,709	867		7,576
1943					
1944					
1945					
Total	53	396,829	71,010		467,839
Grand total	1,121	8,350,815	2,697,892	40,304	11,089,011

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1945, by tax years—Continued

(g) TOTAL JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	6	\$1,908	\$2,172		\$4,080
1926	1	27	28		55
1927	1	100	101		201
1928	1	202	192		394
1929	2	10,367	9,056	\$5,184	24,607
1930	1	32,848	26,645	16,424	75,917
1931	2	39,825	29,915	19,907	89,647
1932	2	42,064	29,078	20,785	91,925
1933	6	18,099	11,940	9,882	40,021
1934	10	48,959	28,271	25,402	102,632
1935	23	190,286	101,738	45,881	337,905
1936	27	517,956	246,805	149,409	914,170
1937	41	751,485	313,035	210,773	1,275,293
1938	42	596,073	202,584	174,311	942,968
1939	56	446,970	134,162	119,826	700,958
1940	75	383,075	90,695	138,587	612,357
1941	154	1,009,465	175,225	434,193	1,618,883
1942	123	1,250,704	134,162	372,555	1,757,421
1943	161	4,480,225	190,664	1,115,004	5,785,893
1944	40	804,064	9,145	361,912	1,175,121
1945	9	164,879		5,433	170,312
Total	783	10,760,181	1,735,613	3,224,966	15,720,760
Excess profits tax:					
1940	2	2,020	426	849	3,295
1941	20	155,422	25,353	32,471	213,246
1942	27	1,714,342	187,037	341,726	2,243,105
1943	34	5,224,913	224,468	736,742	6,186,123
1944	5	423,861	5,851	188,150	617,862
1945					
Total	88	7,520,558	443,135	1,299,938	9,263,631
Grand total	871	18,280,739	2,178,748	4,524,904	24,984,391

(h) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

Income and declared value excess-profits tax:					
1925 and prior					
1926					
1927					
1928					
1929					
1930					
1931					
1932					
1933					
1934					
1935					
1936					
1937	1	\$24	\$9	\$6	\$39
1938	1				3
1939	11	43,885	13,100	53	57,104
1940	13	11,854	2,586	410	14,850
1941	25	63,868	10,875	3,612	78,355
1942	27	429,298	42,608	25,415	497,321
1943	33	2,345,132	51,093	5,485	2,434,710
1944	4	30,132	23	50	30,205
1945					
Total	115	2,927,195	150,361	35,031	3,112,587
Excess profits tax:					
1940	1	322	61		383
1941	6	11,163	1,973	1,935	15,071
1942	12	606,922	75,051	19,666	701,639
1943	14	3,160,288	126,283	33,698	3,320,269
1944	1	25,370			25,370
1945					
Total	34	3,804,065	203,368	55,299	4,062,732
Grand total	149	6,731,260	353,729	90,330	7,175,319

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1945, by tax years—Continued

(i) FRAUD JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	6	\$1,908	\$2,172		\$4,080
1926	1	27	28		55
1927	1	100	101		201
1928	1	202	192		394
1929	2	10,367	9,056	\$5,184	24,607
1930	1	32,848	26,645	16,424	75,917
1931	2	39,825	29,915	19,907	89,647
1932	2	42,064	29,078	20,785	91,925
1933	6	18,099	11,940	9,882	40,021
1934	10	48,959	28,271	25,402	102,632
1935	23	190,286	101,738	45,881	337,905
1936	27	517,956	246,805	149,409	914,170
1937	40	751,461	313,026	210,767	1,275,254
1938	41	566,071	202,583	174,311	942,965
1939	45	403,085	120,996	119,773	643,854
1940	62	371,221	88,109	138,177	597,507
1941	129	945,597	164,350	430,581	1,540,528
1942	96	821,406	91,554	347,140	1,260,100
1943	128	2,132,093	109,571	1,109,519	3,351,183
1944	36	773,932	9,122	361,862	1,144,916
1945	9	164,879		5,433	170,312
Total	698	7,832,986	1,585,252	3,189,935	12,608,173
Excess profits tax:					
1940	1	1,698	365	849	2,912
1941	14	144,259	23,380	30,536	198,175
1942	15	1,107,420	111,086	322,060	1,541,466
1943	20	2,064,625	98,185	703,044	2,865,854
1944	4	398,491	5,851	188,150	592,492
1945					
Total	54	3,716,493	239,767	1,244,639	5,200,899
Grand total	722	11,549,479	1,825,019	4,434,574	17,809,072

TABLE 10.—Tax items appealed to The Tax Court, fiscal year ended June 30, 1945

Tax year	Items	Tax	Penalty	Total
1930 and prior	144	\$3,752,120	\$173,270	\$3,925,390
1931	11	132,493	6,515	139,008
1932	16	180,207	19,804	200,011
1933	20	152,931	23,968	176,899
1934	42	563,960	171,032	735,001
1935	60	784,092	263,943	1,048,035
1936	80	12,442,948	5,892,425	18,335,373
1937	113	3,091,129	426,228	3,517,357
1938	156	3,384,393	411,633	3,796,026
1939	262	4,046,737	456,203	4,502,940
1940	732	10,391,820	443,356	10,835,176
1941	2,144	29,905,445	1,120,880	31,026,325
1942	718	15,365,687	550,997	15,916,684
1943	310	4,389,628	594,169	4,983,797
1944	4	449,791	210,710	660,501
Year and amount undetermined	31			
Total	4,843	80,033,390	10,765,133	90,798,523

TOBACCO, CIGARS, CIGARETTES, ETC.

TABLE 11.—Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1944, by collection districts and by States

DISTRICT	Number of factories ¹			Materials used in manufacturing tobacco									Total
	In business Jan. 1, 1944	Opened	Closed	In business Jan. 1, 1945	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Arkansas	1	0	0	1			190						190
First California	8	0	0	8	1,809	140,304	68,339	6,672	*	19,171	36,312	72,214	345,021
Sixth California	11	1	0	12	398	421	8,402	17,465					26,686
Connecticut	5	0	1	4			7,707	1,319					9,026
Delaware	1	0	0	1	1,446,402		15,668	828,796	367,230				2,658,096
Florida	3	0	2	1			743						743
First Illinois	31	1	3	29	5,840,656	149,078	58,362	45,661	60,662	228,390		5,153,703	11,536,282
Eighth Illinois	22	0	1	21	112		99,284	104	801	136		757	101,704
Indiana	18	0	5	13	7,956		34,253		1,390		1,807	3,901	49,307
Iowa	11	0	1	10			81,717	200		695	6,711	1,771	91,094
Kansas	1	0	0	1	355	45	25						425
Kentucky	16	0	2	14	9,278,783	5,430,358	1,217,452	6,244,868	1,373,819	1,435,070	2,795,349	3,288,109	31,062,798
Louisiana	2	0	2	0									
Massachusetts	17	2	2	17	44,890	1,090	93,529	35,786	27,705			4,086	206,786
Michigan	17	1	1	17	89,752	4,298,913	471,568	7,633	55,879	514,777	1,120,322	1,546,499	8,105,343
Minnesota	9	0	3	6			19,720						19,720
First Missouri	9	1	1	9	4,737,366	17,541,110	384,865	415,035	2,758,241	4,831,784	5,607,307	2,991,497	39,267,205
Montana	1	0	0	0									
Nebraska	4	0	0	4			4,921						4,921
Fifth New Jersey	10	2	0	12	4,585,330	17,966	10,748	2,835	5,443,499	572,498	79,237	197,636	10,910,069
First New York	20	3	3	20	57,403		471,819	20,716					549,938
Second New York	35	8	10	33	56,080	7,691	23,785	24,356	4,699				116,611
Third New York	16	0	3	13	27,325	3,059	11,364	50,283	326				92,387
Fourteenth New York	9	0	0	9	158,297		15,516	7,249		6,850	25,606	21,895	258,122
Twenty-first New York	14	1	2	13			586,387			16	1,230	4,126	591,659
Twenty-eighth New York	14	0	2	12			3,514	7,266	9,667				20,447
North Carolina	9	0	1	8	58,020,415	443,683	15,071,898	1,426,786	2,815,677	10,418,665	14,131,954	7,029,698	109,367,156
First Ohio	4	0	0	4	5,298,738	5,379,885	2,197,285	648,940	318,407	1,034,956	3,257,456	4,638,469	22,774,145
Tenth Ohio	2	1	0	3	3,443,863	36,465	983,831	5,298		361,143	1,329,440	1,500,184	7,690,224
Eighteenth Ohio	24	0	2	22	10,013	1,827	144,544	72,447	2,083			688	231,602
Oregon	2	0	0	2			595	481					1,076
First Pennsylvania	38	4	9	33	402,938	449	1,398,478	330,541	39,276	91,387	263,669	134,933	2,661,671
Twelfth Pennsylvania	3	0	0	3	2,610,129	317,929	790,100			298,023	365,141	330,447	4,711,769
Twenty-third Pennsylvania	10	0	0	10			44,521						44,521
Rhode Island	5	0	0	5	3,012		3,279	125					6,416
Tennessee	10	2	2	10	8,128,443	7,000	268,088	13,033,338	1,828,684	328,870	130,456	210,409	23,933,306
First Texas	2	0	0	2	45,915		227			759			46,991
Utah	0	1	0	1			441						441
Virginia	7	0	0	7	6,270,099	4,861,349	614,282	1,177,779	4,152,108	1,719,628	2,678,259	3,995,676	25,490,150
West Virginia	5	0	1	4			601,382	27,342		644,395	405,600	3,221,977	10,532,594
Wisconsin	20	0	4	16	239		170,529			6	49		170,823
Total, 1944	446	28	64	410	110,573,388	44,271,098	25,979,758	24,430,310	19,281,723	22,505,233	32,237,441	34,348,734	313,636,685
Total, 1943	497	9	60	446	131,188,045	50,423,262	28,447,686	23,168,364	21,826,929	22,988,003	32,641,081	33,897,609	344,580,979
Increase		19	4					1,270,946				451,125	
Decrease	51			36	20,614,657	6,182,164	2,467,928		2,545,206	482,770	403,640		30,944,294

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California	19	1	0	20	2,207	140,725	76,941	24,137		19,171	36,312	72,214	371,707
Illinois	53	1	4	50	5,840,768	149,078	157,646	45,765	61,463	228,390	757	5,154,219	11,638,086
New York	108	12	20	100	299,165	11,319	1,112,585	109,870	36,862	6,866	26,836	26,021	1,629,464
Ohio	30	1	2	29	8,752,614	5,418,177	3,325,660	726,694	320,496	1,396,099	4,586,896	6,139,341	30,665,971
Pennsylvania	51	4	9	46	3,013,067	318,378	2,233,090	330,541	39,276	389,410	628,810	465,380	7,417,961

¹ Includes only those factories producing a taxable product, excluding 191 quasi manufacturers whose operations are reported in table 28.

TABLE 12.—Tobacco and snuff manufactured and removed, calendar year 1944, by collection districts and by States

DISTRICT	Tobacco manufactured					* Manufactured tobacco removed			
	Plug	Twist	Fine cut	Scrap chewing, smoking, and snuff ¹	Total	Without payment of tax			Tax-paid
						For export	For use as sea stores	For use of the United States	
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Arkansas				190	190				190
First California				338,356	338,356	26,071			312,400
Sixth California				26,728	26,728				26,722
Connecticut				8,863	8,863				8,808
Delaware				2,227,029	2,227,029				2,227,029
Florida				360	360				415
First Illinois			1,577,156	9,928,132	11,505,288	101,499	27,422		11,418,162
Eighth Illinois		1,748		100,313	102,061				102,061
Indiana				51,333	51,333				52,373
Iowa				89,005	89,005				89,005
Kansas				320	320				395
Kentucky	594,705	1,467,074		20,076,866	31,138,645	1,426,174	450,028	129,149	29,161,401
Louisiana				242,932	243,085				240,592
Massachusetts		153		7,708,139	8,514,899				8,539,449
Michigan	206,885	30,262	569,613	20,181	20,181				20,181
Minnesota				21,483,507	41,280,214	982,950	656,822	371,353	39,322,211
First Missouri	17,907,266	1,634,380	255,061	5,088	5,088				5,088
Montana				8,971,709	8,975,365				8,979,599
Nebraska				502,948	502,948	1,364			504,577
Fifth New Jersey			3,665	113,157	113,623	466			113,165
Second New York		466		92,020	92,020	128			100,821
Third New York				243,893	247,370	10,000			237,296
Fourteenth New York			3,507	590,599	590,599				590,599
Twenty-first New York				20,178	20,178				20,222
Twenty-eighth New York				65,374,841	107,121,443	2,293,096	293,737	255,571	104,695,074
North Carolina	40,916,573	830,029		21,537,054	22,411,056	893,755	272,334	121,431	21,036,313
First Ohio	835,581		38,421	7,475,176	7,475,176	139,259			7,265,995
Tenth Ohio				237,640	239,672				239,672
Eighteenth Ohio			2,032	1,176	1,176				1,176
Oregon				2,549,523	2,549,523	1,501			2,546,215
First Pennsylvania			73,785	2,977,288	4,297,686	170,460	10,746	151,475	4,020,616
Twelfth Pennsylvania			1,320,398	40,885	43,394				43,394
Twenty-third Pennsylvania			4,509	5,886	5,886				5,959
Rhode Island									

Tennessee	5,385	2,406,752		18,842,111	21,347,248	120			21,301,914
First Texas		12,215	228	22,997	35,440				35,440
Utah				441	441				441
Virginia	1,185,174	25,115	243,863	23,491,933	24,946,085	3,660,595	1,360,208	510,413	19,453,638
West Virginia				10,198,668	10,198,668	4,969	157		10,052,476
Wisconsin		242		165,947	166,189				167,720
Total, 1944	61,654,569	6,498,436	4,092,238	234,689,597	306,934,840	9,712,407	3,080,454	1,539,392	293,030,204
Total, 1943	58,944,804	6,267,103	4,459,636	257,427,814	327,089,357	16,050,095	5,574,865	1,095,566	305,230,529
Increase	2,709,765	241,333				6,337,688	2,494,411	443,826	
Decrease			367,398	22,738,217	20,154,517				12,200,325

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California				365,084	365,084	26,071			339,122
Illinois		1,748	1,577,156	10,028,445	11,607,349	101,499	27,422		11,520,223
New York		466	3,507	1,562,765	1,566,738	11,958			1,566,680
Ohio	835,581		40,453	29,249,870	30,125,964	1,033,014	272,334	121,431	28,541,680
Pennsylvania			1,398,692	5,493,911	6,892,663	171,961	10,746	151,475	6,612,225

¹ Scrap chewing tobacco heretofore classified as smoking tobacco has been reported separately by manufacturers since Jan. 1, 1931, but is included together with smoking tobacco and snuff in this table; the total of each class manufactured during the year is as follows: Scrap chewing tobacco, 52,866,763 pounds; smoking tobacco, 139,861,057 pounds; and snuff, 41,961,777 pounds.

TABLE 13.—Cigars weighing more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigars manufactured and removed, calendar year 1944, by collection districts and by States

DISTRICT	Number of factories ¹			Tobacco used in making cigars ²			Cigars weighing more than 3 pounds per thousand				
	In business Jan. 1, 1944	Opened	Closed	In business Jan. 1, 1945	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Removed without payment of tax			
								Manufactured	For export	For use as sea stores	For personal consumption	Removed tax-paid^{3}
Alabama	5	1	0	6	Pounds 1,077,983	Pounds 2,656	Pounds 735,707	Number 72,568,904	Number 300	Number 93,291	Number 73,448,825
Arkansas	3	0	0	3	4,170	388	315	225,450		4,400	219,925
First California	32	8	7	33	738,801	210,095	1,712	53,409,412	-1,897,000	50,342	57,526,981
Sixth California	48	31	11	68	199,540	544,062	40,356	40,450,534	3,849,500	155,638	36,304,085
Colorado	4	1	0	5	7,544	11,465	1,398	1,020,907		3,337	1,015,180
Connecticut	77	10	10	77	691,776	126,404	42,250	33,009,443		248,114	32,822,123
Delaware	3	1	0	4	1,835	238	1,750	170,000			170,000
Florida	124	309	59	374	8,173,135	2,387,747	5,411,407	740,523,863	91,723,900	1,266,650	3,759,739
Georgia	6	7	1	12	560,946	2,900	552,670	47,569,784		9,690	47,696,700
Idaho	1	0	0	1	1,137	71		59,300			59,300
First Illinois	232	33	23	242	304,027	118,282	155,890	27,248,863		368,878	27,124,631
Eighth Illinois	29	7	9	27	136,676	6,413	43,944	7,667,860		68,056	7,597,846
Indiana	38	3	3	38	1,856,965	1,125,540	244,810	146,429,037	17,511,300	66,169	128,882,795
Iowa	23	8	4	27	32,155	2,749	3,406	1,844,184		7,864	1,838,025
Kansas	4	2	0	6	5,547	541	1,014	295,833		1,933	313,000
Kentucky	20	2	0	22	439,731	657,503	2,721	56,349,444	4,693,500	44,653	51,003,930
Louisiana	7	2	1	8	472,878	534,718	174,985	62,985,346	8,045,000		55,342,175
Maine	12	2	1	13	25,135	816	1,572	1,301,580		13,040	1,288,540
Maryland	16	1	1	16	124,545	110,805	61,769	13,869,195		11,994	13,814,926
Massachusetts	127	17	16	128	571,696	392,309	247,544	60,993,727	5,728,500	225,591	54,700,335
Michigan	74	13	8	79	402,096	697,492	28,782	51,790,487	250,500	51,490,723	161,377
Minnesota	24	13	4	43	124,551	12,514	75,614	10,314,820		54,715	10,231,100
First Missouri	36	3	1	38	84,247	20,277	18,070	5,767,152		102,927	5,672,675
Sixth Missouri	6	2	1	7	193,958	354,920	7	26,672,810	2,080,500	214	24,615,650
Montana	5	1	3	3	1,056	330	27	69,732		732	69,000
Nebraska	7	2	0	9	6,765	746	2,240	465,832		2,232	464,250
Nevada	1	0	0	1	16	32	7	2,000		90	900
New Hampshire	16	2	3	15	795,240	8,431	706,171	72,499,178	9,645,350	165,851	61,963,055
First New Jersey	15	2	2	15	612,966	1,062,974	74,939	90,753,057	15,634,500	1,342,000	72,680,155
Fifth New Jersey	72	13	6	79	1,973,907	4,239,569	261,917	304,659,262	37,933,250	1,085,500	262,971
First New York	144	15	11	148	1,622,727	167,540	62,076	96,086,442	24,000	226,652	95,589,867
Second New York	93	15	14	94	515,699	247,581	86,143	41,614,256		201,001	38,869,357
Third New York	143	80	19	204	788,789	515,767	340,830	82,075,646	8,916,850	311,500	74,462,619
Fourteenth New York	110	40	12	138	638,428	1,018,233	90,053	88,964,507	13,546,900	170,094	74,747,313
Twenty-first New York	26	3	2	27	603,367	4,592	4,610	3,031,882		15,677	2,999,925
Twenty-eighth New York	48	6	7	47	123,672	3,692	14,665	5,569,201		28,064	5,562,500
North Carolina	6	1	0	7	285,287	2	390,169	28,370,572		52,830	28,640,800
North Dakota	2	0	0	2	2,011		164	92,200			93,600
First Ohio	22	3	2	23	391,225	82,389	19,381	10,539,692	1,453,000		74,218
Tenth Ohio	20	5	5	20	376,944	2,959,896	323,276	160,869,505	20,985,800	4,443,000	183,721
Eleventh Ohio	21	5	1	25	148,895	81	84,278	12,718,394	2,700,000		4,385
Eighteenth Ohio	47	12	7	52	559,425	128,222	441,496	56,472,092	4,007,200		72,167
Oregon	8	4	0	12	4,013	3,366	849	432,774		6,849	426,000
First Pennsylvania	316	168	50	434	19,533,984	10,053,680	6,330,462	1,590,163,238	228,408,300	7,781,000	576,242
Twelfth Pennsylvania	27	3	1	29	2,600,300	7,352,381	374,190	533,843,688	35,908,100	35,605,000	55,166
Twenty-third Pennsylvania	34	6	1	39	335,250	9,451	103,147	23,841,592		11,950	23,912,718
Rhode Island	20	2	0	22	115,863	518	36,845	7,274,575		14,601	7,242,940
South Carolina	3	0	1	2	1,340,009	1,998,983	97,876	201,219,755	27,019,100	2,917,500	2,103
South Dakota	1	1	0	2	1,355	1,705		133,034		2,334	150,700
Tennessee	6	2	0	8	191,151	100,699	6,575	19,597,671		8,207	16,028,340
First Texas	6	0	1	5	213,936	58,251	1,148	13,300,714		3,243	13,294,949
Second Texas	3	0	1	2	3,935	656	4,584	469,750		3,618	454,879
Utah	0	1	0	1	2,044	6,797		491,946		4,296	483,600
Vermont	1	0	0	1							
Virginia	9	1	0	10	2,329,555	1,092,953	7,822	187,616,197	23,390,300	442,500	5,534
Washington	5	0	0	5	3,224	526	1,868	238,394		3,759	241,835
West Virginia	17	0	1	16	1,579,226	44,164	2,368	68,688,157	737,300		68,123,830
Wisconsin	169	17	17	169	306,603	78,649	159,274	25,016,089		280,426	24,765,620
Total, 1944	2,414	886	327	2,973	54,144,941	38,563,761	17,877,073	5,198,679,049	566,090,150	55,194,650	8,252,108
Total, 1943	2,541	166	293	2,414	57,971,374	38,378,066	16,694,564	5,363,026,896	215,052,325	26,469,200	7,253,882
Increase		720	34	559		185,695	1,182,509		351,037,825	28,725,450	998,226
Decrease	127				3,826,433			164,347,847			576,679,403

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT											
STATE					Pounds	Pounds	Pounds	Number	Number	Number	Number
California	80	39	18	101	538,341	754,157	42,068	93,859,946	5,746,500	Number 205,980	Number 93,831,066
Illinois	291	40	32	299	440,703	124,695	199,834	34,916,723		436,034	34,722,477
Missouri	42	5	2	45	278,205	375,197	18,077	32,439,962	2,080,500	103,141	30,188,325
New Jersey	87	15	5	94	2,586,873	5,302,543	336,856	395,412,319	53,567,750	2,427,500	327,721,667
New York	564	159	65	658	4,280,682	1,957,405	598,367	317,341,034	22,487,750	311,500	292,181,783
Ohio	110	25	15	120	1,476,489	3,170,888	868,431	249,599,683	29,146,000	4,443,000	214,602,663
Pennsylvania	377	177	52	502	22,469,534	17,415,512	6,807,739	2,147,848,518	264,316,000	43,386,000	1,832,031,539
Texas	9	0	2	7	217,871	58,907	5,732	13,770,464		6,861	13,719,828

¹ The number of factories in business includes factories which manufactured the small cigars shown in table 16.
² Average quantity of leaf tobacco used per 1,000 large cigars, 24.89 pounds.
³ The number of cigars of each class removed tax-paid at different rates is shown in table 14.

TABLE 14.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1944, by collection districts and by States

DISTRICT	Class A (man- ufactured to retail at not more than 2½ cents each)— tax-paid at \$2.50 per thou- sand	Class B (man- ufactured to retail at more than 2½ cents each and not more than 4 cents each)— tax-paid at \$3 per thousand	Class C (man- ufactured to retail at more than 4 cents each and not more than 6 cents each)— tax-paid at \$4 per thousand	Class D (man- ufactured to retail at more than 6 cents each and not more than 8 cents each)— tax-paid at \$7 per thousand	Class E (man- ufactured to retail at more than 8 cents each and not more than 15 cents each)— tax-paid at \$10 per thousand	Class F (man- ufactured to retail at more than 15 cents each and not more than 20 cents each)— tax-paid at \$15 per thousand	Class G (man- ufactured to retail at more than 20 cents each)—tax- paid at \$20 per thousand	Total	Value of stamps used
Alabama	577,900	308,450	63,949,225	8,413,550	199,700			73,448,825	\$319,058.85
Arkansas			58,275	155,350	6,300			219,925	1,383.55
First California	16,234,000	17,855,100	9,810,500	926,300	12,029,156	671,475	450	57,526,981	270,249.09
Sixth California	9,300	9,950	1,247,400	2,841,725	30,896,990	944,745	253,975	36,304,085	353,555.35
Colorado	7,000		419,200	106,000	482,980			1,015,180	7,296.10
Connecticut	279,400	357,400	15,899,400	1,091,500	15,197,873	6,550		32,822,123	225,045.78
Delaware		9,500	92,300	65,800	2,400			170,000	882.30
Florida	1,142,215	16,575,125	329,408,040	36,800,607	183,678,659	62,651,357	14,082,474	644,338,477	4,686,023.74
Georgia	8,200	676,600	46,741,575	139,500	130,525			47,696,700	191,300.45
Idaho	39,600	19,700						59,300	158.10
First Illinois	368,800	66,050	3,356,780	4,537,470	17,047,445	1,556,425	191,681	27,124,631	243,963.92
Eighth Illinois	1,464		883,400	2,226,707	4,486,275			7,597,846	63,086.96
Indiana	240,050	35,200	26,388,285	2,571,200	89,427,060	157,730	33,270	128,852,795	1,061,559.22
Iowa	122,000	6,750	559,250	774,750	375,275			1,838,025	11,738.25
Kansas	17,100	3,600	161,850	47,600	82,950			313,000	1,862.95
Kentucky	104,100	328,550	40,417,895	8,050,990	2,098,095	4,300		51,063,930	240,319.86
Louisiana		17,300	20,413,725	858,900	30,067,950	3,474,825	509,475	55,342,175	450,710.47
Maine		1,750	371,500	5,900	909,930			1,288,540	10,627.80
Maryland		1,500	5,710,450	886,450	6,757,126	459,400		13,814,926	103,513.71
Massachusetts	2,461,950	347,600	21,941,510	3,016,880	26,409,165	397,030	36,200	54,700,335	387,732.98
Michigan	832,750	206,000	1,648,100	3,603,920	39,041,608	5,626,935	531,350	51,490,723	519,907.42
Minnesota		12,500	370,875	3,086,975	6,760,750			10,231,100	90,737.33
First Missouri	71,700		709,975	629,150	4,144,850			5,672,675	50,762.70
Sixth Missouri	900	17,150	8,067,750	883,850	15,846,000	89,800	27,200	24,515,650	194,871.65
Montana			20,550		48,450			69,000	566.70
Nebraska		8,600	266,050	56,350	133,050			464,250	2,817.95
Nevada						200		250	16.75
New Hampshire			46,538,460	5,350,570	10,068,850	5,175		61,963,055	324,373.96
First New Jersey	154,175	30,700	10,426,475	16,300	57,456,905	4,505,550	89,750	72,680,155	680,249.34
Fifth New Jersey	9,762,920	20,423,550	45,907,230	25,100,318	142,219,794	10,953,375	674,325	255,041,512	2,044,994.16
First New York	16,585,552	36,004,190	27,966,200	5,803,200	8,274,375	709,425	246,925	95,889,867	400,287.27
Second New York	8,285,438	11,419,800	3,671,374	2,251,725	9,747,670	2,758,375	734,975	28,869,357	238,972.39
Third New York	13,004,900	3,474,176	6,507,395	6,190,180	31,641,662	11,509,942	2,074,370	74,402,619	642,848.75
Fourteenth New York	1,265,330	1,025,650	14,945,975	3,916,925	51,235,400	2,320,810	37,425	74,747,515	641,357.30
Twenty-first New York	324,600	178,000	815,725	177,850	1,480,350	13,400		2,980,925	29,857.85
Twenty-eighth New York	1,535,600	869,000	926,850	830,500	1,420,350	200		5,582,500	30,173.40
North Carolina	3,200	73,250	26,300,200	13,325	2,250,825			28,640,800	128,030.00
North Dakota		2,000	37,900	26,400	24,300			93,600	906.48
First Ohio	16,600	173,800	3,745,000	479,400	13,500,025	116,400		18,031,225	155,644.95
Tenth Ohio	139,150	326,600	2,613,375	20,110,150	110,524,625	879,550		134,624,650	1,271,072.53
Eleventh Ohio	324,385	3,773,400	4,483,475	977,360	245,900			9,804,510	39,365.51
Eighteenth Ohio	799,785	2,081,725	22,941,054	1,567,100	24,135,559	617,025	1,000	52,143,278	301,600.64
Oregon	1,000		124,225	46,550	245,525	8,700		426,000	3,411.00
First Pennsylvania	15,221,978	62,948,670	547,968,430	90,546,715	607,382,475	21,307,050	303,800	1,345,619,116	9,451,868.17
Twelfth Pennsylvania	16,283,750	21,242,850	209,850,515	129,161,345	78,656,345	6,939,600	365,300	462,499,705	2,745,932.85
Twenty-third Pennsylvania	599,150	12,071,950	6,633,775	4,419,303	168,450			23,912,718	96,949.08
Rhode Island	3,366,000	658,500	868,440	354,350	2,065,650			7,242,940	37,001.21
South Carolina	31,197,945	4,781,000	118,711,998	16,643,950	18,775	1,550		171,355,218	683,904.51
South Dakota		1,500			149,200			150,700	1,498.00
Tennessee	675,750	5,745,400	1,277,900	26,000	8,299,990	3,300		16,028,340	107,268.57
First Texas	56,800	238,950	5,672,000	14,439	6,290,165	979,080	13,575	13,264,949	101,506.67
Second Texas			49,500		336,100	9,000		454,879	4,115.95
Utah					483,600			483,600	4,836.00
Virginia	41,093,960	41,314,350	42,865,676	123,300	32,644,274	3,600		157,954,560	725,266.49
Washington			81,600	24,175	136,060			241,835	1,850.23
West Virginia	274,400	9,822,030	58,026,900	174,850	500			68,123,830	262,264.69
Wisconsin			2,491,585	2,949,050	18,654,885	559,275	110,825	24,765,620	227,764.16
Total, 1944	183,420,795	275,453,910	1,821,414,862	368,660,863	1,706,139,145	140,241,194	20,318,995	4,545,649,675	30,932,587.13
Total, 1943	342,416,603	742,688,178	2,855,063,001	152,631,692	918,921,000	77,931,656	2,136,951	5,121,729,078	26,093,463.74
Increase	158,995,808	467,234,205	1,063,588,139	246,029,171	787,218,146	62,309,448	18,182,044	576,079,403	4,839,123.30
Decrease									

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Number	Number	Number	Number	Number	Number	Number	Number	Number
California	16,243,300	17,865,050	11,157,900	3,768,025	42,928,146	1,616,220	254,425	93,831,060	\$623,804.44
Illinois	370,264	66,050	4,240,160	6,794,177	21,533,720	1,556,425	191,681	34,722,477	307,950.88
Missouri	72,600	17,150	8,777,725	1,213,000	19,990,850	89,800	27,200	30,188,325	245,634.55
New Jersey	9,917,095	20,454,250	56,333,705	25,116,618	199,676,699	15,439,225	764,675	327,721,667	2,731,243.50
New York	41,001,420	52,970,810	54,833,519	19,170,380	103,799,807	17,312,152	3,063,695	292,181,783	1,974,496.96
Ohio	1,299,920	6,365,525	33,783,134	23,134,000	148,406,169	1,612,975	1,000	214,602,663	1,827,692.63
Pennsylvania	32,104,876	96,263,470	764,412,720	224,127,453	686,207,270	28,246,650	669,100	1,832,031,539	12,294,750.10
Texas	56,800	238,950	5,721,500	74,718	6,626,265	988,080	13,575	13,719,828	105,622.62

TABLE 15.—Cigars weighing more than 3 pounds per thousand: Manufactured and removed tax-paid for domestic consumption from customs bonded manufacturing warehouses, class 6, by classes, calendar year 1944¹

Year	Number of warehouses				Tobacco used ²			Manufactured
	In business Jan. 1	Opened	Closed	In business Dec. 31	Un-stemmed	Stemmed	Scraps	
1944	6	0	0	6	Pounds 440,705	Pounds 1,246,576	Pounds 7,033	Number 108,871,066
1943	6	0	0	6	Pounds 618,501	Pounds 1,082,129	Pounds 7,033	Number 111,221,221
Increase								
Decrease					177,796	164,447	7,033	2,350,155

Year	Removed tax-paid							Value of stamps used
	Class A	Class C	Class D	Class E	Class F	Class G	Total	
1944	Number 66,250	Number 64,050	Number 342,500	Number 45,249,038	Number 34,913,815	Number 15,842,154	Number 96,477,807	\$1,295,860.01
1943	78,825	683,700	6,374,700	64,583,921	34,614,512	4,923,449	111,239,107	1,311,080.63
Increase								
Decrease	12,575	619,650	6,032,200	10,334,883	290,303	10,918,705	14,781,300	15,220.63

¹ Compiled from monthly returns filed with collectors of customs by the manufacturers operating the warehouses. The above figures are not included in table 14, which shows operations of factories registered under the internal revenue laws only. These bonded manufacturing warehouses are operated exclusively under customs supervision.
² Average quantity of leaf tobacco used per 1,000 cigars, 19.4 pounds.

TABLE 16.—Cigars weighing not more than 3 pounds per thousand: quantity of tobacco used, number of cigars manufactured and removed, calendar year 1944, by collection districts

District	Tobacco used ¹			Cigars weighing not more than 3 pounds per thousand		
	Unstemmed	Stemmed	Scraps, cuttings and clippings	Manufactured	Removed	
					Without payment of tax for export	Tax-paid
Florida	Pounds	Pounds	Pounds	Number	Number	Number
Fifth New Jersey				800		350
Third New York	4					670
Fourteenth New York	3,089	358	47,391	15,858,110	199,000	15,651,600
Virginia	117,616	228,671		107,480,800	1,300	104,713,150
Total, 1944	120,709	224,029	47,391	123,339,710	200,300	120,373,670
Total, 1943	137,963	242,655	24,340	125,480,310	324,000	128,452,360
Increase						
Decrease	17,254	18,626	23,051	2,140,600	123,700	8,078,890

¹ Average quantity of leaf tobacco used per 1,000 small cigars, 3.91 pounds.
 NOTE.—The number of factories in business are included in table 13.

TABLE 17.—Cigarettes weighing not more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigarettes manufactured and removed, calendar year 1944, by collection districts and by States

DISTRICT	Number of factories ¹			Tobacco used ²				Cigarettes weighing not more than 3 pounds per thousand			Removed tax-paid	
	In business Jan. 1, 1944	Closed	In business Jan. 1, 1945	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	For export	For use as sea stores	For use of the United States		For personal consumption
First California	2	1	3	985,171	383,062	57	5,401,637,680	4,746,826,000	422,476,000	24,623,000	927	336,579,480
Sixth California	1	1	2	165	87	54,644	171,705	1,054,000	253,000,000	451,762,046	3,120,360	173,200
Florida	3	2	5	28,461,542	437,432	1,054,000	14,298,728,856	2,121,879,280	253,000,000	451,762,046	3,120,360	11,337,889,310
Kentucky	2	0	2	4,194	120	47,100	1,054,000	20,800	2,121,879,280	451,762,046	3,120,360	1,053,600
Massachusetts	1	0	1	120	43,362	15,993,470	47,100	200,000	384,095,400	756,340,680	7,028	15,265,470
Michigan	3	0	3	3,012,941	34,375,455	1,878,268	17,405,345,780	1,844,138,400	384,095,400	756,340,680	7,028	14,439,176,280
First Missouri	1	1	2	284,632	1,432,694	3,634	794,173,760	5,098,400	356,180	756,340,680	7,028	791,165,820
Fifth New Jersey	9	0	9	2,583	6,942	6,942	794,887,223	11,830,550	549,290	756,340,680	7,028	722,109,631
Second New York	7	2	9	4,150	28,713	10,218,580	3,654,740	20,800	549,290	756,340,680	7,028	3,719,390
Third New York	1	1	2	19,520,768	338,495,625	19,372,547	108,031,206,940	33,852,444,570	10,326,664,240	6,229,540,116	3,926,460	9,884,080
Fourth New York	8	0	8	104,005	17,680,538	9,803	7,420,334,790	898,142,660	1,151,395,000	548,030,000	542,500	117,641,608,830
North Carolina	1	0	1	82,885,338	145,453,833	20,426,912	109,308,566,963	10,071,975,140	6,443,117,470	4,391,948,600	7,081,040	4,822,483,070
Tenth Ohio	2	1	3	62,135,224	543,928,768	44,761,638	323,583,887,771	53,546,976,420	18,961,547,560	12,402,270,452	14,081,580	238,471,067,087
First Pennsylvania	1	0	1	54,130,232,654	506,499,419	41,138,867,206	173,352,633	21,634,916,462	13,468,946,240	3,707,064,192	13,056,068	1,526,879,221
Twelfth Pennsylvania	1	0	1	4,992,436	37,429,349	3,622,791	27,410,555,138	31,911,876,063	5,512,601,310	8,695,206,280	374,479	18,766,619,533
Virginia	10	0	10	82,885,338	145,453,833	20,426,912	109,308,566,963	10,071,975,140	6,443,117,470	4,391,948,600	7,081,040	88,427,675,928
Total, 1944	62	12	62	183,224,489	1,432,694	10,218,580	1,080,031,206,940	33,852,444,570	10,326,664,240	6,229,540,116	3,926,460	117,641,608,830
Total, 1943	64	2	64	130,232,654	506,499,419	41,138,867,206	173,352,633	21,634,916,462	13,468,946,240	3,707,064,192	13,056,068	152,683,316,640
Increase												
Decrease												

STATE	Number			Value of stamps used
	For export	For use as sea stores	For use of the United States	
California	Number 4,746,826,000	Number 422,476,000	Number 24,623,000	\$1,295,860.01
New York	Number 16,808,750	Number 905,440	Number 548,030,000	1,311,080.63
Pennsylvania	Number 898,460,280	Number 1,161,365,000	Number 548,030,000	15,220.63

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

¹ The number of factories in business includes those factories which manufactured large quantities of cigarettes shown in table 18.
² Average quantity of leaf tobacco used per 1,000 cigarettes, 2.84 pounds.

TABLE 18.—Cigarettes weighing more than 3 pounds per thousand: Quantity of tobacco used, number of cigarettes manufactured and removed, calendar year 1944, by collection districts and by States

DISTRICT	Tobacco used ¹			Cigarettes weighing more than 3 pounds per thousand		
	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	Removed	
					Without payment of tax for export	Tax-paid
	Pounds	Pounds	Pounds	Number	Number	Number
Fifth New Jersey				500		500
Second New York	30,428	29,903	6,392	10,320,632	200	10,327,630
Third New York		254	1,516	365,850		429,202
North Carolina			169	42,810		42,810
First Pennsylvania	30,092		4,751	3,750,750		3,621,750
Twelfth Pennsylvania			111,948	12,389,900	9,420	12,380,420
Total, 1944	60,774	29,979	124,776	26,870,442	9,620	26,802,312
Total, 1943	5,843	20,754	6,877	6,111,260	600	5,873,174
Increase	61,431	9,225	117,899	20,759,182	9,020	20,929,138

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Number	Number	Number
New York	30,682	29,976	7,908	10,686,482	200	10,756,832
Pennsylvania	30,092		116,699	16,140,650	9,420	16,002,170

¹ Average quantity of leaf tobacco used per 1,000 large cigarettes, 10.16 pounds.

NOTE.—The number of factories in business is included in table 17.

TABLE 19.—Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1935 to 1944 ¹

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large ²	Small	Large	Small		
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1935	113,096,319	675,804	14,050	399,444,333	262,731,465	775,932,061
1936	135,875,214	702,367	12,474	453,314,812	267,461,957	847,367,024
1937	127,879,843	773,417	18,699	479,942,665	264,309,344	872,923,968
1938	118,161,858	589,451	14,151	483,826,314	262,710,323	865,302,097
1939	122,071,819	609,278	24,983	509,107,672	253,485,449	885,299,201
1940	126,309,121	625,764	13,864	535,293,981	260,662,967	922,715,607
1941	135,494,049	671,598	9,639	626,832,279	246,177,552	1,069,088,117
1942	140,153,951	624,780	15,054	754,534,551	235,836,566	1,131,064,842
1943	131,401,547	493,056	42,184	800,416,435	296,349,309	1,228,703,431
1944	129,399,380	482,602	273,114	920,145,057	204,241,196	1,254,541,335

¹ The quantities given are unstemmed equivalent of all kinds of tobacco used. Stemmed leaf and scraps, etc., used in manufacturing have been converted to unstemmed equivalent at the ratio of 3 pounds stemmed, etc., to 4 pounds unstemmed.

² Does not include tobacco used in bonded manufacturing warehouses.

TABLE 20.—Production of manufactured tobacco, snuff, cigars, and cigarettes, calendar years 1935 to 1944

TOBACCO AND SNUFF

Year	Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1935	60,588,460	5,604,226	4,683,060	44,006,896	191,750,069	36,095,140	342,727,851
1936	59,164,521	6,372,164	5,068,192	45,342,446	194,006,958	38,022,225	347,976,506
1937	58,330,801	6,774,192	4,999,260	45,559,414	187,774,329	37,141,208	340,579,204
1938	54,494,646	5,658,854	4,572,346	42,775,966	200,693,591	37,173,135	345,368,538
1939	51,202,796	5,732,777	4,701,102	41,350,592	202,289,113	37,909,933	343,306,713
1940	48,758,919	5,605,287	4,176,364	42,909,979	205,101,032	37,871,628	344,423,269
1941	50,230,116	5,613,755	5,068,935	44,208,645	197,688,839	39,616,452	342,426,742
1942	54,299,951	6,023,961	5,083,913	48,345,599	175,656,502	41,092,677	330,412,603
1943	58,944,804	6,257,163	4,459,636	51,414,141	162,834,464	43,179,209	327,089,357
1944	61,654,569	6,498,436	4,092,238	52,866,763	139,851,057	41,961,777	306,934,840

CIGARS AND CIGARETTES

Year	Cigars		Cigarettes	
	Weighing more than 3 pounds per thousand	Weighing not more than 3 pounds per thousand	Weighing more than 3 pounds per thousand	Weighing not more than 3 pounds per thousand
	Number	Number	Number	Number
1935	4,685,369,674	177,822,178	2,504,490	139,966,179,916
1936	5,172,278,612	180,005,714	2,457,949	158,893,958,304
1937	5,303,368,834	198,584,972	3,066,460	169,999,319,880
1938	5,014,757,804	152,989,705	2,637,530	171,686,382,671
1939	5,197,627,088	156,939,932	4,368,790	180,666,824,480
1940	5,235,271,076	134,738,330	2,248,740	189,371,258,171
1941	5,610,175,692	146,710,757	1,799,262	217,934,924,732
1942	5,840,804,617	133,150,062	2,503,168	257,520,862,836
1943	5,363,026,896	125,480,310	6,111,260	290,173,332,633
1944	5,198,679,049	123,339,710	26,870,442	323,583,887,771

NOTE.—Compiled from statements of accounts prepared from manufacturers' inventories and monthly returns filed under the United States internal revenue laws. For cigars produced in and removed for domestic consumption from bonded manufacturing warehouses, see table 15.

TABLE 21.—Summary of operations of manufacturers of tobacco and cigars, calendar year 1944
 NUMBER OF TOBACCO MANUFACTURERS, AGGREGATE QUANTITY OF EACH KIND, AND TOTAL OF ALL KINDS OF TOBACCO PRODUCED,
 CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1943 AND 1944

Output of tobacco (pounds)	Number of manufacturers	Manufactured tobacco produced						
		Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
		1943						
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Under 50,000	437		90,484	76,673	422,172	1,088,137	89,560	1,767,026
50,000 to 100,000	17	77,290	222,127	4,943	347,826	529,441	62,527	1,244,159
100,000 to 250,000	9		20,724	3,339	300,474	1,096,763	197,447	1,618,747
250,000 to 500,000	6	128,890	442,471		200,657	762,548	828	2,035,394
500,000 to 5,000,000	17	3,658,452	3,304,688	1,617,554	2,908,627	19,450,537	2,329,117	33,268,975
Over 5,000,000	20	55,080,172	2,176,009	2,757,122	46,734,385	139,907,038	40,499,730	287,155,056
Total	506	58,944,804	6,257,103	4,459,036	51,414,141	162,834,464	43,179,209	327,089,357
1944								
Under 50,000	413	566	75,872	80,554	400,194	1,016,602	123,164	1,701,952
50,000 to 100,000	9			3,665	358,772	261,099		623,536
100,000 to 250,000	10	6,904	46,078	3,507	303,657	1,093,888	190,474	1,644,505
250,000 to 500,000	7	139,118	861,654		648,276	910,327	284	2,559,659
500,000 to 5,000,000	16	3,804,865	3,337,418	1,320,398	3,057,173	18,658,339	2,227,029	32,405,222
Over 5,000,000	19	57,703,119	2,177,414	2,684,114	48,098,691	117,920,802	39,415,826	267,999,966
Total	474	61,654,569	6,498,436	4,092,238	52,866,763	139,861,057	41,961,777	306,934,840

SUMMARY

Output of tobacco (pounds)	Number of manufacturers			1943	1944	Increase or decrease (-)	Per cent of total	
	1943	1944	Increase or decrease (-)				1943	1944
	Pounds							
Under 50,000	437	413	-24	1,767,026	1,701,952	-65,074	0.54	0.55
50,000 to 100,000	17	9	-8	1,244,159	623,536	-620,623	.38	.20
100,000 to 250,000	9	10	1	1,618,747	1,644,505	25,758	.50	.54
250,000 to 500,000	6	7	1	2,035,394	2,559,659	524,265	.62	.83
500,000 to 5,000,000	17	16	-1	33,268,975	32,405,222	-863,753	10.17	10.56
Over 5,000,000	20	19	-1	287,155,056	267,999,966	-19,155,090	87.79	87.32
Total	506	474	-32	327,089,357	306,934,840	-20,154,517	100.00	100.00

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1943 AND 1944

Output of cigars	Number of manufacturers			Aggregate cigar production			Per cent of total production	
	1943	1944	Increase or decrease (-)	1943	1944	Increase or decrease (-)	1943	1944
	Number							
Under 250,000	2,256	2,601	345	119,784,746	160,543,925	40,759,179	2.23	3.09
250,000 to 500,000	156	260	104	55,554,119	91,656,031	36,101,912	1.04	1.76
500,000 to 1,000,000	72	145	73	49,310,593	102,663,291	53,352,698	.92	1.98
1,000,000 to 2,000,000	52	88	36	72,531,995	120,904,424	48,372,429	1.35	2.33
2,000,000 to 3,000,000	15	43	28	36,229,745	106,230,429	69,999,684	.68	2.04
3,000,000 to 4,000,000	19	15	-4	65,363,262	54,234,295	-11,128,967	1.22	1.04
4,000,000 to 5,000,000	8	10	2	35,488,563	45,329,690	9,841,037	.66	.87
5,000,000 to 7,500,000	25	25	0	158,312,433	151,198,772	-7,113,661	2.95	2.91
7,500,000 to 10,000,000	8	14	6	74,240,386	119,270,715	45,030,329	1.39	2.29
10,000,000 to 20,000,000	28	26	-2	411,359,355	361,138,754	-50,220,601	7.67	6.95
20,000,000 to 40,000,000	38	43	5	1,084,616,090	1,204,672,094	120,055,404	20.22	23.17
Over 40,000,000	30	30	0	3,200,235,069	2,680,936,719	-519,298,290	69.67	51.57
Total	2,707	3,300	593	5,363,026,896	5,198,673,040	-164,347,847	100.00	100.00

TABLE 22.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1945, by collection districts*

District	Manufactured tobacco and snuff			Perique tobacco, scraps, cuttings, clippings, siftings, etc.		
	Removed for exportation	Exported	Tax-paid or returned to factories	Removed for exportation	Exported	Tax-paid or returned to factories
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California	3,620	5,603				
First Illinois	180,240	158,753	3,218			
Kentucky	1,787,751	1,675,454	19			
Louisiana				90,602	72,790	21
Michigan	75,060	75,060				
First Missouri	2,465,766	2,290,662	65			
First New York		824				
Second New York	60	60				
Third New York	7,351	111	42			
Fourteenth New York		6,500				
North Carolina	4,371,493	6,701,380	153			
First Ohio	2,111,418	2,048,288	24			
Tenth Ohio	250,081	204,692				
First Pennsylvania	2,411	1,667	103			
Twelfth Pennsylvania						
Tennessee	288,574	288,407	324			
Virginia	5,996,673	5,412,686	47,005	123		
West Virginia	160,184	160,648				
Total	17,651,532	16,031,061	51,013	90,725	72,790	21
Cigars weighing more than 3 pounds per thousand			Cigars weighing not more than 3 pounds per thousand			
Removed for exportation	Exported	Tax-paid or returned to factories	Removed for exportation	Exported	Tax-paid or returned to factories	
Number	Number	Number	Number	Number	Number	
First California	2,786,400	2,788,400				
Sixth California	4,529,000	4,533,500				
Florida	95,088,350	98,514,950	1,177,400			
Indiana	19,295,100	18,043,100	3,200			
Kentucky	4,846,500	5,184,000				
Louisiana	10,142,000	10,541,000	7,500			
Massachusetts	7,041,000	7,002,000	50			
Michigan	726,550	751,550	100			
Sixth Missouri	3,343,500	2,577,000				
New Hampshire	11,098,950	11,540,150	3,000			
First New Jersey	17,290,500	16,708,500	3,000			
Fifth New Jersey	43,998,100	43,849,066	1,073,500			
Second New York	25,000					
Third New York	7,731,950	7,817,950				
Fourteenth New York						
First Ohio	19,578,850	17,338,350		103,000	103,000	
First Ohio	1,797,000	1,628,500				
Tenth Ohio	23,742,250	21,675,210	1,540			
Eighteenth Ohio	4,957,000	4,769,200	300			
First Pennsylvania	220,174,775	217,800,225	903,550			
Twelfth Pennsylvania						
Virginia	20,573,200	21,434,100	8,000			
South Carolina	33,536,500	32,222,400	100			
Virginia	26,208,700	24,284,200	5,000	1,300	1,300	
West Virginia	308,600	328,600				
Total	578,729,775	571,387,951	3,183,590	104,300	104,300	

¹ Exported: Class A, 3,520,500; class B, 15,242,100; class C, 177,030,000; class D, 85,919,250; class E, 259,975,426; class F, 22,297,125; class G, 6,494,550 cigars.

TABLE 22.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1945, by collection districts—Continued*

District	Cigarettes weighing more than 3 pounds per thousand			Cigarettes weighing not more than 3 pounds per thousand		
	Removed for exportation	Exported	Tax-paid or returned to factories	Removed for exportation	Exported	Tax-paid or returned to factories
	Number	Number	Number	Number	Number	Number
First California				4,999,592,800	4,794,271,940	370,860
Kentucky				5,262,851,400	4,386,846,980	4,785,220
Fifth New Jersey				2,182,183,500	2,272,226,000	10,200
First New York				76,493,400	56,517,200	
Second New York	200	200		18,645,350	18,375,350	
Fourteenth New York						
North Carolina				29,600	29,600	
First Pennsylvania				43,904,732,800	42,827,247,940	9,288,480
Twelfth Pennsylvania				343,645,300	502,323,380	220,000
Virginia	16,040	16,040		231,180	231,180	
Virginia				13,906,688,660	13,381,288,660	2,832,500
Total	16,240	16,240		70,635,093,900	68,239,368,530	17,507,260
Cigarette paper books			Cigarette tubes			
Removed for exportation	Exported	Tax-paid or returned to factories	Removed for exportation	Exported	Tax-paid or returned to factories	
Number	Number	Number	Number	Number	Number	
Connecticut	10,381,336	10,411,088				
Massachusetts	24,654,880	23,611,600				
Second New York	762,500	650,000	3,237,000	3,237,000		
North Carolina	36,626,620	30,720,780				
Total	72,425,336	65,393,468	3,237,000	3,237,000		

TABLE 23.—*Withdrawals of manufactured tobacco, snuff, cigars, and cigarettes from factory in bond, for shipment or delivery as sea stores, year ended June 30, 1945*

Class of product	Withdrawn from factory during year	Delivered to sea stores warehouses	Delivered to vessels	Tax-paid or returned to factory
Tobacco and snuff.....pounds	2,131,937	2,197,038	29,638	198
Large cigars.....number	172,754,000	61,924,550	11,296,500	
Small cigarettes.....do	12,119,716,260	12,708,854,320	129,644,000	3,910,860

¹ Class C, 9,564,000; class D, 48,624,000; class E, 14,161,100; class F, 238,500; class G, 167,000.

TABLE 24.—*Withdrawals of manufactured tobacco, snuff, cigars, and cigarettes from bonded internal revenue tobacco sea stores warehouses,¹ for shipment or delivery as sea stores or export, year ended June 30, 1945*

Class of product	Withdrawn from warehouses during year	Delivered		Tax-paid or returned to factory
		To vessels for sea stores	For export	
Tobacco and snuff.....pounds	2,831,162	304,721	2,336,860	202,810
Large cigars.....number	60,802,989	2,633,750	59,887,074	105,365
Small cigarettes.....do	10,790,563,125	3,725,446,345	7,183,678,100	190,042,160

¹ There were 39 such warehouses in operation at the close of the year.

TABLE 25.—Domestic and imported cigarette papers and tubes withdrawn and Internal Revenue receipts from taxes during the fiscal years ended June 30, 1936, to June 30, 1945, inclusive

Fiscal year	Cigarette papers					
	Tax-free packages, books, or sets			Tax-paid packages, books, or sets		
	Domestic	Imported	Total	Domestic	Imported	Total
	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>
1936	2,860,219,326	1,333,333	2,861,552,659	69,797,387	21,622,850	91,420,237
1937	2,711,554,987	800,000	2,712,354,987	61,571,548	17,797,240	79,368,788
1938	1,932,699,101	500,000	1,933,199,101	76,475,882	7,221,550	83,697,432
1939	2,160,364,855	1,040,000	2,161,404,855	100,248,690	5,798,065	106,046,755
1940	2,276,827,218	400,000	2,277,227,218	84,746,166	3,180,970	87,927,136
1941	1,632,313,944	600,000	1,632,913,944	101,191,086	158,333	101,349,419
1942	1,608,713,301		1,608,713,301	136,652,051	51,250	136,703,301
1943	940,866,584		940,866,584	102,754,597	53,500	102,808,097
1944	877,735,670		877,735,670	81,172,548	49,307	81,221,855
1945	915,806,102		915,806,102	302,778,459	278,100	303,056,559

Fiscal year	Cigarette papers—Continued			Cigarette tubes		
	Receipts			Tax-free		
	Domestic	Imported	Total	Domestic	Imported	Total
				<i>Number</i>	<i>Number</i>	<i>Number</i>
1936	\$982,625.08	\$286,325.30	\$1,268,950.98	19,172,450		19,172,450
1937	877,204.09	225,910.50	1,103,114.59	20,429,660		20,429,660
1938	1,070,406.53	100,196.45	1,170,602.98	18,495,700	70,000	18,565,700
1939	1,403,092.03	74,839.73	1,477,931.76	19,449,400	20,000	19,469,400
1940	1,212,121.90	40,130.50	1,252,252.40	8,324,350		8,324,350
1941	1,405,724.68	2,463.65	1,408,188.33	18,040,180		18,040,180
1942	1,941,771.37	272.50	1,942,043.87	18,321,400		18,321,400
1943	1,465,206.46	267.50	1,465,473.96	15,264,300		15,264,300
1944	1,159,175.74	246.50	1,159,422.24	7,853,900		7,853,900
1945	1,368,409.95	1,360.50	1,369,770.45	6,100,800		6,100,800

Fiscal year	Cigarette tubes—Continued					
	Tax-paid			Receipts		
	Domestic	Imported	Total	Domestic	Imported	Total
	<i>Number</i>	<i>Number</i>	<i>Number</i>			
1936	64,047,900	614,300	64,662,200	\$12,950.00	\$122.86	\$13,072.86
1937	65,360,100	150,000	65,510,100	13,232.40	30.00	13,262.40
1938	58,179,100	180,000	58,359,100	11,900.00	30.00	11,930.00
1939	75,882,700	526,800	76,409,500	15,748.68	103.36	15,852.04
1940	137,144,800	342,500	137,487,300	27,187.00	68.50	27,255.50
1941	119,236,900	5,100	119,242,000	23,126.00	1.02	23,127.02
1942	90,539,100	20,000	90,559,100	18,509.90	4.00	18,513.90
1943	43,633,500		43,633,500	8,235.80		8,235.80
1944	24,152,800		24,152,800	4,955.34		4,955.34
1945	92,523,600	5,800	92,529,400	20,460.00	1.16	20,461.16

TABLE 26.—Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1945

Classification	Large cigars							Total
	Class A	Class B	Class C	Class D	Class E	Class F	Class G	
Domestic manufacture	94,613,700	362,369,901	1,235,479,972	1,081,956,473	1,691,340,076	1,077,182,611	56,515,776	4,693,025,010
Bonded manufacturing warehouses	50,000,000	630	5,705	179,025	15,690,023	15,220,550	29,751,343	60,091,916
Imported—Cuba	325	2,225	6,382	2,950	8,848,550	18,821,327	54,896,912	82,452,775
Imported—Other countries	2,425				25,016	13,543	44,946	97,487
Total	94,975,540	362,973,056	1,241,185,659	1,082,138,448	1,699,834,151	1,092,403,491	140,608,977	4,806,267,188
Puerto Rican manufacture	2,401,232	3,035,450	28,918,225	21,888,720	27,929,105	1,988,490	314,967	87,076,189
Total	96,977,772	365,998,506	1,269,903,884	1,104,027,168	1,719,269,181	203,226,521	141,223,944	4,893,343,377

Classification	Small cigars			Large cigarettes		Small cigarettes		Chewing and smoking tobacco		Snuff		Total tobacco and snuff	
	Number	Pounds	Number	Pounds	Number	Pounds	Number	Pounds	Number	Pounds	Number	Pounds	
													Number	Pounds	Number	Pounds
Domestic manufacture	112,179,507	6,760	82,751,453	238,888,584	275,355,119	43,004,196		275,355,119	43,004,196			318,359,315	
Imported—Cuba	6,760		2,000	808,305	12,212	506		808,305				12,212	
Imported—Other countries				2,104,685	16,562			2,104,685				17,068	
Total	112,186,267	6,760	82,751,453	238,885,482	275,367,396	43,004,702		275,367,396	43,004,702			318,378,595	
Puerto Rican manufacture				72,666,320				72,666,320					
Total				238,958,142	275,367,396	43,004,702		275,367,396	43,004,702				318,388,595

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

OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 29.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1945, or portion thereof, under the various annual rates, by collection districts and States

Collection districts ¹ or States	Distilled spirits								Wines				Fermented malt liquors							
	Manufacturers of stills, \$50	Rectifiers of less than 500 barrels, \$119	Rectifiers, 500 barrels or more yearly, \$229	Wholesale liquor dealers, \$110	Retail liquor dealers, \$27.50	Retail liquor dealers at large, \$27.50	Retail dealers in medicinal liquors, \$27.50	Manufacturers of nonbeverage products, less than 25 gallons, \$25	Manufacturers of nonbeverage products, not exceeding 50 gallons, \$50	Manufacturers of nonbeverage products, 50 gallons or more, \$100	Wholesale dealers in wines, \$110	Wholesale dealers in wines and malt liquors, \$110	Retail dealers in wines, \$27.50	Retail dealers in wines and malt liquors, \$27.50	Brewers, less than 500 barrels, \$35	Brewers, 500 barrels or more yearly, \$110	Wholesale dealers in fermented malt liquors, \$35	Retail dealers in fermented malt liquors, \$22	Retail dealers in malt liquors at large, \$22	Temporary dealers in liquors (beer or wine), \$2.50 per month
Alabama				14	417		3		7	2			1			53	1,388		2	
Alaska				49	538											9	10			
Arizona			1	58	1,128		125									21	213		9	
Arkansas				22	815				2		20		324	74	1		2,055			
First California	18	20	13	641	16,163		34	6	2	51	3	3	1		13	193	4,033		355	
Sixth California	5	5	10	398	13,916	1		1	2	33					7	136	3,628		104	
State of California	23	25	23	1,039	30,079	1	34	7	4	84	3	3	1		20	329	7,661		459	
Colorado				26	1,654	13	296	2		7					4	71	841	1	8	
Connecticut	1	8	7	81	4,140			1	1	10	1		90		6	180	2,580		367	
Delaware	2			7	477			3	1	1					2	12	32			
District of Columbia		1		95	1,770	49	6	1	1	5			28		1	23	211		43	
Florida		1		142	5,133			1	2	4		10			6	82	1,179		4	
Georgia	1	2		55	2,197			2	2	21	2	33	35	1	2	53	1,228		10	
Hawaii			5	35	613					1					2	5	51			
Idaho					899							65	70		3	67	1,025		7	
First Illinois	2	7	18	637	17,208	568	39	6	5	103	4	3	2		25	768	712	10	1,070	
Eighth Illinois	3		5	125	4,868		36			11					14	221	502		350	
State of Illinois	5	7	23	762	22,076	568	75	6	5	114	4	3	2		39	989	1,214	10	1,420	
Indiana	5	3	6	45	4,113			1	1	23		4	18	1,323		13	223	1,570	1	120
Iowa	1			5	2,303	1	10	3	1	11					3	197	3,245		6	
Kansas				19	903		6	1	1	3			68			167	3,140		50	
Kentucky	4	16	21	180	1,913	10	21	1	2	10	1		1		6	133	2,281	1	24	
Louisiana		3	3	79	3,866		1	1	1	14				4	149	2,539		80		
Maine		1		3	187		3	3		7						51	1,746		2	
Maryland	4	8	17	107	3,957	71	6	2	1	24			111		7	156	1,951	4	539	
Massachusetts	9	13	11	252	7,106	64	896	6	7	62					12	182	357		341	
Michigan		1	4	295	15,883	14	1	5	3	43	7	9	1		19	302	868		1,317	
Minnesota	1	1	3	35	2,711		211	6	1	26	1	2			19	405	8,552	1	264	
Mississippi		1		20	1,150		1			4	1		229			107	2,430		23	
First Missouri	4		5	80	2,923	101	12	3	3	44	2		2		9	136	2,965	3	215	
Sixth Missouri		1	2	78	1,972	1		1		14			1		4	125	1,791		34	
State of Missouri	4	1	7	158	4,895	102	12	3	4	58	2		2		13	261	4,756	3	249	
Montana				30	1,451										8	60	231		11	
Nebraska				17	1,369		24			3					4	100	1,484		2	
Nevada				28	795		35								2	20	193		3	
New Hampshire				2	194		7			2					1	30	1,204			
First New Jersey	1	1	1	35	3,520		6	1	6	2					3	128	93		135	
Fifth New Jersey	11	2	12	141	9,620	32		8	9	51	22		3		10	228	298		568	
State of New Jersey	12	3	13	176	13,140	32		14	10	57	24		20		13	356	331		733	
New Mexico		1	1	29	892											14	18			
First New York	5	2	5	64	6,965	10	3	8	2	79	23		15	39	19	178	9,856	6	144	
Second New York	4	2		55	1,164	16		4	2	65	52		58	79		9	609		13	
Third New York			3	153	3,428	3	1	4	1	26	7		28		4	20	2,447		39	
Fourteenth New York	2	2	1	36	5,884			4	3	29	16				9	166	5,363		88	
Twenty-first New York	1			14	3,171		2	1	2	17					5	84	1,702		146	
Twenty-eighth New York	4			29	4,531		6	3		29					15	129	3,756		358	
State of New York	16	6	9	351	25,143	29	6	27	13	245	98		101	195	52	586	23,823	7	790	
North Carolina				126	2,841		6	2		9	4	5	42	481	1	121	2,568		6	
North Dakota				15	899											57	656		8	
First Ohio	3	1	5	63	2,449			2	2	28					11	43	1,368		237	
Tenth Ohio				47	2,160		1	1	1	8					8	42	614		87	
Eleventh Ohio	1			56	1,672		2	1	1	12					5	37	600		51	
Eighteenth Ohio	6	1	3	172	8,188		8	6		28					17	68	532		359	
State of Ohio	10	2	8	338	14,469			13	10	76					41	190	3,014		734	
Oklahoma	1			5	650					2					2	151	2,997		10	
Oregon		3		60	2,202		8			9					5	76	2,073		31	

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

TABLE 29.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1945, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts ¹ or States	Distilled spirits									Wines				Fermented malt liquors						
	Manufacturers of stills, \$55	Rectifiers of less than 500 barrels, \$110	Rectifiers, 500 barrels or more yearly, \$220	Wholesale liquor dealers, \$110	Retail liquor dealers, \$27.50	Retail liquor dealers at large, \$27.50	Retail dealers in medicinal liquors, \$27.50	Manufacturers of non-beverage products, less than 25 gallons, \$25	Manufacturers of non-beverage products, not exceeding 50 gallons, \$50	Manufacturers of non-beverage products, 50 gallons or more, \$100	Wholesale dealers in wines, \$110	Wholesale dealers in wines and malt liquors, \$110	Retail dealers in wines, \$27.50	Retail dealers in wines and malt liquors, \$27.50	Brewers, less than 500 barrels, \$50	Brewers, 500 barrels or more yearly, \$110	Wholesale dealers in fermented malt liquors, \$55	Retail dealers in fermented malt liquors, \$22	Retail dealers in malt liquors at large, \$22	Temporary dealers in liquors (beer or wine), \$2.20 per month
First Pennsylvania	11	7	15	298	8,211	21	1	7	5	66					32	504	1,764		33	
Twelfth Pennsylvania	2		2	120	3,807		1	4	3	1					14	181	775		32	
Twenty-third Pennsylvania	4	4	7	240	7,563			1	1	18				1	20	527	1,173			
State of Pennsylvania	17	11	24	658	19,581	21		8	12	85				1	66	1,212	3,712		115	
Rhode Island		1		35	1,656			139		6					2	36	63		28	
South Carolina				68	1,082					2			23		9	54	1,920		54	
South Dakota				11	985											68	1,121		6	
Tennessee		1		39	994	1	2		1	32					2	124	3,947		3	
First Texas	1			91	7,267			1	2	14					6	398	3,596		118	
Second Texas				50	2,204				1	15					1	125	1,504		17	
State of Texas	1			141	9,471			1	3	29					7	523	5,100		135	
Utah				2	107					2					2	34	1,076		3	
Vermont		1		2	187			3								15	149		13	
Virginia	3			74	3,015			5		2	18		600		4	98	1,250		8	
Washington		1	2	214	5,233			2	2	18	1	18	1,938		11	99	1,620		41	
West Virginia	1			4	739			2		2	1			2	1	134	3,658			
Wisconsin	1	4	2	137	13,219	1	508		2	15			245		63	561	3,077	1	1,042	
Wyoming				2	547			3							3	37	77		28	
Total	122	125	190	6,153	241,669	986	2,517	131	89	1,153	151	146	300	12,474	78	472	8,988	118,815	29	9,146

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

NOTE.—"Liquor dealer" stamps also cover the sales of wines and fermented malt liquors.

Collection districts ¹ or States	Oleomargarine					Adulterated butter and filled cheese					Narcotics					
	Manufacturers of oleomargarine, \$600	Wholesale dealers in colored oleomargarine, \$480	Retail dealers in colored oleomargarine, \$48	Wholesale dealers in uncolored oleomargarine, \$200	Retail dealers in uncolored oleomargarine, \$6	Wholesale dealers in adulterated butter, \$480	Retail dealers in adulterated butter, \$48	Manufacturers of adulterated butter, \$600	Manufacturers of process or renovated butter, \$50	Manufacturers of filled cheese, \$400	Manufacturers, importers and compounders of opium, etc., \$24	Wholesale dealers, \$12	Retail dealers, \$3	Practitioners, \$1	Dealers in untaxed narcotic preparations, \$1	Laboratories, etc., \$1
Alabama	1	3	58	38	3,998				2		1	20	677	1,090	7	
Alaska					70								25	57	1	
Arizona				5	1,189							11	183	468	14	
Arkansas		1	72	26	3,142							7	544	1,384	114	
First California	4			27	7,798							5	18	3,330	28	5
Sixth California	6			42	8,017							48	1,838	5,902	51	7
State of California	10			69	15,815						12	66	3,183	9,232	79	12
Colorado		2	93	19	2,425							21	563	1,398	27	
Connecticut				30	2,387							16	825	1,972	68	11
Delaware			3	8	719						1	1	94	263	27	1
District of Columbia			21	16	991						1	10	322	1,313	4	1
Florida		10	437	55	4,570						1	17	786	1,769	6	
Georgia		2	6	45	5,075				2		1	42	1,197	2,644	31	5
Hawaii				6	294						2	8	20	345	72	1
Idaho				2	241							2	200	381	1	
First Illinois	9			79	10,023			1				6	56	6,385	78	11
Eighth Illinois		2	4	74	6,675							2	19	2,167	99	2
State of Illinois	9	2	4	153	16,698			1			8	75	3,106	8,552	177	13
Indiana	1	7	242	82	8,740			1				6	50	3,241	143	2
Iowa				35	3,612							2	37	2,371	169	1
Kansas	4	8	389	44	4,335							1	15	1,652	16	
Kentucky		2	9	35	4,915							2	23	751	2,218	34
Louisiana		6	241	34	4,619							15	744	1,791	25	10
Maine				32	2,631								15	308	1,056	13
Maryland	1	6	135	32	3,921			1	1		7	20	656	2,228	13	12
Massachusetts				88	6,941						6	35	1,939	5,743	153	7
Michigan		1		104	12,491						10	56	2,035	5,116	164	8
Minnesota				10	2,471						2	19	1,050	2,774	13	2
Mississippi		1	22	18	2,135							5	477	1,146	57	

TABLE 29.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1945, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts ¹ or State	Oleomargarine					Adulterated butter and filled cheese					Narcotics					
	Manu- factur- ers of oleo- margar- ine, \$600	Whole- sale dealers in col- ored oleo- margar- ine, \$480	Retail dealers in col- ored oleo- margar- ine, \$48	Whole- sale dealers in un- colored oleo- margar- ine, \$200	Retail dealers in un- colored oleo- margar- ine, \$6	Whole- sale dealers in adu- lterated butter, \$480	Retail dealers in adu- lterated butter, \$48	Manu- factur- ers of adu- lterated butter, \$600	Manu- factur- ers of process or reno- vated butter, \$50	Manu- factur- ers of filled cheese, \$400	Manu- factur- ers, im- porters, and com- pounds of opium, etc., \$24	Whole- sale dealers, \$12	Retail dealers, \$3	Practi- tioners, \$1	Dealers in un- taxed narcotic prepa- rations, \$1	Labora- tories, etc., \$1
First Missouri.....	1	4	23	21	4,258						7	25	931	2,648	57	3
Sixth Missouri.....	1	5	195	46	4,189						1	24	745	2,102	70	2
State of Missouri.....	2	9	218	67	8,447						8	49	1,676	4,750	127	5
Montana.....				3	98							4	241	426	4	
Nebraska.....				17	2,223						1	10	608	1,303	48	1
Nevada.....				4	241							1	60	196	5	
New Hampshire.....				15	1,376						1	4	178	508	47	
First New Jersey.....				13	2,129							3	444	1,120	5	
Fifth New Jersey.....	4	1	3	38	4,123						12	12	1,330	3,358	18	9
State of New Jersey.....	4	1	3	51	6,257						12	15	1,774	4,478	23	9
New Mexico.....			53	7	971							2	149	372	11	
First New York.....				22	5,546						10	15	2,968	7,417	34	5
Second New York.....		1		42	206						8	46	264	733	21	3
Third New York.....	1			8	1,359						2	17	920	5,292	17	10
Fourteenth New York.....				38	4,690						7	27	1,437	3,735	28	4
Twenty-first New York.....				68	3,589						4	23	460	1,633	29	
Twenty-eighth New York.....				51	4,405						6	24	712	2,298	21	3
State of New York.....	1	1		229	19,795						37	152	6,761	21,108	150	25
North Carolina.....	1			43	4,090						1	17	753	2,332	247	4
North Dakota.....					59							2	212	413	2	
First Ohio.....	2		4	25	3,390						2	19	556	1,574	37	3
Tenth Ohio.....	1			27	2,711						1	13	411	994	69	2
Eleventh Ohio.....	1		1	27	3,313						3	21	379	1,294	43	
Eighteenth Ohio.....				39	6,731						8	32	1,108	3,088	40	
State of Ohio.....	4		5	137	16,145						14	85	2,454	6,950	189	5
Oklahoma.....		17	353	46	4,763							21	895	2,046	72	
Oregon.....				17	2,977						3	18	529	1,178	7	1
First Pennsylvania.....			1	16	2,093						15	52	2,021	5,476	39	19
Twelfth Pennsylvania.....	1	1	10	3	859							13	491	1,300	5	1
Twenty-third Pennsylvania.....				21	2,818						5	17	1,171	3,478	23	4
State of Pennsylvania.....	1	1	11	40	5,770						20	82	3,683	10,254	67	24
Rhode Island.....				16	1,351							7	328	770	26	
South Carolina.....	1	1	99	27	2,698							11	499	1,114	8	
South Dakota.....					556							5	277	449	9	
Tennessee.....				48	3,636						2	28	862	2,303	42	6
First Texas.....		17	705	55	5,956							27	1,233	2,915	199	
Second Texas.....	4	14	442	34	5,201							29	1,497	2,848	250	
State of Texas.....	4	31	1,147	89	11,157						1	56	2,730	5,763	449	
Utah.....				6	849							9	179	447	69	
Vermont.....				15	692							3	110	425	353	2
Virginia.....			58	45	4,352						2	14	710	2,339	387	3
Washington.....			1	4	120							31	540	1,937	21	1
West Virginia.....			46	53	4,741							11	381	1,577	3	1
Wisconsin.....			4	1	711			2		4	3	20	1,211	2,879	70	
Wyoming.....				2	384							2	98	194	2	
Total.....	47	121	3,842	1,073	218,889			5	5	4	167	1,230	50,631	137,324	3,866	173

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

TABLE 29.—Number of each class of special-taxpayers purchasing special-tax stamps covering the fiscal year 1945, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts and States	Marihuana				National firearms			Billiard or pool room premises, \$10	Bowling alley premises, \$10	Coin-operated amusement devices, \$10	Coin-operated gaming devices, \$100	Total number of all classes of special-tax payers	
	Marihuana manufacturers, \$24	Dealers, \$3	Producers, \$1	Practitioners and laboratories, \$1	Manufacturers or importers		Dealers, \$200 and \$1						Pawn-brokers, class 3, \$300
					\$500	\$25							
Alabama.....		2		1					374	38	2,684	102	11,592
Alaska.....									36	7	260	116	1,178
Arizona.....									204	24	1,741	554	6,073
Arkansas.....		1		3									8,607
First California.....	1	2		2			1		1,023	177	14,206	5,045	54,568
Sixth California.....		4		37			13		1,003	204	11,658	3,970	51,050
State of California.....	1	6		39			14		2,025	381	25,864	9,015	105,618
Colorado.....		5	2	5			1		484	84	2,929	601	11,673
Connecticut.....				3	3		2		435	280	5,408	451	10,573
Delaware.....				1					43	23	749	59	2,551
District of Columbia.....		1		8		1	21		105	28	1,190	24	6,281
Florida.....									627	89	8,497	2,045	28,659
Georgia.....		3		11					603	98	6,034	1,429	21,981
Hawaii.....				3					290	14	1,137	94	3,007
Idaho.....									265	40	1,885	1,243	6,396
First Illinois.....	2	13	836	16					1,156	494	14,859	2,991	60,629
Eighth Illinois.....		3	98	9					1,017	216	6,127	3,824	27,152
State of Illinois.....	2	16	934	25					2,173	710	20,986	6,815	87,781
Indiana.....		3		25	1				1,301	274	8,565	1,423	32,729
Iowa.....		1	986	9					1,043	164	4,652	1,009	20,742
Kansas.....				1					870	159	5,270	1,234	18,883
Kentucky.....		14	130	9			1		595	65	3,100	631	17,172
Louisiana.....		1	1	2					412	35	5,500	6,280	26,712
Maine.....		2		3					363	129	1,775	39	8,354
Maryland.....		3		12			229		373	159	6,570	2,019	23,124
Massachusetts.....		2		42	3				1,025	608	7,418	454	33,822
Michigan.....		5		11	3	1			1,296	719	13,988	704	55,484
Minnesota.....		8	808	9					729	259	7,482	4,363	32,238
Mississippi.....									368	16	4,226	1,396	13,836
First Missouri.....				1					633	139	9,211	50	24,519
Sixth Missouri.....		3		6					448	83	3,935	107	15,986
State of Missouri.....		3		7					1,081	222	13,146	157	40,505
Montana.....									242	38	1,923	816	5,596
Nebraska.....		4		36					558	85	3,669	394	11,965
Nevada.....									39	7	754	1,020	3,401
New Hampshire.....							199		250	92	1,032	150	5,292
First New Jersey.....		5		10					285	95	2,970	147	11,161
Fifth New Jersey.....		7		6		1	182		505	413	6,648	107	27,781
State of New Jersey.....		12		16		1	182		790	508	9,618	254	38,942
New Mexico.....							260		262	47	1,638	283	5,010
First New York.....		9	3	7					431	289	6,115	15	40,339
Second New York.....	2		3	1			48		89	18	758		4,378
Third New York.....	1	12		20			1		145	45	1,726		15,817
Fourteenth New York.....				16			188		500	239	7,184	161	29,857
Twenty-first New York.....		2	11		2				436	190	4,387	303	16,392
Twenty-eighth New York.....		5		20			1		501	239	6,410	510	24,066
State of New York.....	3	28	17	64	2		238		2,152	1,020	26,580	989	130,849
North Carolina.....									1,056	96	4,521	223	19,596
North Dakota.....				2					310	69	1,403	111	4,218
First Ohio.....	1	1		6	2				441	95	4,053	891	15,397
Tenth Ohio.....				14			243		491	103	3,342	1,941	13,331
Eleventh Ohio.....		2		9					432	68	3,110	609	11,649
Eighteenth Ohio.....	1	2		10					797	281	8,428	1,374	31,347
State of Ohio.....	2	5		39	2		327		2,161	547	18,933	4,815	71,724
Oklahoma.....		1		2					488	52	3,539	28	16,141
Oregon.....		3		5			257		469	106	3,367	2,579	15,989
First Pennsylvania.....	1	10		22	1	1			1,117	371	13,426	1,124	36,781
Twelfth Pennsylvania.....		3		13					431	182	4,544	618	13,467
Twenty-third Pennsylvania.....		3		9			570		1,054	556	9,967	2,323	31,584
State of Pennsylvania.....	1	16		44	1	1	571		2,602	1,109	27,937	4,065	81,832
Rhode Island.....		2			2				174	97	1,362	190	6,290
South Carolina.....		1		5					302	42	3,225	406	14,326
South Dakota.....				1					347	69	1,651	159	6,164
Tennessee.....		1		3					594	61	5,385	237	18,354

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

TABLE 29.—Number of special-tax payers purchasing special-tax stamps covering the fiscal year 1945, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts ¹ and States	Marihuana			National firearms			Billiard or pool room premises, \$10	Bowling alley premises, \$10	Coin-operated amusement devices, \$10	Coin-operated gaming devices, \$100	Total number of all classes of special-tax payers
	Marihuana manufacturers, \$24	Dealers, \$3	Producers, \$1	Practitioners and laborers, \$1	Manufacturers or importers \$500	Dealers, \$200 and \$1						Pawnbrokers, class 5, $500
First Texas.....		3		9		490		103	10,194	2,416	36,931
Second Texas.....				1				85	8,218	1,035	24,076
State of Texas.....		3		10		490		188	18,412	4,061	61,007
Utah.....						73		23	2,062	588	6,083
Vermont.....								251	669	163	3,958
Virginia.....				4				285	5,920	320	21,232
Washington.....			1	8		1		107	4,802	5,370	21,225
West Virginia.....				7				48	6,105	1,027	18,442
Wisconsin.....			1,849	4				559	14,141	4,555	45,348
Wyoming.....				3				623	14,910	4,315	2,796
Total.....	9	159	4,728	482	17	4	34,230	10,055	329,753	75,502	1,280,521

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

OLEOMARGARINE, RENOVATED BUTTER, ETC.

TABLE 30.—Production and withdrawals of colored oleomargarine, year ended June 30, 1945, by collection districts

District	On hand July 1, 1944	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1945
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Alabama.....	167	493,927	494,004				
First California.....		1,230,000		3,000	1,150,000		77,000
Sixth California.....		14,370		14,370			
Georgia.....	1,910	306,306	257,724		49,068		524
First Illinois.....	392,020	17,152,337	5,962,936	533,181	10,192,378	62,293	793,569
Indiana.....	2,942	5,500,142	81,460	326,400	4,744,824		350,400
Kansas.....	78,904	10,303,873	5,888,172		4,293,706		200,899
Maryland.....	17,318	3,865,813	1,224,570	538,035	1,767,375		53,145
Michigan.....	322,550	1,754,774	163,824		1,650,000		323,500
First Missouri.....	13,059	799,617	196,612		616,064		
Sixth Missouri.....	14,985	1,014,394	1,001,044		12,784		15,551
Fifth New Jersey.....	55,616	10,499,042	215,798		9,812,273	13,209	276,008
First Ohio.....	298,411	9,465,856	168		9,646,345		43,162
Tenth Ohio.....		3,596,036		251,350	3,343,686		1,000
South Carolina.....	8,204	2,056,346	2,932,524		32,026		
Second Texas.....	30,632	4,033,281	2,883,760	45,120	1,128,368		6,635
Total.....	1,236,718	72,686,114	21,242,752	2,023,418	48,439,797	75,532	2,141,333

TABLE 31.—Production and withdrawals of uncolored oleomargarine, year ended June 30, 1945, by collection districts

District	On hand July 1, 1944	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1945
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Alabama.....	174		174				
First California.....	902,525	52,327,668	52,849,104		34,560	24,000	322,529
Sixth California.....	244,049	25,853,265	25,922,558	3,600	52,248	23,550	95,358
Georgia.....	103,686	18,707,581	18,780,391			24	30,832
First Illinois.....	1,585,979	164,435,055	161,692,949	2,653,980	145,736	335,368	1,193,001
Indiana.....	470,548	47,267,224	46,607,860		580,384		25,528
Kansas.....	105,672	26,445,955	25,172,963	1,217,500	5,472		155,692
Maryland.....	113,837	15,601,937	15,212,622		350,520		152,652
Michigan.....	711,904	23,219,248	22,930,528	1,000,000			624
First Missouri.....	40,022	10,206,844	10,306,716				150
Sixth Missouri.....	19,761	1,820,572	1,817,838				22,495
Fifth New Jersey.....	181,526	49,808,294	49,268,323		479,984	45,016	166,497
Third New York.....		62,116	61,300				756
First Ohio.....	139,084	31,960,100	31,844,904				254,280
Tenth Ohio.....	150,744	12,572,860	12,371,546	144,000		3,210	4,848
Eleventh Ohio.....	227,704	25,613,778	24,211,516	1,575,000		6,120	48,846
South Carolina.....	10,836	1,620,238	1,630,744				
Second Texas.....	183,712	32,730,629	32,831,552		52,340		30,449
Total.....	5,191,763	540,313,364	533,743,648	7,174,464	1,645,190	437,288	2,504,537

TABLE 32.—Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1945, by months

Month.	Colored					Lost or destroyed
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States		
1944						
July	7,855,316	1,000,238	49,500	7,416,712		
August	4,424,823	1,067,832	39,000	3,525,949		
September	2,202,028	1,364,064	54,900	849,324		
October	3,459,346	1,769,518	210,421	1,364,894		30
November	2,464,249	1,893,420	78,330	705,328		
December	3,010,200	2,167,448	204,740	681,778		252
Total	72,086,114	21,242,752	2,023,418	48,439,797		75,532
1945						
January	3,462,079	2,588,695	155,700	482,016		5,900
February	3,979,779	2,556,847	244,550	1,038,796		
March	7,568,046	2,343,512	311,095	4,574,079		
April	9,282,614	2,131,237	23,975	6,900,168		
May	11,339,645	1,428,633	155,682	9,070,888		68,981
June	13,577,989	931,908	495,625	11,829,886		360
Total	54,033,364	533,743,648	7,174,464	1,645,190		437,288
Uncolored						
1944						
July	26,850,417	27,122,908		330		3,175
August	33,264,273	33,286,317				27,972
September	48,821,546	47,482,540	16,000	1,504		4,075
October	53,742,919	54,719,020				5,139
November	52,807,394	51,943,106	112,000	1,088		28,378
December	49,413,585	50,287,362				6,373
Total	268,686,114	271,242,752	2,023,418	48,439,797		75,532
1945						
January	55,866,680	56,825,382	81,980	1,632		2,505
February	47,772,532	48,493,106	4,400	1,248		6,156
March	47,377,658	48,130,359	32,000	70,680		4,298
April	46,367,820	44,821,516	68,000	482,504		8,875
May	42,984,964	40,230,130	1,780,800	624,218		326,495
June	35,043,567	30,461,902	5,079,284	461,986		13,852
Total	350,433,364	353,743,648	7,174,464	1,645,190		437,288

TABLE 33.—Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1936 to 1945

Year	Colored				Uncolored			
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn tax-free for use of United States	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States
1936	2,773,194	527,419	1,471,424	781,292	308,964,422	368,986,799	330	
1937	1,967,206	673,307	583,610	740,960	387,297,043	386,775,872		
1938	1,649,356	624,362	200,401	837,588	413,754,759	413,560,893		
1939	1,380,891	351,991	155,748	867,925	331,591,928	331,791,894		
1940	1,859,731	302,149	619,489	896,387	301,857,570	301,599,496	300	3,000
1941	4,489,410	426,866	1,864,674	2,075,880	339,415,528	340,550,313	1,830	7,808
1942	14,827,836	666,864	2,938,898	10,364,725	353,976,833	353,648,493		
1943	116,969,840	2,103,669	1,558,097	110,301,641	431,438,452	429,468,794	10,020	86,914
1944	135,002,918	10,397,872	826,376	125,902,258	474,022,820	473,341,857		114,394
1945	72,686,114	21,242,752	2,023,418	48,439,797	540,313,364	533,743,648	7,174,464	1,645,190
Total	353,606,496	37,320,251	12,272,135	301,798,159	3,942,722,769	3,933,477,969	7,188,264	1,857,216

TABLE 34.—Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1945

	Pounds		Pounds
Butter culture	621	Lard flakes	16
Butter flavor	11,020	Oleo oil	9,603,003
Citric acid	3,049	Oleo stearine	2,374,403
Color	54,139	Oleo stock	1,142,462
Corn oil	10,277,630	Peanut oil	11,341,170
Cottonseed flakes	21,868	Salt	19,002,039
Cottonseed oil	258,039,495	Soda (benzoate of)	393,608
Cottonseed stearine	351	Soya bean oil	196,401,118
Derivative of glycerine	1,002,480	Soya bean stearine	39,489
Diactyl	1,169	Soya flakes	98,972
Ectearine	100,145	Sunflower oil	6,896
Lecithin	658,969	Tallow	57,925
Linseed oil	188,968	Vitamin concentrate	111,401
Milk	107,326,509		
Monostearine	503,897	Total	626,915,370
Neutral lard	8,092,558		

TABLE 35.—Production and withdrawals of renovated butter, year ended June 30, 1945, by collection districts

District	On hand July 1, 1944	Produced	Withdrawn tax-paid	Lost or destroyed	On hand June 30, 1945
Alabama	24,455	1,574,257	1,568,300		30,412
Georgia	37,811	1,466,496	1,465,490		38,817
Maryland	4,168	132,876	135,508		1,536
Total	66,434	3,173,629	3,169,298		70,765

TABLE 36.—Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1936 to 1945

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
1936	2,252,920	2,218,951	1941	2,783,509	2,781,345
1937	2,737,181	2,769,853	1942	3,486,555	3,466,769
1938	2,435,459	2,381,270	1943	3,442,368	3,453,385
1939	2,906,117	2,925,272	1944	3,144,299	3,121,526
1940	2,706,852	2,735,433	1945	3,173,629	3,169,298

TABLE 37.—Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1945

Month	On hand July 1, 1944	Produced	Imported	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1945
1944								
July	14,759,426	5,395,133		3,630,960	1,143,479	365,156	253	
August		6,771,810		6,159,988	1,886,961	336,816		
September		6,402,925		5,037,051	1,978,561	217,872		
October		6,901,940		5,909,337	2,336,096	212,544		
November		6,398,059		5,823,012	1,742,236	227,096		
December		6,807,659	9	4,825,650	1,761,665	320,664		
1945								
January		7,165,160		4,792,529	1,324,560	511,344		
February		6,982,864	4	4,396,718	2,400,663	641,876		
March		7,814,877		4,071,834	3,009,396	320,926	49	
April		6,816,554	2	4,015,755	2,419,724	225,140	40	
May		7,133,154		4,536,183	3,114,750	336,384		
June		8,083,620	4	4,345,663	2,018,663	290,296		
Total	14,759,426	82,673,795	19	57,544,670	25,146,394	3,917,164	342	10,824,651

ALCOHOL, DISTILLED SPIRITS, BEER, AND WINE

I. PLANTS AND PERMITTEES, AND BASIC PERMITS UNDER THE FEDERAL ALCOHOL ADMINISTRATION ACT

TABLE 38.—Plants and permittees qualified to engage in the production, distribution, or use of alcohol and alcoholic liquors as of June 30, 1945

Kind of Establishment	Number
Fruit distilleries	141
Registered distilleries	140
Internal revenue bonded warehouses	257
Distillery denaturing bonded warehouses	2
Tax-paid bottling houses	78
Rectifying plants	250
Industrial alcohol plants	64
Industrial alcohol bonded warehouses	87
Industrial alcohol denaturing plants	176
Dealers in specially denatured alcohol	36
Users of specially denatured alcohol	4,185
Users of tax-free alcohol	6,960
Breweries	461
Bonded wineries	861
Bonded wine storerooms	70
Bonded field warehouses	30
Vinegar factories using vaporizing process	13
Importers	1,490
Wholesale malt liquor dealers	9,318
Wholesale liquor dealers	6,418
Retail malt liquor dealers	118,389
Retail liquor dealers	249,587
Manufacturers of nonbeverage products (drawback)	1,314
Bottle manufacturers	67
Carriers	423

¹ Includes 10 denaturing plants established in connection with registered distilleries.

TABLE 39.—Basic permits under the Federal Alcohol Administration Act amended, issued, terminated, and in effect for the fiscal year ended June 30, 1945

	Wholesalers	Wine producers and blenders	Wine blenders	Distillers	Rectifiers	Warehousing and bottling	Importers	Total
In effect June 30, 1944	9,324	876	63	376	302	461	1,266	12,608
Issued	3,119	183	30	98	83	121	421	4,005
Amended	1,140	33	3	18	24	27	166	1,411
Suspended	17	2		8		8	18	53
Terminated:	1,625	182	27	64	49	98	209	2,204
(a) Canceled and automatically terminated	1,620	181	27	64	49	98	208	2,197
(b) Revoked	1	1						2
(c) Annulled	4						1	5
In effect June 30, 1945	10,818	877	66	410	336	484	1,478	14,460

DEFINITIONS OF REPORTING UNITS

The reporting units are proof gallons, wine gallons, tax gallons, barrels, and half-pints.

The tax on distilled spirits is levied and collected at the prescribed legal rate on each proof gallon, or wine gallon when below proof, and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon. (Sec. 2800, I. R. C.) In all sales of distilled spirits a proof gallon is held to be a gallon of proof spirits. Proof spirits are held to be that alcoholic liquor which contains one-half of its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten-thousandths (.7939) at 60° F. (Sec. 2809, I. R. C.)

Proof gallon: A standard proof gallon is a wine gallon of an alcoholic mixture containing 50 per cent of ethyl alcohol by volume. In a wine gallon containing

more or less than 50 percent of ethyl alcohol by volume, the number of proof gallons is proportionately greater or smaller than 1 proof gallon. (The proof of spirits is twice the per cent of the content, by volume, of ethyl alcohol. Accordingly the standard proof gallon is 100 proof.)

Standard United States gallon: A standard United States gallon contains 231 cubic inches.

Wine gallon: A wine gallon is a standard United States gallon.

Tax gallon: A tax gallon for spirits of 100 proof or over is equivalent to the proof gallon. For spirits of less than 100 proof the tax gallon is equivalent to the wine gallon.

Barrel: A barrel represents 31 wine gallons.

Half-pint: The half-pint reporting unit is the taxable unit for reporting sparkling wines and certain cordials and liqueurs. The tax is payable on each one-half pint or fraction thereof in each bottle or other container.

II. UNDENATURED ETHYL ALCOHOL, SPIRITS, AND UNFINISHED SPIRITS

TABLE 40.—Materials Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by months, fiscal year 1945

Month	Grain			
	Corn	Malt	Wheat	Other
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
July	7,072,194	20,248,530	169,218,755	10,218,055
August	5,083,688	22,735,935	204,142,062	7,519,025
September	5,140,801	31,670,750	259,738,930	21,289,671
October	4,519,292	31,729,634	226,359,314	55,981,223
November	7,735,675	29,049,293	190,045,687	79,740,320
December	17,745,740	28,032,473	91,607,552	161,620,508
January	35,903,826	29,385,849	114,559,763	178,593,345
February	63,175,748	26,799,739	169,106,422	60,724,783
March	89,065,070	31,534,532	142,762,739	127,656,785
April	161,193,325	33,773,285	133,676,835	139,909,072
May	107,734,427	34,193,898	131,171,756	137,108,660
June	73,141,127	29,931,464	125,947,888	106,425,442
Total	517,510,913	349,085,401	1,958,331,703	41,086,792,889

Month	Molasses	Ethyl sulphate	Unfinished spirits and other products used in redistillation	Other materials	
				Gallons	Pounds
July	31,933,811	6,817,090	2,348,690	1,870,570	5,214,630
August	28,052,003	6,957,037	1,398,325	1,692,555	5,642,748
September	22,484,423	5,940,319	2,263,292	965,661	5,059,170
October	22,487,177	7,992,889	7,848,637	731,230	5,442,906
November	23,748,558	8,109,761	2,749,442	541,606	5,882,095
December	23,470,484	8,114,552	2,340,361	416,773	6,164,892
January	15,200,344	7,265,108	1,348,042	664,670	6,015,905
February	14,928,277	6,884,290	2,226,019	498,478	6,285,605
March	15,922,635	7,782,742	3,059,993	10,394,480	6,270,849
April	13,317,163	8,210,125	2,853,170	12,381,145	5,546,945
May	10,434,695	9,140,516	2,668,340	15,416,818	6,945,365
June	10,195,607	8,406,191	2,237,359	15,240,732	6,102,709
Total	232,175,077	91,620,620	33,341,670	60,714,618	670,573,819

¹ For those plants in which ethyl alcohol is a by-product of the butyl process, only the estimated amounts of materials allocable to ethyl alcohol have been included.

² Includes 7,971,566 pounds of corn flour and 60,000 pounds of corn meal.

³ Includes 881,227,519 pounds of wheat flour, 411,601 pounds of wheat bran, and 42,500,530 pounds of a wheat by-product.

⁴ Represents 995,870,638 pounds of sorghum grain, 9,484,940 pounds of sorghum grain flour, 66,089,087 pounds of rye, 11,517,086 pounds of rye flour, 3,096,466 pounds of barley, 374,652 pounds of rice, and 360,020 pounds of mixed grain.

⁵ Represents 50,270,850 gallons of sulphite liquors, 4,633,888 gallons of whey, 3,021,588 gallons of crude alcohol mixtures, 2,765,507 gallons of pineapple juice, and 22,785 gallons of sotol juice.

⁶ Represents 70,254,564 pounds of cellulose pulp and chemical mixtures and 319,255 pounds of whey.

NOTE.—In addition to the materials reported above, 46,281,165 gallons of molasses, 114,018 gallons of crude acetone, 24,795 gallons of corn sugar by-product, 291,976,158 pounds of corn, 5,110,356 pounds of sorghum grain, 478,828 pounds of wheat, 204,902 pounds of rice, 19,970 pounds of malt, 2,771 pounds of barley, and 1,350 pounds of soybeans were used at industrial alcohol plants in the production of products other than ethyl alcohol.

TABLE 41.—Materials:¹ Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by States, fiscal year 1945

State	Grain			
	Corn	Malt	Wheat	Other
	Pounds	Pounds	Pounds	Pounds
California		63,650		632,800
Hawaii		27,866		
Illinois	60,364,295	5,348,766	14,199,806	
Indiana		656,208	5,776,624	29,814,412
Iowa	77,695,772	32,325,182	92,499,831	1,768,088
Kansas	7,242,520	10,902,900	39,991,750	126,916,076
Kentucky	36,493,501	22,802,463	154,548,388	53,185,830
Louisiana		154,125	1,534,500	12,650,603
Maryland		5,807,970	67,467,783	
Massachusetts		2,818,760	34,789,300	773,271
Michigan	8,804,716	12,415,758	80,788,614	
Missouri	72,411,721	31,548,615	203,898,105	8,898,639
Nebraska	205,754,524	48,701,423	90,427,238	16,715,790
New Jersey	295,080	15,577,060	204,793,217	160,370,140
New York	2,585,639	20,204,750	140,789,042	243,170
Ohio	13,081,488	13,196,568	102,919,563	14,819,802
Pennsylvania	6,589,200	123,666,632	715,280,615	11,279,054
Puerto Rico				647,232,948
South Dakota	26,192,457	3,766,615	8,726,427	1,442,266
Texas				
Virginia				
Washington				
West Virginia				
Wisconsin				
Total	517,510,913	349,985,401	1,058,331,703	1,056,792,889

State	Molasses	Ethyl sulphate	Unfinished spirits and other products used in redistillation	Other materials	
				Gallons	Pounds
California	Gallons	Gallons	Proof gallons	Gallons	Pounds
Hawaii	14,907,585				
Illinois	710,840		65,734	2,765,507	
Indiana		16,914,300	5,781,936		
Iowa			366,260		
Kansas			2,119,573		
Kentucky					
Louisiana	122,703,893	22,278,246			
Maryland	9,009,529	12,310	17,685,658		
Massachusetts	7,155,234		80,792		
Michigan					
Missouri				4,633,888	319,255
Nebraska					
New Jersey	35,927,113			238,057	
New York	160,510				
Ohio					
Pennsylvania	33,850,131		6,273,351		
Puerto Rico	6,808,008		232,188		
South Dakota					
Texas		16,895,664		22,785	70,254,564
Virginia					
Washington				50,270,850	
West Virginia		35,520,100	45,677	2,783,531	
Wisconsin	42,225		690,471		
Total	232,175,077	91,620,620	33,341,670	60,714,618	70,573,819

¹ For those plants in which ethyl alcohol is a by-product of the butyl process, only the estimated amounts of materials allocable to ethyl alcohol have been included.

² Pineapple juice.

³ Whey.

⁴ Crude alcohols mixtures.

⁵ Sotol juice.

⁶ Cellulose pulp and chemical mixtures.

⁷ Sulphite liquors.

⁸ Includes 7,971,566 pounds of corn flour and 60,000 pounds of corn meal.

⁹ Includes 881,227,519 pounds of wheat flour, 411,601 pounds of wheat bran, and 42,800,530 pounds of a wheat by-product.

¹⁰ Represents 995,870,638 pounds of sorghum grain, 9,484,940 pounds of sorghum grain flour, 66,089,087 pounds of rye, 11,517,086 pounds of rye flour, 3,096,466 pounds of barley, 374,652 pounds of rice, and 360,020 pounds of mixed grain.

NOTE.—In addition to the materials reported above, 46,281,165 gallons of molasses, 114,018 gallons of crude acetone, 24,795 gallons of corn sugar by-product, 291,076,158 pounds of corn, 5,110,356 pounds of sorghum grain, 478,826 pounds of wheat, 204,902 pounds of rice, 19,970 pounds of malt, 2,771 pounds of barley, and 1,350 pounds of soy beans were used at industrial alcohol plants in the production of products other than ethyl alcohol.

TABLE 42.—Materials: Used at industrial alcohol plants in the production of undenatured ethyl alcohol, by kinds, and quantities of undenatured ethyl alcohol produced therefrom, fiscal year 1945

Kind of material	Quantity used		Ethyl alcohol produced	
	Amount	Unit	Proof gallons	Per cent of total
Grain ¹	3,363,452,705	Pounds	281,695,033	41.22
Molasses ¹	215,146,073	Gallons	190,201,170	27.83
Ethyl sulphate	91,620,620	Gallons	111,678,745	16.34
Unfinished spirits and other products used in redistillation	33,341,670	Proof gallons	32,920,032	4.82
Sulphite liquors	50,270,850	Gallons	1,018,159	.15
Pineapple juice	2,765,507	Gallons	240,616	.04
Whey	4,633,888	Gallons	154,884	.02
Sotol juice	319,255	Pounds		
Cellulose pulp, chemical, and crude alcohols mixtures:	22,785	Gallons	293	(?)
Crude alcohols mixtures	3,021,588	Gallons		
Cellulose pulp and chemical mixtures	70,254,564	Pounds	1,731,236	.25
Other mixtures:				
Grain	549,168,201	Pounds		
Molasses	17,034,104	Gallons	63,791,376	9.33
Total			683,431,544	100.00

¹ Additional amounts used in combination with other materials included under "other mixtures."

² Less than 0.01 per cent.

TABLE 43.—Materials: Used at registered distilleries¹ in production of spirits, unfinished spirits, etc., by kinds and by months, fiscal year 1945

Month	Grain				Unfinished spirits and other products used in redistillation	Other materials
	Corn	Rye	Malt	Wheat		
	Pounds	Pounds	Pounds	Pounds		
July	227,242	62,094,675	47,124,981	329,030,225		
August	68,040	133,776,695	61,584,002	319,956,237		
September	1,005,984	45,555,229	47,511,830	350,828,887		
October		67,159,041	49,087,179	295,769,356		
November	1,363,464	68,705,445	45,801,705	218,166,814		
December	48,162,320	37,165,290	48,311,454	179,138,076		
January	269,245,111	82,957,058	66,892,413	66,538,443		
February	88,791,684	17,220,339	45,029,350	116,315,414		
March	128,612,820	20,968,663	49,781,556	122,481,521		
April	153,736,648	14,999,745	49,382,932	96,062,968		
May	227,247,727	14,148,442	52,642,966	71,004,378		
June	164,055,843	19,292,304	48,866,585	77,730,100		
Total	2,082,516,883	574,042,926	612,016,953	2,233,072,419		

Month	Grain—Continued	Molasses	Unfinished spirits and other products used in redistillation	Other materials
	Pounds	Gallons	Proof gallons	Pounds
July	13,249,706	725,022	1,018,431	1,287,041
August	55,396	722,280	184,199	307,017
September	12,218,772	837,835	1,023,273	509,790
October	64,541,235	805,721	1,226,715	2,175,147
November	127,858,222	803,387	1,333,257	3,385,862
December	159,900,035	750,251	1,209,433	2,835,975
January	96,105,536	675,160	248,360	230,005
February	179,875,418	1,120,884	1,153,668	3,580,788
March	163,872,008	1,362,552	1,268,036	4,455,275
April	167,374,236	839,065	1,292,285	3,419,186
May	139,207,730	1,047,572	1,040,524	3,511,750
June	141,091,441	868,034	139,985	833,785
Total	1,264,350,355	10,610,766	11,138,106	26,531,711

¹ For materials used at fruit distilleries in the production of brandy, see table 64.

² Includes 46,605,582 pounds of corn flour and 700,321 pounds of corn meal.

³ Includes 8,835,576 pounds of rye flour.

⁴ Includes 958,886,596 pounds of wheat flour and 2,170,636 pounds of a wheat by-product.

⁵ Represents 1,233,385,796 pounds of sorghum grain, 30,879,617 pounds of sorghum grain flour, and 84,942 pounds of barley.

⁶ Represents 7,042,221 gallons used in production of spirits and 3,568,545 gallons in production of rum.

⁷ Represents 25,145,168 pounds of potatoes, 902,050 pounds of potato starch, 457,242 pounds of diarrh, 11,708 pounds of malt sirup, 10,013 pounds of dried carrots, and 5,530 pounds of soy bean meal.

TABLE 44.—Materials: Used at registered distilleries¹ in production of spirits, unfinished spirits, etc., by kinds and by States, fiscal year 1945

State	Grain			
	Corn	Rye	Malt	Wheat
	Pounds	Pounds	Pounds	Pounds
Arizona		147,533	655,057	161,756
California	318,673	2,010,915	4,239,357	7,515,126
Colorado	77,280	9,660	9,660	
Connecticut	2,489,095	4,915,223	974,900	175,682
Georgia	321,729	309,745	562,570	4,378,702
Idaho			584,368	
Illinois	115,715,594	76,143,888	91,439,039	352,936,250
Indiana	248,701,810	36,272,458	80,101,095	302,042,741
Kentucky	445,302,077	181,816,807	220,384,559	725,261,175
Maryland	85,330,395	66,965,661	72,362,636	374,098,957
Massachusetts	3,861,653	16,068,720	12,780,310	50,644,667
Michigan	101,780	35,600	284,761	2,381,221
Minnesota	66,175	88,445	245,850	11,200
Missouri	4,938,553	6,203,507	4,238,141	6,458,719
New Hampshire	149,340		849,458	149,450
New York	2,026,924	3,332,999	9,059,516	34,016,342
Ohio	32,734,169	3,862,120	12,148,683	62,068,869
Pennsylvania	132,229,967	167,346,850	92,864,721	266,384,164
Tennessee	688,128	532,429	360,497	21,168
Vermont		339,704	1,066,993	9,776,857
Virginia	5,906,851	5,964,548	5,562,954	27,713,105
Wisconsin	1,490,690	1,676,114	1,221,828	6,856,768
Total	¹ 1,082,516,883	² 574,042,926	612,016,953	⁴ 2,233,072,419

State	Grain—Continued		Unfinished spirits and other products used in redistillation	Other materials
	Other	Molasses		
	Pounds	Gallons		
Arizona	3,995,764			
California	28,710,758	6,086,448	43,611	
Colorado				2,000
Connecticut				599
Georgia				16,634,092
Idaho			7,719	
Illinois	282,127,109		1,222,725	466,604
Indiana	176,316,971		244,446	609
Kentucky	374,433,976	1,514,530	8,764,955	1,052,548
Maryland	65,629,165		33,502	
Massachusetts	45,951,007	1,596,279	3,540	
Michigan			7,638	1,126,226
Minnesota			867	
Missouri	16,899,430			7,246,963
New Hampshire	1,050,685			
New York	33,734,699			
Ohio	17,274,702			
Pennsylvania	210,537,240	1,413,509	693,783	2,100
Tennessee	1,375,058			
Vermont			1,694	
Virginia	6,313,791		113,626	
Wisconsin				
Total	¹ 1,264,350,355	² 10,610,766	11,138,106	³ 26,531,711

¹ For materials used at fruit distilleries in the production of brandy, see table 64.
² Includes 46,605,582 pounds of corn flour and 760,321 pounds of corn meal.
³ Includes 8,835,376 pounds of rye flour.
⁴ Includes 958,886,595 pounds of wheat flour and 2,179,636 pounds of a wheat by-product.
⁵ Represents 1,233,385,796 pounds of sorghum grain, 30,879,617 pounds of sorghum grain flour, and 84,942 pounds of barley.
⁶ Represents 7,042,221 gallons used in production of spirits and 3,568,545 gallons in production of rum.
⁷ Represents 25,145,168 pounds of potatoes, 992,050 pounds of potato starch, 457,242 pounds of diamalt, 11,708 pounds of malt sirup, 10,013 pounds of dried carrots, and 5,530 pounds of soy bean meal.

TABLE 45.—Production: Undenatured ethyl alcohol, spirits, and unfinished spirits, by months, fiscal year 1945 [Proof gallons]

Month	Production				Unfinished spirits and other products used in redistillation	Net production ²
	Ethyl alcohol ¹	Spirits ¹	Unfinished spirits	Total		
July	58,533,989	22,956,339	15,900,575	97,390,903	3,367,121	94,023,782
August	57,325,418	22,846,073	4,002,434	84,173,925	1,582,524	82,591,401
September	56,888,438	22,828,469	16,644,316	96,361,223	3,276,565	93,084,658
October	65,182,175	24,757,875	17,042,143	106,982,193	9,075,352	97,906,841
November	58,865,786	23,436,518	18,132,586	100,434,890	4,082,659	96,352,191
December	57,053,763	21,454,890	19,638,254	98,146,907	3,549,794	94,597,113
January	52,874,868	16,663,491	4,085,250	73,623,609	1,596,402	72,027,207
February	50,606,699	24,168,187	13,842,901	88,617,787	3,389,627	85,228,160
March	59,779,441	25,708,882	18,803,747	104,292,070	4,328,029	99,964,041
April	59,154,501	25,910,438	17,073,767	102,138,706	4,145,455	97,993,251
May	58,000,638	28,522,340	17,092,631	103,615,609	3,708,864	99,906,745
June	49,165,828	24,275,267	16,517,108	89,958,203	2,377,344	87,580,859
Total	683,431,544	283,558,760	178,775,712	1,145,766,025	44,479,776	1,101,286,249

¹ Includes production by redistillation.
² Net production represents total production minus unfinished spirits and other products used in redistillation.

TABLE 46.—Production: Undenatured ethyl alcohol, spirits, and unfinished spirits, by States, fiscal year 1945 [Proof gallons]

State	Production				Unfinished spirits and other products used in redistillation	Net production ²
	Ethyl alcohol ¹	Spirits ¹	Unfinished spirits	Total		
Arizona		137,411	335,865	473,276		473,276
California	10,612,619	1,928,155	5,571,818	18,112,592	43,611	18,068,981
Connecticut		495,372		495,372		495,372
Georgia		47,832		392,542		392,542
Hawaii	784,586			784,586	65,734	718,852
Idaho		426,640		426,640	7,719	418,921
Illinois	7,707,782	8,993,455	67,466,168	84,167,405	1,222,725	82,944,680
Indiana	28,242,636	25,920,080	44,761,297	98,923,963	6,026,382	92,897,581
Iowa	27,779,223			27,779,223		27,779,223
Kansas	10,439,300			10,439,300	366,290	10,073,010
Kentucky	22,527,183	132,083,557	22,521,695	177,132,435	10,884,528	166,247,907
Louisiana	140,248,183			140,248,183		140,248,183
Maryland	32,510,956	38,044,859	13,103,657	83,659,472	17,719,160	65,940,312
Massachusetts	10,132,269	8,582,221	1,603,968	20,318,458	84,332	20,234,126
Michigan	9,902,570			10,170,790		10,170,790
Minnesota		61,973	3,796	65,769	7,638	58,131
Missouri	24,525,376	1,641,694	903,494	27,068,564	867	27,067,697
Nebraska	40,933,582			40,933,582		40,933,582
New Hampshire		546,673		546,673		546,673
New Jersey	50,054,772			50,054,772		50,054,772
New York	15,661,782	3,774,132	2,229,130	21,665,044		21,665,044
Ohio	12,795,138	5,792,094	4,771,675	23,358,907		23,358,907
Pennsylvania	165,501,630	51,323,754	12,990,908	229,816,292	6,967,134	222,849,158
Puerto Rico	3,217,770			3,217,770	232,188	2,985,582
South Dakota	2,845,667			2,845,667		2,845,667
Tennessee			189,088	189,088		189,088
Texas	20,623,120			20,623,120		20,623,120
Vermont		152,616	659,399	812,015	1,694	810,321
Virginia	1,296,453	3,275,947	575,495	5,147,895	113,626	5,034,269
Washington	1,018,159			1,018,159		1,018,159
West Virginia	43,304,054			43,304,054	45,677	43,258,377
Wisconsin	766,704	62,134	745,549	1,574,387	690,471	883,916
Total	683,431,544	283,558,760	178,775,712	1,145,766,025	44,479,776	1,101,286,249

¹ Includes production by redistillation.
² Net production represents total production minus unfinished spirits and other products used in redistillation.

TABLE 47.—Withdrawals: Undenatured ethyl alcohol¹ and spirits, by months, fiscal year 1945

[Proof gallons]

Month	Tax-paid withdrawals			Tax-free withdrawals		
				For use of the United States		
	Ethyl alcohol	Spirits	Total	Ethyl alcohol	Spirits	Total
July	461,163	1,964,077	2,425,240	10,604,477	167,773	10,772,250
August	2,264,863	3,560,479	5,825,342	9,373,271		9,373,271
September	1,731,169	3,627,768	5,358,937	10,308,773	204,905	10,513,678
October	2,094,696	4,231,649	6,326,345	12,623,681	213,457	12,837,138
November	2,495,109	4,825,239	7,320,348	6,838,875	280,618	7,119,493
December	2,542,448	4,766,180	7,308,628	15,845,091	211,984	16,057,075
January	4,479,779	4,510,687	8,990,466	6,441,763		6,441,763
February	3,475,773	2,987,501	6,463,274	9,253,313	110,125	9,363,438
March	2,618,845	3,255,704	5,874,549	17,363,441	117,314	17,480,755
April	2,169,623	3,079,632	5,249,255	6,589,897	353,059	6,942,956
May	1,888,453	3,105,733	4,994,186	5,666,888	194,866	5,861,754
June	2,095,613	3,773,582	5,869,195	329,739	253,805	574,544
Total	27,836,574	43,688,181	71,524,755	111,210,119	1,969,906	113,171,025

Tax-free withdrawals—Continued

Month	For hospital, scientific, and educational use		For export	Used for denaturation ²	Total	Grand total
	Ethyl alcohol	Ethyl alcohol				
	July	163,452	160	87,134,804	98,085,011	100,510,251
August	180,155	581	90,252,983	99,812,647	105,637,989	
September	167,103	86	89,913,897	100,614,605	105,973,482	
October	174,168	1,976	75,647,384	88,670,439	94,996,184	
November	167,097	20,773	81,461,540	88,776,597	96,006,945	
December	162,194	152	65,331,060	81,561,125	88,869,703	
January	168,111	1,374	73,068,131	79,687,536	88,678,002	
February	170,296	66	73,339,221	82,885,450	89,348,724	
March	171,547	13,030	81,882,056	99,555,873	105,439,422	
April	172,257	24,339	90,661,047	97,640,327	102,829,582	
May	180,689	11,342	86,605,299	92,661,149	97,325,035	
June	174,077	14,899	76,148,588	76,925,542	82,794,737	
Total	2,051,146	38,778	971,446,910	1,086,876,301	1,158,491,056	

¹ Represents products withdrawn as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits.
² Represents all products used for denaturation which were regarded, upon receipt at denaturing plants, as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits. In addition, 1,742,872 proof gallons of rum were used for denaturation at distillery denaturing bonded warehouses.
³ Includes 53,228 proof gallons of spirits.
⁴ Includes 68,048 proof gallons for beverage purposes, 49,904 proof gallons for medicinal use, and 490 proof gallons for industrial use in Puerto Rico.

TABLE 48.—Withdrawals: Undenatured ethyl alcohol¹ and spirits, by States, fiscal year 1945

[Proof gallons]

State	Tax-paid withdrawals			Tax-free withdrawals		
				For use of the United States		
	Ethyl alcohol	Spirits	Total	Ethyl alcohol	Spirits	Total
Arizona		82,450	82,450			
California	225,164	3,155,370	3,380,534	38,650,654		38,650,654
Colorado	6,251		6,251	632		632
Connecticut		36,877	36,877			
Georgia		3,707	3,707			
Hawaii	516,148		516,148	19		19
Idaho						
Illinois	2,916,146	6,818,560	9,734,706	36,002		36,002
Indiana	4,942,478	7,655,009	12,597,487	291,307		291,307
Iowa	225,266		225,266			
Kansas						
Kentucky	163,242	9,679,985	9,843,227	301		301
Louisiana	888,100		888,100	1,471,810		1,471,810
Maryland	580,229	5,787,990	6,368,219	13,783,286	1,656,804	15,440,090
Massachusetts	375,450	2,003,293	2,378,743	63,715	304,102	367,817
Michigan	117,500		117,500	8,791		8,791
Minnesota		60,732	60,732			
Missouri	172,039	120,526	292,565	28,892		28,892
Nebraska						
New Hampshire		493,681	493,681			
New Jersey	1,180,065	704,424	1,884,489	52,676		52,676
New York	453,867	617,445	1,071,312			
Ohio	2,511,344	1,253,272	3,764,616	3,432		3,432
Pennsylvania	12,544,831	4,991,593	17,536,424	56,818,602		56,818,602
Puerto Rico						
South Dakota						
Tennessee						
Texas						
Vermont		156,269	156,269			
Virginia		17,943	17,943			
Washington		20,277	20,277			
West Virginia	2,965		2,965			
Wisconsin	15,489	59,378	74,867			
Total	27,836,574	43,688,181	71,524,755	111,210,119	1,969,906	113,171,025

See footnotes at end of table.

TABLE 48.—Withdrawals: Undenatured ethyl alcohol¹ and spirits, by States, fiscal year 1945—Continued

[Proof gallons]

State	Tax-free withdrawals—Continued				Grand total
	For hospital, scientific, and educational use	For export	Used for denaturation ²	Total	
	Ethyl alcohol	Ethyl alcohol			
Arizona					82,450
California	164,209	541	14,599,136	53,414,540	56,795,074
Colorado	14,371			15,003	21,284
Connecticut					30,877
Georgia					3,707
Hawaii	4,403		21,955	26,377	542,525
Idaho			84,915	84,915	84,915
Illinois	216,122		27,573,075	27,825,199	37,559,905
Indiana	60,179	48,199	25,459,642	25,859,327	38,456,814
Iowa			3,288,843	3,288,843	3,514,169
Kansas			3,527,536	3,527,536	3,527,536
Kentucky	6,148		160,429,920	160,436,069	170,279,596
Louisiana	164,163	1,231	62,942,485	64,579,680	65,467,789
Maryland	243,466	6,061	35,324,341	51,013,958	57,352,177
Massachusetts	190,459		10,701,283	11,259,559	13,638,302
Michigan	89,003			97,794	215,294
Minnesota					60,732
Missouri	85,427		154,635	268,954	561,519
Nebraska			1,346,850	1,346,850	1,346,850
New Hampshire					493,081
New Jersey	492,882	32,539	55,676,598	56,254,695	58,139,184
New York			5,735,637	5,735,637	6,809,949
Ohio	148,787				3,916,835
Pennsylvania	128,239	207	249,051,638	305,998,686	323,535,110
Puerto Rico	904		3,278,657	3,398,003	3,398,003
South Dakota			1,156,514	1,156,514	1,156,514
Tennessee			185,915	185,915	185,915
Texas			20,507,235	20,507,235	20,507,235
Vermont					159,269
Virginia			89,809	89,809	107,752
Washington					20,277
West Virginia	2,879		280,939,902	280,942,781	280,945,746
Wisconsin	39,505		370,389	409,894	484,761
Total	2,051,146	88,778	971,446,910	1,086,876,301	1,158,401,056

¹ Represents products withdrawn as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits.

² Represents all products used for denaturation which were regarded, upon receipt at denaturing plants, as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits. In addition, 1,742,872 proof gallons of rum were used for denaturation at distillery denaturing bonded warehouses.

³ Includes 48,199 proof gallons of spirits in Indiana and 5,029 proof gallons in Maryland.

⁴ Includes 68,048 proof gallons for beverage purposes, 49,904 proof gallons for medicinal use, and 490 proof gallons for industrial use in Puerto Rico.

TABLE 49.—Stocks: Undenatured ethyl alcohol, spirits, and unfinished spirits, by States, June 30, 1945

[Proof gallons]

State	Ethyl alcohol			Spirits in internal revenue bonded warehouses	Unfinished spirits in internal revenue bonded warehouses	Grand total
	Industrial alcohol bonded warehouses	Denaturing plants ¹	Total			
Arizona				124,642		124,642
California	1,806,793	3,412,659	5,219,452	666,122	707	5,886,281
Colorado	7,885		7,885			7,885
Connecticut				37,539		37,539
Georgia				1,793	8,894	10,687
Hawaii	117,715		117,715			117,715
Illinois	3,556,162	4,537,045	8,093,207	2,155,250	187,791	10,436,248
Indiana	11,409,648	67,035	11,476,683	3,565,635	4,349	15,046,667
Iowa	295,134		295,134			295,134
Kansas	509,709		509,709			509,709
Kentucky	2,209,475	4,743,263	6,952,738	3,129,005	2,450,474	12,532,817
Louisiana	9,606,671	71,592	9,678,263			9,678,263
Maryland	2,179,777	7,016,597	9,196,374	1,937,809	8,811	11,142,994
Massachusetts	319,043		319,043	311,420		630,463
Michigan	20,912		20,912			20,912
Minnesota				1,219	2,861	4,080
Missouri	67,923		67,923	60,418		128,341
Nebraska	215,638		215,638			215,638
New Hampshire				17,994		17,994
New Jersey	2,988,955	15,212	3,004,167	128,543		3,132,710
New York	23,234	286,651	309,885	45,587		355,472
Ohio	567,746		567,746	548,637	398	1,116,781
Pennsylvania	4,761,569	24,795,004	29,556,573	3,150,176	16,988	32,723,737
Puerto Rico	351,400		351,400			351,400
South Dakota	22,451		22,451			22,451
Texas	392,706		392,706			392,706
Vermont				9,764	4,115	13,879
Virginia	15,128		15,128	57,238	16,488	88,854
Washington	141,569		141,569			141,569
West Virginia	1,063,890	53,559,877	54,623,737			54,623,737
Wisconsin	29,382		29,382	2,731	3,030	35,143
Total	42,680,485	98,517,754	141,198,239	15,952,122	2,704,906	159,855,267

¹ Represents all undenatured products at denaturing plants which were regarded, upon receipt at such plants, as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits.

² Includes 2,440,855 proof gallons in industrial alcohol bonded warehouses in Kentucky.

TABLE 50.—Stocks:¹ Spirits and unfinished spirits in internal revenue bonded warehouses June 30, 1945, by years and seasons of production

[Tax gallons]

Year	Season	Spirits	Unfinished spirits	Year	Season	Spirits	Unfinished spirits
1917	Spring	396		1942	Spring	149,610	
1920	do	98			Fall	185,673	
1937	Fall	252,733		1943	Spring	167,034	96
1938	Spring	340,874			Fall	122,950	
	Fall	175,590		1944	Spring	79,846	271
1939	Spring	476,790			Fall	2,179,001	109
	Fall	335,863		1945	Spring	11,031,572	263,575
1940	Spring	19,617			Total	15,952,122	264,051
	Fall	200,499					
1941	Spring	103,354					
	Fall	130,622					

¹ For stocks of other distilled spirits see table 73.

TABLE 51.—Summary: Production, withdrawals, and stocks of undenatured ethyl alcohol, spirits, and unfinished spirits, by months, fiscal year 1945

Month	[Proof gallons]				Stocks
	Production ¹	Withdrawals			
		Tax-paid	Tax-free	Total	
July	94,023,782	2,425,240	98,085,011	100,510,251	140,633,163
August	82,591,401	5,825,342	99,812,647	105,637,989	127,269,236
September	93,084,658	5,358,877	100,614,605	105,973,482	119,378,689
October	97,906,841	6,325,745	88,670,439	94,996,184	130,229,119
November	96,352,191	7,230,348	88,776,637	96,006,945	137,433,567
December	94,597,113	7,308,578	81,561,125	88,869,703	143,232,171
January	72,057,207	8,990,466	79,857,636	88,678,002	139,722,094
February	85,228,169	6,463,274	82,885,450	89,348,724	135,489,413
March	99,964,041	5,874,549	99,555,873	105,430,422	134,453,433
April	97,993,251	5,180,255	97,640,327	102,829,582	136,421,329
May	99,906,745	4,693,886	92,461,149	97,325,035	146,050,446
June	87,580,839	5,869,195	76,925,542	82,794,737	159,855,267
Total	1,101,286,249	71,524,755	1,086,876,301	1,158,401,056	159,855,267

¹ Represents production of ethyl alcohol at industrial alcohol plants and spirits and unfinished spirits at registered distilleries less unfinished and other spirits used in redistillation. See table 45.

TABLE 52.—Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, spirits, and unfinished spirits, and premises operated, by States, fiscal year 1945

State	[Proof gallons]			
	Production ¹	Withdrawals		
		Tax-paid	Tax-free	Total
Arizona	473,276	82,450		82,450
California	18,068,981	3,880,534	53,414,840	50,795,074
Colorado		6,251	15,003	21,254
Connecticut	495,372	36,877		36,877
Georgia	392,542	3,707		3,707
Hawaii	718,852	516,148		542,525
Idaho	418,921	84,915		84,915
Illinois	82,944,680	9,734,706	27,825,199	37,559,905
Indiana	92,897,581	12,597,487	25,859,327	38,456,814
Iowa	27,779,223	225,266	3,288,843	3,514,109
Kansas	10,073,010		3,527,536	3,527,536
Kentucky	166,247,907	9,843,227	160,436,369	170,279,596
Louisiana	140,248,183	888,100	64,579,689	65,467,789
Maryland	65,940,312	6,338,219	51,013,958	57,352,177
Massachusetts	20,234,156	2,378,743	11,259,559	13,638,302
Michigan	10,170,790	117,500	97,794	215,294
Minnesota	58,131	60,732		60,732
Missouri	27,067,697	292,565	268,954	561,519
Nebraska	40,933,582		1,346,850	1,346,850
New Hampshire	546,673	493,081		493,081
New Jersey	50,054,772	1,884,489	56,254,695	58,139,184
New York	21,665,044	1,071,312	5,735,637	6,806,949
Ohio	23,358,907	3,764,616	152,219	3,916,835
Pennsylvania	222,849,158	17,536,424	205,908,086	323,535,110
Puerto Rico	2,985,582		3,398,003	3,398,003
South Dakota	2,845,667		1,156,514	1,156,514
Tennessee	189,088		185,915	185,915
Texas	20,623,120		20,597,235	20,597,235
Vermont	810,321	156,269		156,269
Virginia	5,034,269	17,943	89,809	107,752
Washington	1,018,159	20,277		20,277
West Virginia	43,258,377	2,965	289,942,781	289,945,746
Wisconsin	883,916	74,867	409,894	484,761
Total	1,101,286,249	71,524,755	1,086,876,301	1,158,401,056

¹ Represents production of ethyl alcohol at industrial alcohol plants and spirits and unfinished spirits at registered distilleries less unfinished and other spirits used in redistillation. See table 46.

TABLE 53.—Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, spirits, and unfinished spirits, and premises operated, by States, fiscal year 1945—Continued

State	[Proof gallons]					
	Losses in industrial alcohol bonded warehouses	Stocks	Number of premises operated ²			
			Industrial alcohol plants	Industrial alcohol bonded warehouses	Registered distilleries	Internal revenue bonded warehouses
Arizona		124,642			1	1
California	44,581	5,886,281	4	7	2	63
Colorado	178	7,885		1		3
Connecticut		37,539			1	2
Georgia		10,687			1	
Hawaii	2,230	117,715	1	1		
Idaho	906			1	1	1
Illinois	107,133	10,436,248	3	10	7	11
Indiana	227,840	15,046,667	3	7	7	8
Iowa	26,344	295,134	3	2		
Kansas	2,708	509,709	1	1		
Kentucky	99,256	12,532,817	10	13	60	72
Louisiana	175,419	9,678,263	7	6		
Maryland	24,332	11,142,994	2	3	15	18
Massachusetts	23,623	630,463	1	3	3	7
Michigan	577	20,912	1	3	1	
Minnesota		4,080				2
Missouri	16,849	128,341	2	4	4	5
Nebraska	17,437	215,638	1	1		
New Hampshire		17,994			1	1
New Jersey	83,228	3,132,710	3	4		7
New York	19,889	355,472	2	2	1	4
Ohio	19,776	1,116,781	1	5	4	5
Pennsylvania	295,265	32,723,737	5	6	17	23
Puerto Rico	21,191	364,219	3	3		
South Dakota	321	22,451	2	2		
Tennessee					1	1
Texas	5,324	392,706	2	2		
Vermont		13,879			1	1
Virginia	746	88,854	1		4	7
Washington	379	141,569	1	1		1
West Virginia	161,712	54,023,737	2	1		
Wisconsin	1,380	35,143	1	1	1	1
Total	* 1,378,624	159,855,267	62	90	134	245

² Represents number operated during any part of the year.
* In addition, losses in denaturing plants amounted to 1,526,451 proof gallons.

TABLE 53.—Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, fiscal years 1934-45, inclusive

Fiscal year ended June 30	[Proof gallons]					
	Production ¹	Tax-paid	Withdrawals			
			Used for denaturation ²	For use of United States	Other ³	Total
1934	165,103,582	16,154,614	137,416,765	793,803	1,787,340	139,997,908
1935	180,645,920	16,940,972	163,009,786	852,615	2,242,356	166,104,787
1936	196,136,236	24,952,532	172,478,748	993,734	2,413,786	175,886,268
1937	223,181,228	32,289,659	179,324,373	1,041,828	2,664,972	182,931,173
1938	201,033,858	28,976,669	164,263,210	950,760	2,687,989	167,901,959
1939	201,017,546	27,866,523	175,644,641	1,057,712	2,878,176	179,580,529
1940	243,727,756	24,344,306	223,321,704	1,224,504	2,939,214	227,476,422
1941	293,845,417	27,866,523	274,887,261	3,696,068	3,053,303	281,638,672
1942	424,804,091	24,932,340	374,760,259	43,319,325	3,063,962	421,143,546
1943	447,786,568	5,673,341	408,303,779	103,124,789	2,119,088	513,547,656
1944	636,573,216	6,178,698	973,439,556	122,397,846	2,340,431	1,098,177,833
1945	683,431,544	27,836,574	971,446,910	111,210,119	2,205,138	1,084,862,167

For footnotes, see p. 162.

TABLE 53—Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, fiscal years 1934-45, inclusive—Continued

Fiscal year ended June 30	[Proof gallons]				
	Withdrawals—Continued	Losses in industrial alcohol bonded warehouses ⁴	Stocks, June 30 ⁵		
			Grand total	Alcohol	Unfinished spirits	Total
1934	156,152,522	490,854	27,970,640		27,970,640
1935	183,095,759	491,226	25,252,756		25,252,756
1936	199,938,900	438,851	21,300,340		21,300,340
1937	215,230,823	528,194	28,464,541		28,464,541
1938	196,878,568	524,879	32,046,632		32,046,632
1939	201,731,498	496,086	30,860,351		30,860,351
1940	251,820,728	496,294	21,798,554		21,798,554
1941	309,505,095	697,140	10,392,352		10,392,352
1942	446,075,886	824,254	27,815,428	1,198,837	29,014,265
1943	519,222,997	2,007,404	210,270,451	2,652,805	212,923,256
1944	1,104,356,531	1,688,524	124,983,388	2,936,170	127,919,567
1945	1,112,698,741	1,378,624	141,198,239	2,440,855	143,639,094

¹ Represents production at industrial alcohol plants.
² Represents withdrawals for denaturation 1934 through 1941. For 1942 through 1945, represents all products used for denaturation which were regarded, upon receipt at denaturing plants, as alcohol, whether originally produced as alcohol by industrial alcohol plants or as spirits or unfinished spirits by registered distilleries.
³ Represents withdrawals for hospital, scientific and educational use, for export, and in Puerto Rico for medicinal, beverage, and industrial use.
⁴ Exclusive of losses in denaturing plants.
⁵ Represents stocks in industrial alcohol bonded warehouses and for 1942 through 1945 includes stocks at denaturing plants.

III. DENATURED ALCOHOL AND DENATURED RUM

TABLE 54.—Production: Completely and specially denatured alcohol, by months, fiscal year 1945

Month	[Wine gallons]		
	Completely denatured	Specially denatured	Total
July	4,243,386	42,596,096	46,839,482
August	5,057,231	43,532,505	48,589,736
September	4,518,560	43,986,138	48,504,698
October	3,059,150	38,237,031	41,296,181
November	1,188,985	43,143,837	44,332,842
December	676,433	35,054,371	35,730,804
January	760,066	39,356,697	40,116,763
February	1,248,183	38,778,821	40,027,004
March	728,213	44,131,051	44,859,264
April	1,401,517	47,885,893	49,287,410
May	4,832,364	41,785,745	46,618,109
June	5,373,445	35,519,799	40,893,244
Total	33,087,533	494,008,004	527,095,537

TABLE 55.—Withdrawals: Completely denatured alcohol, by formulas and by months, fiscal year 1945

Month	[Wine gallons]			Total
	Formula ¹			
	12	13	14	
July	4,164,300	110,254	1,294	4,275,848
August	5,012,413	12,156	704	5,025,273
September	4,488,745	15,916	2,789	4,507,450
October	2,179,403	29,208	5,083	3,213,694
November	1,108,043	22,000	4,719	1,134,852
December	704,971	16,498	2,627	724,096
January	730,002	34,931	2,230	767,163
February	746,305	11,443	1,896	759,644
March	1,076,398	19,201	1,241	1,096,840
April	966,894	18,169	1,974	987,037
May	5,098,426	7,980	4,176	5,110,582
June	4,671,619	11,582	3,265	4,686,466
Total	31,947,519	309,428	31,998	32,288,945

¹ Information relative to the composition of these formulas will be found in the Appendix to Regulation No. 3, "Formulae for Completely and Specially Denatured Alcohol" (revised 1942), Treasury Department, Bureau of Internal Revenue.

TABLE 56.—Withdrawals: Specially denatured alcohol, by formulas, fiscal year 1945

[Wine gallons]							
Formula ¹	Amount	Formula ¹	Amount	Formula ¹	Amount	Formula ¹	Amount
1	27,668,115	22	803	30	1,708,323	39	8,603
2-B	51,574,401	23-A	1,309,760	31-A	920	39-B	172,760
3-A	4,127,951	23-E	25	32	6,548,783	39-C	771,887
3-B	3,525	23-F	46	33	8,212	39-D	1,850
4	599,695	23-G	7,872	35	4,234	40	3,617,336
6-A	81,204	23-H	740,049	35-A	5,840,403	40-A	752,205
6-B	65,741	25	17,561	36	12,803	42	25,839
12-A	711,711	25-A	63,738	37	842,522	44	108
13-A	1,310,770	27	61,668	37-A	3,583	45	13,706
17	742,130	27-A	5,750	38	15,268	46	1,172
18	7,542,897	27-B	86,226	38-B	590,174	47	15,459
19	55,196	28	71,082	38-C	13,071		
20	8,276	29	373,613,649	38-D	6,771	Total	491,445,833

¹ Information relative to the composition and authorized uses of these formulas will be found in the Appendix to Regulation No. 3, "Formulae for Completely and Specially Denatured Alcohol" (revised 1942), Treasury Department, Bureau of Internal Revenue.

TABLE 57.—Withdrawals: Specially denatured alcohol, by leading formulas and by months, fiscal year 1945¹

[Wine gallons]

Formula	July	August	September	October	November	December
29	35,999,578	36,883,302	31,689,661	29,934,608	26,428,731	24,119,061
2-B	3,735,183	3,195,700	3,758,701	4,767,262	4,804,397	5,833,027
1	2,139,057	1,903,200	2,078,711	2,653,834	2,426,786	2,516,201
18	609,166	508,805	544,180	512,212	784,142	806,866
32	616,179	675,876	678,322	658,204	423,508	268,077
35-A	415,712	499,278	458,610	512,162	522,481	597,588
3-A	273,837	490,721	537,837	363,989	313,901	290,504
40	295,046	276,370	327,006	430,636	244,250	372,630
30	13,637	159,037	165,828	158,582	125,187	116,424
13-A	311,045	249,480	25,282	109,681	88,883	73,012
23-A	100,041	85,465	88,080	117,658	144,543	132,136
37	60,922	50,217	92,681	102,545	39,159	55,670
39-C	55,636	28,166	45,784	60,502	97,373	78,877
40-A	10,211	41,408	38,363	40,697	47,319	27,288
17	72,080	66,086	78,038	84,090	66,756	52,501
23-H	46,229	21,706	12,397	68,610	23,622	40,876
12-A	56,158	60,928	67,895	72,806	45,332	71,567
4	41,881	34,772	60,170	47,335	57,989	66,236
38-B	42,022	37,647	23,423	69,194	48,400	54,201
39-B	15,106	9,802	8,267	20,717	11,652	16,655
Others	111,109	40,611	45,956	30,584	45,467	69,288
Total	45,031,155	45,327,517	40,822,162	40,821,418	36,850,568	35,658,665

Formula	January	February	March	April	May	June	Total
29	31,428,994	31,154,682	34,841,737	33,795,028	32,904,725	24,433,542	373,613,649
2-B	4,196,649	4,658,325	4,994,268	4,954,911	3,582,202	3,033,776	51,574,401
1	2,224,831	2,237,134	2,702,166	2,212,854	2,322,064	2,251,277	27,668,115
18	781,651	659,567	724,647	547,543	598,013	469,133	7,542,897
32	497,128	498,666	567,061	566,676	601,995	497,091	6,548,783
35-A	465,405	504,527	471,601	493,059	489,841	413,139	5,840,463
3-A	322,445	290,411	282,655	285,476	283,683	382,392	4,127,951
40	304,937	287,432	266,702	235,740	283,020	203,597	3,617,339
30	169,673	165,976	117,372	162,999	200,960	132,648	1,708,323
13-A	69,256	69,380	82,278	78,638	85,247	69,188	1,310,770
23-A	104,952	107,173	112,740	106,636	121,242	89,154	1,309,760
37	88,156	65,082	69,213	34,008	93,527	73,832	842,522
39-C	81,089	63,996	58,198	54,061	68,042	80,193	771,887
40-A	25,322	83,127	128,799	167,226	103,519	38,926	752,205
17	29,469	50,055	56,634	57,196	59,393	73,232	742,130
23-H	121,806	35,307	64,545	78,275	113,794	112,782	740,049
12-A	56,202	68,798	48,542	40,568	62,840	56,475	711,711
4	52,545	45,253	46,753	53,131	47,478	46,852	596,695
38-B	45,617	53,637	54,965	41,140	44,994	75,634	390,174
39-B	17,097	12,567	12,567	13,864	12,467	17,369	172,760
Others	58,459	38,834	61,799	44,390	58,271	49,564	660,312
Total	41,141,673	41,154,569	45,764,632	44,032,819	42,134,517	32,706,138	491,445,833

¹ Withdrawals for the year exceeding 100,000 wine gallons ranked in order of total withdrawals.

TABLE 58.—Summary: Production, withdrawals, stocks, and losses of denatured alcohol, and denaturing plants operated, by States, fiscal year 1945

[Wine gallons]

State	Completely denatured			Specially denatured
	Production	Withdrawals	On hand June 30	Production
California	456,950	453,770	5,243	7,620,505
Hawaii	1,770	3,294	3,137	10,444
Idaho	5,134	6,192		39,839
Illinois	3,329,611	3,308,876	21,300	11,734,126
Indiana	2,226,082	2,236,847		11,726,422
Iowa	537	537		1,735,447
Kansas				1,862,700
Kentucky				84,963,379
Louisiana	7,758,133	7,778,680	125,178	26,262,260
Maryland	2,265,859	2,249,428	26,163	19,558,466
Massachusetts	247,152	243,698	33,863	5,628,329
Missouri				170,133
Nebraska				709,799
New Jersey	3,466,767	3,467,384		26,695,778
New York				3,144,260
Pennsylvania	8,228,377	8,216,529	25,589	129,854,117
Puerto Rico	24,228	22,658	1,942	1,708,787
South Dakota				608,557
Tennessee				99,277
Texas				10,869,029
Virginia	1,603	1,550	53	46,000
West Virginia	5,075,330	4,299,235	709,504	148,645,735
Wisconsin		270	1,206	376,615
Total	33,087,533	32,288,945	1,013,268	494,008,004

Specially denatured—Continued

State	Withdrawals			On hand June 30 ¹	Total losses	Number of plants operated ²
	For use of the United States	Other	Total			
California	3,308	7,631,680	7,634,988	25,041	10,014	7
Hawaii		10,627	10,627	3,582		1
Idaho		39,839	39,839			1
Illinois	76,234	12,175,790	12,252,024	30,375	2,983	9
Indiana	12,439	13,092,326	13,104,765	54,966	13,687	2
Iowa		1,734,865	1,734,865		584	2
Kansas		1,862,718	1,862,718		3	1
Kentucky		81,648,561	81,648,561	8,088,431	78,575	4
Louisiana	743,616	24,643,717	25,387,333	201,063	39,967	6
Maryland	274,705	19,328,977	19,603,682	45,264	29,247	3
Massachusetts	47,999	5,570,885	5,618,884	11,231	1,297	3
Missouri		173,641	173,641	49,154		1
Nebraska		709,799	709,799			1
New Jersey		26,681,370	26,682,402	82,088	17,232	6
New York		3,143,469	3,143,469	2,175	1,122	1
Pennsylvania	81,820	129,477,934	129,559,754	2,851,296	97,766	5
Puerto Rico		1,684,382	1,684,382	29,869	1,613	3
South Dakota		608,557	608,557			1
Tennessee		99,277	99,277			1
Texas		11,245,527	11,245,527	782,102	12,768	1
Virginia		46,000	46,000			1
West Virginia		148,218,107	148,218,107	8,375,648	51,110	4
Wisconsin		376,632	376,632		6	1
Total	1,241,153	490,204,680	491,445,833	29,623,245	358,274	65

¹ In addition to these stocks at denaturing plants, stocks held by bonded dealers are shown in table 59 and stocks held by bonded manufacturers are shown in table 60.
² Represents number operated during any part of the year. Includes denaturing plants established in connection with registered distilleries, for denaturation of spirits.

TABLE 59.—Operations in specially denatured alcohol: By bonded dealers, by States, fiscal year 1945

[Wine gallons]

State	Received ¹	Removed ²		Losses	On hand June 30	Number of dealers operating ³
		For use of the United States	Other				Total
California	4,644		3,888	3,888	756	1
Connecticut	178,876		177,797	177,797	2,983	1
Illinois	1,137,575		4,056,170	4,056,170	22,949	52,135
Kentucky	25,274		24,465	24,465	3,999	1
Maryland	32,531		31,950	31,950	171	3,408
Massachusetts	135,190	20	129,688	129,708	134	13,655
Michigan	99,654		97,045	97,045	10	6,928
Minnesota	36,594		29,803	29,803	84	7,808
Missouri	135,066	324	128,804	129,128	150	7,204
New Jersey	14,891,865	54	14,881,082	14,881,136	3,146	40,576
New York	6,035		6,822	6,822	33	1,049
Ohio	222,707		222,346	222,346	342	10,341
Tennessee	2,160		1,620	1,620		540
Ohio	741,025		17,712	17,712	3,598	1,242
Texas	5,013		4,997	4,997	1	115
Utah	4,437		5,422	5,422	253	2,414
Washington			1,246	1,246		
Wisconsin						
Total	16,177,196	1,044	19,819,611	19,821,255	31,293	164,153

¹ Excludes interdealer shipments.
² Represents number operating during any part of the year.
³ Represents an excess of returns over receipts.

TABLE 60.—Operations in specially denatured alcohol: By manufacturers, by States, fiscal year 1945

[Wine gallons]

State	Received	Recovered after use ¹	Used in manufacturing (including recovered alcohol)	Losses	On hand June 30	Number of manufacturers operating ²
Alabama	1,079,968	19,046,126	20,005,404	111	332,594	30
Arizona	139		142		5	3
Arkansas	113,061		112,378		9,634	18
California	7,690,149	1,775,578	9,450,843	3,464	446,246	293
Colorado	36,565		38,815		4,704	18
Connecticut	579,574	284,363	870,699	274	26,224	73
Delaware	246,795	1,209,268	1,446,615	901	32,506	12
District of Columbia	9,949		8,141	2	2,026	16
Florida	45,635	33,054	82,972	466	7,672	31
Georgia	93,365	30	91,684	13	2,559	32
Hawaii	10,841		10,827		128	5
Idaho	79		69	1	23	7
Illinois	7,697,563	1,806,535	9,547,886	9,133	329,043	446
Indiana	8,081,652	40,388,746	48,188,615	4,423	840,651	102
Iowa	161,633		152,150	350	19,336	30
Kansas	1,765,811	11,130,718	13,422,708	22	265,431	75
Kentucky	81,242,810		81,221,143	11,725	22,405	44
Louisiana	4,941,790	343,240	5,336,946	1	49,677	75
Maine	4,199		4,222		78	9
Maryland	12,761,401	181,194	12,732,449	1,151	180,453	81
Massachusetts	5,142,797	4,469,316	9,575,196	16,421	193,478	236
Michigan	1,704,981	1,318,015	3,083,299	3,798	138,808	131
Minnesota	1,475,509	3,450,704	4,653,411	10	285,165	50
Mississippi	112,212	6,106,776	6,223,982	9	2,482	22
Missouri	1,890,755	3,330,852	5,247,764	1,970	197,740	148
Montana	10		14		3	3
Nebraska	2,690		2,564	2	333	19
Nevada	300		259	54	65	2
New Hampshire	16,103		16,009		167	5
New Jersey	30,849,693	27,332,069	58,121,696	39,450	1,044,382	273
New Mexico	324		326		3	1
New York	6,457,782	10,107,593	16,445,085	7,384	372,259	613
North Carolina	2,130,430	153,093	2,304,921	199	84,927	39

For footnotes, see p. 167.

TABLE 60.—Operations in specially denatured alcohol: By manufacturers, by States, fiscal year 1945—Continued

[Wine gallons]

State	Received	Recovered after use ¹	Used in manufacturing (including recovered alcohol)	Losses	On hand June 30	Number of manufacturers operating ²
North Dakota	43		47		10	4
Ohio	1,958,218	145,293	2,095,546	5,488	151,772	228
Oklahoma	2,536,479	20,046,604	22,383,969		349,007	38
Oregon	11,040		14,481	135	4,439	21
Pennsylvania	126,736,807	20,891,494	147,710,001	530	273,211	319
Puerto Rico	1,610,023		1,608,741	1	17,231	22
Rhode Island	18,123	9,216	30,821		3,080	25
South Carolina	3,503		3,274	7	357	18
South Dakota	30		32		10	3
Tennessee	16,759,941	13,425,997	30,073,195	6,128	3,512,471	72
Texas	14,525,632	211,791	14,640,469	4,137	212,177	130
Utah	4,804		4,858		324	13
Vermont	897		1,014	1	52	7
Virginia	2,706,002	22,008,844	24,934,085	36	469,434	51
Washington	23,550		22,486	124	1,709	41
West Virginia	148,592,848	36,063,789	185,112,848	7	335,464	21
Wisconsin	4,134,828	20,545,040	24,490,126	87	753,913	103
Wyoming	56		49		16	3
Total	495,877,839	265,875,344	761,525,286	118,054	10,975,875	4,061

¹ In some industries, where the denatured alcohol does not become a part of the product, a portion is recovered and reused.
² Represents number operating during any part of the year.
³ Includes 147,237 wine gallons recovered from solutions received containing specially denatured alcohol

TABLE 61.—Summary: Production, withdrawals, and stocks of specially denatured rum at denaturing bonded warehouses, by months, fiscal year 1945

[Wine gallons]

Month	Production	Removals	Stocks	Month	Production	Removals	Stocks
July	98,748	95,016	31,073	February	92,792	91,393	30,612
August	98,927	97,434	32,334	March	97,212	105,083	22,535
September	99,412	99,130	32,160	April	92,575	99,770	15,199
October	122,315	120,690	33,486	May	122,539	101,744	35,390
November	93,927	80,725	46,383	June	95,203	88,684	41,587
December	77,206	86,500	36,919				
January	82,643	89,697	29,465	Total	1,173,490	1,155,812	41,587

TABLE 62.—Summary: Production, withdrawals, losses, and stocks of specially denatured rum at denaturing bonded warehouses, by States, fiscal year 1945¹

[Wine gallons]

State	Production	Removals	Losses	Stocks	Number of denaturing bonded warehouses operated ²
Kentucky	664,958	645,085	1,689	24,807	1
Massachusetts	508,541	510,727	2,465	16,780	1
Total	1,173,490	1,155,812	4,154	41,587	2

¹ Formula 4 is used in all denaturation of rum.
² Represents number operated during any part of the year.

TABLE 63.—Operations in specially denatured rum: By manufacturers, by States, fiscal year 1945

[Wine gallons]

State	Received	Used in manufacturing	On hand June 30	Number of manufacturers operating ¹
Florida	1,350	1,324	246	2
Illinois		1	32	1
Kentucky		1	32	1
Massachusetts	69,486	71,312	3,736	9
Michigan		2	3	1
Missouri	2,860	3,150	100	1
New Jersey	64,944	64,580	6,346	4
New York	470	492	26	1
North Carolina	1,754	1,350	537	3
Ohio	430,068	430,068	31,420	2
Pennsylvania	83,250	88,553	4,189	5
Tennessee	39,767	41,139	2,953	7
Virginia	100	141	8	1
Virginia	457,389	471,752	35,364	10
Total	1,151,418	1,173,864	84,960	58

¹ Represents number operated during any part of the year.

IV. DISTILLED SPIRITS: UNRECTIFIED

TABLE 64.—Materials: Used in production of brandy, by kinds and by States, fiscal year 1945

FRUIT¹

Kind	California	Connecticut	New Jersey	New York	Pennsylvania	Tennessee	Total
Raisins	Pounds 16,857,640		Pounds 793,200	Pounds 150,427		Pounds 1,190,195	Pounds 17,801,267
Grapes	4,693,097	7,728					4,610,825
Apples	283,145						1,473,340
Prunes			1,018,425		386,625		1,405,050
Figs	623,408	53,852		25,000			702,260
Dates	224,529						224,529
Mixed fruit	124,865						124,865
Apricots	50,359	1,500					51,859
Cherries		24,360					24,360
Pears	14,361						14,361
Peaches		9,500					9,500
Oranges		4,800					4,800
Total	22,781,404	101,740	1,811,625	175,427	386,625	1,190,195	26,447,016

For footnotes, see p. 169.

TABLE 64.—Materials: Used in production of brandy, by kinds and by States, fiscal year 1945—Continued

FRUIT WINE, CIDER, AND JUICE¹

Kind	California	New Jersey	New York	Ohio	Oregon	Washington	Total
Grape	Gallons 140,207,302	Gallons 3,200	Gallons 3,107	Gallons 42,306	Gallons 8,705	Gallons 560,553	Gallons 150,014,241
Raisin	24,881,262	282,034	23,199	16,940			25,210,770
Fig	12,971,800						12,977,993
Apple	2,772,158	4,006,952	2,082,089	109,287	1,023,751	809,469	12,339,898
Mixed fruit	3,499,811			80,040			4,713,931
Date	4,163,633						4,163,633
Peach	2,671,441	13,864	13,520	6,180		8,683	2,976,151
Orange	2,900,132	14,459					2,914,591
Prune	2,430,676			243,512		1,500	2,684,688
Pear	897,246				873,021		1,680,867
Apricot	1,029,392		8,169		241,819		1,279,380
Plum	398,717		13,000		54,681	23,511	468,705
Cherry	10,996		36,000				102,238
Elderberry		10,468					46,468
Blackberry	6,353			7,260		10,208	23,811
Raspberry			9,225	1,572			10,797
Total	207,759,990	4,330,977	2,188,369	507,037	2,202,577	1,413,924	221,568,154

¹ In addition, the following amounts of fruit residua were used: 3,756,084 gallons of grape lees and 300,503 gallons of raisin lees in California; 54,741 gallons of grape lees, 23,358 gallons of apple lees, 14,000 gallons of blackberry lees, and 3,052 gallons of cherry lees in Ohio; 2,162 gallons of blackberry lees in Virginia; 89,554 gallons of apple pomace, 22,519 gallons of grape pomace, and 1,484 gallons of raisin pomace in Arkansas; 2,919,837 gallons of grape pomace in California; 7,550 gallons of raisin pomace in New York; 6,334 gallons of grape pomace in Ohio; and 299,177 gallons of apple pomace in Virginia.

² In addition, 5,503,333 gallons of grape wash were used in California, and brandy was used in redistillation in California as follows: 221,687 proof gallons of grape brandy and 2,698 proof gallons of mixed fruit brandy.

³ Includes 55,428 gallons in Arkansas, 12,800 gallons in Connecticut, and 120,750 gallons in Virginia.

⁴ Includes 7,335 gallons in Arkansas.

⁵ Includes 6,193 gallons in Virginia.

⁶ Includes 648 gallons in Arkansas, 35,390 gallons in Connecticut, 145,200 gallons in Maine, 137,989 gallons in Maryland, and 1,246,965 gallons in Virginia.

⁷ Includes 1,134,080 gallons in Florida.

⁸ Includes 262,493 gallons in Georgia.

TABLE 65.—Production: Distilled spirits, by kinds and by months, fiscal year 1945

[Tax gallons]

Month	Whisky	Rum	Gin ¹	Brandy ²	Other spirits	Total
July		207,792		486,989	7,099	701,880
August	13,595,255	201,705	876,401	481,814	28,821,313	41,976,488
September	776,402	264,801	121,289	2,660,392	31,742	3,804,626
October	7,192	231,555	5,787	9,748,966	75,087	10,068,587
November		288,803		5,019,186	116,860	5,424,849
December		259,629		2,351,388	133,271	2,772,950
January	25,879,978	161,715	973,754	1,316,281	15,068,468	49,400,196
February	1,303,476	177,396	45,241	822,661	7,891,890	10,240,664
March		241,316		1,130,534	4,367,201	5,739,051
April		198,037		968,562	438,433	1,605,032
May		346,265		859,051	95,896	1,301,212
June		308,781	7,850	760,126	52,385	1,429,142
Total	41,562,303	2,887,795	2,068,984	26,595,950	55,099,645	128,204,677

¹ For production of gin at rectifying plants, see table 80.

² For kinds of brandy produced, see table 67.

³ Includes 1,744,891 tax gallons for industrial purposes.

TABLE 66.—Production: Distilled spirits, by kinds and by States, fiscal year 1945

[Tax gallons]

State	Whisky	Rum	Gin ¹	Brandy ²	Other spirits	Total
Arizona					137,939	137,939
Arkansas				29,393		29,393
California			155,960	24,583,556	643,254	25,382,770
Colorado	1,660			9,412	33,498	106,960
Connecticut	64,050			338,293		338,293
Florida				64,871		64,871
Georgia	70,321				50,621	120,942
Idaho					426,640	426,640
Illinois	5,231,147			565,360		5,796,507
Indiana	3,850,315			213,006	9,354,516	15,157,837
Kentucky	18,361,704	1,135,136		80,605	11,498,789	15,562,710
Maine					12,704,084	12,704,084
Maryland	3,526,553			8,629		3,535,182
Massachusetts			544,380	12,614	5,055,149	9,138,696
Minnesota	135,098	1,203,172			1,738,242	3,166,512
Missouri	12,507				69,565	82,162
New Hampshire	549,928				22,686	572,614
New Jersey				586,745	546,673	1,133,418
New York				287,086	520,175	1,300,334
Ohio	273,706		493,073	69,965	5,072,780	5,416,451
Oregon					197,994	197,994
Pennsylvania	9,140,617	459,487		15,022	6,558,825	16,173,951
Tennessee	36,118			14,422	12,628	63,168
Vermont					150,352	150,352
Virginia	227,438			174,511	441,095	843,044
Washington				203,437		203,437
Wisconsin	51,051				62,134	143,185
Total	41,562,303	2,887,795	2,058,984	26,595,950	55,099,645	128,204,677

¹ For production of gin at rectifying plants, see table 81.
² For kinds of brandy produced, see table 67.
³ Includes 1,744,891 tax gallons for industrial purposes.

TABLE 67.—Production: Brandy, by kinds and by States, fiscal year 1945

[Tax gallons]

Kind	California	Connecticut	New Jersey	New York	Ohio	Washington	Total
Grape	19,127,587	78	3,439	6,291	13,687	94,372	19,263,613
Raisin	2,945,942		86,995	8,872	3,154		3,044,963
Apple	253,545	5,992	454,577	256,812	21,995	102,243	1,394,532
Fig	890,908	2,761		540			904,934
Mixed fruit	432,604				8,410		441,014
Date	455,004						455,004
Orange	197,337	127	3,577				201,041
Peach	118,030	83	3,116	2,929	1,459	1,005	191,493
Prune	87,686		32,970		17,561	89	153,328
Pear	2,238						2,238
Plum	21,882			1,927			23,809
Apricot	40,244	81					40,325
Cherry	1,196	290		2,522	374	3,185	4,367
Elderberry			2,071	7,141			9,212
Blackberry	353				2,928	2,543	3,824
Raspberry				52	397		449
Total	24,583,556	9,412	586,745	287,086	69,965	203,437	26,595,950

¹ Includes 16,934 gallons in Arkansas, 622 gallons in Oregon, and 603 gallons in Virginia.
² Includes 1,262 gallons in Arkansas.
³ Includes 11,197 gallons in Arkansas, 8,629 gallons in Maine, 12,614 gallons in Maryland, 81,247 gallons in Oregon, 14,422 gallons in Tennessee, and 171,259 gallons in Virginia.
⁴ Includes 1,725 gallons in Virginia.
⁵ Includes 338,293 gallons in Florida.
⁶ Includes 64,871 gallons in Georgia.
⁷ Includes 15,022 gallons in Pennsylvania.
⁸ Includes 84,257 gallons in Oregon.
⁹ Includes 25,555 gallons in Oregon.
¹⁰ Includes 6,313 gallons in Oregon.
¹¹ Includes 640 gallons in Virginia.
¹² Includes 284 gallons in Virginia.

TABLE 68.—Withdrawals: Distilled spirits, total tax-paid,¹ by kinds and by months, fiscal year 1945

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy ²	Other spirits	Total	Alcohol	Grand total
July	5,921,437	61,110	12,204	253,859	1,964,077	8,212,687	461,163	8,673,850
August	5,610,053	46,443	433,117	252,492	3,560,479	9,902,584	2,264,863	12,167,447
September	5,734,248	35,433	174,909	258,326	3,627,768	9,830,684	1,731,109	11,561,793
October	6,108,418	34,685	81,524	382,183	4,231,649	10,838,459	2,094,066	12,932,525
November	6,338,892	42,766	40,833	367,273	4,825,239	11,615,003	2,405,109	14,020,112
December	5,788,977	34,882	44,172	339,997	4,766,130	10,974,158	2,542,448	13,516,606
January	5,522,742	34,991	704,039	332,832	4,510,687	11,105,291	4,479,779	15,585,070
February	4,966,552	46,417	114,164	405,978	2,987,501	8,460,612	3,475,773	11,936,385
March	4,547,907	41,381	108,532	463,019	3,255,704	8,416,543	2,618,845	11,035,388
April	4,477,051	51,388	88,510	383,647	3,079,632	8,080,228	2,109,623	10,189,851
May	4,279,537	67,842	83,031	483,743	3,105,733	8,019,886	1,558,153	9,578,039
June	4,655,410	42,853	61,785	504,431	3,773,582	9,038,061	2,095,613	11,133,674
Total	63,891,224	540,191	1,946,820	4,427,780	43,688,181	114,494,196	27,836,574	142,330,770

¹ Tax rate, \$9 per tax gallon. Includes bottled-in-bond tax-paid withdrawals as reported in table 70.
² In addition, 17,810,654 tax gallons of brandy were withdrawn from fruit distilleries and 2,065,945 tax gallons of brandy were withdrawn from internal revenue bonded warehouses for the fortification of wine. (Under the act of June 24, 1940 (Public, No. 655, 76th Cong.), effective July 1, 1940, the tax on brandy used in fortification is included in the wine tax.)

TABLE 69.—Withdrawals: Distilled spirits, total tax-paid,¹ by kinds and by States, fiscal year 1945

[Tax gallons]

State	Whisky	Rum	Gin	Brandy ²	Other spirits	Total	Alcohol	Grand total
Arizona	193,545				82,450	275,995		275,995
California	4,618,882	3,464	156,359	1,273,439	3,155,370	9,207,514	225,164	9,432,678
Colorado	9,093				9,093	18,186	6,251	15,344
Connecticut	106,653			18,177	36,877	161,707		161,707
Georgia	63,234			28,131	3,707	95,072		95,072
Hawaii							516,148	516,148
Illinois	13,050,077	46,876	577,573	717,071	6,818,500	21,209,857	2,916,146	24,126,003
Indiana	5,680,060	1,057	179,852	294,571	7,655,009	13,810,549	4,942,478	18,753,027
Iowa							225,266	225,266
Kentucky	22,185,892	2,187	46	33,506	9,679,985	31,901,616	163,242	32,064,858
Louisiana							888,100	888,100
Maryland	5,651,311	2,741	538,741	148,752	5,757,900	12,099,535	580,229	12,679,764
Massachusetts	529,063	328,205	138	51,691	2,003,293	2,912,390	375,450	3,287,840
Michigan							117,500	117,500
Minnesota	128,976			21,298	60,732	211,006		211,006
Missouri	417,046			35,819	120,526	573,391	172,039	745,430
New Hampshire							493,081	493,081
New Jersey	497,374				573,778	704,424	1,180,065	2,957,641
New York	22,786				418,037	617,445	1,451,341	2,095,208
Ohio	2,543,137		493,073		361,728	1,253,272	4,158,137	6,669,481
Oregon							4,978	4,978
Pennsylvania	7,998,687	155,961	1,038	435,109	4,991,593	13,582,388	12,544,831	26,127,219
Tennessee	114,534			8,407		122,941		122,941
Vermont	5,660				156,269	161,929		161,929
Virginia	73,598			1,288	17,943	92,829		92,829
West Virginia							2,965	2,965
Washington	1,575				20,277	21,852		21,852
Wisconsin	41				59,378	59,419	15,489	74,908
Total	63,891,224	540,191	1,946,820	4,427,780	43,688,181	114,494,196	27,836,574	142,330,770

¹ Tax rate, \$9 per tax gallon. Includes bottled-in-bond tax-paid withdrawals as reported in table 71.
² In addition, 17,810,654 tax gallons of brandy were withdrawn from fruit distilleries and 2,065,945 tax gallons of brandy were withdrawn from internal revenue bonded warehouses for the fortification of wine. (Under the act of June 24, 1940 (Public, No. 655, 76th Cong.), effective July 1, 1940, the tax on brandy used in fortification is included in the wine tax.)

TABLE 70.—Withdrawals: Bottled-in-bond distilled spirits,¹ tax-paid, by kinds and by months, fiscal year 1945

[Tax gallons]					
Month	Whisky	Rum	Gin	Brandy	Total
July	806,039	105		15	806,159
August	816,093	90	15	480	816,678
September	989,053	120	123	2,139	992,035
October	1,042,094	90			1,042,184
November	1,037,041	2,058			1,039,099
December	979,083	270		1,217	981,570
January	808,610	90		1,200	809,900
February	673,097	96			673,193
March	547,065	150		1,255	548,470
April	792,194	1,870			794,064
May	532,861	121		2,477	535,459
June	493,856	120		1,336	495,312
Total	9,578,286	5,180	138	10,119	9,593,723

¹ Figures in this table are included in total tax-paid withdrawals reported in table 68. These distilled spirits were bottled in bond prior to the payment of tax, with the exception of 1,303,117 tax gallons of whisky bottled in bond after payment of tax.

TABLE 71.—Withdrawals: Bottled-in-bond distilled spirits,¹ tax-paid, by kinds and by States, fiscal year 1945

[Tax gallons]					
State	Whisky	Rum	Gin	Brandy	Total
California	574,218			9,996	584,214
Colorado	6,225				6,225
Connecticut	27,622				27,622
Illinois	1,205,598				1,205,598
Indiana	46,554				46,554
Kentucky	6,012,327			105	6,012,432
Maryland	416,145				416,145
Massachusetts	22,329	1,477	138		23,944
Missouri	6,226				6,226
New Jersey	129,811				129,811
New York	4,665				4,665
Ohio	32,313			18	32,331
Pennsylvania	1,082,481	3,793			1,086,274
Virginia	12,002				12,002
Total	9,578,286	5,180	138	10,119	9,593,723

¹ Figures in this table are included in total tax-paid withdrawals reported in table 69. These distilled spirits were bottled in bond prior to the payment of tax, with the exception of 1,303,117 tax gallons of whisky bottled in bond after payment of tax.

TABLE 72.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and by States, fiscal year 1945¹

[Tax gallons]					
State	Whisky	Rum	Gin	Brandy	Total
Arizona	230,207				230,207
California	5,046,563	2,458	196	7,933,825	12,983,042
Connecticut	150,880	6,668	90	6,621	164,259
Georgia	50			32,210	32,260
Hawaii				1,717	1,717
Illinois	40,217,089	57,204		698,057	40,942,950
Indiana	42,164,573	4,492	117,270	1,161,247	43,447,582
Kentucky	147,740,630	201,333	170	76,483	148,018,625
Maine				8,454	8,454
Maryland	27,901,529	13,798		78,032	27,993,359
Massachusetts	648,251	1,106,470		174,291	1,929,012
Minnesota	124,369			5,566	129,935
Missouri	616,282			901	617,183
New Jersey	229,654			770,240	999,894
New York	4,416			433,907	438,323
Ohio	7,953,881			132,949	8,086,830
Oregon				20,975	20,975
Pennsylvania	33,794,218	492,716		739,381	35,026,315
Tennessee	308,165			8,422	316,587
Vermont	408				408
Virginia	449,129			112,216	561,345
Wisconsin	7,242				7,242
Total	307,587,545	1,885,139	117,726	12,366,094	321,956,504

¹ Number of tax gallons according to original entry gauge. Losses are not determined until withdrawal. For stocks of spirits and unfinished spirits in internal revenue bonded warehouses, see table 49.

TABLE 73.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds, and by years and seasons of production, June 30, 1945¹

[Tax gallons]						
Year	Season	Whisky	Rum	Gin	Brandy	Total
1911	Spring	47				47
	Fall	135				135
1912	Spring	187				187
	Fall	21			123	144
1913	Spring	1,208				1,208
	Fall	453				453
1914	Spring	1,016				1,016
	Fall				168	168
1915	Spring	404				404
	Fall	240			24	264
1916	Spring	3,683				3,683
	Fall	6,028	132		132	6,292
1917	Spring	2,326	60		99	2,485
	Fall	2,940	151	263	6	3,360
1921	Spring	285				285
	Fall				685	685
1935	Spring				487	487
1936	Spring				101	101
	Fall	508				508
1937	Spring	565			2,442	3,007
	Fall	748,828	7,184		49,682	805,694
1938	Spring	2,673,366	8,083		14,249	2,695,698
	Fall	2,621,088	42,121		1,922,858	4,586,067
1939	Spring	7,678,513	4,569		51,743	7,734,825
	Fall	12,068,278	8,533		179,628	12,256,439
1940	Spring	27,904,917	7,038		69,688	27,981,643
	Fall	33,348,604	6,905		380,290	33,735,799
1941	Spring	56,576,771	33,291		68,009	56,678,171
	Fall	57,154,433	122,068	90	1,054,087	58,330,678
1942	Spring	51,344,836	103,331		171,510	51,619,677
	Fall	17,839,014	69,046		616,533	18,524,593
1943	Spring	114,549			502,637	617,186
	Fall	117,920			1,566,351	1,684,271
1944	Spring	193,656			878,520	1,072,176
	Fall	13,165,761	525,567	112,064	2,034,076	15,837,468
1945	Spring	25,343,090	520,835		2,801,966	28,671,900
Total		307,587,545	1,885,139	117,726	12,366,094	321,956,504

¹ Number of tax gallons according to original entry gauge. Losses are not determined until withdrawal. For stocks of spirits and unfinished spirits, see table 50.

TABLE 74.—Losses: Distilled spirits in internal revenue bonded warehouses due to leakage and evaporation, by kinds and by States, and losses due to other causes, by kinds, fiscal year 1945

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Losses (allowed) from leakage and evaporation: ¹						
Arizona.....	56,299				2,947	59,246
California.....	1,265,352	1,658	74	234,285	115,155	1,616,524
Colorado.....	681					681
Connecticut.....	25,749			151	534	26,434
Georgia.....	2,149			1,976		4,125
Idaho.....					25	25
Illinois.....	2,981,179	15,399	85	22,219	194,612	3,213,494
Indiana.....	1,871,554	143	2,888	61,008	290,533	2,226,126
Kentucky.....	6,096,638	980	141	6,388	338,683	6,442,830
Maryland.....	1,795,221	398	1,582	5,788	283,554	2,086,543
Massachusetts.....	112,472	50,820		7,244	25,589	196,125
Minnesota.....	28,192			3,616		31,808
Missouri.....	39,427			531	765	40,723
New Hampshire.....					18	18
New Jersey.....	88,577			36,424	3,747	128,748
New York.....	2,730			57,318	759	60,807
Ohio.....	580,612			15,161	15,535	611,308
Oregon.....					847	847
Pennsylvania.....	2,636,794	17,376	317	52,684	213,442	2,920,613
Tennessee.....	21,333			151		21,484
Vermont.....	1,430				684	2,114
Virginia.....	17,118			263	3,198	20,579
Washington.....	372			2	898	1,272
Wisconsin.....	8				232	240
Total.....	17,623,897	86,774	5,087	506,056	1,490,970	19,712,784
Losses from other causes: ²	7,604	38		635	1,397	9,674
Total losses.....	17,631,501	86,812	5,087	506,691	1,492,367	19,722,458

¹ Difference between entry and withdrawal gauge of all spirits withdrawn from bonded warehouses. Losses disallowed are included in tax-paid withdrawals.
² Losses from fire, theft, casualty, etc.

TABLE 75.—Summary: Production, withdrawals, and stocks of distilled spirits, by months, fiscal year 1945

[Tax gallons]

Month	Production ¹	Tax-paid withdrawals				Stocks end of month ²
		Bottled-in-bond distilled spirits ¹	Other distilled spirits ¹	Alcohol	Total	
July.....	701,880	806,159	7,406,528	461,163	8,673,850	354,348,190
August.....	41,976,488	816,678	9,085,906	2,264,863	12,167,447	361,038,234
September.....	3,854,626	992,035	8,838,649	1,731,109	11,561,793	353,861,495
October.....	10,068,587	1,042,184	9,796,275	2,094,096	12,932,555	345,840,269
November.....	5,424,849	1,039,099	10,575,904	2,405,109	14,020,112	337,502,372
December.....	2,772,950	981,170	9,992,988	2,542,448	13,516,606	330,971,064
January.....	43,400,196	869,960	10,235,391	4,479,779	15,585,070	350,367,809
February.....	10,240,664	673,193	7,787,419	3,475,773	11,936,385	344,598,676
March.....	5,739,051	548,470	7,868,073	2,618,845	11,035,388	338,695,641
April.....	1,695,032	794,064	7,286,164	2,109,623	10,189,851	333,123,020
May.....	1,301,212	535,459	7,484,427	1,558,153	9,578,039	328,085,283
June.....	1,129,142	495,312	8,542,740	2,095,613	11,133,674	321,956,504
Total.....	128,204,677	9,593,723	104,900,473	27,836,574	142,330,770	321,956,504

¹ Represents whisky, rum, gin, brandy, and spirits.
² Exclusive of spirits for beverage purposes, which are not reported separately from stocks of spirits for industrial purposes.

TABLE 76.—Summary: Production, withdrawals, and stocks of distilled spirits, and premises operated, by States, fiscal year 1945

[Tax gallons]

State	Production ¹	Tax-paid withdrawals			
		Bottled-in-bond distilled spirits ¹	Other distilled spirits ¹	Alcohol	Total
Arizona.....	137,939		275,995		275,995
Arkansas.....	29,393				
California.....	25,382,770	584,214	8,623,300	235,164	9,432,678
Colorado.....	1,660	6,225	2,868	6,251	15,344
Connecticut.....	106,960	27,622	134,085		161,707
Florida.....	338,293				
Georgia.....	185,813		95,072		95,072
Hawaii.....				516,148	516,148
Idaho.....	426,640				
Illinois.....	15,151,023	1,205,368	20,004,489	2,916,146	24,126,003
Indiana.....	15,562,710	46,554	13,763,995	4,942,478	18,753,027
Iowa.....				225,266	225,266
Kentucky.....	32,287,529	6,012,432	25,889,184	163,242	32,064,858
Louisiana.....				888,100	888,100
Maine.....	8,629				
Maryland.....	9,138,696	416,145	11,683,390	580,229	12,679,764
Massachusetts.....	3,166,512	23,944	2,888,446	375,450	3,287,840
Michigan.....				117,500	117,500
Minnesota.....	52,162		211,006		211,006
Missouri.....	572,614	6,226	567,165	172,039	745,430
New Hampshire.....	546,673		493,081		493,081
New Jersey.....	586,745	129,811	1,647,765	1,180,065	2,957,641
New York.....	1,300,334	4,665	1,546,676	453,867	2,005,208
Ohio.....	5,416,451	32,313	4,125,824	2,511,344	6,669,481
Oregon.....	197,994		4,978		4,978
Pennsylvania.....	16,173,951	1,086,202	12,496,186	12,544,831	26,127,219
Tennessee.....	63,168		122,941		122,941
Vermont.....	150,352		161,929		161,929
Virginia.....	843,044	12,002	80,827		92,829
West Virginia.....				2,965	2,965
Washington.....	203,437		21,852		21,852
Wisconsin.....	143,185		59,419	15,489	74,908
Total.....	128,204,677	9,593,723	104,900,473	27,836,574	142,330,770

For footnotes, see p. 176.

TABLE 76.—Summary: Production, withdrawals, and stocks of distilled spirits, and premises operated, by States, fiscal year 1945—Continued

[Tax gallons]

State	Stocks as of June 30 ¹	Premises operated ²		
		Registered distilleries ⁴	Fruit distilleries	Internal revenue bonded warehouses
Arizona	230,207	1		1
Arkansas			1	
California	12,983,042	2	79	63
Colorado		1		
Connecticut	164,259	1	1	1
Florida		1	1	3
Georgia	32,200	1	1	2
Hawaii	1,717			
Idaho		1		1
Illinois	40,942,950	7		11
Indiana	43,447,582	7		8
Iowa				
Kentucky	148,018,625	61		72
Louisiana				
Maine	8,454		1	1
Maryland	27,993,359	15	1	18
Massachusetts	1,929,012	5		7
Michigan				
Minnesota	129,935	1		2
Missouri	617,183	4		5
New Hampshire		1		1
New Jersey	999,894		6	7
New York	438,323	1	4	4
Ohio	8,086,830	4	4	5
Oregon	20,975		2	3
Pennsylvania	35,026,315	18	1	23
Tennessee	316,587	1	1	1
Vermont	408	1		1
Virginia	561,345	4	3	7
West Virginia				
Washington			5	1
Wisconsin	7,242	1		1
Total	321,956,504	138	111	249

¹ Represents whisky, rum, gin, brandy, and spirits for beverage purposes.
² Exclusive of spirits for beverage purposes which are not reported separately from stocks of spirits for industrial purposes. For stocks of spirits, see table 49.
³ Represents number operated during any part of the year.
⁴ Represents distilleries producing whisky, gin, rum, and beverage spirits.

TABLE 77.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30 of whisky and of total distilled spirits, fiscal years 1934 to 1945, inclusive

[Tax gallons]

Fiscal year ended June 30	Production ¹		Tax-paid withdrawals		Stocks, June 30 ¹	
	Whisky	Total distilled spirits	Whisky	Total distilled spirits ²	Whisky	Total distilled spirits
1934	62,352,666	76,506,388	18,875,964	38,601,236	57,717,662	63,065,017
1935	149,112,923	169,126,472	50,780,940	75,073,993	152,807,235	160,755,394
1936	223,659,539	253,867,925	67,299,166	100,383,056	300,658,508	310,803,839
1937	223,457,850	258,956,886	72,616,195	120,011,294	445,285,663	462,607,950
1938	102,895,872	150,155,924	68,611,650	114,926,395	471,159,539	497,527,755
1939	93,003,917	145,326,176	72,059,023	114,578,069	478,890,618	522,058,134
1940	98,993,303	143,455,192	81,267,368	128,325,941	480,937,669	525,394,924
1941	121,851,983	175,208,746	80,541,974	130,552,148	504,080,691	551,424,175
1942	120,257,424	³ 256,392,400	84,709,171	144,207,510	516,918,887	³ 587,751,374
1943	19,529,698	³ 426,474,062	87,913,792	136,836,551	424,824,966	³ 476,345,030
1944		³ 429,069,171	58,832,992	90,463,887	348,646,381	³ 376,277,850
1945	41,562,303	535,439,513	63,891,224	142,330,770	307,587,545	338,172,677

¹ Exclusive of ethyl alcohol.
² Includes ethyl alcohol.
³ Adjusted to include high-proof spirits and unfinished spirits produced at registered distilleries, previously not available for publication.

V. DISTILLED SPIRITS AND WINES: RECTIFIED

TABLE 78.—Materials: ¹ Used in production of rectified spirits and wines, by kinds and by months, fiscal year 1945

[Proof gallons]

Month	Alcohol	Spirits ²	Whisky	Brandy	Wines	Other	Total
July	268,691	1,975,725	3,246,166	190,659	52,304	995,984	6,729,559
August	1,220,117	3,427,134	3,112,698	216,983	39,928	622,275	8,639,135
September	1,529,997	3,641,984	3,352,105	193,500	51,602	453,813	9,223,001
October	1,654,738	4,290,740	3,604,885	265,591	49,503	468,654	10,234,111
November	1,773,106	4,870,285	3,948,458	307,812	68,206	706,670	11,674,537
December	1,981,912	4,820,822	3,898,502	275,878	54,359	568,175	11,599,648
January	3,051,247	4,325,175	3,755,865	274,537	48,267	452,175	11,907,266
February	2,852,038	2,975,109	3,296,228	268,855	48,473	484,850	9,925,553
March	1,839,056	3,382,181	3,257,886	341,426	74,577	489,869	9,384,945
April	1,563,464	3,239,912	2,986,351	322,865	62,556	1,044,384	9,219,532
May	1,474,599	3,549,250	2,967,142	372,295	42,484	1,729,078	10,134,848
June	1,976,366	3,868,564	3,422,600	387,361	41,398	1,116,452	10,812,741
Total	21,185,331	44,366,831	40,848,886	3,417,792	633,657	³ 9,132,379	119,584,876

¹ Includes imported liquors as follows: 436,204 proof gallons of alcohol, 177,274 proof gallons of whisky, 77,068 proof gallons of brandy, 38,190 proof gallons of wines, 8,498,559 proof gallons of other liquors consisting of 1,405,036 proof gallons of rum, 104,895 proof gallons of gin, 117 proof gallons of vermouth, 1,975 proof gallons of cordials and liqueurs, 5,343,086 proof gallons of Cuban cane spirits, 878,846 proof gallons of distilled spirits—to be processed, 613,253 proof gallons of distilled spirits—aromatic, 133,558 proof gallons of distilled spirits—colored, 10,722 proof gallons of unclassified spirits, and 7,671 proof gallons of products for exportation.
² Represents high-proof spirits produced at registered and fruit distilleries.
³ Represents 1,516,061 proof gallons of rum, 242,105 proof gallons of gin, 59,591 proof gallons of vermouth, 21,740 proof gallons of cordials and liqueurs, 5,343,086 proof gallons of Cuban cane spirits, 878,846 proof gallons of distilled spirits—to be processed, 613,253 proof gallons of distilled spirits—aromatic, 133,558 proof gallons of distilled spirits—colored, 25,117 proof gallons of unclassified spirits, and 299,022 proof gallons of products for exportation.

TABLE 79.—Materials: ¹ Used in production of rectified spirits and wines, by kinds and by States, fiscal year 1945

[Proof gallons]

State	Alcohol	Spirits ²	Whisky	Brandy	Wines	Other	Total
Arizona	5,100	46,132	21,991		75		73,298
California	1,177,660	3,220,649	3,193,547	937,700	9,162	867,454	9,406,172
Colorado	1,295	349					1,644
Connecticut	302,035	779,535	333,987	12,204	1,264	233,603	1,662,628
Georgia		1,416	3,530			2,954	7,900
Hawaii	513,292					409	513,701
Illinois	1,494,284	6,520,161	7,372,024	438,754	119,807	666,787	16,911,817
Indiana	3,347,175	7,237,266	5,117,420	262,562	17,535	193,256	16,175,304
Kentucky	1,595,025	9,922,541	9,322,789	23,615	19,485	1,205,550	22,089,026
Louisiana	1,216	2,292	13,507	1,317		66,966	85,638
Maine	5,386	66,026				22	72,468
Maryland	270,806	5,996,439	4,577,392	76,896	12,955	354,382	11,288,870
Massachusetts	400,848	1,131,006	403,729	25,590	3,942	465,413	2,430,528
Michigan	26,896	76,938	49,367	503,774	54,510	38,739	750,214
Minnesota	295,458	64,107	137,983	3,016	1,907	129,045	541,516
Missouri	225,412	124,017	113,861	53,394	271	76,401	593,356
New Jersey	846,680	1,123,321	450,987	282,880	2,689	712,889	3,419,446
New Mexico	102		3,070		2,005	26,399	32,476
New York	121,264	1,447,126	1,137,264	212,693	6,349	717,686	3,642,372
Ohio	2,612,411	1,076,223	1,955,008	88,121	26,225	648,213	6,406,201
Oregon			983				983
Pennsylvania	7,990,244	5,126,281	6,564,090	490,180	329,926	2,595,105	23,104,826
Rhode Island		5,261	2,299		20	2,967	10,547
Tennessee			2,128			8,305	10,433
Vermont		14,969	8,765		57	20,886	44,677
Washington		20,004	22,215		343	43,090	85,742
Wisconsin	32,752	64,682	38,584	5,086	23,785	32,912	197,801
Total	21,185,331	44,366,831	40,848,886	3,417,792	633,657	9,132,379	119,584,876

¹ Includes imported liquors as follows: 430,204 proof gallons of alcohol, 177,274 proof gallons of whisky, 77,068 proof gallons of brandy, 38,190 proof gallons of wines, 8,498,559 proof gallons of other liquors consisting of 1,405,036 proof gallons of rum, 104,895 proof gallons of gin, 117 proof gallons of vermouth, 1,975 proof gallons of cordials and liqueurs, 5,343,086 proof gallons of Cuban cane spirits, 878,846 proof gallons of distilled spirits—to be processed, 613,253 proof gallons of distilled spirits—aromatic, 133,558 proof gallons of distilled spirits—colored, 10,722 proof gallons of unclassified spirits, and 7,071 proof gallons of products for exportation.

² Represents high-proof spirits produced at registered and fruit distilleries.

³ Represents 1,516,061 proof gallons of rum, 242,105 proof gallons of gin, 59,591 proof gallons of vermouth, 21,740 proof gallons of cordials and liqueurs, 5,343,086 proof gallons of Cuban cane spirits, 878,846 proof gallons of distilled spirits—to be processed, 613,253 proof gallons of distilled spirits—aromatic, 133,558 proof gallons of distilled spirits—colored, 25,117 proof gallons of unclassified spirits, and 299,022 proof gallons of products for exportation.

TABLE 80.—Production: ¹ Rectified spirits and wines, by kinds and by months, fiscal year 1945

[Proof gallons]

Month	Rectified products					Total
	Whisky	Gin	Cordials and liqueurs	Brandy	Other	
July	6,143,140	34,928	273,198	111,095	223,997	6,786,358
August	7,289,629	347,320	341,800	132,870	171,284	8,282,903
September	7,990,666	519,147	326,458	108,199	136,735	9,081,205
October	8,877,133	743,970	502,919	146,206	115,242	10,385,479
November	9,700,715	931,189	637,950	171,393	148,890	11,590,137
December	9,655,331	1,061,922	621,761	116,447	147,759	11,603,230
January	9,585,175	1,302,982	600,409	126,209	179,373	11,794,148
February	8,116,268	783,894	659,421	111,841	144,856	9,816,280
March	8,163,104	260,167	705,120	171,974	156,100	9,456,525
April	8,045,052	225,894	681,272	139,956	102,382	9,194,556
May	8,819,985	259,822	711,233	156,422	121,108	10,068,570
June	9,258,808	586,503	625,316	184,574	148,627	10,803,916
Total	101,645,006	7,057,837	6,686,947	1,677,186	1,796,413	118,863,389

¹ For production of distilled spirits at registered distilleries, see table 65.

² Includes 7,120 proof gallons of alcohol, 275,558 proof gallons of high-proof spirits, 284,972 proof gallons of rum, 381 proof gallons of vermouth, 411,884 proof gallons of wine, 541,800 proof gallons of unclassified spirits, and 274,698 proof gallons of products for exportation.

TABLE 81.—Production: ¹ Rectified spirits and wines, by kinds and by States, and premises operated, fiscal year 1945

[Proof gallons]

State	Rectified products					Total	Number of plants operated ²
	Whisky	Gin	Cordials and liqueurs	Brandy	Other		
Arizona	72,167					72,167	1
California	8,188,285	189,981	174,353	807,237	14,191	9,374,047	47
Colorado	1,650					1,650	1
Connecticut	883,015	122,466	617,661		23,901	1,647,043	13
Georgia	4,287	3,244				7,531	1
Hawaii			58,096			58,096	5
Illinois	15,398,494	43,204	1,248,173	71,005	463,551	16,874,849	26
Indiana	14,803,202	8,147	1,972,905	258,598	21,219	16,164,071	10
Kentucky	21,564,860	178,227	1,049	131	14,947	21,759,214	21
Louisiana	68,681		15,927			84,638	3
Maine		70,094	5,629			95,190	1
Maryland	11,033,904	10,652	109,086		91,394	11,245,036	19
Massachusetts	1,159,954	653,338	554,014	8,762	43,600	2,419,668	21
Michigan	2,653	5,949	675,455	6,273	46,115	736,445	4
Minnesota	377,894		148,652		9,377	535,923	3
Missouri	188,177	860	395,927			584,964	6
New Jersey	1,856,864	859,449	650,435	24,668	4,417	3,395,823	14
New Mexico	16,554	11,968	1,016		2,434	31,972	1
New York	3,224,570	34,539	114,722	208,125	18,933	3,595,889	14
Ohio	4,159,559	1,607,717	208,315	10,803	345,207	6,331,601	9
Oregon					983	983	2
Pennsylvania	18,234,051	3,185,108	603,809	286,594	568,515	23,048,077	27
Rhode Island					10,496	10,496	1
Tennessee					10,135	10,135	1
Vermont					44,110	44,110	1
Washington					84,485	84,485	1
Wisconsin	137,492	4,798	29,789		23,656	195,735	6
Total	101,645,006	7,057,837	6,686,947	1,677,186	1,796,413	118,863,389	259

¹ For production of distilled spirits at registered distilleries, see table 65.

² Represents the number of plants which operated during any part of the year.

³ Includes 7,120 proof gallons of alcohol, 275,558 proof gallons of high-proof spirits, 284,972 proof gallons of rum, 381 proof gallons of vermouth, 411,884 proof gallons of wine, 541,800 proof gallons of unclassified spirits, and 274,698 proof gallons of products for exportation.

TABLE 82.—Bottling: Distilled spirits (rectified and unrectified) bottled for consumption, fiscal year 1945

[Wine gallons]

Kind	Rectified products			Unrectified products			Bottled-in-bond withdrawals upon payment of tax	Grand total
	Bottled at rectifying plants	Bottled at tax-paid bottling houses	Total	Bottled at rectifying plants	Bottled at tax-paid bottling houses	Total		
Whisky	115,407,603	2,244,234	117,651,837	10,938,512	5,002,797	15,941,309	9,578,286	143,171,432
Rum	352,017	1,736	353,753	1,350,224	315,425	1,665,649	5,180	2,024,582
Gin	7,937,966	99,314	8,037,280	1,341,903	629,903	1,971,806	138	10,009,224
Brandy	1,589,561	414,716	2,004,277	1,323,064	716,426	2,039,490	10,119	4,053,886
Cordials and liqueurs	9,100,542	66,020	9,166,562					9,166,562
Alcohol				29,665	1,837	31,502		31,502
Other spirits	1,017,943	119,242	1,137,185	47,755	100,871	148,626		1,285,811
Total	135,405,632	2,945,262	138,350,894	15,031,123	6,767,250	21,798,373	9,598,723	169,742,999

¹ Represents distilled spirits bottled at rectifying plants and tax-paid bottling houses, and bottled-in-bond spirits withdrawn on payment of tax from internal revenue bonded warehouses. Includes imported spirits used in rectification as follows: 430,204 proof gallons of alcohol, 177,274 proof gallons of whisky, 77,068 proof gallons of brandy, 1,405,036 proof gallons of rum, 104,895 proof gallons of gin, 1,975 proof gallons of cordials and liqueurs, 6,979,465 proof gallons of other spirits consisting of 5,343,086 proof gallons of Cuban cane spirits, 878,846 proof gallons of distilled spirits—to be processed, 613,253 proof gallons of distilled spirits—aromatic, 133,558 proof gallons of distilled spirits—colored, 10,722 proof gallons of unclassified spirits, and 7,071 proof gallons of products for exportation. Also includes imported spirits bottled after withdrawal from customs custody.

VI. FERMENTED MALT LIQUORS AND CEREAL BEVERAGES

TABLE 83.—Materials: Used in production of fermented malt liquors, by kinds and by States, fiscal year 1945
[Pounds]

State	Grain and grain products						Soy beans and soy bean products	Sugar and sirups	Hops and hop extracts	Other materials
	Malt	Corn	Rice	Wheat	Barley	Sorghum grain				
Arizona	1,292,640	730,400	203,500		901,860		22,925	56,890	24,364	
California	120,781,574	53,709,995	8,386,440	1,745,000	17,034,243	15,238,163	1,566,826	6,429,203	2,127,405	7,191
Colorado	13,553,350	3,933,050	4,900,600	64,000	817,079	52,900	1,941	3,743	202,125	
Connecticut	9,417,482	10,891,470		23,400	1,124,300		90,025	1,405,050	203,255	
Delaware	2,305,700	2,188,600		109,380	465,760	184,800	1,200	18,415	43,939	
District of Columbia	5,398,765	3,120,400					24,350	166,400	72,148	
Florida	13,572,559	6,374,740	318,500	181,500	144,300	1,413,900	40,789	1,353,757	230,827	4,398
Georgia	3,776,315	2,883,100			742,785			613,487	58,476	
Hawaii	6,240,707	1,179,050	305,450				13,924	527,500	84,348	
Idaho	2,095,070	880,400		269,300	56,180	134,400	60	4,198	33,508	
Illinois	122,037,109	92,897,903	3,390,672	6,690,284	15,866,173	6,928,305	300,545	12,220,171	2,205,201	
Indiana	73,455,675	33,949,090	266,800	447,301	2,943,528	2,588,965	32,960	4,898,984	1,031,011	
Iowa	4,868,806	2,816,965			480,850	299,040	29,090	528,971	85,814	
Kentucky	34,874,685	13,676,936	2,714,144	269,500	1,032,040	2,480,500	35,800	1,625,877	491,743	
Louisiana	35,426,703	8,704,872	5,555,070	44,923	76,344	9,600	102,875	5,566,661	541,250	
Maryland	50,279,047	15,271,190		1,218,100	4,416,850	1,859,135	2,850	8,163,034	761,998	1,200
Massachusetts	53,466,889	19,198,046	4,425,660	253,800	6,110,030	7,423,718	458,651	17,219,313	1,107,062	
Michigan	111,120,856	52,402,105	11,158,328	54,700	10,653,950	1,657,385	36,478	3,666,308	1,686,904	87,004
Minnesota	59,284,457	13,496,870	3,406,363	2,719,850	8,221,661	6,208,500	110,316	21,237,910	1,091,930	
Missouri	179,889,046	22,969,130	76,194,806	447,950	2,850,046	2,404,760	29,390	3,214,012	3,256,199	
Montana	7,663,121	2,490,000	224,750		458,622	222,000	10,498	615,559	117,415	
Nebraska	19,139,491	5,992,400	3,712,078		287,300	997,500	30,656	950,028	307,824	
Nevada	724,299	298,800	74,800		99,600		8	13,813	11,701	
New Hampshire	1,239,890	712,800		225,600			19,400	713,695	20,146	
New Jersey	155,734,111	73,912,781	3,136,630	9,961,769	3,211,855	3,124,170	39,711	18,072,429	2,569,096	
New York	323,340,783	161,986,940	13,569,115	11,783,790	33,540,008	21,721,938	916,091	39,466,277	5,975,739	
North Carolina	3,879,250	1,806,500				569,700		462,200	52,110	
Ohio	154,039,305	72,834,815	18,484,633	2,299,910	9,904,538	4,594,527	220,847	14,350,825	2,448,433	37,877
Oklahoma	5,029,750	2,670,620			377,000	758,700	18,550	47,177	83,816	
Oregon	7,887,237	2,116,150	1,646,666		125,058	191,800	8,586	46,661	138,661	
Pennsylvania	242,044,684	97,571,357	10,811,320	5,014,714	32,353,682	10,884,209	141,316	48,928,952	4,195,521	32,251
Rhode Island	23,173,910	11,155,956	586,314	314,000	2,030,700	2,200	156,400	7,811,841	641,605	
Tennessee	7,123,900	1,718,300	1,953,500	400		180,000	43,883	580,475	88,025	3,680
Texas	39,497,843	13,794,310	4,878,820		726,690	2,428,240	12,320	1,335,523	551,954	
Utah	5,334,749	1,868,600						1,087	76,789	
Virginia	7,974,094	3,641,800		82,500	623,100	395,500		240,085	122,274	
Washington	41,305,624	15,617,920	3,812,585		1,993,592	1,519,858	59,576	1,346,821	686,307	
West Virginia	1,670,250	446,480			423,909		2,625	10,660	25,386	
Wisconsin	245,586,650	106,968,747	30,488,794	6,218,464	14,523,349	14,450,608	671,634	14,337,656	3,579,890	12,263
Wyoming	2,368,161	1,110,620			480,405		9,600	348,267	47,833	
Total	2,198,690,447	939,959,948	214,607,248	50,214,535	175,922,987	110,893,011	3,172,603	238,599,315	37,085,930	183,899

TABLE 84.—Summary: Production, withdrawals, losses, and stocks of fermented malt liquors, by months, fiscal year 1945
[Barrels of 31 gallons]

Month	Production	Tax-paid withdrawals ¹			Tax-free withdrawals				Total with- drawals	Losses	Stocks end of month
		By pipe line for bottling	In barrels and kegs	Total	Consumed on premises	For cereal beverages	For export	Total			
July	8,115,917	4,695,856	3,120,238	7,825,094	24,582	1,194	247,283	273,059	8,098,153	244,604	8,644,091
August	8,316,709	4,976,730	3,164,650	8,141,380	25,799	370	277,041	303,210	8,444,590	285,347	8,238,742
September	7,693,343	4,421,378	2,713,680	7,135,064	22,429	1,210	249,887	273,526	7,408,590	240,962	8,298,092
October	7,596,608	4,343,914	2,430,273	6,764,187	21,343	315	300,955	322,613	7,086,800	357,660	8,560,058
November	6,723,198	4,039,065	2,211,511	6,251,176	19,453	907	314,412	334,772	6,585,948	201,941	8,508,471
December	6,199,326	3,673,087	2,049,855	5,722,942	19,081	1,000	346,297	366,378	6,089,320	190,267	8,429,328
January	6,318,282	3,668,182	1,852,923	5,551,105	18,827	127	368,745	387,699	5,938,804	263,777	8,602,666
February	6,192,453	3,482,634	1,825,587	5,307,621	17,552	414	276,890	294,896	5,702,517	187,340	8,904,054
March	6,816,695	4,049,031	2,264,208	6,303,239	20,514	833	318,373	339,740	6,642,979	212,846	8,866,049
April	7,060,010	4,078,884	2,273,911	6,352,795	19,527	2,015	325,051	346,593	6,699,388	202,566	9,039,139
May	7,461,939	4,363,352	2,432,827	6,796,179	20,678	1,608	328,801	351,087	7,147,266	331,123	9,116,572
June	8,103,687	4,612,463	2,727,353	7,339,816	22,071	1,548	358,899	382,518	7,722,334	237,251	9,261,600
Total	86,664,080	50,404,576	29,186,022	79,590,598	251,956	11,561	3,712,574	3,976,091	83,566,689	2,655,624	9,261,600

¹ Tax rate \$8 per barrel.

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TABLE 85.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, by States, fiscal year 1945
[Barrels of 31 gallons]

State	Production	Tax-paid withdrawals:			Tax-free withdrawals			Total withdrawals	Losses	Stocks June 30	Number of breweries operated ¹
		By pipe line for bottling	In barrels and kegs	Total	Consumed on premises	For cereal beverages	For export				
Arizona	70,241	44,464	21,853	66,317	257		257	66,574	2,988	6,680	1
California	4,957,177	4,207,881	374,883	4,582,764	7,000		170,099	4,759,863	167,464	349,343	20
Colorado	537,416	258,756	263,879	522,635	1,217			523,852	13,232	63,019	4
Connecticut	496,726	273,408	177,999	451,407	2,331		5,802	459,590	27,683	46,093	5
Delaware	117,599	85,821	28,191	114,012	713			114,725	2,690	10,826	2
District of Columbia	199,463	139,833	40,921	180,754	549			181,303	8,831	30,237	1
Florida	532,775	477,478	40,070	517,548	1,290			518,838	17,877	39,358	6
Georgia	182,230	126,716	46,020	172,736	384			173,120	8,188	13,123	1
Hawaii	160,749	148,520	4,157	152,677	36			152,713	6,769	11,975	2
Idaho	69,283	44,911	20,705	65,616	281			65,897	2,371	8,973	3
Illinois	5,862,984	3,745,705	1,644,865	5,390,570	18,837		225,650	5,635,057	171,821	653,335	39
Indiana	2,636,165	2,041,724	452,909	2,494,633	6,114		48,423	2,549,170	61,469	320,655	13
Iowa	216,460	126,247	89,433	206,680	654			207,334	8,590	20,497	3
Kentucky	1,273,492	952,123	267,527	1,219,650	3,463	1,213	22,537	1,246,863	30,777	128,170	6
Louisiana	1,266,490	1,145,242	76,818	1,222,060	3,108			1,225,168	40,671	91,524	6
Maryland	1,755,375	1,111,502	571,199	1,682,701	6,414		23,966	1,713,081	37,997	179,467	7
Massachusetts	2,245,048	1,033,145	1,037,900	2,071,045	10,910		37,539	2,109,494	163,794	194,178	14
Michigan	4,210,752	2,004,354	1,394,638	3,398,992	8,800		120,350	3,529,142	93,990	437,092	23
Minnesota	2,726,309	1,556,266	998,327	2,554,493	7,232	6,415	76,044	2,643,184	71,957	342,871	19
Missouri	6,199,793	3,494,691	2,081,326	5,576,017	25,751		421,101	6,022,869	167,513	825,209	13
Montana	257,843	153,387	96,710	250,297	1,056			251,353	5,989	32,338	8
Nebraska	718,849	508,092	187,127	695,219	1,807		7,725	702,751	17,959	71,446	4
Nevada	28,047	8,332	18,575	26,907	82			26,989	1,056	5,035	2
New Hampshire	66,153	37,706	23,558	61,264	467			61,731	3,333	6,026	1
New Jersey	5,645,856	2,648,842	2,477,623	5,126,465	12,838		271,884	5,411,187	211,195	574,505	13
New York	13,617,766	5,926,005	6,141,515	12,067,520	41,007		965,616	13,075,943	408,610	1,560,800	44
North Carolina	148,284	119,928	25,445	145,373	364			145,737	5,751	14,439	1
Ohio	6,090,302	3,783,261	1,943,397	5,726,658	18,733		146,129	5,891,520	171,943	617,854	42
Oklahoma	211,269	134,592	67,505	202,097	2			202,099	7,473	19,886	2
Oregon	291,910	171,162	112,635	283,797	450			284,247	6,507	33,633	4
Pennsylvania	9,522,852	4,809,500	3,950,511	8,760,101	36,092		405,570	9,201,763	301,465	905,538	63
Rhode Island	988,655	436,205	469,747	905,952	3,683		14,975	924,610	53,515	85,814	2
Tennessee	251,664	200,590	39,978	240,568	1,298			241,866	9,289	19,868	2
Texas	1,450,749	1,257,931	134,469	1,392,400	3,250		12,478	1,408,128	40,361	124,556	7
Utah	174,006	82,611	84,538	167,149	562			168,011	7,897	22,020	2
Virginia	291,742	197,405	85,472	282,877	1,245			284,122	8,580	31,608	4
Washington	1,537,922	882,558	601,796	1,484,354	2,789		2,332	1,489,475	39,721	181,449	12
West Virginia	60,091	50,170	6,936	57,106	337			57,443	1,863	6,259	1
Wisconsin	9,431,083	5,317,621	3,061,605	8,379,226	19,293	4,933	734,285	9,137,737	300,719	1,161,496	63
Wyoming	102,510	61,601	32,060	93,661	370			94,031	6,026	14,413	3
Total	86,604,080	50,404,576	29,188,022	79,590,598	251,950	11,561	3,712,574	83,566,089	2,655,624	9,261,600	468

¹ Tax rate, \$8 per barrel.

² Represents number operated during any part of the year.

TABLE 86.—Summary: Production, withdrawals, losses, and stocks on hand June 30 of fermented malt liquors, fiscal years 1934-45, inclusive
[Barrels of 31 gallons]

Fiscal year ended June 30	Production	Withdrawals			Grand total	Losses	Stocks June 30	Number of breweries operated
		By pipe line for bottling	In barrels and kegs	Total				
1934	37,678,319	8,011,688	24,431,321	26,663,039	450,593	32,716,542	1,304,292	6,908,581
1935	45,228,669	10,934,792	31,274,099	42,228,831	553,547	42,782,378	1,587,255	7,706,433
1936	51,812,679	16,338,542	32,483,136	48,710,880	655,643	49,315,483	1,665,530	8,659,482
1937	58,748,081	22,029,824	32,469,256	54,539,079	632,304	55,194,294	1,895,097	9,291,466
1938	56,340,638	24,726,062	32,650,453	57,376,515	460,813	57,837,328	1,891,617	9,660,903
1939	56,870,528	24,726,062	32,650,453	57,376,515	416,306	57,790,209	1,447,166	6,633,683
1940	54,891,737	27,094,057	31,045,531	58,140,582	369,186	58,509,768	1,911,340	9,019,334
1941	54,891,737	27,094,057	31,045,531	58,140,582	479,034	58,619,616	1,922,057	9,037,708
1942	63,213,891	27,890,107	35,323,793	63,213,891	798,873	64,012,764	2,175,238	9,335,242
1943	71,018,297	31,112,894	40,125,403	71,018,297	682,288	71,700,585	2,392,051	9,285,508
1944	81,726,820	37,232,811	44,493,018	81,726,820	1,612,024	83,338,844	2,672,252	8,862,396
1945	86,604,080	50,404,576	29,188,022	79,590,598	3,976,091	83,566,689	2,655,624	9,261,600

TABLE 87.—Summary: Production, withdrawals, and stocks of cereal beverages,¹ by months, fiscal year 1945
[Barrels of 31 gallons]

Month	Production	Withdrawals	Stocks and of month
July	1,129	1,162	1,867
August	1,771	1,698	1,538
September	1,200	1,105	1,605
October	881	1,117	1,157
November	811	1,317	1,021
December	1,027	534	1,455
January	1,097	185	1,093
February	1,000	492	596
March	627	795	366
April	1,714	712	1,379
May	923	836	1,330
June	496	1,036	1,054
Total	10,409	10,773	1,054

¹ Containing less than 1/2 of 1 per cent of alcohol by volume.

TABLE 88.—Summary: Production, withdrawals, and stocks on hand June 30 of cereal beverages, and plants operated, by States, fiscal year 1945
[Barrels of 31 gallons]

State	Production	Withdrawals	Stocks June 30	Number of breweries at which cereal beverage transactions occurred ¹
Kentucky	960	962	140	1
Minnesota	4,143	4,636	614	1
New York	1,670	1,670	300	2
Wisconsin	3,585	3,515	300	2
Total	10,409	10,773	1,054	6

¹ Number operated during any part of the year.

VII. STILL WINE, SPARKLING WINES, AND VERMOUTH

TABLE 89.—Materials:¹ Used in production of still wines, by kinds and by States, fiscal year 1945

Kind	Arkansas	California	New Jersey	New York	Ohio	Oregon	Washington	All other States ²	Total
A. Fruits, berries, etc. (pounds):									
Grapes.....									
Raisins.....	4,597,575	1,691,208,772	3,030,073	24,505,031	7,345,287	741,961	13,206,652	18,839,473	1,763,334,824
Apples.....	18,930	40,885,343	206,180	453,889	69,929			414,727	42,058,996
Figs.....	3,102,634	1,566,492		128,167	87,920	7,851,293	8,662,370	21,000	21,419,876
Peaches.....		19,539,422			100			48,505	19,588,087
Dates.....	1,700	13,340,473	53,600	2,126,821				2,772,949	18,034,050
Plums.....		9,318,048					38,505		9,318,048
Pears.....	1,462	5,290,711		354,300				24,033	7,538,178
Blackberries.....		1,003,690				1,867,672		34,440	6,047,156
Mixed Fruit.....	6,976	23,100	196,720	2,354,527	436,330	5,504,719	34,440	44,397	5,558,050
Prunes.....		5,502,652				94,092	365,627		5,502,652
Apricots.....		4,478,032							4,803,501
Elderberries.....		2,971,602			363,997		18,977		3,260,697
Cherries.....	6,025		55,900	1,952,275	814		87,371	158,483	2,200,768
Currents.....		4,800	475	597,548	52,077		408,059	263,907	1,754,317
Rhubarb.....							837,790		1,226,630
Loganberries.....							456,709		928,455
Grapefruit.....							190,652		781,565
Gooseberries.....				127,500					494,687
Oranges.....							70,713		300,162
Honey.....					12		289,449		189,080
Watermelons.....		34,474		89,163				189,068	123,637
Nectarines.....				104,650					104,650
Strawberries.....		80,040							80,040
Guava.....	1,605								60,753
Youngberries.....						1,350		22,300	22,300
Boysenberries.....	490					15,700			16,398
Other.....						7,530			7,530
B. Juices, including concentrates (gallons):									
Grape.....		4,500			170		270		8,802
Apple.....	1,572	933,245	60,091	967,119	487,575			223,304	2,686,171
Orange.....	59,083	310,367	153,541	236,685	200,099	4,265		573,327	1,799,931
Pear.....		293,500	2,150	1,199			236,929		297,389
Peach.....									540
Plum.....		42,850			2,200	217,098	16,660		235,958
Raisin.....		94,893			4,682		3,317		125,799
Cherry.....		29,547		55,061				74,950	94,893
Blackberry.....			6,450	380					84,608
Mixed Fruit.....		3,500			8,189		28,840		43,859
					17,832		1,049		26,356
					18,000			7,475	21,500
Prune.....		500					15,818		16,318
Raspberry.....					9,280				9,280
Other.....		2,300			407	2,300			5,067

¹ Exclusive of sugar and other sweetening materials. Represents fermenting materials crushed or pressed and deposited in fermenters for the production of wines, including wine used in the production of brandy.

² States in which more than 250,000 pounds or 100,000 gallons of a given material were used are footnoted.

³ Includes 446,584 pounds used in Georgia, 1,740,836 pounds in Illinois, 268,054 pounds in Iowa, 638,784 pounds in Maryland, 10,211,122 pounds in Michigan, 287,094 pounds in Missouri, 3,229,395 pounds in North Carolina, and 939,227 pounds in Texas.

⁴ Includes 2,490,641 pounds used in Georgia and 200,692 pounds in North Carolina.

⁵ Includes 1,362,024 pounds used in Georgia.

⁶ Includes 356,892 pounds used in Florida.

⁷ Includes 127,115 gallons used in Michigan.

⁸ Includes 141,463 gallons used in Michigan, 106,069 gallons in Pennsylvania and 318,510 gallons in Virginia.

TABLE 90.—Production: Still wines produced and treatment of wines after fermentation, by months, fiscal year 1945

Month	Production					Treatment of wines				
	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Total ¹	Distilling materials ²	Grand total	Amelloration		Fortification		Blending
						Wines used	Resulting product	Wines used	Resulting product	
July.....	1,429,027	12,027	1,441,054	2,979,096	4,420,060	898,292	952,045	404,766	469,303	1,614,666
August.....	1,675,619	12,732	1,688,251	4,710,465	6,398,716	1,349,406	1,496,137	466,026	548,964	2,560,503
September.....	16,036,451	18,184	16,054,635	25,005,198	41,059,833	1,362,793	1,487,238	6,186,912	7,395,054	1,624,032
October.....	57,199,371	3,176	57,202,747	81,054,582	138,257,329	2,368,283	2,650,131	26,108,768	30,982,089	6,765,381
November.....	19,762,937	97,905	19,860,932	37,221,279	57,022,211	2,443,113	2,816,852	14,517,911	16,781,898	5,330,110
December.....	5,030,382	137,811	5,177,193	16,130,271	21,327,464	2,309,394	2,559,142	5,580,520	6,354,054	5,186,112
January.....	1,664,163	5,278	1,669,441	9,626,650	11,296,091	1,790,328	1,991,213	2,038,674	2,328,268	3,791,190
February.....	1,246,775	8,865	1,255,640	5,915,967	7,171,607	1,418,018	1,513,101	1,461,375	1,673,980	3,719,261
March.....	1,309,081	5,685	1,365,766	8,239,889	9,605,655	1,932,933	2,119,682	1,618,254	1,852,413	4,281,789
April.....	1,019,378	13,830	1,033,208	6,681,156	7,714,364	1,198,861	1,295,254	939,239	1,085,729	6,415,464
May.....	879,904	15,986	895,890	4,970,397	5,866,287	1,123,929	1,271,324	992,069	1,128,963	3,195,155
June.....	665,824	3,955	669,779	4,173,759	4,843,538	987,855	1,069,562	627,748	711,120	3,909,242
Total.....	107,919,012	335,524	108,254,536	206,728,619	314,983,155	19,183,197	21,221,681	60,942,202	71,312,375	48,422,905

¹ Represents the amount removed from fermenters exclusive of substandard wines produced as distilling materials for the production of brandy reported in column 5.

² Represents substandard wines produced with excessive water or residue materials for use as distilling materials in the production of brandy. (See column 13, table 92.) Is exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy. (See column 12, table 92.)

³ In producing fortified wine, a total of 19,855,545 proof gallons of brandy was used.

TABLE 91.—Production: Still wines produced and treatment of wines after fermentation, by States, fiscal year 1945

[Wine gallons]

State	Production					Treatment of wines				
	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Total ¹	Distilling materials ²	Grand total	Amelioration		Fortification		Blending
						Wines used	Resulting product	Wines used	Resulting product	Wines used
Alabama.....	1,200		1,200		1,200					
Arkansas.....	587,716		587,716	150,892	738,608	826,237	946,159	425,898	503,694	41,231
California.....	89,367,695	1,330	89,369,025	203,379,996	292,749,021	4,698,043	5,672,661	57,064,374	66,891,321	40,848,033
Colorado.....	59,482		59,482		59,482	20,502	21,333			31,219
Connecticut.....	145,671		145,671	1,937	147,608			124,205	136,838	
Florida.....	59,471		59,471		59,471	93,393	99,577			
Georgia.....	894,144		894,144		894,144	817,025	862,898	21,708	26,433	6,100
Hawaii.....	938		938		938					
Idaho.....		2,958	2,958		2,958					
Illinois.....	535,913		535,913		535,913	503,188	536,175	10,220	12,245	247,057
Iowa.....	48,149	20,206	68,355		68,355	3,437	3,573			7,155
Kentucky.....	600		600		600					
Louisiana.....	21,734	18,124	39,858		39,858	76	94			28,970
Maryland.....	83,107	33,884	116,991	3,377	120,368	45,963	47,573			7,016
Massachusetts.....								2,330	2,850	690,603
Michigan.....	1,419,100		1,419,100		1,419,100	1,425,977	1,621,765	407,938	440,194	980
Minnesota.....	33,641	201	33,842		33,842	20,966	22,635			49,800
Missouri.....	27,375		27,375		27,375	26,356	34,097	3,405	4,009	1,414,789
New Jersey.....	951,203		951,203		951,203	509,490	526,022	216,043	267,686	
New Mexico.....	12,193		12,193		12,193	376	400			
New York.....	7,961,102	19,703	7,980,805	11,898	7,992,703	7,083,407	7,523,374	955,470	1,084,798	4,379,723
North Carolina.....	461,508		461,508		461,508	80,942	85,286			139,299
Ohio.....	1,608,566	8,869	1,617,435	382,442	1,999,877	683,188	730,673	465,997	527,725	399,883
Oregon.....	602,545	1,054	603,599	1,954,801	2,558,400	299,650	281,989	130,919	173,688	70,065
Pennsylvania.....	98,128		98,128		98,128	8,030	8,487			16,501
South Carolina.....	14,925	2,326	17,251		17,251	10,658	11,305			
Texas.....	138,955		138,955		138,955	94,931	98,489			2,501
Virginia.....	387,977		387,977		387,977	280,774	291,200	263,986	294,883	
Washington.....	2,397,974	226,869	2,624,843	843,276	3,468,119	1,710,588	1,795,856	849,709	946,011	41,980
Total.....	107,919,012	335,524	108,254,536	206,728,619	314,983,155	19,183,197	21,221,681	60,942,202	71,312,375	48,422,905

¹ Represents the amount removed from fermenters exclusive of substandard wines produced as distilling materials for the production of brandy reported in column 5.
² Represents substandard wines produced with excessive water or residue materials for use as distilling materials in the production of brandy. (See column 13, table 93.) Is exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy. (See column 12, table 93.)
³ In producing fortified wine, a total of 19,855,545 proof gallons of brandy was used.

TABLE 92.—Withdrawals: Still wines, by months, fiscal year 1945

[Wine gallons]

Month	Tax-paid withdrawals ¹				Tax-free withdrawals								Total
	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Over 21 and not over 24 per cent alcohol	Total	Used in production of sparkling wines	Used in production of vermouth	Removed for production of vinegar	Removed for export	Removed for family use	Removed for use of the United States	Standard wines removed for use as distilling materials	Substandard wines removed for use as distilling materials	
July.....	2,764,378	3,612,030	127	6,376,535	136,371	238,421	18,546	7,402	1,037	101	424,928	2,910,546	3,737,352
August.....	2,929,381	4,246,476		7,175,857	146,191	266,947	14,728	30,428	1,664	1,213	207,937	4,195,864	4,864,972
September.....	2,397,564	4,243,665		6,641,229	93,004	230,796	9,351	33,793	1,298	4	446,894	23,189,393	24,064,533
October.....	2,740,146	4,852,285		7,592,431	92,835	305,303	13,895	10,055	1,783	125	1,213,311	81,059,000	82,696,307
November.....	2,814,329	5,025,339	533	7,840,201	87,244	332,623	21,339	8,307	1,916	9	2,477,221	38,730,611	41,659,270
December.....	2,576,803	5,256,853	699	7,834,355	88,867	292,476	26,138	16,295	3,621	1,318	1,726,259	16,777,324	18,932,298
January.....	2,580,039	5,098,630	808	7,679,477	153,961	320,484	8,296	15,095	1,692	951	1,036,295	6,027,971	7,225,690
February.....	3,022,156	5,300,986	206	8,323,408	94,413	277,804	13,564	9,828	2,529	798	798,783	9,617,757	11,164,131
March.....	2,750,264	5,542,089	1,196	8,293,549	163,800	272,580	2,555	21,071	1,835	3,244	830,832	8,101,889	9,397,806
April.....	2,452,890	5,000,455	1,940	7,455,285	175,783	261,662	2,300	22,474	2,369	420	397,671	6,579,816	7,442,495
May.....	2,164,813	5,211,342	1,209	7,377,364	181,031	287,898	10,957	12,355	2,917		715,873	5,410,452	6,621,483
June.....	1,753,183	4,447,947	928	6,202,058	183,114	187,350	8,783	7,643	4,713	177	428,345	4,301,285	5,121,410
Total.....	30,945,946	57,838,097	7,706	88,791,749	1,596,614	3,283,344	150,452	195,346	27,374	8,360	10,764,349	206,901,908	222,867,747

¹ These figures represent withdrawals subject to tax at the following rates: 15 cents per wine gallon on wine not over 14 per cent alcohol, 60 cents on wine over 14 and not over 21 per cent alcohol, and \$2 on wine over 21 and not over 24 per cent alcohol.

TABLE 93.—Withdrawals: Still wines, by States, fiscal year 1945

(Wine gallons)

State	Tax-paid withdrawals ¹				Tax-free withdrawals								Total
	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Over 21 and not over 24 per cent alcohol	Total	Used in production of sparkling wine	Used in production of vermouth	Removed for production of vinegar	Removed for export	Removed for family use	Removed for use of the United States	Standard wines removed for use as distilling materials	Substandard wines removed for use as distilling materials	
Alabama													
Arkansas	65,927	151,372	6,634	223,933					192				192
California	13,324,577	38,916,463	1,072	52,242,112	519,817	1,890,812	109,141	168,228	3,051	8,348	55,414	150,892	209,357
Colorado	105,073	597,176		702,249		7,910			13,340		9,044,416	203,541,942	215,296,044
Connecticut	113,887	98,373		212,260		139,557					6,025		7,910
Florida	54,100			54,100									145,582
Georgia	542,864	40,159		583,023					195		281,264		195
Hawaii	854	740		1,694									261,284
Idaho		678		678					15				15
Illinois	1,095,800	2,648,767		3,744,567									99
Iowa	27,657	62,030		89,686		99			220				220
Kentucky	35,431	1,537,129		1,572,560									
Louisiana	41,454	134,088		175,542					81				81
Maryland	162,848	318,961		479,809							5,590	3,377	8,967
Massachusetts	137,589	482,432		620,021									
Michigan	1,028,058	716,548		1,744,606	18,619	7,845							26,464
Minnesota	13,489	1,360		14,849				908					908
Missouri	96,049	345,284		441,333					132				184,333
Nevada	52,640	28,298		80,938									
New Jersey	1,547,363	1,173,537		2,720,900	141,421	442,764	12,838	1,444	1,559		84,989		685,015
New Mexico	6,712			6,712					559				559
New York	8,383,733	6,892,957		15,276,695	684,036	746,334	27,515	25,542	381		207,416	20,369	1,711,593
North Carolina	383,655	312,071		695,726					496				496
Ohio	817,699	906,054		1,723,753	42,128	48,023	50		5,035		220,622	382,442	698,300
Oregon	228,543	69,734		298,277					1,126		246,866	1,954,801	2,202,793
Pennsylvania	648,261	1,117,005		1,765,266									
South Carolina	14,362	645		15,007									
Texas	123,070	146,869		269,939					10	12			22
Virginia	900,252	33,449		933,701					354		100,242		100,596
Washington	978,192	931,573		1,909,765					412		471,505	848,085	1,320,002
West Virginia	7,353	151,481		158,834									
Wisconsin	10,349	17,855		28,204	6,740								6,740
Total	30,945,946	57,838,097	7,706	88,791,749	1,596,614	3,283,344	150,452	195,346	27,374	8,360	10,704,349	206,901,908	222,867,747

¹ These figures represent withdrawals subject to tax at the following rates: 15 cents per wine gallon on wine not over 14 per cent alcohol, 60 cents on wine over 14 and not over 21 per cent alcohol, and \$2 on wine over 21 and not over 24 per cent alcohol.

TABLE 94.—Summary: Production, withdrawals, losses, and stocks of still wines, by months, fiscal year 1945

(Wine gallons)

Month	Production ¹	Withdrawals			Losses	Stocks end of month ¹			Total
		Tax-paid	Tax-free ²	Total		Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Over 21 and not over 24 per cent alcohol	
July	4,420,060	6,376,535	3,737,352	10,113,887	76,232	38,546,556	48,804,867	1,305,157	88,716,580
August	6,398,716	7,175,857	4,864,972	12,040,829	119,707	36,926,372	44,724,595	1,125,216	82,776,183
September	41,059,833	6,641,229	24,004,533	30,645,762	114,728	43,915,431	46,786,614	1,501,239	92,208,284
October	138,257,329	7,592,431	82,696,307	90,288,738	85,410	71,016,783	70,970,257	2,845,434	144,832,474
November	57,022,211	7,840,201	41,659,270	49,499,471	161,683	71,530,481	81,463,303	3,241,447	156,235,231
December	21,327,464	7,834,355	18,932,298	26,766,653	2,174,907	68,199,007	81,210,652	2,864,088	160,273,747
January	11,296,091	7,679,477	11,164,131	18,843,608	76,905	62,305,944	77,714,274	2,716,894	142,737,113
February	7,171,607	8,323,408	7,225,690	15,549,098	140,254	58,563,812	73,369,170	2,523,589	134,456,571
March	9,605,655	8,293,549	9,397,806	17,691,355	148,664	64,605,698	68,644,251	2,370,482	125,620,331
April	7,714,364	7,455,285	7,442,495	14,897,780	217,734	51,556,201	65,012,418	1,677,881	118,248,500
May	5,866,287	7,377,364	6,621,483	13,998,847	176,604	48,830,673	60,455,064	1,431,279	110,717,016
June	4,843,538	6,202,058	5,121,410	11,323,468	1,784,359	45,967,277	55,396,307	1,360,943	102,724,627
Total	314,983,155	88,791,749	222,867,747	311,659,496	5,277,193	45,967,277	55,396,307	1,360,943	102,724,627

¹ Includes distilling materials (substandard wines produced with excessive water or residue materials).
² Includes 217,906,257 wine gallons removed as distilling materials for use in the production of brandy, consisting of 10,704,349 wine gallons of still wines and 206,901,908 wine gallons of distilling materials (substandard wines produced with excessive water or residue materials).
³ Exclusive of distilling materials (substandard wines produced with excessive water or residue materials).

TABLE 95.—Summary: Production, withdrawals, losses, and stocks on hand June 30 of still wines, and bonded wineries and bonded storerooms operated, by States, fiscal year 1945
[Wine gallons]

State	Production ¹	Withdrawals		Losses	Stocks June 30 ²			Number of premises operated ³
		Tax-paid	Tax-free ²		Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Over 21 and not over 24 per cent alcohol		Total
Alabama	1,200	223,933	192	114	1,931	1,931	1	
Arkansas	788,608	52,842,112	209,337	32,681	969,738	278,540	56	
California	292,249,623	215,296,044	267,588,156	4,018,848	35,205,281	48,120,614	414	
Colorado	147,608	212,260	710,150	10,336	57,537	95,808	2	
Connecticut	147,608	212,260	357,849	10,336	80,693	92,712	4	
Florida	59,471	583,023	145,195	6,487	149,470	176,345	3	
Georgia	894,438	1,034	844,287	60,487	372,353	414,754	4	
Hawaii	2,958,913	1,678	1,684	1,204	42,401	414,754	2	
Illinois	523,913	3,744,668	60	46,212	70	4,641	2	
Indiana	68,400	1,89,696	220	322,142	611,571	611,571	9	
Kentucky	30,838	1,572,560	81	5,830	61,261	106,865	2	
Louisiana	120,368	1,172,542	81	5,281	2,448	45,694	2	
Maryland	120,368	479,949	8,967	7,630	22,648	58,695	6	
Massachusetts	1,419,100	627,091	26,464	7,031	127,185	33,011	2	
Michigan	33,842	1,742,846	184,383	9,131	58,443	100,680	4	
Minnesota	27,375	441,849	15,757	43,254	838,643	101,732	1	
Missouri	951,203	2,720,909	80,908	9,392	107,495	401,342	10	
Montana	12,193	6,712	15	9,519	107,495	127,201	1	
New Jersey	7,692,708	15,275,606	1,711,569	69,520	742,852	365,677	8	
New York	447,508	1,793,753	698,306	615,234	4,676,614	9,093,594	39	
North Carolina	1,697,877	1,793,753	2,292,793	10,692	270,317	115,764	10	
Ohio	2,458,400	1,765,264	1,765,264	101,548	1,548,685	882,707	16	
Oregon	95,128	1,765,264	22,727	23,284	93,669	4,345	103	
Pennsylvania	135,955	293,689	22	2,272	285,448	125,158	22	
South Carolina	387,977	493,701	100,506	11,548	52,696	1,878	6	
Texas	3,468,119	1,009,765	1,326,002	37,927	146,748	42,325	10	
Virginia		28,264	6,740	94,071	387,211	17,455	8	
Washington		158,834		94,071	387,211	636,859	23	
West Virginia		28,264		1,546	8,254	49,185	1	
Wisconsin		28,264		1,546	8,254	49,185	1	
Total	314,983,155	88,791,749	222,867,747	5,277,193	45,967,277	85,396,307	903	

¹ Includes distilling materials (substandard still wines produced with excessive water or residue materials).
² Includes 217,606,267 wine gallons removed as distilling materials for use in the production of brandy, consisting of 10,704,340 wine gallons of still wines and 206,901,908 wine gallons of distilling materials (substandard wines produced with excessive water or residue materials).
³ Exclusive of distilling materials (substandard wines produced with excessive water or residue materials).
⁴ Represents number operated during any part of the year.

TABLE 96.—Summary: Production, withdrawals, losses, and stocks of sparkling wines,¹ by months, fiscal year 1945
[Half-pint units]

Month	Production	Withdrawals			Losses	Stocks end of month
		Tax-paid ²	Tax-free	Total		
July	2,679,662	1,695,039	16,284	1,711,323	47,603	19,707,628
August	2,793,908	2,443,732	82,641	2,526,373	60,166	19,920,878
September	1,943,864	2,390,328	185,004	2,575,332	55,498	19,221,061
October	1,680,082	2,631,414	59,207	2,690,621	57,294	18,073,778
November	1,612,372	3,351,117	42,369	3,393,486	63,466	16,350,275
December	1,694,691	2,992,762	42,494	3,035,256	252,377	14,770,596
January	3,115,588	1,216,922	219,603	1,436,525	49,790	16,338,900
February	1,668,464	1,951,093	101,615	2,052,708	47,866	15,970,760
March	3,233,807	1,756,071	60,817	1,816,888	42,522	17,308,744
April	3,544,459	1,426,423	80,540	1,506,963	50,293	19,356,293
May	3,427,631	1,744,153	42,440	1,786,593	69,418	20,869,207
June	3,622,180	1,670,253	51,915	1,722,168	168,696	22,633,677
Total	31,016,708	25,269,307	984,929	26,254,236	964,989	22,633,677

¹ Includes artificially carbonated wines as follows: Production, 835,333; tax-paid withdrawals, 811,801; tax-free withdrawals, 141,501; losses, 8,943; and stocks June 30, 189,792 half-pint units.
² These figures represent withdrawals subject to tax at the following rates: 15 cents per half-pint unit on naturally carbonated wine and 10 cents on artificially carbonated wine.
³ Represents removals for conversion to still wines with the exception of 479,156 half-pint units removed for export.

TABLE 97.—Summary: Production, withdrawals, losses, and stocks of sparkling wines,¹ and number of premises operated, by States, fiscal year 1945
[Half-pint units]

State	Production	Withdrawals			Losses	Stocks June 30	Number of premises operated ³
		Tax-paid ²	Tax-free	Total			
Arkansas			78	78			1
California	9,964,792	8,001,378	414,144	8,505,522	154,901	5,118,374	31
Illinois		357,780		357,780	40	232,064	3
Kentucky		36,840		36,840	2,440	11,808	1
Massachusetts		296		296	24	1,028	2
Michigan	373,128	344,832	25,104	369,936	7,204	81,364	3
Missouri	3,652,130	1,602,550	192,194	1,794,744	249,162	3,674,634	2
New Jersey	2,771,144	2,526,288	62,684	2,588,972	47,530	1,542,124	9
New York	13,312,276	12,007,498	286,651	12,294,149	463,291	10,533,994	40
Ohio	813,608	230,181	4,074	234,255	40,295	1,403,601	15
Wisconsin	129,630	71,664		71,664	82	34,686	2
Total	31,016,708	25,269,307	984,929	26,254,236	964,989	22,633,677	109

¹ Includes artificially carbonated wines as follows: Production, 835,333; tax-paid withdrawals, 811,801; tax-free withdrawals, 141,501; losses, 8,943; and stocks June 30, 189,792 half-pint units.
² These figures represent withdrawals subject to tax at the following rates: 15 cents per half-pint unit on naturally carbonated wine and 10 cents on artificially carbonated wine.
³ Represents wineries, bonded storerooms, and field warehouses that operated during any part of the year.
⁴ Represents removals for conversion to still wines with the exception of 479,156 half-pint units removed for export from California, Missouri, New Jersey, and New York.

TABLE 98.—Summary: Production, withdrawals, losses, and stocks of vermouth,¹ by months, fiscal year 1945

[Wine gallons]

Month	Production	Withdrawals					Losses	Stocks end of month
		Tax-paid ²			Tax-free for export	Total		
		Over 14 and not over 21 per cent alcohol	Over 21 and not over 24 per cent alcohol	Total				
July	225,925	202,023	4	202,027	94	202,121	861	932,636
August	260,082	233,800	5	233,805	6,841	240,646	1,355	956,740
September	268,987	257,698	3	257,901	7,381	265,282	553	954,947
October	310,761	318,509	—	318,509	3,569	322,078	428	947,485
November	348,478	322,972	—	322,972	1,349	324,321	4,357	957,805
December	278,414	274,450	—	274,450	3,308	277,758	34,612	935,051
January	337,346	270,472	—	270,472	3,104	273,576	815	991,339
February	280,283	223,232	1	223,233	2,176	225,409	1,704	1,044,171
March	329,867	256,448	2	256,450	6,578	263,028	1,470	1,110,942
April	267,127	245,935	—	245,935	4,344	250,279	3,047	1,118,508
May	271,975	210,156	3	210,159	1,590	211,749	8,432	1,181,950
June	206,367	144,792	2	144,794	2,816	147,610	27,002	1,268,907
Total	3,385,612	2,960,687	20	2,960,707	43,150	3,003,857	84,636	1,205,907

¹ For production of vermouth at rectifying plants, see table 80.

² These figures represent withdrawals subject to tax at the following rates: 60 cents per wine gallon on vermouth over 14 and not over 21 per cent alcohol, and \$2 on vermouth over 21 and not over 24 per cent alcohol.

TABLE 99.—Summary: Production, withdrawals, losses, and stocks on hand June 30 of vermouth,¹ and number of premises operated, by States, fiscal year 1945

[Wine gallons]

State	Production	Withdrawals			Losses	Stocks June 30	Number of premises operated ²
		Tax-paid ¹	Tax-free for export	Total			
California	1,861,544	1,507,870	24,314	1,532,184	54,137	797,610	47
Colorado	11,037	6,577	—	6,577	348	4,113	1
Connecticut	140,072	130,918	—	130,918	2,105	10,705	1
Illinois	109	18,862	—	18,862	320	10,973	5
Kentucky	—	1,478	—	1,478	195	4,296	1
Maryland	—	741	—	741	22	3,369	2
Massachusetts	—	175	—	175	—	1	2
Michigan	11,450	15,653	—	15,653	88	751	1
Missouri	—	185	—	185	32	363	2
New Jersey	447,224	442,931	327	443,258	4,051	60,160	25
New York	861,746	785,114	18,509	803,623	22,996	301,255	74
Ohio	52,430	46,757	—	46,757	242	10,877	6
Pennsylvania	—	3,103	—	3,103	13	276	2
Wisconsin	—	343	—	343	87	1,158	2
Total	3,385,612	2,960,707	43,150	3,003,857	84,636	1,205,907	171

¹ For production of vermouth at rectifying plants, see table 81.

² Represents over 14 and not over 21 per cent alcohol with the exception of New York, which includes 20 gallons of vermouth over 21 and not over 24 per cent alcohol. These withdrawals were subject to tax at the following rates: 60 cents per wine gallon on vermouth over 14 and not over 21 per cent alcohol, and \$2 on vermouth over 21 and not over 24 per cent alcohol.

³ Represents wineries, bonded storerooms, and field warehouses that operated during any part of the year.

TABLE 100.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30 of still and sparkling wines, fiscal years 1934-45, inclusive

Fiscal year ended June 30—	Still wines (wine gallons)					
	Production ¹	Tax-paid withdrawals	Stocks June 30 ²	Production ¹	Tax-paid withdrawals	Stocks June 30 ²
1934	77,778,388	14,525,688	50,168,336	10,637,488	5,088,456	9,015,440
1935	91,930,362	35,416,512	56,476,890	6,214,445	5,276,263	9,273,563
1936	170,903,108	47,483,552	78,471,573	8,277,011	5,799,429	10,781,785
1937	122,045,241	62,035,287	68,107,991	9,622,525	7,906,213	11,648,068
1938	228,726,366	61,175,582	102,016,707	7,780,274	7,223,416	13,248,748
1939	231,959,287	67,376,384	94,845,574	6,083,762	6,337,846	12,943,627
1940	212,367,737	82,176,586	93,244,003	9,634,791	8,376,590	13,207,501
1941	286,371,423	88,592,333	117,886,723	18,210,635	14,464,136	15,872,251
1942	313,706,263	102,016,313	133,195,452	24,581,516	17,559,881	20,991,572
1943	195,224,785	108,426,467	91,031,471	20,347,950	22,070,527	17,647,807
1944	264,852,855	84,672,638	94,313,027	30,191,562	26,960,591	18,714,510
1945	314,983,155	88,791,749	102,734,527	31,016,708	25,269,307	22,633,677

¹ Includes champagne, other sparkling wines, and artificially carbonated wines.
² Represents production at wineries under provision of Sec. 2501, Internal Revenue Code (Sec. 319, Liquor Tax Administration Act, approved June 26, 1936).
³ Represents total amount removed from fermenters, including distilling materials (substandard wines produced with excessive water or residue materials).
⁴ Exclusive of distilling materials (substandard wines produced with excessive water or residue materials).

VIII. CLAIMS

TABLE 101.—Claims for redemption of stamps, abatement, and refund of taxes, fiscal year 1945

	Redemption of stamps	Refund of taxes	Abatement of taxes	Uncollectible taxes	Total number	Total amount
On hand July 1, 1944	594	1,488	1,035	119	3,246	\$1,422,404.00
Received during year	2,492	15,947	3,027	2,757	24,223	8,449,771.68
Total	3,086	17,445	4,062	2,876	27,469	9,872,175.68
Allowed	2,324	14,297	3,111	2,627	22,359	7,903,141.45
Rejected	294	883	651	19	1,847	736,267.53
On hand June 30, 1945	468	2,265	300	230	3,263	1,142,766.70
Total	3,086	17,445	4,062	2,876	27,469	9,872,175.68

TABLE 102.—Claims for draw-back, fiscal year 1945

	Distilled spirits used in nonbeverage products		Products exported	
			Alcohol used in flavoring extracts and toilet and medicinal preparations	
	Number	Amount	Number	Amount
On hand July 1, 1944	199	\$951,055.34		
Received during year	4,412	32,663,537.28	555	\$506,991.27
Total	4,611	33,614,592.62	555	506,991.27
Allowed	4,272	30,688,163.92		
Rejected	129	741,058.48	555	506,991.27
On hand June 30, 1945	210	2,185,370.22		
Total	4,611	33,614,592.62	555	506,991.27

	Products exported—Continued		Stills		Total	
	Distilled spirits and wines bottled especially for export		Number	Amount	Number	Amount
	Number	Amount				
On hand July 1, 1944					199	\$951,055.34
Received during year	952	\$1,169,611.94	2	\$44.00	5,921	34,340,184.49
Total	952	1,169,611.94	2	44.00	6,120	35,291,239.83
Allowed	952	1,169,611.94	2	44.00	5,781	32,364,811.13
Rejected					129	741,058.48
On hand June 30, 1945					210	2,185,370.22
Total	952	1,169,611.94	2	44.00	6,120	35,291,239.83

IX. LABEL ACTIVITY

TABLE 103.—Label activity under Federal Alcohol Administration Act, fiscal year 1945

	Applications received		Total	Certificates issued		Applications disapproved	Total
	For approval	For exemption		Approvals	Exemptions		
DISTILLED SPIRITS							
Domestic	10,381	94	10,475	8,486	60	1,090	9,636
Imported	701		701	542		74	616
Total	11,082	94	11,176	9,028	60	1,164	10,252
WINES							
Domestic	8,833	510	9,343	7,340	442	640	8,422
Imported	1,043		1,043	753		98	851
Total	9,876	510	10,386	8,093	442	738	9,273
MALT BEVERAGES							
Domestic	845		845	633		24	657
Imported	44		44	19		1	20
Total	889		889	652		25	677
Grand total	21,847	604	22,451	17,773	502	1,927	20,202

X. ENFORCEMENT. ALCOHOL TAX UNIT

TABLE 104.—Enforcement, Alcohol Tax Unit: ¹ Seizures and persons arrested, by months, fiscal year 1945

Month	Seizures						Persons arrested	
	Stills	Nontax-paid distilled spirits (wine gallons)	Nontax-paid wines (wine gallons)	Mash (wine gallons)	Auto-mobiles	Trucks		Property (appraised value) ²
July	650	7,997	1,024	214,000	121	21	\$118,389	1,030
August	683	10,694	29	236,637	144	36	156,270	1,695
September	684	8,812	133	257,946	135	29	207,757	998
October	837	7,803	6	262,754	129	24	142,673	977
November	669	8,250	128	254,836	130	22	184,797	942
December	696	6,369	920	261,617	146	25	226,404	925
January	815	7,878	1,444	317,056	131	23	212,251	987
February	638	8,675	881	203,889	113	22	139,153	847
March	758	10,668	4,500	285,424	160	34	206,424	1,048
April	685	6,712	535	209,518	100	16	151,915	784
May	733	7,225	362	280,083	130	18	260,544	921
June	496	4,237	8	161,195	77	16	90,235	550
Total	8,344	95,320	9,960	2,944,955	1,516	280	2,096,812	11,104

¹ Includes seizures and arrests in cases adopted, as well as originated by the Alcohol Tax Unit.
² Includes \$144,173, representing the appraised value of 104 automobiles, 4 trucks, and 3,977 gallons of tax-paid liquors, seized for violations of the Liquor Enforcement Act of 1936; and \$138,009, representing the appraised value of 9,491 wine gallons of tax-paid liquors seized for violations of internal revenue laws and the Federal Alcohol Administration Act, resulting from the shortage of distilled spirits. In addition, as a result of floor stocks tax evasion, there were seized 34,165 wine gallons of tax-paid distilled spirits and 3,567 wine gallons of tax-paid wine, valued at \$321,500.

TABLE 105.—Enforcement, Alcohol Tax Unit:¹ Seizures and persons arrested, by States, fiscal year 1945

State	Seizures						Persons arrested	
	Stills	Nontax-paid distilled spirits (wine gallons)	Nontax-paid wines (wine gallons)	Mash (wine gallons)	Auto-mobiles	Trucks		Property (appraised value)²
Alabama	847	4,825	4	207,738	182	31	\$186,482	1,255
Alaska								3
Arkansas	68	519		9,190	13		7,656	109
California	14	372	2,105	303	1	1	159,099	26
Colorado		9			3		10,452	14
Connecticut	3	174		619	1		771	27
Delaware	1	340		80	3		1,220	2
District of Columbia								
Florida	2	106		145	1	1	1,768	16
Georgia	485	6,426		193,113	98	30	138,274	685
Hawaii	1,645	27,021		653,825	154	66	240,584	1,666
Idaho	4	18		127			28	39
Illinois	28	2,474		38,803	17	7	12	8
Indiana	8	162		300	1		24,461	201
Iowa		3	8				619	19
Kansas	4	76	1	520	42	1	56	23
Kentucky	302	3,075	127	48,522	42	3	61,292	71
Louisiana	23	20		1,437	1	1	21,523	522
Maine							1,022	40
Maryland	67	751	3	19,924	18	4	524	4
Massachusetts	12	119	225	2,190	4	1	16,434	172
Michigan	13	114		1,254	4		3,564	16
Minnesota	2	9	8	70	5		1,665	32
Mississippi	609	3,570		116,737	74	23	33,912	21
Missouri	7	338	75	5,925	29	2	74,802	970
Montana		8			1		39,293	111
Nebraska					4		9,680	14
Nevada		23			4	2	91,161	29
New Hampshire	1	4		75	1		1,688	7
New Jersey	44	1,224	715	75,552	16	2	829	18
New Mexico	3	15		75	1	1	154,256	109
New York	184	8,866	4,714	127,674	77	25	1,280	17
North Carolina	1,385	12,483		672,165	275	27	113,889	450
North Dakota							215,982	1,450
Ohio	25	645	250	1,771	2		2,651	37
Oklahoma	143	962		20,666	75	8	74,965	344
Oregon	6	41		15	1		3,923	18
Pennsylvania	72	2,462	1,549	21,359	34	5	59,219	348
Rhode Island							5	1
South Carolina	1,158	5,450	39	265,620	104	16	140,147	399
South Dakota			5					3
Tennessee	474	5,398		169,530	103	9	90,344	570
Texas	123	593		14,522	25	4	23,526	217
Utah	4	24		130			7,763	4
Vermont								
Virginia	492	6,175		268,889	94	15	72,686	650
Washington	7	55	1	153			612	15
West Virginia	78	358	130	5,911	7		3,599	153
Wisconsin		2						2
Wyoming	1	8	1	35	2		3,154	5
Total	8,344	95,320	9,900	2,944,955	1,516	286	2,066,812	11,104

¹ See footnote 1, table 104.
² See footnote 2, table 104.

NOTE.—See Appendix B for statistical tables for fiscal years 1942, 1943, and 1944, omitted from annual report for those years by reason of the national emergency proclaimed by the President May 27, 1941.

TECHNICAL STAFF

TABLE 106.—Analysis of the work of the Technical Staff during the fiscal year 1945—Income, profits, estate, and gift tax cases

FIELD OPERATIONS—ALL DIVISIONS, CONSOLIDATED

PART I—CASES NOT BEFORE THE TAX COURT

(A) PROGRESS OF WORK

	Number of cases	Revenue agent's finding or statutory notice¹		
		Deficiency in tax	Penalty	Overassessment
Pending at beginning of year:				
Awaiting Staff action	3,788	\$110,524,149	\$7,183,269	\$11,805,038
Awaiting taxpayer's action on statutory notice directed or sustained	597	14,437,401	234,966	1,168,627
Received during year (net—transfers, etc., deducted)	6,087	153,325,465	3,154,249	15,262,310
Total	10,472	278,287,015	10,571,484	28,175,975
Disposed of:				
Closed	4,279	50,348,097	608,234	4,897,896
Petitioned to Tax Court	1,475	50,316,087	1,461,499	2,502,498
Total disposed of	5,754	100,664,184	2,069,733	7,400,394
Pending at end of year:				
Awaiting Staff action	4,146	152,559,574	7,862,364	19,057,117
Awaiting taxpayer's action on statutory notice directed or sustained	572	25,063,257	639,387	1,718,464
Total	4,718	177,622,831	8,501,751	20,775,581

¹ For cases originally received in pre-90-day status, amount of finding of internal revenue agent in charge; for cases originally received in 90-day status, amount of statutory notice; for estate tax cases, net amount after deducting additional State tax credit allowable if substantiated.

(B) RESULTS OBTAINED IN CASES CLOSED

	Number of cases	Staff decision		
		Deficiency in tax	Penalty	Overassessment
Agreements before statutory notice (including agreed overassessments and agreed claim rejections)	2,977	\$18,005,272	\$165,390	\$3,610,032
Agreements on agents' statutory notices during 90-day period	252	961,046	25,489	50,194
Agreements on reconsideration after Staff's statutory notices	48	350,882	6,926	4,857
Defaults on Staff's statutory notices (no petition filed)	606	5,118,482	13,799	633,876
Defaults on agents' statutory notices sustained by Staff (no petition filed)	105	151,659	7,372	70,063
Unagreed overassessments and claim rejections	291	80,293		647,393
Total	4,279	24,667,634	218,976	5,016,415

NOTE.—Per cent of deficiency in tax sustained, 49.0; per cent of net deficiency and penalty sustained, 43.1.

TABLE 106.—Analysis of the work of the Technical Staff during the fiscal year 1945—Income, profit, estate, and gift tax cases—Continued

PART II—CASES DOCKETED BY THE TAX COURT

(A) PROGRESS OF WORK

	Number of cases	Amount stated in statutory notice ¹		
		Deficiency in tax	Penalty	Overassessment
Pending at beginning of year.....	3,738	\$198,830,966	\$10,123,226	\$5,591,794
Received during year (net—transfers, etc., deducted):				
Cases considered before petition.....	1,472			
Cases not considered before petition.....	1,676			
Cases reopened after trial.....	33			
Total receipts.....	3,181	135,182,433	19,449,056	6,752,742
Total to be accounted for.....	6,919	334,019,399	29,572,282	12,344,536
Disposed of during year:				
Closed by stipulation—agreed settlement.....	1,769	88,770,148	2,881,258	1,090,921
Closed by dismissal or default.....	160	1,096,019	71,531	49,018
Tried before The Tax Court on merits.....	993	29,000,069	928,175	2,040,494
Total disposed of.....	2,922	118,866,236	3,880,964	3,180,433
Pending at end of year:				
In hands of technical advisors.....	1,919	127,230,669	18,836,178	5,029,490
In hands of division counsel.....	2,078	87,922,494	6,855,140	4,134,043
Total.....	3,997	215,153,163	25,691,318	9,164,133

¹ Includes amount of overassessments stated in statutory notice, and, in addition, overassessments in certain associated cases in the amount of prior findings of the internal revenue agent in charge or of the Staff. For estate tax cases, net amounts are used after deducting additional State tax credits allowable if substantiated.

(B) RESULTS OBTAINED IN STIPULATED CASES

	Stipulations filed	Percentage sustained
Number of cases.....	1,769	
Deficiency in tax.....	\$22,297,824	25.1
Penalty.....	402,093	14.0
Overassessment.....	1,056,856	
Net deficiency and penalty.....	21,643,661	23.9

TABLE 107.—Analysis of work on compromise, extension of time, and final closing agreement cases, fiscal year 1945

Cases	Compromise cases	Extension of time cases	Final closing agreement cases
On hand July 1, 1944.....	419	4	15
Received (net).....	960	114	172
Total to be disposed of.....	1,379	118	187
Accepted, granted or approved.....	386	81	144
Rejected.....	267	23	25
Withdrawn.....	130		
Transferred.....	32		
Total disposed of.....	815	104	169
On hand June 30, 1945.....	564	14	18

OFFICE OF THE CHIEF COUNSEL

APPEALS DIVISION—WASHINGTON OFFICE

TABLE 108.—Cases appealed from Tax Court decisions to appellate courts, fiscal year 1945

Pending beginning of fiscal year.....	504
Received from field for appeal to circuit courts of appeals.....	378
Total.....	882
Closed:	
By decision on merits.....	380
Transferred to field—remanded for further hearing.....	16
Total.....	396
Pending end of fiscal year.....	486

TABLE 109.—Number, and amounts, of cases shown in table 108 for the fiscal year 1945 only, by class of tax and amounts involved

Class of tax	Pending July 1, 1944		Filed, reopened, and received from field, fiscal year 1945		Closed and transferred to field, fiscal year 1945		Pending June 30, 1945	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income.....	427	\$25,666,032	313	\$8,683,215	324	\$18,650,759	416	\$15,698,488
Estate.....	31	12,246,534	40	8,901,864	24	10,825,163	47	10,323,235
Gift.....	46	1,891,969	25	410,876	48	1,704,910	23	597,935
Total.....	504	29,804,535	378	17,995,955	396	31,180,832	486	26,619,658

TABLE 110.—Circuit and Supreme Court cases pending June 30, 1945

Class of tax	Pending July 1, 1944		New appeals to circuit courts of appeals and reopened		Closed during fiscal year 1945		Pending June 30, 1945	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income.....	412	\$23,046,331	314	\$9,174,479	320	\$18,465,358	406	\$13,755,452
Estate.....	27	11,801,456	44	9,346,942	24	10,825,163	47	10,323,235
Gift.....	46	1,891,969	24	388,618	47	1,682,652	23	597,935
Total.....	485	36,739,756	382	18,910,039	391	30,973,173	476	24,676,622

TABLE 111.—Status of cases pending before The Tax Court of the United States June 30, 1945

On reserve calendar.....	2
In process of preparation:	
On field calendar.....	4
Tried by The Tax Court of the United States:	
Awaiting expiration of appeal period.....	4
Total.....	10

TABLE 112.—Progress of cases in appellate courts on appeals from decisions of the Tax Court of the United States for the fiscal year ended June 30, 1945

Cases	In circuit courts	In Supreme Court	Cases	In circuit courts	In Supreme Court
Pending beginning of fiscal year:			Closed during fiscal year:		
Appealed by Commissioner	145	4	Favorable to Commissioner	239	8
Appealed by taxpayers	301	4	Favorable to taxpayers	99	7
Appealed by both	31		Modified	36	3
Total	477	8	Total	374	18
Appealed during fiscal year:			Pending end of fiscal year:		
By Commissioner	95	12	Appealed by Commissioner	142	9
By taxpayers	264	14	Appealed by taxpayers	285	7
By both	24		Appealed by both	33	
Total	383	26	Total	460	16

TABLE 113.—Disposition of Supreme Court, Circuit Court, and Tax Court cases closed during the fiscal year 1945

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Decision on merits	380	\$27,451,662	\$1,262,108	\$16,659,265	\$308,006	\$17,613,367	61.35

TABLE 114.—Disposition of cases closed by The Tax Court of the United States during the fiscal year 1945

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Decision on merits	5	\$182,009	\$25,650	\$28,710	\$25,650	\$28,710	15.77

APPEALS DIVISION—FIELD OFFICES

TABLE 115.—Number, and amounts, of cases pending in field divisions, by class of tax and amounts involved

Class of tax	Pending June 30, 1944		Filed and reopened, fiscal year 1945		Closed, fiscal year 1945		Pending June 30, 1945	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income and profits	3,830	\$159,495,607	2,681	\$101,362,665	2,443	\$60,558,262	4,068	\$200,300,010
Estate and gift	607	111,586,556	485	68,578,900	413	66,817,749	679	113,347,707
Total	4,437	271,082,163	3,166	169,941,565	2,856	127,376,011	4,747	313,647,717

TABLE 116.—Disposition of cases by The Tax Court of the United States during fiscal year 1945

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Default	160	\$1,167,550	\$483,440	\$1,165,417	\$19,969	\$1,628,888	98.7
Decision on merits	927	27,184,570	3,076,964	7,742,704	884,256	9,935,412	32.8
Agreed settlement	1,769	91,651,406	3,812,081	22,700,517	260,420	26,252,178	27.5
Total	2,856	120,003,526	7,372,485	31,608,638	1,164,645	37,816,478	29.7

CLAIMS DIVISION

TABLE 117.—Processing tax cases appealed to the United States Processing Tax Board of Review¹ and The Tax Court of the United States, including those appealed to appellate courts, fiscal years 1939-1945, inclusive

	1939	1940	1941	1942	1943	1944	1945
Pending beginning of fiscal year	52	83	93	103	70	60	54
Filed during year	107	120	103	38	22	5	
Total	159	203	196	141	92	65	54
Closed:							
By dismissal	76	89	61	20	1	1	
By agreed settlement		9	8	22	16	3	3
By decision on merits		12	24	29	15	7	12
Total	76	110	93	71	32	11	15

¹ United States Processing Tax Board of Review was abolished Dec. 31, 1942, and its jurisdiction and functions were transferred to The Tax Court of the United States. (Sec. 510, Revenue Act of 1942.)

TABLE 118.—Number, and amounts, of cases shown in table 117 for the fiscal year 1945 only, by class of tax and amounts involved

Class of tax	Pending June 30, 1944		Filed during fiscal year 1945		Closed during fiscal year 1945		Pending June 30, 1945	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Processing	54	\$17,330,707			15	\$2,926,811	39	\$14,403,896

¹ Amount in dispute on June 30, 1944, was \$17,330,074; however, amount in one pending case was increased by taxpayer during fiscal year 1945.

TABLE 119.—Status of processing tax cases pending before The Tax Court of the United States, including those appealed to appellate courts, June 30, 1945

	Number
Unanswered	4
Referred to Technical Staff	2
On reserve calendar	5
Ready for trial but not set:	
On Washington calendar	1
On field calendar	10
Set for trial:	
On Washington calendar	2
Tried by The Tax Court of the United States:	
Awaiting decision	8
In circuit courts of appeals:	
Awaiting decision	6
In process of closing	1
Total	39

TABLE 120.—Results obtained in processing tax cases closed before The Tax Court of the United States, including those appealed to appellate courts, fiscal year 1945

Character of closing	Number of cases	Amount of claims in dispute	Amount of claims recovered by tax-payers	Percentage of claims recovered by tax-payers
Agreed settlement	3	\$2,014,508	\$98,980	4.91
Decision on merits	12	912,303	275,234	30.17
Total	15	2,926,811	374,214	12.79

TABLE 121.—Civil cases received and disposed of by Processing Tax Section, Claims Division, and number decided by courts, during the fiscal year 1945

	Not in suit	District courts	Circuit courts of appeals	Court of Claims	Supreme Court	Total
Pending beginning of fiscal year	3	122	9	10	1	145
Received during fiscal year	5	8	6			19
Total	8	130	15	10	1	164
Disposed of during fiscal year	3	38	8	5	1	55
Pending end of fiscal year	5	92	7	5		109
Cases decided—						
For Government			6	2		8
Against Government			1	1	1	3
Total			7	3	1	11

TABLE 122.—Results obtained in cases closed in Reorganization Section, Claims Division, during fiscal year 1945

Character of closing	Number of cases	Amount involved	Amount collected
Payment	177	\$3,701,244.89	\$3,103,734.92
Uncollectible	3	1,766.86	
Transferred from section	41	1,071,452.40	
No tax due	63		
Other	2	5,053.99	
Total	286	4,779,618.14	3,103,734.92

TABLE 123.—Review cases received and disposed of by Processing Tax Section, Claims Division, for fiscal year 1945

	Cases	Claims	Amount involved
Pending beginning of fiscal year	3	6	\$9,202,188.50
Received during fiscal year			
Total	3	6	9,202,188.50
Disposed of during fiscal year	3	6	9,202,188.50
Pending end of fiscal year			

TABLE 124.—Civil cases received and disposed of by Processing Tax Section, Claims Division, during the fiscal year 1945, by number of cases and amounts involved

	Number of cases	Amount involved
Pending beginning of fiscal year	145	\$3,270,707.81
Received during fiscal year	19	551,149.10
Total	164	3,821,916.91
Disposed of during fiscal year	55	1,106,905.57
Pending end of fiscal year	109	2,715,011.34

TABLE 125.—Cases received and disposed of by Reorganization Section, Claims Division, during fiscal year 1945

Pending beginning of fiscal year	400
Received during fiscal year	157
Total	557
Disposed of during fiscal year	286
Pending end of fiscal year	271

TABLE 126.—Liability involved in cases of Reorganization Section, Claims Division, pending June 30, 1945

Taxes	\$25,028,653.83
Interest	3,917,085.25
Penalties	137,250.09
Total	29,082,989.17

TABLE 127.—Cases received and disposed of by Bankruptcy and Receivership Section, Claims Division, during fiscal year 1945

Pending beginning of fiscal year	2,526
Received during fiscal year	1,215
Total	3,741
Disposed of during fiscal year	2,275
Pending end of fiscal year	1,466

TABLE 128.—Cases received and disposed of by Compromise Section, Claims Division, during fiscal year 1945

Pending beginning of fiscal year	2,784
Received during fiscal year	1,836
Total	4,620
Disposed of during fiscal year	2,249
Pending end of fiscal year	2,371

TABLE 129.—Liability involved in cases of Compromise Section, Claims Division, pending June 30, 1945

Taxes	\$48,324,323.79
Interest assessed	4,879,919.03
Interest accrued	402,765.54
Penalties	5,459,707.90
Lien fees	65.70
Total	59,066,781.96

TABLE 130.—Results obtained in cases closed in Compromise Section, Claims Division, fiscal year 1945

Character of closing	Number of cases	Amount involved	Amount collected
Payment.....	1,663	\$9,567,773.75	\$7,678,383.20
Compromise.....	56	900,336.18	151,920.80
Abatement.....	48	585,592.79	
Uncollectible.....	394	480,107.67	
Barred by limitations.....	1	261,709.04	
Transferred from section.....	9	98,258.51	
Other.....	78	110,100.47	
Total.....	2,249	12,003,878.41	7,830,304.00

CIVIL DIVISION

TABLE 131.—Cases received and disposed of during the fiscal year 1945¹

	Number
Pending July 1, 1944:	
In court (exclusive of lien cases).....	1,501
Not pending in court (exclusive of lien cases).....	151
Cases in court involving liens.....	495
Cases not in court involving liens.....	48
Total.....	2,195
Received during the year:	
Suits by taxpayers.....	486
Suits involving liens.....	519
Cases for suit by the United States.....	168
Lien cases not in court.....	203
Total.....	1,376
Total to be disposed of.....	3,571
Closed during the year:	
Cases (exclusive of lien cases).....	802
Cases involving liens.....	827
Total.....	1,629
Pending June 30, 1945.....	1,942
	Amount
Pending July 1, 1944.....	\$149,802,637.74
Received during fiscal year.....	4,406,730.54
Total.....	154,209,368.28
Closed during fiscal year.....	17,676,946.48
Pending June 30, 1945.....	136,532,421.80

¹ Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.

TABLE 132.—Results obtained in cases closed during the fiscal year 1945¹

	Number of cases	Amount claimed	Recovered from taxpayers	Amount refunded
Suits instituted by taxpayers.....	618	\$13,490,214.15		\$3,211,295.99
Suits and claims by the United States.....	184	7,645,860.59	\$421,567.03	
Total.....	802	21,136,074.74	421,567.03	3,211,295.99

¹ Excludes bankruptcy, receivership, insolvency, compromise, lien, and liquor cases.

TABLE 133.—Results obtained in lien cases closed during the fiscal year 1945¹

	Number of cases	Amount collected
Lien cases pending in court.....	617	\$44,472.52
Lien cases not pending in court.....	210	223,066.29
Total.....	827	267,538.81

¹ Excludes bankruptcy, receivership, insolvency, compromise, lien, and liquor cases.

TABLE 134.—Civil cases pending at the beginning and end of the fiscal year 1945¹

	Pending July 1, 1944	Pending June 30, 1945
For suit by the United States.....	151	155
Pending in district courts.....	1,192	1,127
Involving liens.....	543	438
Pending in circuit courts of appeals.....	50	37
Pending in Court of Claims.....	198	114
Pending in Supreme Court.....	0	1
Pending payment of judgment claims.....	59	69
State courts and miscellaneous.....	2	1
Total.....	2,195	1,942

¹ Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.

TABLE 135.—Number of Civil Division cases tried by the Department of Justice and number decided by the courts during the fiscal year 1945

Courts	Cases tried	Cases decided		Partly for and partly against Government	Total
		For the Government	Against Government		
District courts.....	118	81	97	11	189
Circuit courts of appeals.....	44	38	34	2	74
Court of Claims.....	7	18	6	1	25
Supreme Court.....	4	6	1	0	7
Total.....	173	143	138	14	295

REVIEW DIVISION

TABLE 136.—Number of cases received and disposed of during the fiscal year 1945

	Estate and other miscellaneous taxes	Income and excess profits taxes	Total
On hand July 1, 1944.....	30	334	364
Received to July 1, 1945.....	70	1,309	1,379
Total.....	100	1,643	1,743
Disposed of during year.....	76	1,031	1,107
On hand July 1, 1945.....	24	612	636
Amounts involved:			
Claimed by taxpayer.....	\$7,437,826.71	\$61,230,761.25	\$68,668,587.96
Approved by Review Division.....	5,557,219.15	51,465,465.08	57,022,684.23

TABLE 137.—Public decisions, promulgated under Treasury Decisions 4359 and 4583, during the fiscal year, by months

Month	Decisions numbered	Income tax cases		Estate tax cases		Gift tax cases	
		Number	Amount approved	Number	Amount approved	Number	Amount approved
July 1944	7850-7883	33	\$2,237,347.54	1	\$20,308.10		
August 1944	7884-7924	36	2,409,690.57	4	189,361.36	1	\$21,104.52
September 1944	7925-7964	38	2,285,992.79	2	47,415.57		
October 1944	7965-8012	47	3,087,605.37	1	30,694.00		
November 1944	8013-8085	67	3,690,960.45	5	174,726.18	1	1,375,000.00
December 1944	8086-8134	45	2,420,402.92	4	339,393.84		
January 1945	8135-8190	50	4,578,264.92	6	253,075.12		
February 1945	8191-8231	39	2,514,375.66	2	204,343.17		
March 1945	8232-8282	49	5,710,482.18	2	271,452.61		
April 1945	8283-8349	64	2,482,969.27	1	217,287.65	2	52,492.37
May 1945	8350-8428	79	4,066,812.26				
June 1945	8429-8508	75	5,028,082.51	2	79,779.77	3	90,232.32
Total for fiscal year		622	40,312,115.84	30	1,827,837.37	7	1,538,829.21
Abatements			7,946,718.40				
Credits			11,689,393.16				
Refunds			20,529,909.36		1,827,837.37		1,538,829.21
Unadjusted			146,094.92				

NOTE.—The difference between the total of \$67,022,684.23 approved in all cases reviewed and the above total of \$43,678,782.42, as shown in the public decisions, is attributable in part to delayed application of credits, cases in which no public decisions are required, cases pending before the Joint Committee during the 30-day period not yet expired on June 30, and to uncompleted final scheduling of allowances.

MISCELLANEOUS STATISTICS

TABLE 138.—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, 1945

Districts	In rem cases proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama		\$2,995.00	\$39,672.95		\$549.78	\$43,217.73
Arizona			5,500.00			5,500.00
Arkansas			350.00			350.00
First California			10,289.43		89.25	10,378.68
Sixth California		120.00	27,203.65	\$40.89	134.15	27,498.69
Colorado			2,200.00			2,200.00
Connecticut			41,245.00		34.81	41,279.81
Delaware		100.00	350.00			450.00
Florida			18,875.00		92.84	18,967.84
Georgia		1,811.55	63,515.00		556.31	65,882.86
Hawaii			33,810.00		55.38	33,865.38
Idaho			1,825.00			1,825.00
First Illinois		800.00	9,474.00		513.23	10,787.23
Eighth Illinois			17,606.25		364.06	17,970.32
Indiana			6,360.00		113.10	6,473.10
Iowa			6,050.00		749.21	6,799.21
Kansas			4,876.65		613.25	5,489.91
Kentucky			12,068.50		207.50	12,276.00
Louisiana			6,810.00		198.99	7,008.99
Maine			450.00			450.00
Maryland			13,670.00		372.23	14,042.23
Massachusetts		115.00	3,610.00		230.91	3,955.91
Michigan			24,585.00			24,585.00
Minnesota			2,375.00	1.09	50.00	2,426.09
Mississippi		530.00	60,020.00		62.66	60,612.66
First Missouri			11,716.00		56.25	11,772.25
Sixth Missouri			9,891.00		160.70	9,961.70
Montana			650.00			650.00
Nebraska			2,051.34	597.42	129.51	2,709.27
Nevada			1,210.00			1,210.00
New Hampshire			200.00			200.00
First New Jersey			2,750.00			2,750.00
Fifth New Jersey		50.00	16,336.00		152.31	16,538.31
New Mexico			950.00			950.00
First New York		210.00	6,255.50		111.70	6,577.20
Second New York		2,935.50	8,817.00	225.77	62.16	12,040.43
Third New York		260.00	12,586.00		20.23	12,866.23
Fourteenth New York			2,476.35			2,476.35
Twenty-first New York			1,250.00		20.00	1,270.00
Twenty-eighth New York		10.00	12,995.00		20.00	13,025.00
North Carolina		2,305.89	79,825.80	1.20	667.92	82,800.81
North Dakota			300.00			300.00
First Ohio			49,000.00		79.00	49,079.00
Tenth Ohio			375.00		70.00	445.00
Eleventh Ohio			42,000.00		106.49	42,106.49
Eighteenth Ohio			21,764.75		1,416.20	23,180.95
Oklahoma		283.86	45,748.45		865.20	46,897.51
Oregon			10,620.00			10,620.00
First Pennsylvania			16,099.00		162.39	16,261.39
Twelfth Pennsylvania			2,185.00		25.00	2,210.00
Twenty-third Pennsylvania			1,086.51		394.90	1,481.41
Rhode Island			600.00			600.00
South Carolina			12,200.00		350.00	12,550.00
South Dakota			2,050.00			2,050.00
Tennessee		\$900	300.00		15,912.00	17,354.62
First Texas			400.00		615.58	9,605.58
Second Texas			9,214.00			9,214.00
Utah						
Vermont						
Virginia						
Washington		4,111.78	20,191.71		323.14	24,626.63
West Virginia			2,860.00		258.95	3,118.95
Wisconsin			3,755.00			3,755.00
Wyoming			660.00			660.00
			200.00			200.00
Total	900	17,338.58	848,072.86	866.37	11,288.71	878,496.52

TABLE 139.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1945

A. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE¹

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	\$639,571.49	\$32,610.53	\$6,914.75	\$35.73	\$2,783.04	\$4,650.98	\$2,398.23	\$688,944.75
Arizona	271,972.13	18,566.01	4,591.56	17.48	1,265.68	3,345.22	704.17	299,552.25
Arkansas	456,516.54	30,363.18	1,310.00	13.38	2,230.23	2,729.09	1,572.59	500,735.01
California:								
First district	2,183,535.13	72,960.42	21,062.00	22.43	16,085.53	17,778.54	15,815.36	2,327,268.41
Sixth district	2,770,051.54	59,416.36	29,974.74	59.56	10,224.45	36,274.25	9,362.16	2,924,363.06
Colorado	617,881.37	27,900.42	8,912.36	54.00	3,626.12	3,993.70	2,297.62	664,632.59
Connecticut	1,251,227.21	30,081.14	87,536.12	17.10	4,679.59	17,438.63	4,237.55	1,395,217.14
Delaware	200,622.21	3,966.04	—	5.37	299.94	1,349.59	291.02	206,534.17
Florida	884,551.90	49,438.68	10,603.04	74.91	3,308.42	7,132.77	6,243.97	961,354.29
Georgia	776,210.82	53,515.22	21,777.64	51.71	3,684.58	4,694.92	2,658.97	862,593.80
Hawaii	400,706.87	10,780.09	—	5.85	1,855.63	2,032.84	2,362.49	417,743.77
Idaho	289,636.55	13,033.78	434.50	30.98	988.25	1,779.37	900.81	306,804.24
Illinois:								
First district	3,328,066.37	27,692.04	51,702.50	10.33	25,070.26	31,451.96	13,779.48	3,477,862.94
Eighth district	1,381,435.76	60,295.48	35,727.44	10.02	5,263.27	7,218.09	2,331.73	1,493,281.79
Indiana	1,690,386.09	37,355.39	7,309.67	31.50	5,129.04	15,988.28	9,290.57	1,765,491.14
Iowa	1,285,323.26	34,355.56	12,016.61	20.06	3,890.25	7,016.63	1,577.03	1,354,199.40
Kansas	1,000,990.83	59,248.28	21,082.03	11.71	3,853.67	6,663.23	2,115.99	1,093,906.64
Kentucky	810,844.94	38,795.32	6,022.50	6.55	3,030.33	6,923.26	3,532.03	870,054.93
Louisiana	788,851.38	28,714.64	20,752.19	14.09	3,403.17	4,815.25	4,284.23	850,834.95
Maine	504,115.88	42,232.39	5,487.81	92.45	3,333.53	4,414.01	2,618.49	562,244.56
Maryland	1,816,184.77	14,569.65	22,581.96	22.04	8,147.66	13,914.36	8,705.66	1,884,126.90
Massachusetts	2,321,397.04	14,921.19	84,746.36	26.43	13,544.54	33,147.32	12,760.10	2,480,542.88
Michigan	2,630,068.28	73,231.69	42,310.73	0.96	13,851.76	20,879.13	8,420.34	2,788,201.89
Minnesota	1,554,558.94	59,682.03	—	11.47	6,090.59	15,645.29	5,741.21	1,641,728.53
Mississippi	395,716.40	33,428.53	3,025.00	8.88	1,727.53	4,074.14	1,729.39	439,709.87
Missouri:								
First district	1,094,142.22	29,925.60	5,157.50	8.59	3,791.69	7,224.67	1,333.52	1,141,583.79
Sixth district	783,439.73	40,086.04	4,285.00	8.86	3,002.97	5,675.87	2,211.22	838,709.69
Montana	351,762.26	21,983.90	—	38.53	1,851.92	1,088.91	936.13	377,661.65
Nebraska	696,919.57	41,101.84	4,169.87	9.77	2,725.49	7,692.70	11,560.85	764,150.09
Nevada	143,833.44	6,050.23	1,100.00	11.46	564.28	548.74	413.25	152,521.40
New Hampshire	316,927.09	10,709.90	7,470.00	—	1,432.52	1,456.87	875.22	338,871.60
New Jersey:								
First district	604,642.51	11,164.61	20,296.40	—	1,540.05	19,232.90	7,797.45	664,674.04
Fifth district	1,992,289.57	16,811.09	88,701.46	25	15,819.67	13,571.70	7,273.47	2,134,467.11
New Mexico	216,977.10	17,076.73	805.00	18.90	688.63	1,564.42	718.50	237,849.28
New York:								
First district	2,363,951.50	6,422.62	196,278.74	—	15,125.08	19,815.35	6,381.82	2,607,975.20
Second district	1,452,797.57	806.65	51,116.15	3.95	24,026.28	5,737.36	8,054.85	1,530,142.81
Third district	1,641,314.21	419.56	31,612.13	58.59	19,435.14	9,311.77	6,143.84	1,708,295.24
Fourteenth district	1,704,131.99	22,281.76	52,302.35	3.65	11,121.52	23,324.61	4,892.71	1,815,058.59
Twenty-first district	749,063.44	17,041.63	4,462.97	3.31	1,830.89	9,319.21	899.85	782,630.70
Twenty-eighth district	1,218,094.29	20,006.08	3,795.00	.87	4,336.85	5,430.33	1,837.04	1,253,500.51
North Carolina	896,648.58	49,443.19	47,503.66	28.21	2,446.66	18,792.23	5,007.95	1,019,867.38
North Dakota	294,044.86	17,139.32	—	8.06	689.95	1,837.85	514.65	314,234.69
Ohio:								
First district	904,080.03	10,138.50	6,901.45	7.31	1,858.62	7,645.16	5,303.98	935,935.05
Tenth district	592,953.82	15,137.05	9,226.52	5.61	3,130.41	3,896.52	2,450.69	626,800.62
Eleventh district	577,252.61	8,075.73	5,966.60	4.12	3,552.58	3,123.04	1,238.74	609,213.42
Eighteenth district	1,713,204.57	32,500.43	139,225.95	12.57	9,339.62	18,831.94	16,623.16	1,929,798.24
Oklahoma	764,814.12	45,618.40	5,751.48	16.38	4,497.88	6,039.50	1,523.67	828,261.43
Oregon	730,112.64	25,435.16	11,364.61	9.68	3,604.25	6,595.73	2,861.10	779,883.17
Pennsylvania:								
First district	2,652,910.58	41,736.44	53,223.70	2.31	15,149.40	20,670.99	15,213.69	2,798,907.11
Twelfth district	696,181.02	13,168.01	8,558.80	1.97	1,791.81	3,718.10	1,397.24	724,836.95
Twenty-third district	1,549,183.18	23,840.08	29,841.80	4.28	2,475.89	11,786.62	6,626.54	1,623,758.39
Rhode Island	409,962.45	3,747.53	62,676.01	3.70	2,717.97	5,279.96	6,377.97	550,765.59
South Carolina	385,942.53	28,694.23	9,247.62	7.46	1,980.18	3,530.25	1,682.15	431,084.32
South Dakota	298,664.93	27,687.95	5,917.50	19.77	1,350.69	3,171.79	1,020.37	337,833.00
Tennessee	813,054.56	31,042.57	—	17.92	2,807.31	5,396.19	2,044.80	854,363.35
Texas:								
First district	1,416,654.60	49,255.63	44,714.91	48.22	7,163.45	13,838.22	4,839.24	1,536,514.27
Second district	1,342,241.29	48,312.08	16,647.07	44.39	6,822.94	12,317.73	3,416.98	1,429,802.48
Utah	293,131.33	9,532.05	—	7.53	968.62	2,291.68	801.44	306,732.65
Vermont	211,546.25	13,743.92	4,275.00	—	1,763.38	2,012.00	1,380.75	234,721.30
Virginia	1,030,906.94	62,007.32	26,676.34	64.22	3,752.10	20,684.83	10,280.90	1,154,362.65
Washington	1,410,406.48	37,181.98	82,792.23	183.61	6,349.08	19,480.04	12,803.17	1,569,106.59
West Virginia	683,377.53	29,554.41	1,420.00	16.81	3,447.07	4,316.79	2,066.73	724,219.34
Wisconsin	1,717,417.91	75,641.53	21,509.72	5.76	6,007.76	16,253.87	4,508.80	1,841,342.34
Wyoming	206,634.99	15,307.60	800.00	19.57	699.79	1,139.19	832.74	225,233.88
Total	67,242,065.68	1,919,071.81	1,571,566.25	1,357.17	368,977.25	617,933.62	295,886.09	72,006,857.87

¹ From the Appropriation "Collecting the Internal Revenue, 1945."

TABLE 139.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1945—Continued

B. DISBURSEMENTS FOR INTERNAL REVENUE AGENTS¹

Districts	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	\$252,223.91	\$12,616.47		\$8.71	\$546.56	\$1,168.15	\$767.45	\$267,271.25
Baltimore	750,917.09	14,346.00	\$32,919.68		2,788.04	1,990.86	1,285.87	804,257.14
Boston	907,355.70	19,345.44	28,727.82	3.38	3,243.20	2,238.91	3,434.76	964,369.21
Brooklyn	501,135.47	7,161.59	17,633.28	1.45	2,922.15	1,359.11	1,723.31	621,936.36
Buffalo	475,859.88	13,515.74	21,525.57	4.75	2,235.71	1,435.09	981.04	515,649.68
Chicago	1,424,193.81	20,644.05	70,704.05	1.96	6,607.30	5,817.72	7,676.24	1,535,705.73
Cincinnati	384,981.06	14,847.33	20,355.94	2.28	1,706.57	1,679.86	922.54	424,495.58
Cleveland	701,402.92	24,447.81	35,449.00	3.38	7,052.34	3,626.44	2,722.69	771,701.58
Columbia	123,616.82	6,685.50	5,697.01	3.34	702.38	675.13	309.45	137,680.63
Dallas	855,736.75	40,080.34	36,449.89	14.30	2,577.77	2,519.04	1,687.77	939,065.86
Denver	272,677.09	14,129.04	10,552.00	11.41	1,038.92	3,454.95	660.71	302,524.12
Detroit	793,894.94	27,018.15	44,268.57	5.19	3,782.26	2,259.72	4,055.52	875,284.35
Greensboro	320,075.18	28,196.76		12.60	1,477.12	2,037.29	1,014.57	352,813.52
Honolulu	97,255.62	3,277.87	5,923.50		359.55	784.25	589.41	107,590.20
Huntington	140,027.28	7,316.95	1,928.67	1.35	573.23	1,066.78	383.25	151,297.51
Indianapolis	347,651.97	23,753.78	18,211.82	1.06	1,624.40	1,774.10	1,116.58	394,133.71
Jacksonville	373,405.90	19,634.41	14,148.59	20.00	1,882.38	1,667.44	1,554.22	412,012.94
Los Angeles	878,427.57	26,296.01	53,070.14	6.82	4,173.02	3,451.51	2,424.32	967,849.52
Louisville	229,242.69	12,119.63	8,729.60	1.55	804.63	553.79	380.87	251,832.76
Milwaukee	330,344.46	10,799.50	10,933.56	.50	1,661.19	1,704.67	1,309.72	356,753.60
Nashville	329,651.27	13,350.11	12,921.01	9.61	952.46	1,943.64	1,270.63	365,098.73
Newark	850,047.26	14,695.40	12,954.27		6,296.81	3,919.25	3,151.91	891,064.90
New Haven	491,378.23	14,750.86	21,095.00	.98	2,949.74	2,104.18	1,564.55	533,843.54
New Orleans	347,798.95	24,562.68	16,857.77	14.24	1,773.70	1,552.37	2,015.10	394,564.81
New York:								
Second division	1,606,496.05	20,307.21	72,580.42	3.16	6,941.55	3,498.83	4,178.89	1,714,006.71
Upper division	1,565,080.30	22,199.36	1,260.00	25.87	5,512.10	3,596.57	2,279.16	1,599,953.36
Oklahoma City	339,255.73	27,465.96	15,254.90	5.33	1,415.78	2,184.03	851.95	386,433.68
Omaha	324,415.98	15,345.45	12,822.26	4.32	1,163.38	1,679.66	955.22	356,386.17
Philadelphia	967,547.67	26,556.84	48,220.42	1.03	4,635.29	3,888.77	1,554.04	1,051,564.06
Pittsburgh	629,863.71	13,922.57	28,072.00	5.81	1,327.91	2,213.38	743.45	676,148.83
Richmond	281,733.72	20,536.33	2,462.35	3.77	1,101.83	3,186.49	938.05	309,962.54
Salt Lake	188,104.19	12,539.24	6,045.28	7.09	1,361.90	1,592.25	453.62	210,043.57
San Francisco	650,424.86	19,838.25	27,372.21	4.23	3,547.31	2,290.85	1,279.04	704,756.75
Seattle	381,797.74	16,770.64	1,760.00	2.91	2,052.38	3,843.93	1,391.35	497,618.95
Springfield	194,712.99	20,731.11	7,837.50	1.81	667.18	859.62	792.69	225,692.80
St. Louis	608,439.47	14,994.70	19,533.80	5.05	2,030.27	1,582.13	1,795.45	648,370.87
St. Paul	305,282.06	24,289.87	18,200.05	1.80	1,389.58	2,928.16	1,842.09	413,932.61
Wichita	240,584.60	20,119.75	7,975.00	2.51	723.44	854.44	679.72	270,939.46
Total	30,613,031.62	694,189.90	770,512.93	200.55	89,741.33	84,113.06	62,668.20	22,314,457.59

¹ From the Appropriation "Collecting the Internal Revenue, 1945."

C. DISBURSEMENTS FOR DISTRICT SUPERVISORS' OFFICES¹

District	Salaries supervisors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston	\$853,740.95	\$35,717.68	\$29,130.20	\$28.45	\$3,833.20	\$4,829.44	\$26,302.93	\$953,582.85
New York	1,105,351.47	42,592.57	56,908.40	60.57	12,105.72	6,250.83	52,330.89	1,275,620.45
Philadelphia	1,185,642.21	53,814.32	6,709.18	48.78	2,087.86	4,359.31	29,431.90	1,282,093.56
Newark	570,980.19	14,818.25	32,386.76	7.23	2,655.70	2,331.27	17,021.86	640,201.26
Baltimore	1,245,648.09	89,750.70	11,788.81	229.24	4,414.21	8,873.57	58,627.36	1,419,331.78
Athens	690,216.04	70,451.16	13,995.87	130.99	3,529.87	12,609.09	90,141.29	881,074.31
Louisville	1,539,636.16	66,428.09	6,789.47	59.60	2,759.06	5,002.76	34,676.95	1,655,352.09
Detroit	766,166.71	55,988.34	31,849.61	126.69	4,713.84	4,395.13	35,663.00	898,913.32
Chicago	1,666,199.07	93,462.40	15,621.19	131.68	3,186.69	8,004.33	46,607.67	1,835,213.03
New Orleans	722,647.95	70,686.92	20,327.83	137.42	3,159.10	5,955.22	42,909.99	865,824.43
Kansas City	678,988.20	69,271.05	6,367.79	98.38	4,700.15	5,311.37	34,414.38	799,151.32
St. Paul	515,878.74	53,495.93	20,637.76	101.83	2,008.19	5,156.05	29,549.68	627,128.19
Denver	205,008.89	24,372.56	6,473.15	32.13	978.37	4,307.07	10,245.03	251,417.20
San Francisco	1,207,930.63	81,039.26	2,152.17	96.37	4,088.50	9,960.13	29,635.09	1,334,288.15
Seattle	303,529.16	33,145.51	638.00	59.41	2,515.17	7,796.19	15,072.35	394,755.79
Total	13,259,568.46	855,034.74	261,757.99	1,358.77	56,735.63	95,141.77	552,350.37	15,081,947.73

¹ From the Appropriation "Collecting the Internal Revenue, 1945."

D. DISBURSEMENTS FOR TECHNICAL STAFF, FIELD DIVISIONS¹

District	Salaries of Technical Staff field employees	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlantic	\$132,996.65	\$1,830.93	\$4,606.58	\$2.38	\$1,255.43	\$1,399.73	\$1,139.52	\$143,231.22
Central	220,849.64	1,965.38	36,970.95	24.70	3,096.61	2,836.96	4,499.05	270,244.19
Chicago	238,162.30	1,943.55	43,209.85	1.62	2,995.71	3,347.34	4,600.72	294,261.09
Eastern	290,742.87	2,794.68	56,635.26	10.92	3,496.23	3,801.75	1,465.23	338,916.94
New England	100,563.83	1,313.28	20,863.28	5.40	1,360.83	1,280.79	2,344.01	127,737.42
New York	352,275.33	1,596.53	98,846.11	15.99	4,076.16	4,938.67	6,066.60	467,815.39
Pacific	176,211.31	3,933.92	31,234.78	38.62	3,545.59	2,243.44	2,772.17	219,979.83
Southern	110,827.29	2,965.18	18,665.13	15.40	2,834.50	1,243.65	1,521.61	138,072.76
Southwestern	186,060.62	3,159.63	34,578.99	52.31	3,203.76	2,548.92	1,351.70	230,955.93
Western	125,737.32	2,266.81	18,536.76	3.12	1,910.48	1,638.95	804.73	150,898.17
Total	1,934,427.16	23,769.89	364,147.60	170.46	27,751.30	25,280.20	26,566.24	2,402,112.94

¹ From the Appropriation "Collecting the Internal Revenue, 1945."

TABLE 139.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1945—Continued

E. DISBURSEMENTS FOR CHIEF COUNSEL, FIELD DIVISIONS

Division	Salaries of chief counsel, field employees	Travel expenses	Total	Division	Salaries of chief counsel, field employees	Travel expenses	Total
Atlantic.....	\$53,860.32	\$1,716.64	\$55,576.96	Pacific.....	\$91,122.62	\$3,617.70	\$94,740.32
Central.....	89,626.22	3,676.82	92,703.04	Southern.....	58,388.12	2,438.44	60,826.56
Chicago.....	129,056.92	2,478.35	131,535.27	Southwestern.....	80,185.02	3,586.20	83,771.22
Eastern.....	129,710.13	2,237.98	131,948.11	Western.....	42,878.56	2,312.63	45,191.19
New England.....	37,235.82	339.40	37,575.22	Total.....	912,204.61	24,203.37	936,407.98
New York.....	200,740.88	1,799.21	202,540.09				

† From the appropriation "Collecting the Internal Revenue, 1945."

F. DISBURSEMENTS FOR DEPARTMENTAL SERVICE AND FIELD FORCES OPERATING FROM WASHINGTON

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Stationery, office supplies, and printing	Supplies and equipment	Express and freight	Miscellaneous	Total
Collecting the Internal Revenue, 1945.....	\$19,505,022.42	\$495,515.58	\$220,162.04	\$10,732.49	\$56,753.55	\$2,024,455.85	\$97,358.70	\$303,312.51	\$391,056.55	\$23,104,369.69

G. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the Internal Revenue, 1945:								
Collectors.....	\$67,242,065.68	\$1,919,071.81	\$1,571,566.25	\$1,357.17	\$358,977.25	\$617,933.62	\$295,886.09	\$72,006,857.87
Agents.....	20,613,031.62	694,189.90	770,512.93	200.55	89,741.33	84,113.06	62,668.20	22,314,457.59
Supervisors.....	13,259,568.46	855,034.74	261,757.99	1,368.77	56,735.63	95,141.77	562,359.37	15,081,947.73
Technical Staff, field force.....	1,934,427.16	23,769.89	364,147.69	170.46	27,751.30	25,280.20	26,566.24	2,402,112.94
Chief Counsel, field force.....	912,204.61	24,203.37						936,407.98
Departmental service and field forces operating from Washington.....	19,505,022.42	495,515.58	220,162.04	10,732.49	56,753.55	2,121,814.55	694,369.06	23,104,369.69
Total.....	123,466,319.95	4,011,785.20	3,188,146.90	13,819.44	689,959.06	2,944,283.20	1,631,839.96	135,646,153.80

In addition to the above reports, expenditures and adjustments of expenditures were also made from the following appropriations in the amounts indicated:

Collecting the internal revenue, 1944.....	\$2,747,738.16
Collecting the internal revenue, 1943.....	-156,213.38
Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Acts of 1936, 1943.....	-295.96

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	Amount
Refunding internal revenue collections, 1945 and prior years.....	\$903,565,210.08
Refunds and payments of processing and related taxes, Bureau of Internal Revenue, 1945.....	670,024.92

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TABLE 140.—Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1944 and 1945

Kind	Quantity		Value	
	1944	1945	1944	1945
Liquors:				
Distilled spirits cask stamps	1,890,600	2,426,625	\$714,238,080.00	\$1,223,890,335.00
Certificate of tax payment, distilled spirits for shipment in tank cars	300	1,950	(¹)	(¹)
Export (Secs. 2878 and 2885, I. R. C.)	12,400	22,800	1,240.00	2,280.00
Bottled-in-bond, export (blue strips)	684,600	1,612,000	6,846.00	15,120.00
Bottled-in-bond, domestic (green strips)	66,632,000	91,126,000	661,445.00	858,760.00
Container or bottle stamps (red strips)	932,975,500	1,168,162,050	9,290,755.00	11,620,120.50
Rectified, class B	7,700	27,700	128,769.00	392,169.00
Rectified, Puerto Rico	11,400,000	3,078,000	3,630,750.00	838,170.00
Rectified, class A	1,400	19,700	(²)	(²)
Industrial alcohol transfer	58,400	93,200	(²)	(²)
Alcohol warehousing	28,350	20,000	(²)	(²)
Wholesale liquor dealers' packages	800	4,400	(²)	(²)
Wine	38,321,950	28,806,800	40,461,389.50	47,591,774.75
Fermented malt liquor	60,396,300	58,012,200	592,857,375.00	716,727,000.00
Tobacco:				
Manufactured tobacco	1,526,516,180	1,764,202,780	47,558,031.57	50,166,016.59
Snuff	386,023,864	383,143,002	7,558,786.87	7,822,294.18
Cigars, large	138,008,500	152,936,380	33,618,176.73	43,218,660.89
Cigars, small	15,215,300	11,020,000	117,905.40	83,325.00
Cigarettes, class A	12,911,542,100	11,890,055,000	906,343,551.05	832,969,413.15
Cigarettes, class B	788,800	3,619,400	141,690.48	923,081.04
Cigarette tubes	300,000	1,705,100	5,000.00	42,052.00
Oleomargarine:				
Domestic, colored	742,300	1,032,225	1,727,470.00	2,457,657.50
Domestic, uncolored	21,924,500	22,275,500	1,083,377.50	1,332,160.00
Process or renovated butter	220,000	123,000	8,500.00	7,150.00
Playing card	55,077,200	57,033,200	7,169,036.00	7,414,316.00
Documentary	26,663,544	27,025,024	33,991,476.00	39,635,527.00
Stock transfer	8,011,780	6,972,396	22,679,624.00	26,660,994.00
Silver transfer	60,336	76,648	69,193.00	49,648.00
Narcotic	6,706,150	9,735,050	298,264.75	364,526.50
Order forms for opium	995,500	986,000	9,965.00	9,860.00
Marihuana	300	400	300.00	1,700.00
Order forms for marihuana	120	10	2.40	.20
National Firearms Act (Sec. 2720 I. R. C.):				
Machine guns, silencers, etc.	20	40	4,000.00	8,000.00
Certain short 2-barrel guns	400	650	400.00	650.00
Special or occupational stamps	1,664,350	1,712,010	669,888,011.00	649,342,378.00
Motor vehicle use tax	44,232,900	36,257,450	210,153,072.00	180,013,472.00
Total	16,257,204,444	15,723,304,750	3,303,693,383.25	3,844,488,631.27

¹ Value inserted when purchased.
² Have no money value.

TABLE 141.—Cost of printing and binding for the Internal Revenue Service, fiscal years 1944 and 1945

Class of work	1944		1945	
	Quantity	Cost	Quantity	Cost
Tax returns, forms, and records	1,123,306,000	\$1,335,677.23	1,089,954,000	\$1,373,969.41
Instructions for tax returns	300,983,000	300,450.85	234,724,000	512,541.28
Tax regulations	1,119,000	14,994.14	379,000	16,623.29
Reports, manuals, etc.	1,478,000	107,949.64	823,000	86,166.17
Miscellaneous, letterheads, analysis paper, tabulating cards, binding, instructions to taxpayers, etc.	68,679,000	107,454.14	54,978,000	86,073.85
Total	1,495,465,000	2,066,526.00	1,380,858,000	2,274,274.00

APPENDIX B

STATISTICAL TABLES (ALCOHOL TAX UNIT)

FOR FISCAL YEARS 1942, 1943, AND 1944
 OMITTED FROM ANNUAL REPORTS FOR
 THOSE YEARS BY REASON OF THE
 NATIONAL EMERGENCY PROCLAIMED
 BY THE PRESIDENT MAY 27, 1941

**ETHYL ALCOHOL (INCLUDING SPIRITS AND UNFINISHED SPIRITS)
FOR FISCAL YEARS ENDED JUNE 30, 1942, 1943, AND 1944**

FISCAL YEAR 1942

(Tables listed on p. 153 of Annual Report for 1942)

TABLE 42.—Ethyl alcohol: Production and withdrawals, by months, fiscal year 1942

A. PRODUCTION: UNDENATURED ETHYL ALCOHOL, SPIRITS, AND UNFINISHED SPIRITS, BY MONTHS

[Proof gallons]

Month	Production				Unfinished spirits and other products used in redistillation	Net production ¹
	Ethyl alcohol ²	Spirits ²	Unfinished spirits	Total		
July.....	33,028,889	2,025,504	-----	35,054,393	-----	35,054,393
August.....	34,225,605	2,099,000	-----	36,285,605	-----	36,285,605
September.....	35,803,596	3,038,522	-----	38,842,118	-----	38,842,118
October.....	36,362,521	4,376,271	-----	40,768,792	-----	40,768,792
November.....	37,541,114	3,049,189	-----	40,590,303	-----	40,590,303
December.....	44,427,554	3,536,347	-----	47,963,901	-----	47,963,901
January.....	42,528,013	4,312,484	-----	46,840,497	-----	46,840,497
February.....	37,104,026	5,586,187	-----	42,690,213	-----	42,690,213
March.....	37,239,154	11,457,483	-----	48,716,637	-----	48,716,637
April.....	29,150,049	15,482,280	2,161,973	46,794,302	270,946	46,523,356
May.....	27,820,273	12,719,807	7,164,745	47,704,825	1,451,600	46,253,225
June.....	29,523,297	14,710,816	6,728,994	50,963,107	3,992,145	46,970,962
Total.....	424,804,091	82,354,890	16,055,712	523,214,693	5,714,691	517,500,002

¹ Includes production by redistillation.

² Net production represents total production minus unfinished spirits and other products used in redistillation.

B. WITHDRAWALS: UNDENATURED ETHYL ALCOHOL¹ AND SPIRITS, BY MONTHS

Month	Tax-paid withdrawals			Tax-free withdrawals for use of the United States		
	Ethyl alcohol	Spirits	Total	Ethyl alcohol	Spirits	Total
July.....	2,837,645	1,384,083	4,221,728	5,256,960	-----	5,256,960
August.....	3,071,195	2,033,691	5,104,886	237,469	-----	237,469
September.....	3,435,022	1,878,721	5,313,743	5,345,287	-----	5,345,287
October.....	2,554,983	2,104,902	4,659,885	234,333	-----	234,333
November.....	2,504,852	2,363,313	4,868,165	2,680,618	-----	2,680,618
December.....	2,187,958	1,208,957	3,396,915	2,552,477	-----	2,552,477
January.....	3,513,201	1,620,828	5,134,029	2,678,546	-----	2,678,546
February.....	1,966,836	2,309,525	4,276,361	3,049,609	433,206	3,482,815
March.....	737,118	3,382,314	4,119,432	5,826,096	955,582	6,781,678
April.....	789,900	2,597,271	3,387,171	6,338,134	954,593	7,292,727
May.....	693,206	2,813,490	3,506,696	2,802,623	860,515	3,660,138
June.....	640,424	2,426,459	3,066,883	6,317,173	1,685,037	8,002,210
Total.....	24,932,340	26,123,554	51,055,894	43,319,325	4,894,933	48,214,258

TABLE 42.—Ethyl alcohol: Production and withdrawals, by months, fiscal year 1942—Continued

B. WITHDRAWALS: UNDENATURATED ETHYL ALCOHOL AND SPIRITS, BY MONTHS—Continued

[Proof gallons]

Month	Tax-free withdrawals—Continued				Grand total
	For hos- pital, sci- entific, and educational use	For export	Used for de- naturation †	Total	
	Ethyl alco- hol	Ethyl alco- hol			
July.....	184,753	163,008	27,642,237	33,306,003	37,527,731
August.....	161,410	104,093	27,400,400	27,918,792	33,023,678
September.....	182,675	31,360	30,510,613	30,777,804	41,391,547
October.....	185,472	6,054	32,683,934	33,114,714	37,774,599
November.....	166,337	216	30,305,604	33,168,151	38,026,316
December.....	171,100	8,218	33,587,074	36,326,787	39,723,702
January.....	228,881	25,384	30,384,152	33,333,329	38,467,358
February.....	183,799		31,615,218	35,318,427	39,594,788
March.....	181,100	20,520	33,011,230	40,123,620	44,243,052
April.....	150,127	1,740	36,168,685	43,738,432	47,125,503
May.....	156,371	6,089	31,186,766	35,133,549	38,640,245
June.....	132,987		30,298,340	38,517,635	41,584,518
Total.....	2,055,012	385,971	374,760,250	426,067,143	477,123,037

† Represents products withdrawn as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits.

‡ Represents all products used for denaturation which were regarded, upon receipt at denaturing plants, as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits. Includes 1,864,153 proof gallons of rum used for denaturation at distillery denaturing bonded warehouses.

§ Includes 142 proof gallons of spirits. ¶ Includes 28,522 proof gallons of spirits.

⌘ Includes 598,461 proof gallons for beverage purposes, 48,833 proof gallons for medicinal use, and 4,340 proof gallons for industrial use.

TABLE 43.—Ethyl alcohol: Plants and bonded warehouses operated, production, withdrawals, warehouse losses, and stocks remaining in bonded warehouses June 30, fiscal year 1942

A. PRODUCTION: UNDENATURATED ETHYL ALCOHOL, SPIRITS, AND UNFINISHED SPIRITS, BY STATES

[Proof gallons]

State	Ethyl alcohol †	Spirits †	Unfinished spirits	Total	Unfinished spirits and other products used in redistillation	Net production ‡
California.....	8,577,061	960,664		9,477,725		9,477,725
Connecticut.....		17,060		17,060		17,060
District of Columbia.....	699,745			699,745		699,745
Hawaii.....	205,256			205,256		205,256
Illinois.....	6,738,496	16,100,078	5,086,199	27,924,773	90,564	27,834,209
Indiana.....	39,841,119	21,723,282	4,569,741	66,134,142	1,205,870	64,898,272
Kansas.....	1,113,416			1,113,416		1,113,416
Kentucky.....	5,421,565	20,144,084	2,262,710	24,828,359	272,985	24,555,374
Louisiana.....	89,499,307			89,499,307		89,499,307
Maryland.....	35,030,299	8,800,833	2,098,122	45,929,254	1,933,517	43,995,737
Massachusetts.....	8,234,184	749,876		8,984,060		8,984,060
Missouri.....		15,930		15,930		15,930
New Jersey.....	46,417,013	3,461,382		49,878,395		49,878,395
New York.....	6,079,368	437,321		6,516,689	927,006	5,589,683
Ohio.....	8,319,300			8,319,300		8,319,300
Pennsylvania.....	101,768,211	9,968,065	2,038,940	113,775,216	1,224,749	112,550,467
Puerto Rico.....	1,846,159			1,846,159		1,846,159
Texas.....	17,357,641			17,357,641		17,357,641
Virginia.....	411,343			411,343		411,343
West Virginia.....	50,147,368			50,147,368		50,147,368
Wisconsin.....	97,240	36,809		133,549		133,549
Total.....	424,804,091	82,354,890	16,055,712	523,214,692	5,714,691	517,500,002

† Includes production by redistillation.

‡ Net production represents total production minus unfinished spirits and other products used in redistillation.

TABLE 43.—Ethyl alcohol: Plants and bonded warehouses operated, production, withdrawals, warehouse losses, and stocks remaining in bonded warehouses June 30, fiscal year 1942—Continued

B. STOCKS: UNDENATURATED ETHYL ALCOHOL, SPIRITS, AND UNFINISHED SPIRITS BY STATES, AS OF JUNE 30, 1942

[Proof gallons]

State	Ethyl alcohol			Spirits	Unfinished spirits			Grand total
	Industrial alcohol bonded warehouses	Denatur- ing plants †	Total	Internal revenue bonded warehouses	Industrial alcohol bonded warehouses	Internal revenue bonded warehouses	Total	
California.....	544,427	21,904	566,331	277,371				843,702
Colorado.....	8,000		8,000					8,000
Connecticut.....				118,878				118,878
District of Columbia.....								
Hawaii.....	4,936		4,936					4,936
Illinois.....	34,469		34,469	17,678				52,147
Indiana.....	381,416	172,272	553,688	4,209,480	67,410	1,810,366	1,877,776	6,640,944
Iowa.....	6,090,531	42,028	6,132,559	12,314,338	888,628		888,628	19,335,525
Kentucky.....	14,953		14,953	12,430,027	43,459		43,459	12,488,439
Louisiana.....	3,773,212	55,824	3,829,036	16,724				3,845,760
Maryland.....	1,785,655	1,258,814	3,044,469	7,629,940		1,351	1,351	10,675,760
Massachusetts.....	320,729		320,729	141,912				462,641
Michigan.....	12,978		12,978					12,978
Missouri.....	15,112		15,112	152				15,264
New Jersey.....	1,894,957	13,446	1,908,403	242,194				2,150,597
New York.....	2,889		2,889	16,481				19,370
Ohio.....	161,884		161,884	2,712,150				2,874,034
Pennsylvania.....	2,545,219	5,698,991	8,244,210	6,871,063	199,340		199,340	15,314,613
Puerto Rico.....	361,325	388,897	750,222					750,222
Texas.....	1,747,835		1,747,835					1,747,835
Vermont.....				21,995				21,995
Washington.....				2,626				2,626
West Virginia.....	430,612	1,248	431,860					431,860
Wisconsin.....	30,775		30,775	6,342				37,117
Total.....	20,162,004	7,653,424	27,815,428	47,029,351	1,198,837	1,811,717	3,010,554	77,855,333

† Represents all undenatured products at denaturing plants which were regarded upon receipt at such plants, as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits.

C. SUMMARY: PRODUCTION, WITHDRAWALS, AND STOCKS OF UNDENATURATED ETHYL ALCOHOL, SPIRITS, AND UNFINISHED SPIRITS, BY MONTHS

Month	Production †	Withdrawals			Stocks
		Tax-paid	Tax-free	Total	
July.....	35,054,393	4,221,728	33,306,003	37,527,731	34,564,765
August.....	36,285,605	5,104,866	27,918,792	33,023,678	37,361,346
September.....	38,842,118	5,313,743	36,077,804	41,391,547	34,867,791
October.....	40,768,792	4,659,885	33,114,714	37,774,599	37,692,112
November.....	40,590,303	4,868,165	33,168,151	38,026,316	39,455,291
December.....	47,963,901	3,396,915	36,326,787	39,723,702	48,090,886
January.....	46,840,497	5,134,029	33,333,329	38,467,358	56,226,263
February.....	42,600,213	4,276,861	35,318,427	39,594,788	59,121,281
March.....	48,716,637	4,119,432	40,123,620	44,243,052	62,886,791
April.....	46,523,356	3,857,171	43,738,332	47,125,503	63,232,132
May.....	46,253,225	3,506,096	35,133,549	38,640,245	71,804,007
June.....	46,970,962	3,066,883	38,517,635	41,584,518	77,855,333
Total.....	517,500,002	51,055,894	426,067,143	477,123,037	77,855,333

† Represents production of ethyl alcohol at industrial alcohol plants and spirits and unfinished spirits at registered distilleries less unfinished and other spirits used in redistillation. See table 42-A.

TABLE 43.—Ethyl alcohol: Plants and bonded warehouses operated, production, withdrawals, warehouse losses, and stocks remaining in bonded warehouses June 30, fiscal year 1942—Continued

D. SUMMARY: PRODUCTION, WITHDRAWALS, LOSSES, AND STOCKS OF UNDENATURED ETHYL ALCOHOL, SPIRITS, AND UNFINISHED SPIRITS, AND PREMISES OPERATED, BY STATES

State	Production ¹	Withdrawals		
		Tax-paid	Tax-free	Total
California	9,477,725	842,421	7,999,052	8,841,473
Colorado	17,066	16,213	26,117	42,330
Connecticut	699,745	12,610	685,051	129,309
District of Columbia	205,256	1,523	55,926	607,661
Hawaii	27,834,209	8,679,590	26,793,986	35,473,576
Illinois	64,868,272	17,062,598	51,158,608	68,221,206
Indiana	1,113,416	1,113,416	1,113,416	1,113,416
Kansas	24,555,374	3,267,681	6,259,621	9,527,302
Kentucky	89,499,307	891,274	50,589,236	51,480,510
Louisiana	43,995,737	6,275,779	40,997,171	47,272,950
Maryland	8,984,060	907,223	8,284,440	9,191,663
Massachusetts	15,930	356,850	111,450	295,934
Michigan	49,878,395	2,123,784	48,988,490	51,112,274
Missouri	5,589,683	354,010	3,726,252	4,080,262
New Jersey	8,319,300	2,814,408	7,563,332	10,377,740
New York	112,550,467	7,061,589	105,231,486	112,293,075
Ohio	1,846,159	9,602	1,702,197	1,711,799
Pennsylvania	17,357,641	6	13,654,012	13,654,012
Puerto Rico	411,343	200	411,343	411,343
Texas	50,147,368	1,740	50,224,661	50,225,921
Vermont	133,549	57,640	383,946	441,586
Virginia				
Washington				
West Virginia				
Wisconsin				
Total	517,500,002	51,055,894	426,067,143	477,123,037

State	Losses in industrial alcohol bonded warehouses	Stocks	Number of premises operated ²			
			Industrial alcohol plants	Industrial alcohol bonded warehouses	Registered distilleries	Internal revenue bonded warehouses
California	21,158	843,702	4	7	3	78
Colorado	214	8,090		2		1
Connecticut	118,878	4,936	1	1		4
District of Columbia	911	52,147	1	1		1
Hawaii	30,600	6,640,944	4	7	4	12
Illinois	236,592	19,335,525	5	5	7	12
Indiana			1			1
Kansas			1	2	34	73
Kentucky	77,769	3,845,700	6	6		2
Louisiana	27,082	10,675,700	2	3	14	19
Maryland	12,942	462,641	2	4	2	7
Massachusetts	4	12,978		2		1
Michigan	41	15,264		4	1	5
Missouri	94,670	2,150,597	4	6		7
New Jersey	5,976	19,370	2	2		4
New York	787	2,874,034	1	4	3	5
Ohio	187,313	15,314,613	4	6	9	21
Pennsylvania	9,114	750,222	3	3		
Puerto Rico	21,695	1,747,835	1	1		1
Texas		21,995				1
Vermont						7
Virginia			1			3
Washington		2,626				
West Virginia	96,571	431,860	2	1		
Wisconsin	915	37,117	1	1	1	1
Total	824,254	77,855,333	46	68	80	264

¹ Represents production of ethyl alcohol at industrial alcohol plants and spirits and unfinished spirits at registered distilleries less unfinished and other spirits used in redistillation. See table 43-A.
² Represents number operated during any part of the year.

TABLE 44.—Ethyl alcohol¹ (including spirits): Withdrawals, tax-paid and tax-free, by States, fiscal year 1942

State	Tax-paid withdrawals			Tax-free withdrawals		
	Ethyl alcohol	Spirits	Total	For use of the United States		
				Ethyl alcohol	Spirits	Total
California	692,638	149,783	842,421	810,766		810,766
Colorado	16,213		16,213	6,048		6,048
Connecticut		129,309	129,309			
District of Columbia	12,610		12,610	4,788		4,788
Hawaii	1,391	132	1,523	576		576
Illinois	4,483,315	4,196,275	8,679,590	32,345	1,231	33,576
Indiana	9,610,291	7,452,307	17,062,598	423,044	2,797,074	3,220,118
Kansas						
Kentucky	1,768	3,265,913	3,267,681		201,309	201,309
Louisiana	874,858	16,416	891,274	972,470		972,470
Maryland	805,670	5,470,109	6,275,779	8,468,382	1,816,027	10,284,409
Massachusetts	711,833	195,390	907,223	146,711		146,711
Michigan	188,584		188,584	436		436
Missouri	320,664	36,186	356,850	45,676		45,676
New Jersey	1,810,282	313,502	2,123,784	94,303		94,303
New York		354,010	354,010			
Ohio	1,353,457	1,460,951	2,814,408	456,809		456,809
Pennsylvania	3,980,258	3,081,331	7,061,589	31,856,971	79,292	31,936,263
Puerto Rico	9,602		9,602			
Texas	6		6			
Vermont		200	200			
Virginia						
Washington		1,740	1,740			
West Virginia	1,260		1,260			
Wisconsin	57,640		57,640			
Total	24,932,340	26,123,554	51,055,894	43,319,325	4,894,933	48,214,258

State	Tax-free withdrawals—Continued				Grand total
	For hospital, scientific, and educational use	For export	Used for denaturation ²	Total	
California	194,787		6,993,396	7,999,052	8,841,473
Colorado	20,069		26,117	26,117	42,330
Connecticut					129,309
District of Columbia	34,945		645,318	685,051	697,661
Hawaii	1,289		54,061	55,926	57,449
Illinois	258,014	31,961	26,470,435	26,793,986	35,473,576
Indiana	70,296		47,568,194	51,158,608	68,221,206
Kansas			1,113,416	1,113,416	1,113,416
Kentucky	6,659		6,051,653	6,259,621	9,527,302
Louisiana	107,930		49,508,836	50,589,236	51,480,510
Maryland	249,706	995	30,462,061	40,997,171	47,272,950
Massachusetts	152,054		8,284,440	8,284,440	9,191,663
Michigan	106,914		107,350	107,350	295,934
Missouri	65,774		111,450	111,450	408,300
New Jersey	470,008	82,529	48,341,650	48,988,490	51,112,274
New York		10,019	3,716,233	3,726,252	4,080,262
Ohio	176,021		6,930,502	7,563,332	10,377,740
Pennsylvania	96,642	225,839	72,972,742	105,231,486	112,293,075
Puerto Rico	1,112		1,015,337	1,702,197	1,711,799
Texas		34,105	13,654,012	13,654,012	13,654,012
Vermont					200
Virginia			411,343	411,343	411,343
Washington					1,740
West Virginia	2,319		50,221,922	50,224,661	50,225,921
Wisconsin	40,473	420	343,473	383,946	441,586
Total	⁴ 2,055,012	⁵ 385,971	374,760,259	³ 426,067,143	477,123,037

¹ Represents products withdrawn as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits.
² Represents all products used for denaturation which were regarded, upon receipt at denaturing plants, as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits. Includes 1,864,153 proof gallons of rum used for denaturation at distillery denaturing bonded warehouses.
³ Includes 598,461 proof gallons for beverage purposes, 48,833 proof gallons for medicinal use, and 4,349 proof gallons for industrial use in Puerto Rico.
⁴ Includes 101 proof gallons of spirits in California and 41 proof gallons in Pennsylvania.
⁵ Includes 12,159 proof gallons of spirits in Illinois, 1,705 proof gallons in New Jersey, 10,019 proof gallons in New York and 4,639 proof gallons in Pennsylvania.

TABLE 45.—Ethyl alcohol: Materials used in production, fiscal year 1942

A. MATERIALS:¹ USED AT INDUSTRIAL ALCOHOL PLANTS IN PRODUCTION OF UN-DENATURED ETHYL ALCOHOL, BY KINDS AND BY MONTHS

Month	Grain			
	Corn	Malt	Wheat	Other
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
July.....	17,897,744	1,732,832	.....	387,040
August.....	22,339,481	2,334,470	.....	604,159
September.....	25,940,552	2,907,657	.....	1,182,695
October.....	16,796,112	1,561,370	.....	458,288
November.....	26,229,660	2,412,500	.....	789,786
December.....	30,635,258	3,836,306	.....	2,312,968
January.....	57,138,761	5,554,302	.....	4,028,116
February.....	47,027,140	4,426,785	372,200	2,049,075
March.....	36,577,790	4,034,045	2,117,000	6,218,033
April.....	23,920,507	2,656,257	439,600	4,810,943
May.....	19,619,985	3,094,148	9,498,438	4,245,004
June.....	23,272,199	2,933,638	10,791,470	2,231,444
Total.....	357,395,189	37,484,330	23,218,708	² 29,317,551

Month	Molasses	Ethyl sulphate	Unfinished spirits and other products used in redistillation	Other materials	
				Gallons	Pounds
	<i>Gallons</i>	<i>Gallons</i>	<i>Proof gallons</i>	<i>Gallons</i>	<i>Pounds</i>
July.....	23,214,734	5,335,400	.....	1,156,148	1,564,594
August.....	23,927,688	5,558,678	.....	604,143	1,583,512
September.....	24,338,315	5,384,160	.....	320,458	1,850,657
October.....	26,525,822	5,930,200	.....	219,509	1,995,926
November.....	26,330,278	5,371,750	.....	215,011	2,184,805
December.....	30,886,171	6,083,900	.....	267,015	1,994,270
January.....	27,357,995	6,556,100	.....	631,972	2,431,406
February.....	24,071,184	5,787,900	.....	376,321	1,992,817
March.....	24,891,550	6,131,379	.....	302,663	2,285,731
April.....	18,422,954	6,183,222	186,750	264,174	2,380,821
May.....	15,373,021	6,493,349	1,371,813	207,458	2,647,855
June.....	16,742,304	6,442,862	3,678,932	282,847	2,616,402
Total.....	281,082,026	71,258,800	5,237,495	³ 4,847,719	⁴ 25,528,596

¹ For those plants in which ethyl alcohol is a by-product of the butyl process, only the estimated amounts of materials allocable to ethyl alcohol have been included.

² Represents 20,260,128 pounds of sorghum grain, 9,054,404 pounds of rye, and 3,019 pounds of barley.

³ Represents 1,988,374 gallons of pineapple juice, 2,859,345 gallons of crude alcohols mixtures.

⁴ Represents 25,278,754 pounds of cellulose pulp and chemical mixtures, 237,301 pounds of corn sugar by-product, and 12,841 pounds of diatom.

NOTE.—In addition to the materials reported above, 51,494,017 gallons of molasses, 256,652,221 pounds of corn, and 11,539,095 pounds of wheat were used at industrial alcohol plants in the production of products other than ethyl alcohol.

TABLE 45.—Ethyl alcohol: Materials used in production, fiscal year 1942—Con.

B. MATERIALS:¹ USED AT INDUSTRIAL ALCOHOL PLANTS IN PRODUCTION OF UN-DENATURED ETHYL ALCOHOL, BY KINDS AND BY STATES

State	Grain			
	Corn	Malt	Wheat	Other
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
California.....	1,149,078	151,656	.....	170,105
District of Columbia.....	.....	.....	.....	.....
Hawaii.....	.....	.....	.....	1,533,989
Illinois.....	68,005,746	4,828,458	.....	4,625,554
Indiana.....	150,513,297	14,942,823	.....	13,275,535
Iowa.....	210,119	1,912,851	.....	449,400
Kansas.....	25,863,960	2,676,240	2,759,400	6,929,790
Kentucky.....	3,666,823	1,329,492	87,240	52,584
Louisiana.....	3,221,764	303,996	627,200	294
Maryland.....	1,128,350	142,446	.....	.....
Massachusetts.....	.....	.....	.....	.....
New Jersey.....	.....	.....	398,759	.....
New York.....	4,437,787	850,583	.....	719,040
Ohio.....	71,146,656	7,535,248	14,263,928	1,541,260
Pennsylvania.....	28,041,689	2,774,235	5,082,181	.....
Puerto Rico.....	.....	.....	.....	.....
Texas.....	.....	.....	.....	.....
Virginia.....	.....	.....	.....	.....
West Virginia.....	9,920	36,302	.....	.....
Wisconsin.....	.....	.....	.....	.....
Total.....	357,395,189	37,484,330	23,218,708	² 29,317,551

State	Molasses	Ethyl sulphate	Unfinished spirits and other products used in redistillation	Other materials	
				Gallons	Pounds
	<i>Gallons</i>	<i>Gallons</i>	<i>Proof gallons</i>	<i>Gallons</i>	<i>Pounds</i>
California.....	12,287,760	.....	.....	.....	.....
District of Columbia.....	781,884	.....	.....	³ 1,988,374	⁴ 12,841
Hawaii.....	546,880	.....	.....	.....	.....
Illinois.....	.....	17,008,500	1,250,569	.....	.....
Indiana.....	.....	.....	.....	.....	.....
Iowa.....	.....	.....	.....	.....	.....
Kansas.....	.....	.....	.....	.....	.....
Kentucky.....	.....	.....	.....	.....	.....
Louisiana.....	86,836,931	9,262	.....	.....	.....
Maryland.....	28,831,476	.....	1,933,517	.....	.....
Massachusetts.....	6,803,437	.....	.....	⁵ 85,452	.....
New Jersey.....	53,171,309	.....	819,660	.....	.....
New York.....	4,402,697	.....	.....	.....	.....
Ohio.....	.....	.....	.....	.....	.....
Pennsylvania.....	83,838,227	.....	1,224,740	.....	.....
Puerto Rico.....	2,494,679	.....	.....	.....	.....
Texas.....	.....	14,794,438	.....	.....	⁶ 25,278,754
Virginia.....	.....	.....	.....	.....	.....
West Virginia.....	.....	39,446,600	.....	⁷ 2,773,893	⁸ 237,301
Wisconsin.....	1,106,746	.....	.....	.....	.....
Total.....	281,082,026	71,258,800	5,237,495	4,847,719	25,528,596

¹ For those plants in which ethyl alcohol is a by-product of the butyl process, only the estimated amounts of materials allocable to ethyl alcohol have been included.

² Pineapple juice.

³ Diatom.

⁴ Crude alcohols mixtures.

⁵ Cellulose pulp and chemical mixtures.

⁶ A corn sugar by-product.

⁷ Represents 20,260,128 pounds of sorghum grain, 9,054,404 pounds of rye, and 3,019 pounds of barley.

NOTE.—In addition to the materials reported above, 51,494,017 gallons of molasses, 256,652,221 pounds of corn, and 11,539,095 pounds of wheat were used at industrial alcohol plants in the production of products other than ethyl alcohol.

TABLE 46.—Ethyl alcohol: Production, by kinds of materials used, fiscal year 1942

Kind of material	Quantity used		Ethyl alcohol produced	
	Amount	Unit	Proof gallons	Per cent of total
Molasses ¹	279,975,280	Gallons.....	280,395,804	68.13
Grain ¹	447,382,397	Pounds.....	38,578,378	9.08
Ethyl sulphate.....	71,258,800	Gallons.....	90,615,256	21.33
Unfinished spirits and other products used in redistillation.....	5,237,495	Proof gallons.....	5,097,984	1.20
Pineapple juice.....	1,988,374	Gallons.....	205,256	.05
Cellulose pulp, chemical, and crude alcohols mixtures:				
Crude alcohols mixtures.....	2,859,345	Gallons.....	814,173	.19
Cellulose pulp and chemical mixtures.....	25,278,754	Pounds.....		
Other mixtures:				
Grain.....	46,222	Pounds.....	97,240	.02
Molasses.....	1,106,746	Gallons.....		
Corn sugar by-product.....	237,301	Pounds.....		
Total			424,904,091	100.00

¹ Additional amounts used in combination with other materials included under "other mixtures."

TABLE 47.—Ethyl alcohol: Production, tax-paid withdrawals, withdrawals for denaturation, and stocks on hand June 30, fiscal years 1934 to 1942, inclusive

[See table No. 53 for fiscal year 1945]

TABLE 48.—Denatured alcohol:¹ Plants operated, production, withdrawals, and stocks on hand June 30, by States, fiscal year 1942

State	Completely denatured			Specially denatured
	Production	Withdrawals	On hand June 30	Production
California.....	262,760	260,345	2,758	3,835,995
District of Columbia.....	30,606	42,757	2,178	571,063
Hawaii.....	2,700	4,302	215	27,781
Illinois.....	2,056,090	2,055,045	1,100	12,458,303
Indiana.....	3,557,557	3,557,584		22,422,733
Kansas.....				588,940
Kentucky.....				3,913,340
Louisiana.....	6,195,823	6,188,483	7,170	20,712,393
Maryland.....	4,313,106	4,295,057	49,065	14,842,488
Massachusetts.....	294,021	293,233	7,379	4,718,608
New Jersey.....	2,477,460	2,518,903	1,869	23,814,450
New York.....				1,999,011
Ohio.....				3,667,126
Pennsylvania.....	9,367,564	9,678,704	22,209	30,457,861
Puerto Rico.....	30,857	30,834	270	518,228
Texas.....				7,334,756
Vermont.....				
Virginia.....	3,811	3,810		214,000
West Virginia.....	23,737	23,569	4	26,776,286
Wisconsin.....	3,089	6,372	216	343,771
Total	28,628,181	28,958,998	94,442	179,217,153

See footnotes at end of table.

TABLE 48.—Denatured alcohol:¹ Plants operated, production, withdrawals, and stocks on hand June 30, by States, fiscal year 1942—Continued

State	Specially denatured—Continued			On hand June 30 ²	Total losses	Number of plants operated ³
	Withdrawals					
	For use of the United States	Other	Total			
California.....	110,049	3,724,413	3,834,462	21,631	6,949	6
District of Columbia.....		570,905	570,905	9,254	84	1
Hawaii.....		30,246	30,246	402	1	1
Illinois.....		12,017,331	12,017,331	449,982	3,907	6
Indiana.....	133,678	20,836,939	20,970,617	1,475,044	12,137	5
Kansas.....		578,000	576,000	12,940		1
Kentucky.....		3,907,476	3,907,476	20,116	1,530	4
Louisiana.....	1,134	20,672,240	20,673,374	42,777	13,448	6
Maryland.....	274,345	4,515,489	14,789,834	74,715	19,823	4
Massachusetts.....	216	4,705,757	4,705,973	33,140	4,482	4
New Jersey.....	45,463	23,782,629	23,808,092	98,049	10,631	7
New York.....	8,138	1,983,247	1,991,385	8,045	705	3
Ohio.....	48,000	3,619,126	3,667,126			1
Pennsylvania.....	82,172	30,399,701	30,391,873	113,351	11,774	4
Puerto Rico.....		527,737	527,737	12,925	913	3
Texas.....		7,406,613	7,406,613	58,473	22,096	1
Vermont.....		3,251	3,251		3	1
Virginia.....		214,000	214,000			1
West Virginia.....		26,628,914	26,628,914	318,892	7,392	2
Wisconsin.....		343,421	343,421	2,255	70	1
Total	703,195	176,355,435	177,058,630	2,721,991	115,946	62

¹ Represents denatured alcohol produced by denaturation of alcohol at denaturing plants and of rum at distillery denaturing bonded warehouses.

² In addition to these stocks at denaturing plants, stocks held by bonded dealers are shown in table 53 and stocks held by bonded manufacturers are shown in table 54.

³ Represents number operated during any part of the year. Includes denaturing plants established in connection with registered distilleries, for denaturation of spirits, and distillery denaturing bonded warehouses, established for denaturation of rum.

TABLE 49.—Denatured alcohol:¹ Production, by months, fiscal year 1942

Month	[Wine gallons]		
	Completely denatured	Specially denatured	Total
July.....	1,439,716	13,802,107	15,241,823
August.....	1,838,690	13,276,884	15,115,574
September.....	2,679,912	14,225,388	16,905,300
October.....	3,600,439	14,584,239	18,184,678
November.....	2,693,430	14,361,070	16,964,500
December.....	2,756,961	15,945,758	18,702,719
January.....	2,484,991	14,431,209	16,916,200
February.....	1,337,987	16,207,808	17,545,795
March.....	2,559,186	15,803,282	18,362,468
April.....	2,711,343	17,263,418	19,974,761
May.....	2,315,973	14,872,217	17,188,190
June.....	2,299,553	14,443,773	16,743,326
Total	28,628,181	179,217,153	207,845,334

¹ Represents denatured alcohol produced by denaturation of alcohol at denaturing plants and of rum at distillery denaturing bonded warehouses.

TABLE 50.—Completely denatured alcohol: Withdrawals, by formulas and by months, fiscal year 1942

Month	Formula ¹				Total
	[Wine gallons]				
	13	14	12	11	
July	1,021,305	395,912	5,056		1,422,273
August	1,444,873	430,112	2,489		1,877,474
September	2,279,272	423,170	4,203		2,706,645
October	3,190,570	513,220	23,500		3,727,290
November	2,410,751	301,205	13,510		2,725,466
December	2,422,055	363,205	7,128		2,792,388
January	1,952,428	499,295	8,439		2,459,962
February	902,241	447,745	1,640		1,351,626
March	1,895,593	583,349	17,627		2,496,569
April	2,622,083	166,355	4,790		2,794,128
May	1,881,639	407,278	4,482		2,293,399
June	2,254,919	55,364	625	279	2,311,178
Total	24,279,029	4,586,210	93,489	279	28,958,998

¹ Information as to the composition of these formulas will be found in the Appendix to Regulations No. 3, "Formulae for Completely and Specially Denatured Alcohol," revised 1942, Treasury Department, Bureau of Internal Revenue.

TABLE 51.—Specially denatured alcohol: Withdrawals, by formulas, fiscal year 1942

FF [Wine gallons]							
Formula ¹	Amount	Formula ¹	Amount	Formula ¹	Amount	Formula ¹	Amount
1	42,894,418	23-A	1,303,636	30	165,543	38-E	662
2-B	60,464,377	23-E	55	31-A	9,700	39	5,247
3-A	1,962,134	23-F	26	32	1,072,788	39-A	14,712
3-B	2,086	23-G	53,166	33	5,841	39-B	271,060
4	1,869,871	23-H	2,685,713	35	9,107	39-C	905,767
6-A	190,668	24	240	35-A	5,123,894	39-D	2,929
6-B	119,612	25	33,517	36	30,497	40	3,347,539
12-A	782,109	25-A	85,222	37	718,803	40-A	1,319
13-A	1,049,385	27-A	44,290	37-A	2,176	42	27,083
17	3,235,487	27-B	7,969	38	20,410	44	1,190
18	7,247,483	28	74,485	38-A	300	45	10,137
19	46,859	28-A	724,315	38-B	672,309	46	1,107
20	5,294	29	1,657	38-C	18,456	47	10,584
22	2,415		38,902,919	38-D	20,046		
Total							177,058,630

¹ Information as to the composition and authorized uses of these formulas will be found in the 1942 edition of the Appendix to Regulations No. 3, "Formulae for Completely and Specially Denatured Alcohol," Treasury Department.

² Includes specially denatured rum.

TABLE 52.—Specially denatured alcohol: Withdrawals, by leading¹ formulas and by months, fiscal year 1942

Formula	[Wine gallons]					
	July	August	September	October	November	December
2-B	4,464,127	4,620,713	4,883,082	5,006,266	3,969,523	4,063,697
1	3,262,713	2,981,968	3,631,545	3,301,907	4,388,168	4,881,517
29	3,181,387	2,940,621	2,898,977	3,128,519	2,787,822	3,053,789
18	376,476	372,772	498,820	573,757	636,036	708,903
35-A	346,166	346,548	449,958	409,497	392,255	516,679
40	350,110	337,776	339,426	362,455	351,248	372,538
17	383,430	432,214	251,153	206,912	184,082	193,459
23-H	137,560	316,259	268,368	252,595	282,768	322,235
32	168,400	168,048	175,295	200,498	173,334	228,327
3-A	150,631	149,421	189,419	152,246	172,538	225,167
4 ²	156,644	141,270	164,434	177,631	188,422	166,885
23-A	201,649	134,596	124,729	119,191	119,180	135,855
13-A	61,151	85,618	56,492	75,453	99,766	115,618
39-C	67,916	88,040	100,988	106,198	131,845	92,765
12-A	40,204	49,506	59,562	54,214	75,937	82,336
28	80,239	40,086	40,235	72,987	73,073	57,023
37	59,662	51,590	54,423	82,513	70,862	91,190
38-B	44,318	57,062	71,301	66,761	69,077	85,733
39-B	21,796	34,842	26,537	44,622	24,008	27,549
6-A	9,126	18,262	9,145	20,608	9,235	9,275
30	14,588	11,785	16,729	14,771	15,661	20,076
6-B	8,437	9,922	29,604	16,054	5,431	1,445
All others	35,583	37,756	51,620	67,878	59,462	72,393
Total	13,012,383	13,435,675	14,391,842	14,573,533	14,249,733	15,604,374

Formula	January	February	March	April	May	June	Total
2-B	4,973,469	5,189,284	5,377,277	6,151,327	5,840,021	5,895,681	60,464,377
1	3,357,889	4,804,067	4,190,159	4,014,123	2,271,924	1,838,444	42,894,418
29	3,414,342	3,013,032	3,154,958	3,419,790	3,891,397	4,009,385	38,902,919
18	730,991	698,725	746,251	670,892	679,681	588,179	7,247,483
35-A	548,806	355,889	454,424	510,678	416,179	376,815	5,123,894
40	246,757	160,208	181,859	290,768	198,672	155,722	3,347,539
17	266,476	280,074	280,300	309,300	193,265	214,732	3,235,487
23-H	205,707	151,887	174,186	266,644	115,494	92,810	2,685,713
32	194,805	132,810	122,888	129,301	169,586	119,396	1,972,788
3-A	107,309	132,044	138,014	190,402	202,788	152,165	1,962,134
4 ²	142,583	171,205	142,598	147,512	143,832	136,855	1,869,871
23-A	71,193	69,406	112,531	81,750	67,194	46,362	1,303,636
13-A	98,500	108,968	70,214	97,483	44,932	135,190	1,049,385
39-C	63,034	55,783	58,744	87,914	46,520	26,020	905,767
12-A	76,632	66,534	63,685	71,250	83,159	59,090	782,109
28	65,025	39,991	56,292	71,930	55,683	71,751	724,315
37	35,376	70,762	46,743	71,476	46,825	37,381	718,803
38-B	61,255	37,377	49,158	49,575	51,247	29,425	672,309
39-B	15,914	11,808	10,131	23,479	16,440	14,234	271,060
6-A	10,833	21,035	18,655	18,515	18,413	27,566	190,668
30	11,912	13,322	10,630	11,966	12,916	11,217	165,543
6-B	13,266	1,635	7,842	846	1,788	23,342	119,612
All others	29,895	37,374	41,037	41,257	44,639	29,906	548,800
Total	14,747,769	15,042,920	15,468,667	16,727,671	14,512,495	14,091,668	177,058,630

¹ Withdrawals for the year exceeding 100,000 gallons ranked in order of total withdrawals.

² Includes specially denatured rum.

TABLE 53.—Specially denatured alcohol: Operations of bonded dealers, by States, fiscal year 1942

State	[Wine gallons]					
	Received ¹	Removed ¹		Losses	On hand June 30	Number of dealers operating ²
		For use of the United States	Other				Total
California	19,386		20,633	20,633	2,100	2
Connecticut	101,161		99,320	99,320	10,098	1
Georgia	5,862		8,022	8,022		1
Illinois	6,443,834		921,662	921,662	26,564	5,584,139
Kentucky	73,087		70,377	70,377	4,102	1
Maryland	181,116	1,512	189,417	190,929	198	2
Massachusetts	293,437		288,865	288,865	24	26,948
Michigan	112,055		108,364	108,364	22	11,846
Minnesota	108,485		104,213	104,213		10,795
Missouri	166,084		162,261	162,261	26	14,754
New Jersey	1,708,281	218	1,671,664	1,671,882	1,123	87,273
New York	214,029		233,009	233,009	71	19,256
Ohio	245,920	108	246,652	246,760	29	16,610
Pennsylvania	46,862		44,280	44,280		5,898
Tennessee	2,922		4,464	4,464		
Texas	6,615		7,887	7,887		
Utah	7,778		7,812	7,812	7	1,442
Washington	1,923		2,542	2,542		1,635
Total	9,738,837	1,838	4,191,444	4,193,282	28,064	5,801,635

¹ Excludes interdealer shipments.
² Represents number operating during any part of the year.

TABLE 54.—Specially denatured alcohol: ¹ Operations of manufacturers, by States, fiscal year 1942

State	[Wine gallons]					
	Received	Recovered after use ²	Used in manufacturing (including recovered alcohol)	Losses	On hand June 30	Number of manufacturers operating ³
Alabama	1,941,053	6,427,254	8,263,866		112,100	39
Arizona	30		32		8	2
Arkansas	61,278		59,965		11,811	25
California	3,839,349	3,087,113	6,867,037	2,358	238,956	302
Colorado	51,162		59,179		2,872	73
Connecticut	867,451	360,853	1,250,191	2,434	66,865	73
Delaware	95,352	626,187	728,450	646	11,453	12
District of Columbia	580,385		577,357	23	8,109	27
Florida	70,831	46,459	110,138	6	9,531	36
Georgia	82,146		81,619	27	2,116	49
Hawaii	9,931		9,901		127	7
Idaho	60		55		8	5
Illinois	9,897,229	1,030,642	10,964,677	22,823	352,570	433
Indiana	14,854,434	24,285,245	38,588,808	4,528	1,002,931	107
Iowa	283,070		273,640	35	16,398	47
Kansas	80,144	31	76,892	4	9,293	31
Kentucky	393,997		393,775	47	27,235	53
Louisiana	5,893,759		5,733,536	576	231,018	70
Maine	3,186		3,045		177	5
Maryland	11,980,917	571,598	12,227,524	1,833	189,278	95
Massachusetts	5,067,931	5,764,300	10,777,665	26,655	238,940	275
Michigan	2,570,859	2,404,312	4,936,945	2,098	234,492	147
Minnesota	246,154		242,242	55	16,071	66
Mississippi	169,818	9,258,147	9,423,927		4,739	20
Missouri	2,098,230	4,129,032	6,226,570	3,960	171,551	166
Montana	45		44		5	3
Nebraska	14,169	114,822	129,419	7	1,829	24
New Hampshire	16,925		16,832		285	8
New Jersey	31,469,139	33,227,179	64,230,391	33,539	1,252,079	275
New Mexico	216		207		44	2
New York	4,598,211	4,605,375	10,552,002	2,624	209,422	594

See footnotes at end of table.

TABLE 54.—Specially denatured alcohol: ¹ Operations of manufacturers, by States, fiscal year 1942—Continued

State	[Wine gallons]					
	Received	Recovered after use ²	Used in manufacturing (including recovered alcohol)	Losses	On hand June 30	Number of manufacturers operating ³
North Carolina	2,213,742	98,485	2,304,361		129,733	43
North Dakota	27		35		9	4
Ohio	1,327,000	192,322	1,488,146	1,807	138,845	246
Oklahoma	109,494		46,890	4	72,429	40
Oregon	20,140		22,056		838	20
Pennsylvania	12,232,945	11,980,833	24,186,542	460	212,355	319
Puerto Rico	482,168		482,013		1,288	19
Rhode Island	77,965	6,606	87,700		3,682	33
South Carolina	1,831		1,894	69	112	16
South Dakota	1,81		95		9	5
Tennessee	18,289,853	6,402,423	24,326,347	4,188	2,212,852	69
Texas	3,735,645	182,955	3,864,539	2,065	141,220	128
Utah	7,996		7,876		371	14
Vermont	7,235		6,841		482	9
Virginia	6,242,034	14,109,601	20,310,585	920	378,868	65
Washington	6,671		6,658	14	1,453	46
West Virginia	27,235,639	28,056,770	55,263,237	1,087	98,591	19
Wisconsin	501,178	7	503,127	143	22,238	95
Wyoming	17		16		4	1
Total	171,115,671	156,977,551	325,714,889	114,535	7,927,692	4,213

¹ Includes specially denatured rum.
² In some industries where the denatured alcohol does not become a part of the product, a portion is recovered and reused.
³ Represents number operating during any part of the year.
⁴ Includes 202,128 wine gallons recovered from solutions received containing specially denatured alcohol

TABLE 55.—Distilled spirits: Grains and molasses used in production, fiscal year 1942

A. MATERIALS USED AT REGISTERED DISTILLERIES IN PRODUCTION OF SPIRITS, UNFINISHED SPIRITS, ETC., BY KINDS AND BY MONTHS

Month	Grain					Molasses	Unfinished spirits and other products used in redistillation	Other materials
	Corn	Rye	Malt	Wheat	Other			
	Pounds	Pounds	Pounds	Pounds	Pounds	Gallons	Proof gallons	Pounds
July	79,555,350	23,681,166	14,296,520	241,920	285,557			20,518
August	79,493,708	19,807,247	13,317,367	232,960	300,490			24,261
September	115,760,642	30,098,120	19,637,456	232,960	418,182			21,420
October	147,295,848	41,744,012	25,350,722	241,920	420,263			35,296
November	122,756,881	36,572,891	21,837,514	224,000	398,484	391,512		27,123
December	136,353,097	40,165,026	24,012,252	241,920	484,004	1,595,776		25,104
January	145,284,418	41,135,039	26,405,576	241,920	293,972	3,469,818		38,229
February	145,882,457	35,323,067	34,009,183	1,647,561	327,551	3,555,683		33,581
March	199,567,103	31,390,612	28,440,995	1,961,428	331,041	128,416		38,331
April	235,632,347	26,450,556	31,531,952	6,868,550	751,330	72,648	84,196	35,964
May	243,095,829	23,654,067	32,908,830	19,533,971	632,713		79,787	37,795
June	228,305,808	25,113,013	33,002,340	30,440,783	488,000		313,213	39,728
Total	1,879,073,488	375,136,016	295,670,707	62,109,893	19,214,303	5,091,586	477,196	377,350

¹ Represents 9,161,901 pounds of sorghum grain, 61,952 pounds of rice, and 450 pounds of barley.
² Represents 3,845,287 gallons used in production of rum, 1,007,129 gallons in production of spirits, and 239,170 gallons in production of gin.
³ Represents 363,441 pounds of diatom and 3,900 pounds of malt sirup.

TABLE 55.—Distilled spirits: Grains and molasses used in production, fiscal year 1942—Continued

B. MATERIALS USED AT REGISTERED DISTILLERIES IN PRODUCTION OF SPIRITS, UNFINISHED SPIRITS, ETC., BY KINDS AND BY STATES

State	Grain					Molasses	Unfinished spirits and other products used in redistillation	Other materials
	Corn	Rye	Malt	Wheat	Other			
California	Pounds 6,860,337	Pounds 509,238	Pounds 988,712		Pounds 1,098,127	Gallons 1,351,889	Proof gallons 21,607	Pounds
Connecticut	630,920	66,339	84,562					
Illinois	352,049,629	08,051,212	51,427,471	7,417,400				
Indiana	390,669,562	33,096,839	43,789,124	14,513,040	2,466,768		90,564	1375,460
Kentucky	742,011,864	144,411,460	126,377,559	16,113,209			6,301	21,890
Maryland	126,539,511	60,371,462	29,739,078	10,915,043	646,520	1,549,260	272,985	
Massachusetts	9,104,033	146,872	1,092,996	670,187		2,004,492		
Missouri	4,500,022	696,148	770,092					
New York	39,509,618	207,234	5,467,100	5,254,688				
Ohio	41,424,315	8,387,204	6,901,903				107,346	
Pennsylvania	160,179,173	58,465,719	28,212,087	7,226,326	5,002,888	134,338		
Tennessee	3,062,528	338,552	497,080					
Virginia	2,211,216	346,640	328,104					
Wisconsin	420,760	41,097	64,839					
Total	1,870,073,488	375,136,016	295,670,707	62,109,893	9,214,303	5,091,586	477,196	377,350

¹ 371,551 pounds of diamalt and 3,909 pounds of malt sirup.
² Diamalt.
³ Represents 9,151,901 pounds of sorghum grain, 61,952 pounds of rice, and 450 pounds of barley.
⁴ 3,845,287 gallons were used in production of rum, 1,067,129 gallons in production of spirits, and 239,170 gallons in production of gin.

FISCAL YEAR 1943

[Tables listed on pp. 159-160 of Annual Report for 1943]

TABLE 42.—Materials: ¹ Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by months, fiscal year 1943

Month	Grain			
	Corn	Malt	Wheat	Other
July	Pounds 26,117,450	Pounds 3,309,863	Pounds 11,823,996	Pounds 1,639,092
August	25,221,106	3,195,352	11,189,209	198,148
September	30,343,236	4,677,447	17,694,967	129,734
October	31,085,093	6,018,120	28,587,555	144,562
November	56,059,074	7,739,860	18,964,949	2,073,814
December	43,305,119	9,560,614	52,271,391	1,314,096
January	64,403,069	10,860,313	46,111,472	337,685
February	34,427,633	10,587,486	72,365,235	185,628
March	30,559,159	13,445,950	107,406,736	165,492
April	14,548,816	14,059,381	136,619,286	91,800
May	8,507,180	15,938,165	150,074,723	91,698
June	29,586,415	16,361,322	146,186,448	786,022
Total	394,163,350	116,393,873	799,295,967	7,158,371

See footnotes at end of table.

TABLE 42.—Materials: Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by months, fiscal year 1943—Continued

Month	Molasses	Ethyl sulphate	Unfinished spirits used in redistillation	Other materials	
				Gallons	Pounds
July	Gallons 20,673,007	Gallons 6,535,543	Proof gallons 1,938,229	Gallons 865,977	Pounds 2,571,196
August	21,174,787	6,026,354	3,850,830	1,494,160	2,522,007
September	15,428,181	6,073,411	4,617,076	404,639	2,491,456
October	14,517,138	6,582,848	11,625,154	596,077	2,657,950
November	13,567,095	6,202,000	13,250,077	488,434	3,404,537
December	11,521,685	6,179,700	8,157,290	332,476	3,380,598
January	11,781,077	6,038,300	6,591,964	423,226	3,420,144
February	11,944,347	5,962,600	5,963,442	347,683	3,066,937
March	13,593,900	6,209,683	8,093,655	517,485	3,250,642
April	14,499,131	7,124,324	6,894,932	458,940	3,320,715
May	13,966,012	7,487,212	6,928,772	407,138	3,244,388
June	11,702,467	7,817,468	5,176,171	474,401	3,309,266
Total	174,368,827	78,299,443	83,087,592	6,810,638	36,699,856

¹ For those plants in which ethyl alcohol is a by-product of the butyl process, only the estimated amounts of materials allocable to ethyl alcohol have been included.
² Includes 320,705,540 pounds of wheat flour.
³ Represents 3,531,366 pounds of sorghum grain, 3,041,603 pounds of rye, and 585,402 pounds of barley.
⁴ Represents 3,525,750 gallons of crude alcohols mixture, 3,237,261 gallons of pineapple juice, and 47,627 gallons of whey.
⁵ Represents 36,634,886 pounds of cellulose pulp and chemical mixture, 64,334 pounds of corn sugar by-product, and 636 pounds of malt sirup.

NOTE.—In addition to the materials reported above, 15,020,815 gallons of molasses, 758,877 gallons of sour mash, 17,730 wine gallons of crude acetone, 333,098,633 pounds of corn, 167,121,848 pounds of wheat, 24,085 pounds of malt, and 17,710 pounds of soybeans were used at industrial alcohol plants in the production of products other than ethyl alcohol.

TABLE 43.—Materials: ¹ Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by States, fiscal year 1943

State	Grain			
	Corn	Malt	Wheat	Other
California	Pounds	Pounds	Pounds	Pounds
District of Columbia				
Hawaii				90
Illinois	50,912,711	1,065,293	7,185,125	
Indiana	17,128,603	1,165,725	538,944	102,960
Iowa	10,415,877	1,081,402	7,063,576	83,875
Kansas	32,810,053	5,729,503	10,249,693	1,918,002
Kentucky	53,889,627	13,742,693	79,421,019	2,567,322
Louisiana		278,440		2,203,040
Maryland		3,005,878	18,560,315	114,464
Massachusetts	18,129,566	2,630,145	33,518,900	
Michigan	6,478,437	6,440,164	49,791,572	
Missouri				
New Jersey		14,656,794	172,351,013	
New York		6,937,159	32,873,964	
Ohio	17,865,317	17,134,377	120,903,384	14,952
Pennsylvania	70,729,845	41,622,100	266,838,439	153,666
Puerto Rico	115,760,311			
South Dakota	43,000	4,200		
Texas				
Virginia				
West Virginia				
Wisconsin				
Total	394,163,350	116,393,873	799,295,967	7,158,371

See footnotes at end of table.

TABLE 43.—Materials:¹ Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by States, fiscal year 1943—Continued

State	Molasses	Ethyl sulphate	Unfinished spirits used in redistillation	Other materials	
				Gallons	Pounds
California	18,990,855		92,176		
District of Columbia	130,770				
Hawaii	320,218				
Illinois	263,241			3,237,261	
Indiana		18,627,700	5,765,543		636
Iowa			4,786		
Kansas			103,443		
Kentucky			8,963,233		
Louisiana	108,791,502	2,144,543			
Maryland	7,245,462		28,297,053		
Massachusetts	2,263,415		2,810,067		
Michigan				47,627	
Missouri				330,742	
New Jersey	14,018,585				
New York	35,176				
Ohio					
Pennsylvania	18,637,530		33,157,770		
Puerto Rico	2,647,554				
South Dakota					
Texas		16,367,600			
Virginia					36,634,886
West Virginia	41,159,600			3,180,008	
Wisconsin	1,084,519		1,483,160		64,334
Total	174,308,827	78,299,443	83,087,592	6,810,638	36,090,896

¹ For those plants in which ethyl alcohol is a by-product of the butyl process, only the estimated amounts of materials allocable to ethyl alcohol have been included.

² Pineapple juice.

³ Malt sirup.

⁴ Whey.

⁵ Crude alcohols mixtures.

⁶ Cellulose pulp and chemical mixtures.

⁷ A corn sugar by-product.

⁸ Includes 320,705,540 pounds of wheat flour.

⁹ Represents 3,531,366 pounds of sorghum grain, 3,041,663 pounds of rye, and 585,402 pounds of barley.

NOTE.—In addition to the materials reported above, 15,020,815 gallons of molasses, 758,877 gallons of sour mash, 17,730 gallons of crude acetone, 333,098,633 pounds of corn, 167,121,848 pounds of wheat, 24,085 pounds of malt, and 17,710 pounds of soy beans were used at industrial alcohol plants in the production of products other than ethyl alcohol.

TABLE 44.—Materials: Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds, and quantities of undenatured ethyl alcohol produced therefrom, fiscal year 1943

Kind of material	Quantity used		Ethyl alcohol produced	
	Amount	Unit	Proof gallons	Per cent of total
Molasses ¹	172,400,369	Gallons	159,189,610	35.55
Grain ¹	1,310,941,531	Pounds	107,856,830	24.09
Ethyl sulphate	78,299,443	Gallons	96,739,009	21.60
Unfinished spirits	83,087,592	Proof gallons	81,454,057	18.19
Pineapple juice	3,112,951	Gallons	233,888	.06
Cellulose pulp, chemical, and crude alcohols mixture:				
Crude alcohols mixtures	3,525,750	Gallons		
Cellulose pulp and chemical mixtures	36,634,886	Pounds	1,198,318	.27
Other mixtures:				
Grain	6,070,666	Pounds		
Molasses	1,968,458	Gallons		
Pineapple juice	124,310	Gallons	1,094,856	.24
Corn sugar by-product	64,334	Pounds		
Whey	47,627	Gallons		
Total			447,786,568	100.00

¹ Additional amounts used in combination with other materials included under "other mixtures."

TABLE 45.—Materials: Used at registered distilleries in production of spirits, unfinished spirits, etc., by kinds and by months, fiscal year 1943

Month	Grain					Molasses	Unfinished spirits and other products used in redistillation	Other materials
	Corn	Rye	Malt	Wheat	Other			
	Pounds	Pounds	Pounds	Pounds	Pounds	Gallons	Proof gallons	Pounds
July	232,250,786	28,528,844	34,950,908	39,487,346	1,219,602	524,950	401,760	56,379
August	239,512,773	29,856,834	35,651,373	48,424,644	33,745	512,501	511,042	56,379
September	253,417,593	29,467,479	39,898,377	56,579,322	230,627	625,632	660,630	41,059
October	260,353,959	7,968,969	38,696,985	78,583,793	547,969	809,888	777,982	39,747
November	259,679,725	5,996,175	35,986,066	89,539,014	1,270,353	793,613	1,415,088	35,455
December	249,962,651	8,211,694	38,660,322	93,692,826	2,098,301	687,134	1,929,800	36,323
January	237,494,300	6,269,969	38,399,423	114,290,328	1,660,288	718,867	2,076,472	36,737
February	206,066,532	4,125,041	34,845,625	117,108,947	1,287,944	797,341	2,264,383	46,834
March	197,447,758	3,322,497	39,617,680	170,986,173	1,594,160	761,753	1,829,310	38,183
April	124,663,491	3,028,329	36,130,395	229,588,444	2,504,586	856,171	2,676,838	35,341
May	107,932,511	3,094,615	36,722,582	249,345,273	1,679,236	876,449	2,464,092	35,234
June	64,584,187	2,032,296	33,670,465	264,281,904	1,233,819	705,799	1,868,439	34,486
Total	2,403,366,266	113,966,172	442,460,201	1,551,708,014	15,270,730	8,670,107	18,905,836	435,968

¹ Includes 320,315,565 pounds of wheat flour.

² Represents 14,161,252 pounds of sorghum grain and 1,109,478 pounds of barley.

³ Represents 5,848,194 gallons used in production of spirits and 2,821,913 gallons in production of rum.

⁴ Represents 418,396 pounds of diamalt, 13,200 pounds of soy beans, and 4,372 pounds of malt sirup.

TABLE 46.—Materials: Used at registered distilleries in production of spirits, unfinished spirits, etc., by kinds and by States, fiscal year 1943

State	Grain					Molasses	Unfinished spirits and other products used in redistillation	Other materials
	Corn	Rye	Malt	Wheat	Other			
	Pounds	Pounds	Pounds	Pounds	Pounds	Gallons	Proof gallons	Pounds
Arizona		66,315	348,676	131,264	2,080,409		11,686	
California	2,656,984	285,997	1,770,535	95,979	10,347,473	5,821,202		
Connecticut	3,970,459		742,556	1,702,960				
Georgia	1,032,795	3,000	355,269	2,233,208				252
Illinois	497,241,868	20,993,802	77,699,081	149,632,209	1,733,570		6,279,923	418,396
Indiana	556,575,429	10,840,539	62,440,711	170,686,564			7,264,890	14,120
Kentucky	791,801,070	62,890,011	168,733,237	637,336,942	813,926	1,378,508	3,806,139	
Maryland	162,933,756	6,774,221	40,969,477	205,361,345	295,352		1,403,588	13,200
Massachusetts	38,910,036	400	7,640,122	31,419,746		1,357,685		
Minnesota	179,830		16,005					
Missouri	18,892,404	221,687	2,590,238	107,244				
New Hampshire	83,228		18,432	83,370				
New York	29,036,412	497,676	7,966,834	40,918,118			139,610	
Ohio	15,608,364	1,172,358	3,955,556	22,166,564				
Pennsylvania	256,677,276	18,414,316	61,743,389	273,044,172		112,712		
Tennessee	5,069,064	556,104	730,892					
Vermont	432,047		189,597	1,065,288				
Virginia	15,439,383	148,990	3,444,834	14,819,041				
Wisconsin	6,765,861	1,100,756	1,104,760					
Total	2,403,366,266	113,966,172	442,460,201	1,551,708,014	15,270,730	8,670,107	18,905,836	435,968

¹ Malt sirup.

² Diamalt.

³ Soy beans.

⁴ Includes 320,315,565 pounds of wheat flour.

⁵ Represents 14,161,252 pounds of sorghum grain and 1,109,478 pounds of barley.

⁶ Represents 5,848,194 gallons used in production of spirits and 2,821,913 gallons used in production of rum.

TABLE 47.—Production: Undenatured ethyl alcohol, spirits, and unfinished spirits, by months, fiscal year 1943

Month	Production				Unfinished spirits and other products used in redistillation	Net production ²
	Ethyl alcohol ¹	Spirits ¹	Unfinished spirits	Total		
July	32,147,822	13,668,911	7,620,427	53,437,160	2,339,989	51,097,171
August	34,802,000	10,997,434	12,392,930	58,192,364	4,361,872	53,830,492
September	30,709,653	10,987,673	16,130,559	57,827,885	5,307,706	52,520,179
October	37,669,725	7,629,908	24,269,220	69,568,853	12,403,136	57,165,717
November	39,607,015	10,565,960	23,039,211	73,212,186	14,665,165	58,547,021
December	35,664,557	13,031,307	22,593,504	71,289,368	10,087,090	61,202,278
January	35,737,736	14,009,378	21,753,711	71,500,825	8,668,436	62,832,389
February	33,824,717	13,884,483	20,361,968	68,071,168	8,227,825	59,843,343
March	41,074,265	16,118,134	22,459,507	79,651,906	9,922,965	69,728,941
April	42,078,693	15,701,712	20,749,700	78,530,105	9,571,770	68,958,335
May	43,226,852	16,980,320	19,665,016	79,872,188	9,392,864	70,479,324
June	41,243,533	13,004,047	18,942,068	73,189,648	7,044,610	66,145,038
Total	447,786,568	156,579,267	229,977,821	834,343,656	101,993,428	732,350,228

¹ Includes production by redistillation.
² Net production represents total production minus unfinished spirits and other products used in redistillation.

TABLE 48.—Production: Undenatured ethyl alcohol, spirits, and unfinished spirits, by States, fiscal year 1943

State	Production				Unfinished spirits and other products used in redistillation	Net production ²
	Ethyl alcohol ¹	Spirits ¹	Unfinished spirits	Total		
Arizona			207,808	207,808	11,686	196,122
California	12,191,672	2,861,049	1,993,498	17,046,219	92,176	16,954,043
Connecticut		310,437	98,373	408,810		408,810
District of Columbia	138,347			138,347		138,347
Georgia		21,769	273,552	295,321		295,321
Hawaii	369,968			369,968		369,968
Illinois	3,990,022	13,543,908	57,977,979	75,511,909	6,279,923	69,231,986
Indiana	30,538,951	10,761,742	64,837,195	106,137,888	13,039,433	93,107,455
Iowa	1,509,427			1,509,427	4,786	1,504,641
Kansas	4,099,937			4,099,937	103,443	3,996,494
Kentucky	21,617,016	80,527,351	49,014,976	151,159,343	12,769,372	138,389,971
Louisiana	106,675,671			106,675,671		106,675,671
Maryland	39,709,182	17,756,867	17,109,570	74,575,619	29,700,641	44,874,978
Massachusetts	8,487,859	2,729,482	3,462,811	14,680,152	2,810,067	11,870,085
Michigan	5,009,004			5,009,004		5,009,004
Minnesota			13,687	13,687		13,687
Missouri	682	18,819	1,564,332	1,583,833		1,583,833
New Hampshire			9,134	9,134		9,134
New Jersey	31,096,102			31,096,102	2,410,361	28,685,741
New York	4,498,221	6,431,128		10,929,349		10,789,739
Ohio	18,396,583	1,185,977	1,809,754	21,392,314		21,392,314
Pennsylvania	84,702,184	20,266,525	27,924,571	132,893,280	33,157,770	99,735,510
Puerto Rico	1,540,820			1,540,820		1,540,820
Tennessee			387,751	387,751		387,751
Texas	20,409,056			20,409,056		20,409,056
Vermont			97,149	97,149		97,149
Virginia	681,163	54,112	2,621,023	3,356,298		3,356,298
West Virginia	50,555,545			50,555,545		50,555,545
Wisconsin	1,569,256	110,101	574,668	2,254,015	1,483,160	770,855
Total	447,786,568	156,579,267	229,977,821	834,343,656	101,993,428	732,350,228

¹ Includes production by redistillation.
² Net production represents total production minus unfinished spirits and other products used in redistillation.

TABLE 49.—Withdrawals: Undenatured ethyl alcohol¹ and spirits, by months, fiscal year 1943

Month	Tax-free withdrawals					
	Tax-paid withdrawals			For use of the United States		
	Ethyl alcohol	Spirits	Total	Ethyl alcohol	Spirits	Total
July	482,312	3,448,337	3,930,649	6,116,880	1,805,485	7,922,365
August	427,723	4,501,012	4,928,735	4,493,678	1,864,930	7,358,608
September	596,535	4,416,767	5,013,302	4,754,387	1,765,452	6,519,839
October	631,998	4,341,117	4,973,115	6,959,264	351,268	7,310,532
November	323,979	2,267,410	2,591,389	6,954,514	431,896	7,386,410
December	382,745	2,504,621	2,887,366	15,058,864	441,391	15,500,255
January	404,292	2,405,437	2,809,729	7,689,907	513,481	8,203,388
February	337,993	2,248,411	2,586,404	3,447,388	2,748,916	6,196,304
March	410,093	2,516,083	2,926,176	5,681,739	1,703,014	7,384,753
April	529,196	2,159,937	2,689,133	18,278,162	359,556	18,637,718
May	527,436	1,959,096	2,486,532	7,660,623	402,885	8,063,508
June	621,039	1,869,653	2,490,692	15,049,383	69,132	15,118,515
Total	5,675,341	34,637,881	40,313,222	103,124,789	12,457,343	115,582,132

Month	Tax-free withdrawals—Continued				Grand total
	For hospital, scientific, and educational use	For export	Used for denaturation ²	Total	
	Ethyl alcohol	Ethyl alcohol ³			
July	145,927	11,543	34,522,934	42,652,610	46,583,259
August	151,055		20,000,797	20,538,489	41,467,224
September	141,342	113	29,520,350	30,184,308	41,196,610
October	158,517	20,662	29,912,911	37,434,132	42,407,247
November	134,645	103	30,351,197	37,884,748	40,476,137
December	138,191	121	27,698,059	43,337,797	46,225,163
January	125,807		32,105,101	40,440,911	43,250,640
February	146,127	1,107	31,182,377	37,560,382	40,146,786
March	166,872		32,742,809	40,309,547	43,235,723
April	151,088	26,520	35,217,925	54,035,081	56,724,214
May	145,373	20,539	45,070,094	53,305,953	55,790,485
June	156,898	3,286	50,979,225	66,324,062	68,814,754
Total	1,761,842	77,994	408,303,779	526,005,020	566,318,242

¹ Represents products withdrawn as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits.
² No spirits were withdrawn for export.
³ Represents all products used for denaturation which were regarded, upon receipt at denaturing plants, as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits. In addition, 1,860,030 proof gallons of rum were used for denaturation at distillery denaturing bonded warehouses.
⁴ Includes 21 proof gallons of spirits during August.
⁵ Includes 236,969 proof gallons for beverage purposes, 40,828 proof gallons for medicinal use, and 1,476 proof gallons for industrial use in Puerto Rico.

TABLE 50.—Withdrawals: Undenatured ethyl alcohol¹ and spirits, by States, fiscal year 1948

[Proof gallons]

State	Tax-paid withdrawals			Tax-free withdrawals		
	Ethyl alcohol	Spirits	Total	For use of the United States		
				Ethyl alcohol	Spirits	Total
California.....	220,638	470,666	700,304	9,607,056	-----	9,607,056
Colorado.....	6,745	-----	6,745	1,222	-----	1,222
Connecticut.....	-----	128,790	128,790	-----	-----	-----
District of Columbia.....	3,070	-----	3,070	131	-----	131
Hawaii.....	192,269	15,453	207,722	515	-----	515
Illinois.....	377,765	4,225,706	4,603,411	2,102,181	-----	2,102,181
Indiana.....	664,105	7,981,416	8,645,521	1,893,948	2,220,059	4,114,007
Iowa.....	-----	-----	-----	570,000	-----	570,000
Kansas.....	-----	-----	-----	129	5,710,706	5,710,927
Kentucky.....	1,052	5,480,077	5,481,129	-----	-----	-----
Louisiana.....	581,883	47,263	629,146	19,840,482	-----	19,840,482
Maryland.....	352,270	7,021,431	7,373,701	2,086,803	4,495,086	6,582,889
Massachusetts.....	358,907	445,370	804,277	180,337	-----	180,337
Michigan.....	85,313	-----	85,313	6,516	-----	6,516
Minnesota.....	-----	905	905	-----	-----	-----
Missouri.....	80,976	34,504	124,480	48,114	-----	48,114
New Jersey.....	984,234	483,433	1,467,667	36,478,609	-----	36,478,609
New York.....	-----	27,802	27,802	-----	-----	-----
Ohio.....	124,588	2,057,511	2,182,099	2,412	-----	2,412
Pennsylvania.....	1,611,612	6,160,430	7,772,042	29,981,850	30,400	30,012,250
Puerto Rico.....	-----	-----	-----	-----	-----	-----
Tennessee.....	-----	-----	-----	319,040	-----	319,040
Texas.....	-----	-----	-----	-----	-----	-----
Vermont.....	-----	8,594	8,594	-----	-----	-----
Virginia.....	-----	5,066	5,066	-----	-----	-----
Washington.....	-----	33,084	33,084	-----	-----	-----
West Virginia.....	630	-----	630	211	-----	211
Wisconsin.....	20,344	1,380	21,724	5,233	-----	5,233
Total.....	5,675,341	34,637,881	40,313,222	103,124,789	12,457,343	115,582,132

See footnotes at end of table.

TABLE 50.—Withdrawals: Undenatured ethyl alcohol¹ and spirits, by States, fiscal year 1948—Continued

[Proof gallons]

State	Tax-free withdrawals—Continued				Grand total
	For hospital, scientific, and educational use	For export	Used for denaturation ²	Total	
California.....	156,165	513	6,566,383	16,330,117	17,030,421
Colorado.....	14,156	-----	-----	15,378	22,123
Connecticut.....	-----	-----	-----	-----	128,790
District of Columbia.....	10,482	-----	146,148	156,761	159,831
Hawaii.....	2,578	-----	36,445	39,538	247,260
Illinois.....	206,894	-----	29,087,215	31,396,200	35,999,701
Indiana.....	55,738	-----	41,712,799	45,882,544	54,528,065
Iowa.....	-----	-----	809,445	809,445	809,445
Kansas.....	-----	-----	3,510,147	4,080,147	4,080,147
Kentucky.....	5,571	-----	13,783,030	19,499,534	24,980,663
Louisiana.....	103,533	-----	48,401,545	68,345,560	68,974,706
Maryland.....	221,481	671	26,047,436	32,852,477	40,236,178
Massachusetts.....	144,290	-----	8,108,044	8,432,671	9,236,948
Michigan.....	82,308	-----	-----	88,914	174,227
Minnesota.....	-----	-----	-----	-----	905
Missouri.....	63,739	-----	289	112,142	236,622
New Jersey.....	407,667	65,934	37,218,251	74,170,461	75,638,128
New York.....	-----	-----	3,279,349	3,279,349	3,307,151
Ohio.....	145,334	-----	8,776,460	8,924,206	11,106,305
Pennsylvania.....	499,334	10,876	56,284,374	86,406,834	94,178,876
Puerto Rico.....	616	-----	502,451	782,340	782,340
Tennessee.....	-----	-----	6,208,782	6,208,782	6,208,782
Texas.....	10	-----	22,059,506	22,378,556	22,378,556
Vermont.....	-----	-----	-----	-----	8,594
Virginia.....	-----	-----	681,160	681,160	686,226
Washington.....	-----	-----	-----	-----	33,084
West Virginia.....	1,139	-----	93,651,594	93,652,944	93,653,574
Wisconsin.....	40,717	-----	1,432,920	1,478,870	1,500,594
Total.....	4,176,842	77,994	408,303,779	526,005,020	566,318,242

¹ Represents products withdrawn as alcohol whether originally produced as alcohol, spirits, or unfinished spirits.² No spirits were withdrawn for export.³ Represents all products used for denaturation which were regarded upon receipt at denaturing plants, as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits. In addition, 1,860,030 proof gallons of rum were used for denaturation at distillery denaturing bonded warehouses.⁴ Includes 21 proof gallons of spirits in Pennsylvania.⁵ Includes 236,969 proof gallons for beverage purposes, 40,828 proof gallons for medicinal use, and 1,476 proof gallons for industrial use.

TABLE 51.—Stocks: Undenatured ethyl alcohol, spirits, and unfinished spirits, by States, as of June 30, 1943

[Proof gallons]

State	Ethyl alcohol		Spirits	Unfinished spirits			Grand total
	In industrial alcohol bonded warehouses	In denaturing plants		Total	In industrial alcohol bonded warehouses	In internal revenue bonded warehouses		Total
Arizona					9,633	9,633	9,633
California	2,360,759	441,195	2,801,954	9,015,129	10,050	10,050	4,727,133
Colorado	151,612		151,612				151,612
Connecticut				67,570			67,570
Georgia				7,829			7,829
Hawaii	37,488		37,488		11,825	11,825	19,654
Illinois	14,062,300	4,673,340	18,735,640	3,873,530	377,087	2,119,980	2,497,067
Indiana	22,328,377	81,283	22,409,660	9,876,443	2,096,172	10,901	2,107,163
Iowa	34,453		34,453				34,453
Kansas	19,789		19,789				19,789
Kentucky	18,848,509	26,757,868	45,606,372	8,237,335	71,000	45,240	116,240
Louisiana	13,692,872	106,646	13,799,518				31,214
Maryland	11,063,331	15,255	11,018,586	4,612,006			12,041
Massachusetts	416,240		416,240	27,490	47,598	46,290	93,888
Michigan	18,499		18,499				18,499
Minnesota	1,829,518		1,829,518				1,829,518
Missouri	15,502		15,502				15,502
New Jersey	3,323,538	17,546	3,341,084	78,743			3,419,827
New York	103,037	232,190	335,227	13,684			348,911
Ohio	14,078,804		14,078,804	545,452			14,624,256
Pennsylvania	17,007,791	19,764,820	36,772,611	5,243,950	60,948	708	42,078,217
Puerto Rico	1,230,434	268,936	1,499,370				1,499,370
Texas	167,905	3,801,691	3,969,596				3,969,596
Vermont				9,090		4,418	13,508
Virginia	805		805	17,231		8,387	25,618
West Virginia	3,068,920	29,139,426	32,208,346				32,208,346
Wisconsin	35,995	1,133,782	1,169,777				1,169,777
Total	123,836,478	86,433,973	210,270,451	34,556,696	2,652,805	2,279,563	4,932,368

¹ Represents all undenatured products at denaturing plants which were regarded, upon receipt at such plants, as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits.

TABLE 52.—Stocks: Spirits and unfinished spirits in internal revenue bonded warehouses as of June 30, 1943, by years and seasons of production

[Tax gallons]

Year	Season	Spirits	Unfinished spirits	Year	Season	Spirits	Unfinished spirits
1917	Spring	681		1940	Spring	654,800	
	Fall	16,582			Fall	1,540,863	
1920	Spring	98		1941	Spring	2,158,251	
	Fall	32,152			Fall	1,604,519	
1936	Spring	44,413		1942	Spring	9,963,545	96
	Fall	298,149			Fall	8,129,562	2,279,467
1938	Spring	344,944		1943	Spring	7,839,358	
	Fall	191,820		Total		34,556,696	2,279,563
1939	Spring	1,227,484					
	Fall	509,475					

TABLE 53.—Summary: Production, withdrawals, and stocks of undenatured ethyl alcohol, spirits, and unfinished spirits, by months, fiscal year 1943

[Proof gallons]

Month	Production ¹	Withdrawals			Stocks
		Tax-paid	Tax-free	Total	
July	51,097,171	3,930,649	42,652,610	46,583,259	79,788,062
August	53,830,492	4,928,735	36,538,489	41,467,224	94,976,097
September	52,520,179	5,013,302	26,183,308	41,196,610	101,195,695
October	57,165,717	4,973,115	37,434,132	42,407,247	121,516,532
November	58,547,021	2,591,389	37,884,748	40,476,137	135,196,791
December	61,202,278	2,887,366	43,337,797	46,225,163	152,084,441
January	62,832,389	2,809,729	40,440,911	43,250,640	172,719,947
February	59,843,243	2,586,404	37,560,382	40,146,786	196,324,523
March	69,728,941	2,926,176	40,309,547	43,235,723	220,505,374
April	68,958,335	2,689,133	54,035,081	56,724,214	235,730,509
May	70,479,324	2,486,532	53,303,953	55,790,485	230,042,248
June	66,145,038	2,490,692	66,324,662	68,514,754	249,759,515
Total	732,350,228	40,313,222	526,005,020	566,318,242	249,759,515

¹ Represents production of ethyl alcohol at industrial alcohol plants and spirits and unfinished spirits at registered distilleries less unfinished and other spirits used in redistillation. See table 47.

TABLE 54.—Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, spirits, and unfinished spirits, and premises operated, by States, fiscal year 1943

[Proof gallons]

State	Production ¹	Withdrawals		
		Tax-paid	Tax-free	Total
Arizona	196,122			
California	16,954,043	700,304	16,330,117	17,030,421
Colorado	6,745	15,378		22,123
Connecticut	408,810	128,790		128,790
District of Columbia	138,347	3,070	156,761	159,831
Georgia	295,321			
Hawaii	369,968	207,722	39,538	247,260
Illinois	69,231,986	4,603,411	31,396,290	35,999,701
Indiana	93,107,455	8,645,521	45,882,544	54,528,065
Iowa	1,504,641		809,445	809,445
Kansas	3,996,494		4,080,147	4,080,147
Kentucky	138,389,971	5,481,129	10,499,534	24,980,663
Louisiana	106,675,571	629,146	68,345,560	68,974,706
Maryland	44,874,978	7,373,701	32,852,477	40,226,178
Massachusetts	11,870,085	804,277	8,432,671	9,236,948
Michigan	5,069,004	85,313	88,914	174,227
Minnesota	13,687	905		905
Missouri	1,583,833	124,480	112,142	236,622
New Hampshire	9,134			
New Jersey	28,685,741	1,467,667	74,170,461	75,638,128
New York	10,789,739	27,802	3,279,249	3,307,151
Ohio	21,392,314	2,182,069	8,924,206	11,106,305
Pennsylvania	99,735,510	7,772,042	86,406,834	94,178,876
Puerto Rico	1,540,820		782,340	782,340
South Dakota				
Tennessee	387,751		6,208,782	6,208,782
Texas	20,400,056		22,378,556	22,378,556
Vermont	97,149	8,594		8,594
Virginia	3,356,298	5,066	681,160	686,226
Washington	33,084			33,084
West Virginia	50,555,545	630	93,652,944	93,653,574
Wisconsin	770,855	21,724	1,478,870	1,500,594
Total	732,350,228	40,313,222	526,005,020	566,318,242

¹ Represents production of ethyl alcohol at industrial alcohol plants and spirits and unfinished spirits at registered distilleries less unfinished and other spirits used in redistillation. See table 48.

TABLE 54.—Summary: [Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, spirits, and unfinished spirits, and premises operated, by States, fiscal year 1943—Continued

[Quantities in proof gallons]

State	Losses in industrial alcohol bonded warehouses	Stocks	Number of premises operated ²			
			Industrial alcohol plants	Industrial alcohol bonded warehouses	Registered distilleries	Internal revenue bonded warehouses
Arizona		9,633			1	1
California	183,721	4,727,133	11	14	3	71
Colorado	1,106	151,612		3		1
Connecticut		67,570			1	4
District of Columbia			1	1		
Georgia		19,654			1	2
Hawaii	960	37,488	1	1		3
Illinois	101,171	25,106,237	3	11	6	13
Indiana	203,142	34,393,266	3	9	8	12
Iowa	3,621	34,453	1			
Kansas		19,789	1			
Kentucky	139,072	53,959,947	7	16	60	73
Louisiana	229,722	13,830,732	8	7		1
Maryland	59,272	15,642,633	2	3	13	19
Massachusetts	13,742	537,618	1	3	3	6
Michigan	3,386	18,499	1	3		1
Minnesota	16,519	1,829,518		2	1	3
Missouri	9	15,502	1	3	4	5
New Hampshire					1	7
New Jersey	163,025	3,419,827	4	7		3
New York	2,232	348,911	2	2	1	5
Ohio	66,173	14,624,256	1	8	3	23
Pennsylvania	620,891	42,078,217	6	10	13	
Puerto Rico	8,369	1,499,370	3	3		
South Dakota			1			1
Tennessee					1	1
Texas	19,445	3,969,596	1	1		1
Vermont		13,508			1	1
Virginia	680	26,423	1		4	8
Washington						2
West Virginia	80,235	32,208,346	2	2		
Wisconsin	911	1,169,777	1	1	1	1
Total	2,007,404	249,750,515	63	111	126	266

² Represents number operated during any part of the year.

TABLE 55.—Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, fiscal years 1934-43, inclusive

[See table No. 53 for fiscal year 1945]

TABLE 56.—Production: Completely and specially denatured alcohol, by months, fiscal year 1943

[Wine gallons]

Month	Completely denatured	Specially denatured	Total
July	2,264,453	16,608,549	18,873,002
August	2,579,320	13,291,383	15,870,703
September	1,701,647	14,406,466	16,108,113
October	1,887,632	14,517,210	16,404,842
November	2,112,796	14,533,930	16,646,726
December	1,550,029	13,673,822	15,223,851
January	1,339,207	16,227,318	17,566,525
February	713,349	16,235,926	16,949,275
March	917,671	16,976,962	17,894,633
April	1,195,286	17,945,235	19,140,521
May	2,721,683	21,710,870	24,432,553
June	5,386,721	22,376,960	27,763,681
Total	24,369,788	198,524,631	222,894,419

TABLE 57.—Withdrawals: Completely denatured alcohol, by formulas and by months, fiscal year 1943

[Wine gallons]

Month	Formula ¹			Total
	12	13	14	
July	781,994	1,321,046	53,183	2,156,223
August	1,085,401	650,375	317,364	2,053,140
September	579,808	628,280	518,421	1,726,509
October	637,644	1,129,068	130,097	1,896,809
November	729,332	1,317,051	96,598	2,142,981
December	428,032	1,083,162	48,269	1,559,463
January	962,601	355,596	32,253	1,350,450
February	248,350	405,644	37,238	691,232
March	481,787	421,220	26,163	929,170
April	1,054,754	12,066	15,983	1,082,803
May	2,048,687	493,763	127,750	2,670,140
June	4,749,888	60,739	645,164	5,455,791
Total	14,388,278	7,883,920	2,048,483	24,320,681

¹ Information relative to the composition of these formulas will be found in the Appendix to Regulations No. 3, "Formulae for Completely and Specially Denatured Alcohol" (revised 1942), Treasury Department, Bureau of Internal Revenue.

TABLE 58.—Withdrawals: Specially denatured alcohol, by formulas, fiscal year 1943

[Wine gallons]

Formula ¹	Amount	Formula ¹	Amount	Formula ¹	Amount	Formula ¹	Amount
1	28,192,400	23-A	1,063,378	31-A	406	39-B	132,674
2-A	1	23-E	426	32	1,517,717	39-C	525,298
2-B	62,690,610	23-F	35	33	5,747	39-D	3,314
3-A	1,930,490	23-G	19,427	35	4,339	40	1,911,183
3-B	949	23-H	2,261,604	35-A	5,963,819	40-A	97,980
4	612,221	24	126	36	1-1,631	42	21,900
0-A	217,594	25	21,494	37	456,085	44	15
6-B	104,796	25-A	72,851	37-A	2,003	45	9,982
12-A	889,080	27	36,832	38	15,183	46	958
13-A	1,208,881	27-A	8,645	38-A	200	47	9,221
17	3,158,440	27-B	71,642	38-B	492,633	Total	193,977,658
18	6,604,772	28	931,506	38-C	8,421		
19	49,054	28-A	5,803	38-D	10,590		
20	4,835	29	72,429,941	39	3,177		
22	2,580	30	196,006	39-A	26		

¹ Information relative to the composition and authorized uses of these formulas will be found in the Appendix to Regulations No. 3, "Formulae for Completely and Specially Denatured Alcohol" (revised 1942), Treasury Department, Bureau of Internal Revenue.

² Represents an excess of returns over withdrawals.

TABLE 59.—Withdrawals: Specially denatured alcohol, by leading¹ formulas and by months, fiscal year 1943

[Wine gallons]

Formula	July	August	September	October	November	December
29	3,848,073	3,884,816	3,587,446	3,838,691	3,799,528	4,399,687
2-B	7,352,542	5,276,944	5,744,477	5,169,012	5,058,703	4,957,009
1	2,303,852	1,859,807	2,520,093	2,453,087	2,626,072	2,031,556
18	489,113	389,697	475,861	565,395	567,350	661,586
35-A	447,636	425,155	467,299	448,254	495,590	501,240
17	153,364	180,079	236,417	191,601	234,617	244,694
23-H	367,795	283,661	185,292	466,934	356,120	221,758
3-A	152,923	144,251	184,574	164,919	181,643	146,905
40	230,497	166,161	138,442	279,175	173,861	96,150
32	189,249	118,503	191,399	115,200	77,697	87,352
13-A	74,187	52,025	71,790	108,087	103,315	127,432
23-A	103,492	49,191	108,751	86,461	62,401	83,186
28	55,627	55,582	79,722	71,769	95,601	63,915
12-A	87,838	73,462	78,637	81,888	75,646	73,238
4	63,908	50,118	50,589	40,090	60,428	55,757
39-C	60,610	39,125	31,580	84,552	62,584	9,931
38-B	32,982	34,448	53,718	51,690	38,812	25,586
37	48,794	39,425	32,026	72,512	35,823	19,423
6-A	9,235	9,121	9,221	27,726	37,230	27,783
30	15,855	13,749	17,198	16,278	10,469	12,146
39-B	19,992	9,625	14,492	16,568	18,908	3,424
6-B	668	15,474	12,418	14,747	7,280	8,709
Others	43,037	37,748	36,698	42,257	33,568	34,047
Total	16,151,079	13,208,167	14,348,110	14,406,872	14,215,246	13,893,116

Formula	January	February	March	April	May	June	Total
29	3,988,726	5,454,391	7,399,626	9,613,341	12,141,943	10,473,773	72,429,943
2-B	5,976,735	5,495,634	4,842,765	4,057,290	4,633,968	4,725,531	62,690,610
1	2,217,502	2,275,728	2,600,626	2,251,951	2,141,033	2,910,993	28,192,400
18	550,386	339,520	673,662	567,779	556,673	537,780	6,604,772
35-A	496,909	600,595	593,982	520,065	533,422	433,732	5,963,819
17	342,115	247,715	230,440	365,377	323,953	388,068	3,158,440
23-H	137,598	116,451	44,177	50,616	19,759	11,433	2,291,694
3-A	130,855	147,381	192,068	175,797	145,173	163,998	1,930,490
40	169,980	111,176	91,897	212,343	123,872	97,629	1,911,183
32	64,311	65,812	95,059	138,854	190,420	183,861	1,317,717
13-A	122,047	114,489	139,327	102,969	77,611	115,602	1,298,881
23-A	82,798	71,922	70,632	103,873	125,339	115,332	1,063,378
28	88,273	63,960	75,314	89,309	88,714	103,739	931,506
12-A	61,991	63,660	74,414	73,153	64,842	75,311	889,080
4	36,360	43,270	64,109	36,147	52,473	58,972	612,221
39-C	56,293	32,202	22,091	84,173	14,541	27,716	525,298
38-B	43,399	24,682	45,252	37,258	64,497	40,520	492,633
37	71,335	17,741	13,073	62,677	30,766	12,190	456,085
6-A	18,695	9,270	28,739	10,223	10,163	20,188	217,594
30	16,685	13,346	21,024	25,211	19,581	14,464	196,066
39-B	11,635	4,517	5,336	14,595	8,447	5,225	132,674
6-B	6,525	10,083	6,605	360	14,836	7,100	104,796
Others	38,531	29,903	33,870	48,887	62,143	43,271	486,530
Total	14,739,687	15,558,418	17,384,988	18,641,588	20,844,169	20,566,219	193,977,658

¹ Withdrawals for the year exceeding 100,000 wine gallons ranked in order of total withdrawals.

TABLE 60.—Summary: Production, withdrawals, stocks, and losses of denatured alcohol, and denaturing plants operated, by States, fiscal year 1943

[Wine gallons]

State	Completely denatured			Specially denatured
	Production	Withdrawals	On hand June 30	Production
California	439,499	435,899	4,951	3,465,263
Connecticut				18,793
District of Columbia	4,462	6,622		139,881
Hawaii	3,740	3,955		16,462
Illinois	2,184,746	2,180,670	5,141	13,736,444
Indiana	1,991,649	1,992,133		20,612,424
Iowa				426,907
Kansas				1,856,696
Kentucky				7,336,437
Louisiana	7,661,423	7,558,551	109,875	15,627,677
Maryland	1,636,159	1,680,731	7,626	14,703,805
Massachusetts	203,044	205,546	4,332	4,229,046
Missouri				583
New Jersey	1,492,901	1,491,834	2,792	18,756,625
New York				1,740,265
Ohio				4,643,847
Pennsylvania	7,834,827	7,848,773	6,435	2,714,948
Puerto Rico	28,440	28,316	270	240,736
Tennessee				3,283,191
Texas				11,794,374
Virginia	320	320		360,000
West Virginia	886,681	887,067	4	48,957,979
Wisconsin	1,897	324	1,782	912,278
Total	24,369,788	24,320,681	143,208	198,524,631

Specially denatured—Continued

State	Withdrawals			On hand June 30 ¹	Total losses	Number of plants operated ²
	For use of the United States	Other	Total			
California	212,513	3,172,448	3,384,961	38,999	6,100	7
Connecticut		18,793	18,793			1
District of Columbia		149,135	149,135		18	1
Hawaii		13,526	13,526	3,339		1
Illinois	3,736	13,179,193	13,182,929	999,749	7,735	9
Indiana	234,931	20,367,294	20,602,225	1,472,909	15,775	5
Iowa		426,907	426,907			1
Kansas		1,856,696	1,856,696	304,686	3,585	1
Kentucky		7,336,437	7,336,437			6
Louisiana	675,413	17,947,188	18,622,601	33,083	20,970	8
Maryland	11,820	14,736,513	14,768,333	48,339	6,909	2
Massachusetts	24,000	4,205,182	4,229,182	10,297	1,901	2
Missouri		266	266		22	1
New Jersey	2,263	18,731,075	18,733,368	49,421	11,250	7
New York		1,748,308	1,748,308			3
Ohio		4,643,848	4,643,848			2
Pennsylvania	490,385	21,343,429	21,833,814	1,000,937	7,285	6
Puerto Rico		248,867	248,867	4,269	668	3
Tennessee		3,293,191	3,293,191			1
Texas	369,513	11,108,677	11,478,190	362,761	14,742	3
Virginia		360,000	360,000			1
West Virginia	1,034	46,427,237	46,428,271	2,831,411	18,835	4
Wisconsin		912,506	912,506	2,023	12	1
Total	2,025,638	191,952,020	193,977,658	7,161,323	116,810	76

¹ In addition to these stocks at denaturing plants, stocks held by bonded dealers are shown in table 61 and stocks held by bonded manufacturers are shown in table 62.
² Represents number operated during any part of the year. Includes denaturing plants established in connection with registered distilleries, for denaturation of spirits.

TABLE 61.—Operations in specially denatured alcohol: By bonded dealers, by States, fiscal year 1943

[Wine gallons]

State	Received ¹	Removed ¹			Losses	On hand June 30	Number of dealers operating ²
		For use of United States	Other	Total			
California	5,756		6,431	6,431		1,078	2
Connecticut	149,368		158,185	158,185		1,281	1
Illinois	5,198,097	553,428	1,138,499	1,691,927	135,710	8,975,813	9
Kentucky	27,471		38,433	28,433		2,600	1
Maryland	85,367	645	81,554	82,202	152	7,747	9
Massachusetts	142,758		164,799	164,799	124	5,499	6
Michigan	77,321		78,513	78,513	5	10,850	2
Minnesota	23,632		31,484	31,484	43	2,899	4
Missouri	534,437	423,178	117,338	540,516	267	8,349	2
New Jersey	1,083,563	18,684	1,114,886	1,133,070	1,245	39,923	4
New York	71,969		83,792	83,792		3,440	4
Ohio	153,955	25	155,637	155,662	109	15,334	5
Pennsylvania	29,385		31,612	31,612		31,651	5
Texas	545		167	167		378	1
Utah	3,513		3,973	3,973	20	961	1
Washington	2,709		2,662	2,662	306	1,376	1
Wisconsin	392		392	392			1
Total	7,500,158	995,963	3,197,857	4,193,820	137,981	9,080,979	50

¹ Excludes interdealer shipments.
² Represents number operating during any part of the year.

TABLE 62.—Operations in specially denatured alcohol: By manufacturers, by States, fiscal year 1943

[Wine gallons]

State	Received	Recovered after use ¹	Used in manufacturing (including recovered alcohol)	Losses	On hand June 30	Number of manufacturers operating ²
Alabama	4,207,731	24,192,966	27,932,716	59	580,022	30
Arizona	30		25		10	1
Arkansas	100,165		91,776		20,201	20
California	3,188,157	1,837,409	4,911,341	2,667	350,981	277
Colorado	50,360		49,972	49	3,208	20
Connecticut	580,490	283,033	892,250	1,112	37,682	72
Delaware	150,270	840,080	975,737	774	26,174	11
District of Columbia	163,216		170,501	11	810	26
Florida	55,342	33,950	86,425	16	12,046	29
Georgia	79,626	30	79,469	2	2,321	48
Hawaii	6,578		6,592		13	5
Idaho	62		56		113	5
Illinois	7,864,678	1,018,319	8,954,473	15,532	277,220	442
Indiana	11,494,838	42,136,938	53,011,130	5,088	1,505,891	110
Iowa	138,597		140,921	56	14,064	48
Kansas	1,159,367	104,731	278,023	16	995,353	35
Kentucky	174,833		183,560	148	11,240	47
Louisiana	4,408,196	6,112	4,653,739	22	51,623	78
Maine	2,558		2,594	4	143	7
Maryland	9,721,847	332,817	9,974,600	189	164,956	90
Massachusetts	4,185,531	5,579,290	9,802,768	27,636	175,064	255
Michigan	2,023,366	1,037,440	2,978,770	2,346	313,910	143
Minnesota	159,675	83	170,514	5	5,311	58
Mississippi	126,117	7,818,778	7,945,320	14	4,301	24
Missouri	1,721,430	3,409,229	5,101,144	1,216	195,856	153
Montana	60		58	1	6	4
Nebraska	1,999	10,730	14,012	36	212	21
Nevada	390		390		60	1
New Hampshire	13,246		13,257	7	267	7
New Jersey	27,449,824	32,667,602	60,045,071	42,734	1,223,930	272
New Mexico	212		214		42	1
New York	4,473,095	5,275,760	9,767,481	6,085	277,207	536
North Carolina	1,794,641	121,186	1,926,719	27	91,428	40
North Dakota	22		23		8	3

See footnotes at end of table.

TABLE 62.—Operations in specially denatured alcohol: By manufacturers, by States, fiscal year 1943—Continued

[Wine gallons]

State	Received	Recovered after use ¹	Used in manufacturing (including recovered alcohol)	Losses	On hand June 30	Number of manufacturers operating ²
Ohio	1,364,861	129,915	1,455,484	4,312	169,189	241
Oklahoma	4,378,138	12,777,471	16,625,662		602,380	39
Oregon	12,837		7,662	24	5,984	22
Pennsylvania	9,100,330	15,280,790	24,275,425	3,930	312,790	307
Puerto Rico	224,562		223,958		2,142	18
Rhode Island	43,199	5,593	45,600		6,874	32
South Carolina	1,767		1,787	10	82	15
South Dakota	31		28		12	4
Tennessee	17,627,833	11,094,089	26,911,825	11,589	4,011,975	70
Texas	8,689,903	219,642	8,931,584	6,810	115,185	125
Utah	4,004		4,123		255	17
Vermont	4,268		4,490		260	8
Virginia	7,135,994	18,647,918	25,005,989	3	1,076,025	53
Washington	4,528		5,140	31	865	43
West Virginia	51,629,538	28,001,716	79,558,556	2	180,716	21
Wisconsin	2,338,569	1,275,672	2,588,688	95	1,047,748	96
Wyoming	15		13		6	1
Total	188,116,926	214,140,578	395,807,595	132,658	13,874,162	4,031

¹ In some industries where the denatured alcohol does not become a part of the product, a portion is recovered and reused.
² Represents number operating during any part of the year.
³ Includes 167,449 wine gallons recovered from solutions received containing specially denatured alcohol.

TABLE 63.—Summary: Production, withdrawals, and stocks of specially denatured rum at denaturing bonded warehouses, by months, fiscal year 1943

[Wine gallons]

Month	Production	Removals	Stocks	Month	Production	Removals	Stocks
July	110,995	108,688	43,369	February	96,406	89,502	43,420
August	114,840	112,585	45,203	March	87,900	101,094	30,022
September	117,241	116,121	45,940	April	110,319	94,106	45,822
October	115,082	106,411	54,243	May	92,743	98,875	39,314
November	106,410	118,395	41,516	June	93,419	88,954	43,484
December	102,901	104,229	39,993				
January	104,131	106,874	36,864	Total	1,252,387	1,245,804	43,484

TABLE 64.—Summary: Production, withdrawals, losses, and stocks of specially denatured rum at denaturing bonded warehouses, by States, fiscal year 1943¹

[Wine gallons]

State	Production	Removals	Losses	Stocks	Number of denaturing bonded warehouses operated ²
Kentucky	716,583	709,210	1,830	25,659	1
Massachusetts	535,804	536,594	2,735	17,825	1
Total	1,252,387	1,245,804	4,565	43,484	2

¹ Formula 4 is used in all denaturation of rum.
² Represents number operated during any part of the year.

TABLE 65.—Operations in specially denatured rum: By manufacturers, by States, fiscal year 1943

[Wine gallons]

State	Received	Used in manufacturing	On hand June 30	Number of manufacturers operating ¹
California	250	250		1
Colorado		4		1
Florida	2,050	2,184	202	2
Illinois		2	34	1
Kentucky	81,565	82,092	6,579	3
Massachusetts	5	7	7	2
Michigan	3,450	3,500	400	2
Missouri	63,000	59,871	7,107	1
New Jersey	680	697	51	5
New York	1,360	1,404	100	3
North Carolina	442,199	437,197	32,387	9
Ohio	98,535	99,641	4,633	7
Pennsylvania	34,216	32,162	3,312	5
Tennessee	200	247	19	11
Virginia	511,535	507,622	34,264	1
Total	1,239,045	1,226,880	89,095	68

¹ Represents number operating during any part of the year.

FISCAL YEAR 1944

(Tables listed on pp. 162-163 of Annual Report for 1944)

TABLE 41.—Materials:¹ Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by months, fiscal year 1944

Month	Grain			
	Corn	Malt	Wheat	Other
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
July	7,898,341	17,329,540	162,226,281	23,281,995
August	5,024,059	19,970,629	186,744,578	24,990,498
September	5,233,874	22,101,776	221,180,534	7,854,702
October	6,122,129	23,620,022	227,109,248	18,883,984
November	6,237,142	19,171,980	157,617,200	24,143,624
December	9,965,602	23,426,553	207,529,180	16,519,958
January	21,002,949	25,034,852	210,716,095	16,325,386
February	37,855,696	23,237,892	187,345,420	2,426,143
March	39,789,891	26,371,740	202,687,279	5,951,016
April	12,941,225	24,899,077	215,727,995	6,152,972
May	7,210,619	27,709,525	249,001,446	5,401,708
June	7,840,160	23,735,985	203,750,514	1,854,214
Total	167,121,687	276,609,571	2,431,635,779	153,486,200

See footnotes at end of table.

TABLE 41.—Materials:¹ Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by months, fiscal year 1944—Continued

Month	Molasses	Ethyl sulphate	Unfinished spirits and other products used in redistillation	Other materials	
	<i>Gallons</i>	<i>Gallons</i>	<i>Proof gallons</i>	<i>Gallons</i>	<i>Pounds</i>
July	12,036,656	7,452,796	4,524,614	2,463,199	3,207,250
August	11,550,196	6,327,192	4,323,686	2,447,234	3,435,583
September	11,219,096	7,376,128	4,360,400	1,247,836	3,259,449
October	11,964,896	7,980,176	4,531,312	636,906	3,534,120
November	21,625,493	8,923,703	3,886,100	591,720	3,354,334
December	22,916,463	8,118,817	3,772,866	739,165	3,128,068
January	22,989,617	7,471,583	3,374,496	684,173	4,574,614
February	23,870,333	7,511,621	3,196,251	758,799	5,208,344
March	29,126,148	9,120,274	3,446,423	791,063	6,271,860
April	28,209,030	8,729,751	3,122,780	753,533	6,545,938
May	26,612,272	8,191,772	3,569,877	813,386	7,996,942
June	30,583,047	7,263,216	3,537,366	1,680,002	5,092,518
Total	252,802,147	94,467,029	45,646,171	13,597,016	55,609,020

¹ For those plants in which ethyl alcohol is a by-product of the butyl process, only the estimated amounts of materials allocable to ethyl alcohol have been included.

² Includes 767,325,283 pounds of wheat flour and 2,905,499 pounds of a wheat by-product.

³ Represents 75,182,060 pounds of sorghum grain, 74,323,181 pounds of rye, 3,827,284 pounds of rye flour, 152,712 pounds of barley, and 963 pounds of rice.

⁴ Represents 4,917,961 gallons of pineapple juice, 4,725,316 gallons of crude alcohol mixtures, 3,871,293 gallons of whey, and 82,446 gallons of artichoke wine.

⁵ Represents 45,128,375 pounds of cellulose pulp and chemical mixtures, 10,295,411 pounds of potatoes, 124,943 pounds of whey, and 60,291 pounds of corn sugar by-product.

NOTE.—In addition to the materials reported above, 56,800,846 gallons of molasses, 2,005,073 gallons of sour mash, 122,360 gallons of crude acetone, 282,032,523 pounds of corn, 64,825,522 pounds of wheat, 2,782,763 pounds of wheat flour, 31,961,682 pounds of rye, 7,666,620 pounds of sorghum grain, 44,829 pounds of malt, 4,637 pounds of rice, and 790 pounds of soybeans were used at industrial alcohol plants in the production of products other than ethyl alcohol.

TABLE 42.—Materials:¹ Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by States, fiscal year 1944

State	Grain			
	Corn	Malt	Wheat	Other
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
California				
Hawaii				100
Idaho		279,916		
Illinois	50,686,384	4,266,821	38,758,112	626,100
Indiana	33,643,225	17,406,173	92,606,098	75,228,078
Iowa	23,138,961	14,144,619	85,379,620	13,732,525
Kansas	2,769,354	8,134,188	65,363,147	9,957,229
Kentucky	36,077,206	29,821,541	230,566,289	3,061,813
Louisiana				
Maryland	907,877	3,339,472	30,654,370	7,931,094
Massachusetts		2,855,050	37,523,300	
Michigan		12,526,985	108,592,663	239,884
Missouri		5,870,741	51,437,014	
Nebraska	3,950,590	6,320,501	46,720,426	
New Jersey		9,838,330	133,609,506	
New York		14,521,478	135,132,774	1,689,657
Ohio		19,280,716	196,529,116	
Pennsylvania	15,200	125,902,423	1,171,608,904	40,337,440
Puerto Rico				
South Dakota	15,932,890	2,084,737	2,154,440	82,280
Texas				
Virginia				
West Virginia				
Wisconsin		15,800		
Total	167,121,687	276,609,571	2,431,635,779	153,486,200

See footnotes at end of table.

TABLE 42.—Materials: ¹ Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by States, fiscal year 1944—Continued

State	Molasses	Ethyl sulphate	Unfinished spirits and other products used in redistillation	Other materials	
	Gallons	Gallons	Proof gallons	Gallons	Pounds
California	26,293,583			82,446	
Hawaii	482,716		34,895	4,917,961	
Idaho			5,257		10,088,561
Illinois		21,157,900	8,024,544		
Indiana			4,456		206,850
Iowa			383,445		
Kansas			10,180,905		
Kentucky					
Louisiana	104,011,701	19,898,979			
Maryland	18,888,138		24,272,401		
Massachusetts	8,724,283		1,361,076		
Michigan			18		
Missouri				3,871,293	124,943
Nebraska				452,892	
New Jersey	44,921,928				
New York	107,209				
Ohio					
Pennsylvania	45,417,260		220,955		
Puerto Rico	2,074,079				
South Dakota					
Texas		18,447,900			745,128,375
Virginia		34,962,250		4,272,424	
West Virginia					
Wisconsin	1,181,250		1,153,219		60,291
Total	252,802,147	94,467,029	45,646,171	13,597,016	55,609,020

¹ For those plants in which ethyl alcohol is a by-product of the butyl process, only the estimated amounts of materials allocable to ethyl alcohol have been included.

² Artichoke wine. ³ Pineapple juice. ⁴ Potatoes. ⁵ Whey. ⁶ Crude alcohols mixtures.

⁷ Cellulose pulp and chemical mixtures.

⁸ Corn sugar by-product.

⁹ Includes 767,325,283 pounds of wheat flour and 2,905,499 pounds of a wheat byproduct.

¹⁰ Represents 75,182,060 pounds of sorghum grain, 74,323,181 pounds of rye, 3,827,284 pounds of rye flour, 162,712 pounds of barley, and 963 pounds of rice.

NOTE.—In addition to the materials reported above, 56,800,846 gallons of molasses, 2,005,073 gallons of sour mash, 122,360 gallons of crude acetone, 282,032,523 pounds of corn, 64,825,522 pounds of wheat, 2,782,763 pounds of wheat flour, 31,961,682 pounds of rye, 7,666,620 pounds of sorghum grain, 44,820 pounds of malt, 4,637 pounds of rice, and 700 pounds of soy beans were used at industrial alcohol plants in the production of products other than ethyl alcohol.

TABLE 43.—Materials: Used at industrial alcohol plants in the production of undenatured ethyl alcohol, by kinds, and quantities of undenatured ethyl alcohol produced therefrom, fiscal year 1944

Kind of material	Quantity used		Ethyl alcohol produced	
	Amount	Unit	Proof gallons	Per cent of total
Molasses ¹	231,918,484	Gallons	207,522,824	32.60
Grain ¹	2,539,182,906	Pounds	206,253,039	32.40
Ethyl sulphate	94,467,029	Gallons	113,733,522	17.87
Unfinished spirits and other products used in redistillation	45,646,171	Proof gallons	45,245,783	7.11
Pineapple juice	4,917,961	Gallons	437,922	.07
Potatoes ¹	10,191,591	Pounds	224,049	.03
Whey	3,871,293	Gallons	136,200	.02
	124,943	Pounds		
Artichoke wine	82,446	Gallons	3,824	(?)
Cellulose pulp, chemical, and crude alcohols mixtures:				
Crude alcohols mixtures	4,725,316	Gallons		
Cellulose pulp and chemical mixtures	45,128,375	Pounds	1,631,859	.26
Other mixtures:				
Grain	489,671,231	Pounds		
Molasses	20,883,653	Gallons	61,386,134	9.64
Potatoes	103,820	Pounds		
Corn sugar by-product	60,291	Pounds		
Total			636,575,216	100.00

¹ Additional amounts used in combination with other materials included under "other mixtures."

² Less than 0.01 per cent.

TABLE 44.—Materials: Used at registered distilleries in production of spirits, unfinished spirits, etc., by kinds and by months, fiscal year 1944

Month	Grain				
	Corn	Rye	Malt	Wheat	Other
	Pounds	Pounds	Pounds	Pounds	Pounds
July	8,719,416	11,880,160	32,653,366	295,813,870	2,304,335
August	1,693,267	20,963,059	34,126,314	284,979,241	2,949,712
September	1,158,502	20,003,486	32,468,905	272,284,442	16,026,545
October	1,081,578	21,980,386	34,087,180	256,378,581	41,755,738
November	3,059,859	13,158,244	34,062,106	243,879,140	65,384,148
December	14,286,244	6,851,526	36,904,520	262,450,034	65,582,949
January	25,029,461	5,800,208	40,901,107	273,838,619	62,397,739
February	37,001,580	5,844,049	37,653,952	254,394,479	55,145,563
March	41,197,478	7,283,711	43,038,599	280,213,903	46,680,092
April	12,235,187	10,342,871	40,871,378	322,732,936	36,857,312
May	4,795,503	7,846,810	42,970,321	353,267,536	23,059,753
June	2,736,568	7,293,444	40,852,997	341,148,005	16,733,350
Total	153,004,643	139,247,954	450,590,745	3,451,380,786	434,877,236

Month	Molasses	Unfinished spirits and other products used in redistillation	Other materials	
			Pounds	Gallons
	Gallons	Proof gallons	Pounds	Gallons
July	643,646	2,092,012	39,082	1,050
August	862,686	1,332,548	36,052	
September	883,615	373,951	385,114	
October	796,528	530,590	34,245	300
November	998,456	594,984	35,224	
December	969,437	594,247	41,781	
January	1,275,020	440,654	37,259	
February	1,230,616	435,464	144,421	
March	1,142,613	400,678	557,495	
April	880,587	364,024	3,054,496	
May	741,350	596,251	4,267,182	
June	662,144	479,366	5,788,628	
Total	11,086,788	8,235,669	14,420,980	1,410

¹ Includes 1,016,008,678 pounds of wheat flour.

² Represents 433,187,872 pounds of sorghum grain and 1,689,364 pounds of barley.

³ Represents 8,229,518 gallons used in production of spirits and 2,857,270 gallons in production of rum.

⁴ Represents 13,494,173 pounds of white potatoes, 440,787 pounds of diamalt, 345,936 pounds of pears, 64,565 pounds of potato starch, 38,351 pounds of malt sirup, 30,520 pounds of sweet potatoes, and 3,648 pounds of soy bean meal.

⁵ Represents 1,410 gallons of soy bean oil.

TABLE 45.—Materials: Used at registered distilleries in production of spirits, unfinished spirits, etc., by kinds and by States, fiscal year 1944

State	Grain				
	Corn	Rye	Malt	Wheat	Other
	Pounds	Pounds	Pounds	Pounds	Pounds
Arizona		143,613	710,850	248,680	5,339,248
California	703,728	362,351	2,346,161	1,402,719	16,633,479
Connecticut		6,422,400	964,050	1,059,700	
Georgia			603,718	5,093,938	
Illinois	67,412,858	19,171,106	75,280,558	570,100,000	51,638,667
Indiana	30,618,683	14,422,026	53,550,343	400,295,415	78,905,149
Kentucky	42,529,348	45,279,487	165,902,271	1,143,062,270	217,643,184
Maryland	1,657,238	2,196,219	57,696,884	486,532,472	21,049,134
Massachusetts	1,579,760	9,904,003	11,071,182	88,773,621	10,857,688
Minnesota			4,300		
Missouri	642,026	372,846	3,849,484	17,621,022	12,151,692
New York		487,956	8,569,738	74,648,999	1,930,187
Ohio		114,630	4,620,084	40,365,376	4,555,208
Pennsylvania	268,684	36,705,635	56,469,763	567,614,499	13,173,160
Tennessee	1,320,878	430,019	235,551		
Vermont			773,549	6,296,436	
Virginia	71,370	2,383,018	6,939,696	38,537,782	1,000,440
Wisconsin	200,070	852,645	1,102,563	9,127,257	
Total	153,004,643	139,247,954	450,590,745	3,451,389,786	434,877,236

State	Molasses	Unfinished spirits and other products used in redistillation	Other	
			Pounds	Gallons
	Gallons	Proof gallons	Pounds	Gallons
Arizona				
California	8,229,518	34,503	533,496	
Connecticut			3,648	360
Georgia			999	
Illinois		3,290,696	8,905,042	
Indiana		900,610	1,747	
Kentucky	1,406,456	3,502,095	3,544,726	
Maryland		415,805		1,050
Massachusetts	1,281,096			
Minnesota			1,431,322	
Missouri				
New York				
Ohio				
Pennsylvania	169,718	2,008		
Tennessee				
Vermont				
Virginia		89,952		
Wisconsin				
Total	11,086,788	8,235,669	14,420,980	1,410

¹ Includes 1,016,008,678 pounds of wheat flour.
² Represents 433,187,872 pounds of sorghum grain and 1,689,364 pounds of barley.
³ Represents 8,229,518 gallons used in production of spirits and 2,857,279 gallons in production of rum.
⁴ Represents 13,494,173 pounds of white potatoes, 440,787 pounds of diatom, 348,936 pounds of pears.
⁵ 64,565 pounds of potato starch, 38,351 pounds of malt sirup, 30,520 pounds of sweet potatoes, and 3,648 pounds of soy bean meal.
⁶ Represents 1,410 gallons of soy bean oil.

TABLE 46.—Production: Undenatured ethyl alcohol, spirits, and unfinished spirits, by months, fiscal year 1944

[Proof gallons]

Month	Production				Unfinished spirits and other products used in redistillation	Net production ²
	Ethyl alcohol ¹	Spirits ¹	Unfinished spirits	Total		
July	41,658,407	12,879,701	19,699,641	74,237,749	6,616,626	67,621,123
August	40,900,357	11,863,744	18,023,651	70,787,152	5,656,234	65,130,918
September	43,925,779	12,143,177	16,616,619	72,685,575	4,734,351	67,951,224
October	47,395,538	14,042,881	15,785,425	77,223,844	5,061,902	72,161,942
November	48,465,982	16,105,187	15,387,351	79,958,520	4,481,084	75,477,436
December	55,789,604	17,445,582	16,283,272	89,518,358	4,367,113	85,151,245
January	56,761,240	19,497,840	16,329,517	92,588,597	3,815,150	88,773,447
February	55,247,179	19,168,127	15,835,585	90,250,891	3,631,715	86,619,176
March	63,415,382	24,007,066	14,373,601	101,796,049	3,847,101	97,948,948
April	59,683,048	20,777,495	14,995,378	95,455,921	3,487,704	91,968,217
May	61,927,897	24,640,890	13,591,726	100,160,513	4,166,128	95,994,385
June	61,494,903	21,261,988	14,308,582	97,175,473	4,016,732	93,158,741
Total	636,575,216	213,834,578	191,429,748	1,041,839,542	53,881,840	987,957,702

¹ Includes production by redistillation.
² Net production represents total production minus unfinished spirits and other products used in redistillation.

TABLE 47.—Production: Undenatured ethyl alcohol, spirits, and unfinished spirits, by States, fiscal year 1944

[Proof gallons]

State	Ethyl alcohol ¹	Spirits ¹	Unfinished spirits	Total	Unfinished spirits and other products used in redistillation	Net production ²
California	16,939,304	2,327,488	5,080,468	24,347,260		24,347,260
Connecticut		198,445	392,294	590,739		590,739
Georgia			585,804	585,804		585,804
Hawaii	813,282		813,282	1,626,564	34,895	1,591,669
Idaho	225,576		225,576	451,152	5,257	445,895
Illinois	6,611,088	8,807,069	62,788,656	78,206,813	3,290,696	74,916,117
Indiana	53,342,979	5,517,198	46,533,205	105,393,382	8,925,154	96,468,228
Iowa	11,337,349		11,337,349	22,674,698	4,456	22,670,242
Kansas	7,662,899		7,662,899	15,325,798	383,445	14,942,353
Kentucky	35,555,383	115,962,672	25,298,870	176,816,925	13,683,000	163,133,925
Louisiana	120,559,576		120,559,576	241,119,152		241,119,152
Maryland	49,059,064	30,168,082	17,832,907	97,070,053	24,688,206	72,381,847
Massachusetts	13,107,983	3,224,184	6,176,811	22,508,978	1,361,076	21,147,902
Michigan	9,855,913		9,855,913	19,711,826	18	19,711,808
Minnesota		13,569		27,138	13,569	
Missouri	3,779,441	1,433,844	1,448,402	6,661,687	6,661,687	
Nebraska	4,265,932		4,265,932	8,531,864		8,531,864
New Jersey	52,446,671		52,446,671	104,893,342		104,893,342
New York	13,481,930	1,841,410	4,700,470	20,023,810		20,023,810
Ohio	18,850,605	3,953,393	22,803,998	45,607,996		45,607,996
Pennsylvania	146,992,133	38,301,514	16,675,059	201,968,706	222,963	201,745,743
Puerto Rico	1,655,885		1,655,885	3,311,770		3,311,770
South Dakota	1,373,710		1,373,710	2,747,420		2,747,420
Tennessee		165,019		330,038		330,038
Texas	22,999,439		22,999,439	45,998,878		45,998,878
Vermont		525,201		1,050,402		1,050,402
Virginia	819,974	2,085,710	1,811,342	4,717,026	89,952	4,627,074
West Virginia	43,461,248		43,461,248	86,922,496		86,922,496
Wisconsin	1,367,832		938,936	2,306,768	1,158,219	1,148,549
Total	636,575,216	213,834,578	191,429,748	1,041,839,542	53,881,840	987,957,702

¹ Includes production by redistillation.
² Net production represents total production minus unfinished spirits and other products used in redistillation.

TABLE 48.—Withdrawals: Undenatured ethyl alcohol¹ and spirits, by months, fiscal year 1944

[Proof gallons]

Month	Tax-paid withdrawals			Tax-free withdrawals for use of the United States		
	Ethyl alcohol	Spirits	Total	Ethyl alcohol	Spirits	Total
July	648,197	1,927,030	2,575,227	1,769,526	541,592	2,311,118
August	558,128	1,952,764	2,510,892	16,284,459	782,346	17,066,805
September	418,309	1,887,770	2,306,079	15,656,004	349,938	16,005,942
October	486,831	1,788,000	2,274,831	7,438,903	108,753	7,547,656
November	438,399	1,956,744	2,395,143	22,198,935	217,779	22,416,714
December	418,762	1,683,600	2,102,362	15,745,638	173,691	15,919,329
January	719,548	1,877,352	2,596,900	11,658,133	172,887	11,831,020
February	462,910	1,473,523	1,936,433	10,410,174	174,328	10,584,502
March	396,428	1,308,347	1,704,775	1,579,726	195,289	1,775,015
April	727,034	1,143,185	1,870,219	5,358,842	163,358	5,522,200
May	461,308	1,399,286	1,860,594	13,831,008	161,932	13,992,940
June	442,844	1,610,309	2,053,153	466,498	170,925	637,423
Total	6,178,698	20,007,910	26,186,608	122,397,846	3,212,818	125,610,664

Month	Tax-free withdrawals—Continued				Grand total
	For hospital, scientific, and educational use	For export	Used for denaturation ²	Total	
	Ethyl alcohol	Ethyl alcohol			
July	158,950	20,722	59,526,363	62,026,599	64,395,526
August	155,384	46	66,862,881	84,228,196	86,739,088
September	163,015	24	82,077,613	98,349,941	100,656,020
October	159,016	575	81,872,997	89,684,808	91,859,639
November	153,195	771	81,191,096	103,763,369	106,158,512
December	158,194	20,548	81,925,293	98,030,525	100,132,887
January	144,795	20,548	80,071,743	92,070,601	94,667,501
February	159,478	179	86,481,766	97,229,486	99,166,919
March	167,515	684	86,045,787	87,994,308	89,699,083
April	153,873	20,831	91,683,123	97,392,775	99,262,994
May	160,434	654	86,685,006	100,887,632	102,748,226
June	172,745	304	89,015,880	89,838,411	91,891,564
Total	1,906,594	85,886	973,439,556	1,101,390,651	1,127,577,259

¹ Represents products withdrawn as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits.
² Represents all products used for denaturation which were regarded, upon receipt at denaturing plants, as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits. In addition, 1,608,969 proof gallons of rum were used for denaturation at distillery denaturing bonded warehouses.
³ Includes 300,286 proof gallons for beverage purposes, 47,511 proof gallons for medicinal use, 94 proof gallons for industrial use, and 60 proof gallons for experimental purposes in Puerto Rico.

TABLE 49.—Withdrawals: Undenatured ethyl alcohol¹ and spirits, by States, fiscal year 1944

[Proof gallons]

State	Tax-paid withdrawals			Tax-free withdrawals for use of the United States		
	Ethyl alcohol	Spirits	Total	Ethyl alcohol	Spirits	Total
California	249,776	994,540	1,244,316	51,331,355		51,331,355
Colorado	5,838		5,838	667		667
Connecticut		27,421	27,421			
Georgia		172	172			
Hawaii	522,730		522,730	114		114
Idaho	85,261		85,261			
Illinois	343,819	2,964,530	3,308,349	45,678		45,678
Indiana	770,520	5,002,344	5,772,864	673,734		673,734
Iowa				114,000		114,000
Kansas				495	1,085,985	1,086,480
Kentucky	1,928	3,696,978	3,698,906	650,631		3,262,583
Louisiana	650,631		650,631	4,456,971	26,877,144	28,927,978
Maryland	546,622	3,910,349	4,456,971	888,121	75,999	694,406
Massachusetts	443,553	144,568	588,121	18,299		18,299
Michigan	83,570		83,570			
Minnesota		2,902	2,902			
Missouri	151,440		151,440	32,211		32,211
New Jersey	1,184,450	184,888	1,369,338	97,035		97,035
New York		9,430	9,430			
Ohio	130,149	508,439	638,588	4,206		4,206
Pennsylvania	985,306	2,555,496	3,540,802	39,319,847		39,319,847
Puerto Rico						
Tennessee						
Texas						
Vermont		5,853	5,853			
Virginia						
West Virginia	1,086		1,086			
Wisconsin	22,019		22,019	2,071		2,071
Total	6,178,698	20,007,910	26,186,608	122,397,846	3,212,818	125,610,664

See footnotes at end of table.

TABLE 49.—Withdrawals: Undenatured ethyl alcohol¹ and spirits, by States, fiscal year 1944—Continued

[Proof gallons]

State	Tax-free withdrawals—Continued				Grand total
	For hospital, scientific, and educational use	For export	Used for denaturation ²	Total	
	Ethyl alcohol	Ethyl alcohol			
California	155,750	625	16,363,910	67,851,649	69,095,963
Colorado	14,634			15,301	21,139
Connecticut			268,954	268,954	296,375
Georgia					172
Hawaii	3,188		40,105	49,407	572,137
Idaho			1,892	1,892	87,153
Illinois	216,978		19,235,056	19,497,712	22,806,061
Indiana	55,905		41,925,037	42,054,076	48,427,540
Iowa			2,091	2,091	2,091
Kansas			1,458,462	1,572,462	1,572,462
Kentucky	5,437		143,594,209	144,686,126	148,385,032
Louisiana	119,968	450	59,120,304	62,503,305	63,153,936
Maryland	237,398	775	36,071,428	65,237,579	69,694,450
Massachusetts	186,264		11,878,637	12,759,307	13,347,428
Michigan	86,513			104,812	189,382
Minnesota					2,902
Missouri	83,567		135,951	251,729	403,169
New Jersey	427,249	84,036	52,609,314	53,217,634	54,586,972
New York			7,804,194	7,804,194	7,813,624
Ohio	142,513		160,083	306,802	945,390
Pennsylvania	133,086		235,549,127	275,002,060	278,542,862
Puerto Rico	726		1,988,437	2,337,114	2,337,114
Tennessee			13,777,679	13,777,679	13,777,679
Texas			23,194,157	23,194,157	23,194,157
Vermont					5,863
Virginia			819,973	819,973	819,973
West Virginia	2,227		306,686,900	306,689,127	306,690,213
Wisconsin	35,182		747,656	784,909	806,928
Total	1,906,594	85,886	973,439,556	1,101,390,651	1,127,577,250

¹ Represents products withdrawn as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits.

² Represents all products used for denaturation which were regarded, upon receipt at denaturing plants, as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits. In addition, 1,698,989 proof gallons of rum were used for denaturation at distillery denaturing bonded warehouses.

³ Includes 300,286 proof gallons for beverage purposes, 47,511 proof gallons for medicinal use, 94 proof gallons for industrial use, and 60 proof gallons for experimental purposes in Puerto Rico.

TABLE 50.—Stocks: Undenatured ethyl alcohol, spirits, and unfinished spirits, by States, as of June 30, 1944

[Proof gallons]

State	Ethyl alcohol			Spirits	Unfinished spirits			Grand total
	Industrial alcohol bonded warehouses	Denaturing plants ¹	Total	Internal revenue bonded warehouses	Industrial alcohol bonded warehouses	Internal revenue bonded warehouses	Total	
Arizona						3,422	3,422	3,422
California	805,885	6,295,620	7,101,505	690,319		5,498	5,498	7,797,322
Colorado	6,393		6,393					6,393
Connecticut				30,873				30,873
Georgia						7,736	7,736	7,736
Hawaii	87,260		87,260					87,260
Idaho	68,009	4,741	72,750					72,750
Illinois	6,968,773	4,795,092	11,763,865	1,733,870		463,862	463,862	13,961,597
Indiana	9,161,882	119,290	9,281,181	4,886,923	1,409,344		1,409,344	15,577,448
Iowa	171,424		171,424					171,424
Kansas	31,731		31,731					31,731
Kentucky	920,497	14,769,456	15,689,953	2,437,358	1,507,065	21,023	1,528,088	19,655,390
Louisiana	5,687,174	85,249	5,772,423					5,772,423
Maryland	1,119,653	4,716,157	5,835,810	1,698,685		7,951	7,951	7,542,446
Massachusetts	218,981		218,981		19,770		19,770	292,887
Michigan	24,576		24,576					24,576
Minnesota				10,667				10,667
Missouri	39,654		39,654					39,654
New Jersey	3,093,446	7,170	3,100,616	47,181				3,147,797
New York	47,444	221,430	268,874	5,136				274,010
Ohio	274,085		274,085					288,405
Pennsylvania	7,604,242	19,338,576	26,940,818	2,532,762		17,890	17,890	29,491,470
Puerto Rico	438,152	357,549	795,701					795,701
South Dakota	13,702		13,702					13,702
Vermont						1,694	1,694	1,694
Virginia	11,306		11,306	39,169		7,700	7,700	58,175
West Virginia	1,210,189	36,249,142	37,459,331					37,459,331
Wisconsin	21,449		21,449			46	46	21,495
Total	38,025,907	86,957,481	124,983,388	14,181,390	2,936,179	536,822	3,473,001	142,687,788

¹ Represents all undenatured products at denaturing plants which were regarded upon receipt at such plants, as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits.

TABLE 51.—Stocks: Spirits and unfinished spirits in internal revenue bonded warehouses as of June 30, 1944, by years and seasons of production

[Tax gallons]

Year	Season	Spirits	Unfinished spirits	Year	Season	Spirits	Unfinished spirits
1917	Spring	396		1941	Spring	944,101	
1920	Spring	98			Fall	813,625	
1936	Fall	23,007		1942	Spring	3,344,247	
1937	Spring	44,357			Fall	2,282,152	96
	Fall	282,203		1943	Spring	1,578,686	555
1938	Spring	342,700			Fall	1,610,630	2,707
	Fall	176,935		1944	Spring	768,440	533,464
1939	Spring	501,888					
	Fall	352,917		Total		14,181,399	536,822
1940	Spring	401,225					
	Fall	623,792					

TABLE 52.—Summary: Production, withdrawals, and stocks of undenatured ethyl alcohol, spirits, and unfinished spirits, by months, fiscal year 1944

Month	[Proof gallons]				Stocks
	Production ¹	Withdrawals			
		Tax-paid	Tax-free	Total	
July	67,621,123	2,575,227	62,020,599	64,595,826	252,265,121
August	65,130,918	2,510,892	84,228,196	86,739,088	231,924,842
September	67,951,224	2,306,070	98,349,941	100,656,020	203,980,228
October	72,161,942	2,274,831	80,584,808	91,859,639	184,272,018
November	75,477,436	2,395,143	103,763,369	106,158,512	159,961,293
December	85,151,245	2,102,302	98,030,525	100,132,827	147,511,316
January	88,773,447	2,696,900	92,070,601	94,667,501	139,944,887
February	86,619,176	1,936,433	97,229,486	99,165,919	130,129,836
March	97,949,848	1,704,775	87,994,308	80,699,083	142,322,164
April	91,968,217	1,870,219	97,392,775	99,262,994	139,105,249
May	95,994,385	1,800,594	100,887,632	102,748,226	133,866,078
June	93,158,741	2,053,153	89,838,411	91,891,564	142,637,788
Total	987,957,702	26,186,608	1,101,390,651	1,127,577,259	142,637,788

¹ Represents production of ethyl alcohol at industrial alcohol plants and spirits and unfinished spirits at registered distilleries less unfinished and other spirits used in redistillation. See table 46.

TABLE 53.—Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, spirits, and unfinished spirits, and premises operated, by States, fiscal year 1944

State	[Proof gallons]			
	Production ¹	Withdrawals		
		Tax-paid	Tax-free	Total
Arizona	441,801			
California	24,347,260	1,244,316	67,851,649	69,095,965
Colorado		5,838	15,301	21,139
Connecticut	590,739	27,421	268,954	296,375
Georgia	585,804	172		172
Hawaii	778,387	522,730	49,407	572,137
Idaho	220,319	85,261	1,892	87,153
Illinois	74,916,117	3,308,349	19,497,712	22,806,061
Indiana	96,468,228	5,772,864	42,054,676	48,427,540
Iowa	11,332,803		2,091	2,091
Kansas	7,279,454		1,572,462	1,572,462
Kentucky	163,133,925	3,698,906	144,686,126	148,385,032
Louisiana	120,559,576	650,631	62,503,305	63,153,936
Maryland	72,381,847	4,456,971	65,237,579	69,694,550
Massachusetts	21,147,902	888,121	12,759,307	13,347,428
Michigan	9,855,895	83,570	104,812	188,382
Minnesota	13,509	2,902		2,902
Missouri	6,661,687	151,440	251,729	403,169
Nebraska	4,265,932			
New Jersey	52,446,671	1,369,338	53,217,634	54,586,972
New York	20,023,810	9,430	7,804,194	7,813,624
Ohio	22,803,968	638,588	306,802	945,390
Pennsylvania	201,745,743	3,540,802	275,002,060	278,542,862
Puerto Rico	1,655,885		2,337,114	2,337,114
South Dakota	1,373,710			
Tennessee	165,019		13,777,679	13,777,679
Texas	22,999,439		23,194,157	23,194,157
Vermont	525,201	5,853		5,853
Virginia	4,627,074		819,973	819,973
West Virginia	43,461,248	1,086	306,689,127	306,690,213
Wisconsin	1,148,569	22,019	784,909	806,928
Total	987,957,702	26,186,608	1,101,390,651	1,127,577,259

See footnotes at end of table.

TABLE 53.—Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, spirits, and unfinished spirits, and premises operated, by States, fiscal year 1944—Continued

State	[Quantities in proof gallons]					
	Losses in industrial alcohol bonded warehouses	Stocks	Number of premises operated ²			
			Industrial alcohol plants	Industrial alcohol bonded warehouses	Registered distilleries	Internal revenue bonded warehouses
Arizona		3,422			1	1
California	62,944	7,707,322	13	17	3	75
Colorado	1,301	6,303		3		1
Connecticut		30,873			1	4
Georgia		7,736			1	2
Hawaii	2,579	87,260	1	1		
Idaho		280	1	1		
Illinois	146,216	13,961,597	2	9	6	11
Indiana	282,426	15,577,448	3	7	6	9
Iowa	8,453	171,424	3	3		
Kansas		31,731	1	1		
Kentucky	138,462	19,635,399	8	16	53	72
Louisiana	225,954	5,772,423	7	7		1
Maryland	74,440	7,542,446	2	3	14	17
Massachusetts	27,882	292,887	1	3	3	7
Michigan	1,339	24,576	1	3		
Minnesota		10,667		2	1	2
Missouri	1,564	39,654	2	4	4	4
Nebraska			1	1		
New Jersey	57,405	3,147,797	3	4		7
New York	6,656	274,010	2	2	1	4
Ohio	109,635	288,405	1	9	3	5
Pennsylvania	353,842	29,491,470	5	7	13	20
Puerto Rico	21,877	795,701	3	3		
South Dakota	14,851	13,702	1	1		
Tennessee					1	1
Texas		18,728	1	1		
Vermont		1,664			1	1
Virginia	1,228	58,175	1		4	8
West Virginia	128,355	37,459,331	2	2		
Wisconsin	1,277	21,495	1	1	1	1
Total	1,688,524	142,637,788	66	111	117	253

¹ Represents production of ethyl alcohol at industrial alcohol plants and spirits and unfinished spirits at registered distilleries less unfinished and other spirits used in redistillation. See table 47.

² Represents number operated during any part of the year.

TABLE 54.—Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, fiscal years 1934 to 1944, inclusive

[See table No. 53 for fiscal year 1945]

TABLE 55.—Production: Completely and specially denatured alcohol, by months, fiscal year 1944

[Wine gallons]

Month	Completely denatured	Specially denatured	Total
July	7,201,245	25,141,671	32,342,916
August	8,421,683	27,851,506	36,273,189
September	7,581,172	36,737,629	44,318,801
October	8,369,900	35,850,108	44,220,008
November	6,368,448	37,500,608	43,869,056
December	2,521,058	41,504,308	44,025,366
January	628,318	42,374,210	43,002,528
February	720,114	45,647,524	46,367,638
March	644,425	45,507,866	46,152,291
April	2,414,028	46,760,701	49,174,729
May	3,027,418	43,518,405	46,545,823
June	4,433,852	43,387,289	47,821,141
Total	52,331,761	471,781,825	524,113,586

TABLE 56.—Withdrawals: Completely denatured alcohol, by formulas and by months, fiscal year 1944

[Wine gallons]

Month	Formula ¹			Total
	12	13	14	
July	6,692,636	85,302	170,798	6,948,736
August	8,509,126	162,323	893	8,672,342
September	7,433,770	135,812	30,713	7,600,295
October	8,302,812	25,795	9,681	8,338,288
November	6,388,245	23,679	12,431	6,424,355
December	2,508,803	25,422	5,725	2,539,950
January	622,774	16,909	3,888	643,571
February	687,648	1,905	7,859	697,412
March	401,241	2,592	5,481	409,314
April	2,470,748	2,838	2,048	2,475,634
May	3,024,441	1,296	594	3,026,331
June	4,420,956	8,511	5,172	4,434,639
Total	51,463,200	492,384	255,233	52,210,817

¹ Information relative to the composition of these formulas will be found in the Appendix to Regulations No. 3, "Formulae for Completely and Specially Denatured Alcohol" (revised 1942), Treasury Department, Bureau of Internal Revenue.

TABLE 57.—Withdrawals: Specially denatured alcohol, by formulas, fiscal year 1944

[Wine gallons]

Formula ¹	Amount	Formula ¹	Amount	Formula ¹	Amount	Formula ¹	Amount
1	30,141,901	23-A	1,330,193	31-A	730	39-B	116,603
2-B	49,629,964	23-E	521	32	3,650,087	39-C	551,617
3-A	3,069,465	23-F	50	33	7,644	39-D	1,300
3-B	2,648	23-G	4,414	35	4,401		2,450,348
4	692,445	23-H	277,480	35-A	6,276,525	40-A	185,697
6-A	117,284	25	12,840	36	779	42	26,916
6-B	114,671	25-A	65,801	37	518,966	44	10
12-A	830,866	27	34,293	37-A	2,961	45	10,910
13-A	907,370	27-A	6,001	38	12,102	46	1,329
17	3,170,910	27-B	55,308	38-B	396,552	47	9,284
18	8,239,002	28	1,284,189	38-C	9,289		
19	49,749	28-A	526	38-D	8,676	Total	465,909,511
20	6,777	29	351,536,948	39	2,871		
22	1,229	30	170,837	39-A	1		

¹ Information relative to the composition and authorized uses of these formulas will be found in the Appendix to Regulations No. 3, "Formulae for Completely and Specially Denatured Alcohol" (revised 1942), Treasury Department, Bureau of Internal Revenue.

TABLE 58.—Withdrawals: Specially denatured alcohol, by leading¹ formulas and by months, fiscal year 1944

[Wine gallons]

Formula	July	August	September	October	November	December
29	12,686,394	18,260,108	21,594,716	27,521,336	27,916,130	30,599,669
2-B	4,430,206	4,805,415	5,046,639	3,869,624	4,096,774	4,714,952
1	2,837,383	2,351,413	2,866,984	2,231,292	2,806,556	3,118,165
18	504,497	463,407	605,119	550,508	665,575	692,761
18	457,220	542,626	477,629	495,834	550,613	587,447
35-A	170,610	172,195	140,116	161,728	196,899	254,281
32	434,681	462,964	400,255	384,835	381,521	289,999
17	209,082	190,250	207,660	164,165	246,327	224,210
3-A	177,848	134,654	173,182	263,211	157,610	262,608
40	132,596	135,774	138,048	80,463	115,785	129,206
23-A	87,472	76,038	114,235	133,213	113,971	110,893
28	151,915	85,994	82,572	59,564	92,755	75,797
13-A	70,791	61,237	65,977	77,722	79,085	66,000
12-A	47,480	47,828	47,901	40,541	68,016	47,932
4	60,636	30,005	24,461	81,846	47,933	35,639
39-C	61,986	26,417	5,629	58,899	28,475	17,443
37	53,883	21,711	17,761	48,170	22,379	23,270
33-B	25,123	23,699	14,583	27,044	21,476	4,810
23-H	7,900	8,217	10,837	14,433	8,156	25,254
40-A	14,383	15,070	15,265	19,776	15,502	10,757
30	10,068	5,022	5,033	10,174	20,365	20,524
6-A	15,067	10,668	7,525	17,906	4,399	5,113
30-B	14,612	14,874	14,222	6,262	13,519	5,777
6-B	41,127	29,129	26,964	29,893	23,416	21,634
Others						
Total	22,702,960	27,947,613	32,105,313	36,354,429	38,563,128	41,284,131

Formula	January	February	March	April	May	June	Total
29	34,083,329	23,047,970	36,713,861	35,554,443	36,946,295	36,612,697	351,536,948
2-B	3,631,021	3,146,383	4,440,391	3,790,036	3,451,235	3,307,378	49,629,964
1	2,589,647	2,098,039	2,380,083	2,410,153	2,228,194	2,223,092	30,141,901
18	882,707	849,160	829,103	720,059	759,692	716,414	8,239,002
35-A	589,596	574,672	539,085	481,057	526,459	454,417	6,276,525
32	355,797	333,877	317,099	402,031	576,601	598,853	3,650,087
17	156,696	151,657	162,517	182,366	81,898	81,551	3,170,910
3-A	392,001	427,490	291,921	265,872	217,584	232,933	3,069,465
40	257,667	195,148	132,677	294,364	298,605	232,774	2,450,348
23-A	125,627	78,766	101,797	101,312	86,857	97,962	1,330,193
28	98,257	117,596	108,603	102,298	120,234	101,499	1,284,189
13-A	34,929	77,301	78,885	52,356	64,090	78,212	907,370
12-A	65,544	67,790	65,285	83,258	66,154	61,923	830,866
4	28,277	52,665	46,702	47,419	40,416	57,268	602,445
39-C	65,139	42,101	17,260	86,131	33,428	27,038	551,617
37	90,636	24,100	35,834	101,633	56,845	11,069	518,966
33-B	44,944	20,616	18,851	60,571	31,686	32,710	396,552
23-H	34,353	13,740	13,099	65,055	28,452	6,146	277,480
40-A	3,892	24,974	17,717	15,944	39,913	8,550	185,697
30	10,535	15,745	13,611	12,341	13,613	14,239	170,837
6-A	10,251	20,544				5,040	117,284
30-B	11,462	7,663	5,915	16,269	7,922	6,703	116,603
6-B	8,987	5,637	9,637	5,687	1,137	14,330	114,671
Others	39,264	20,495	22,096	34,365	25,936	25,272	339,591
Total	43,640,408	41,404,718	46,882,583	44,854,990	45,663,246	44,977,980	465,909,511

¹ Withdrawals for the year exceeding 100,000 wine gallons ranked in order of total withdrawals.

TABLE 59.—Summary: Production, withdrawals, stocks, and losses of denatured alcohol, and denaturing plants operated, by States, fiscal year 1944

State	[Wine gallons]			Specially denatured Production
	Completely denatured			
	Production	Withdrawals	On hand June 30	
California	528,794	528,821	2,277	8,453,019
Connecticut				141,763
Hawaii	8,759	4,097	4,662	16,830
Idaho	1,058		1,058	
Illinois	4,352,926	4,357,807	5	6,446,465
Indiana	5,571,946	5,562,489	11,239	17,296,070
Iowa	1,369	1,369		
Kansas				770,956
Kentucky				75,971,849
Louisiana	8,050,654	8,018,914	145,821	23,787,798
Maryland	2,739,444	2,739,642	10,300	19,898,039
Massachusetts	443,498	415,398	30,570	6,055,167
Missouri				149,983
New Jersey	4,157,058	4,159,810		24,448,611
New York				4,247,154
Ohio				84,461
Pennsylvania	11,823,307	11,812,532	16,162	113,764,893
Puerto Rico	17,262	16,962	473	1,034,002
Tennessee				7,301,502
Texas				12,277,190
Virginia	402	402		433,350
West Virginia	14,635,284	14,592,358		148,651,942
Wisconsin		216	1,566	550,781
Total	52,331,761	52,210,817	224,133	471,781,825

TABLE 60.—Operations in specially denatured alcohol: By bonded dealers, by States, fiscal year 1944

State	[Wine gallons]						Number of dealers operating ¹
	Received ¹	Removed ¹			Losses	On hand June 30	
		For use of the United States	Other	Total			
California	1,779		2,169	2,169	10		2
Connecticut	216,375		215,877	215,877	70	1,909	1
Illinois	234,632	2,206	956,112	958,318	63,902	2,993,044	6
Kentucky	26,165		25,333	25,333	25	4,110	1
Maryland	21,785		26,209	26,209	342	2,981	2
Massachusetts	115,048		113,560	113,560	375	8,308	5
Michigan	89,795		97,180	97,180	135	4,656	3
Minnesota	27,322		26,862	26,862	230	5,129	2
Missouri	113,418	162	118,022	118,184	633	2,931	4
New Jersey	3,309,283		3,306,739	3,306,739	1,849	41,583	4
New York	36,169		38,337	38,337	2	1,269	3
Ohio	177,265	4,010	179,873	183,883	605	9,921	4
Pennsylvania	152		1,958	1,958			1
Texas	778,435		9,401	9,401	6,188	763,577	1
Utah	2,060		2,908	2,908	14	100	1
Washington	5,565		3,162	3,162		3,647	1
Wisconsin		742		742	8		1
Total	5,155,408	7,120	5,123,722	5,130,842	74,406	3,841,165	42

¹ Excludes interdealer shipments.
² Represents number operating during any part of the year.

State	Specially denatured—Continued				Total losses	Number of plants operated ²
	Withdrawals			On hand June 30 ¹		
	For use of the United States	Other	Total			
California	23,991	8,420,886	8,444,877	38,395	14,565	8
Connecticut		141,762	141,762			1
Hawaii		16,404	16,404	3,765		1
Idaho						1
Illinois	87,708	12,046,382	12,134,090	549,024	21,425	5
Indiana	13,131	17,300,870	17,314,001	1,440,367	15,798	2
Iowa						2
Kansas		1,073,426	1,073,426		2,678	1
Kentucky		71,095,231	71,095,231	4,836,985	64,838	3
Louisiana	587,555	23,205,300	23,792,855	21,600	15,222	6
Maryland	106,143	19,779,412	19,885,555	52,791	9,259	5
Massachusetts	94,500	5,964,168	6,058,668	4,923	3,736	4
Missouri		111,180	111,180	40,969	137	1
New Jersey	1,459	24,416,412	24,417,871	82,349	9,976	6
New York	5,002	4,238,496	4,243,498	2,502	1,153	2
Ohio	12	84,449	84,461			2
Pennsylvania	2,236	112,063,843	112,066,079	2,651,274	23,262	5
Puerto Rico		1,030,264	1,030,264	6,951	1,170	3
Tennessee		7,301,502	7,301,502			1
Texas		12,170,827	12,170,827	459,809	10,071	1
Virginia		433,350	433,350			1
West Virginia	96	143,510,749	143,510,845	7,963,048	92,109	4
Wisconsin		552,765	552,765	24	15	1
Total	921,833	464,987,678	465,909,511	18,154,806	285,514	66

¹ In addition to these stocks at denaturing plants, stocks held by bonded dealers are shown in table 60 and stocks held by bonded manufacturers are shown in table 61.
² Represents number operated during any part of the year. Includes denaturing plants established in connection with registered distilleries, for denaturation of spirits.

TABLE 61.—Operations in specially denatured alcohol: By manufacturers, by States, fiscal year 1944

[Wine gallons]

State	Received	Recovered after use ¹	Used in manufacturing (including recovered alcohol)	Losses	On hand June 30	Number of manufacturers operating ²
Alabama	731,053	15,012,289	16,111,345	13	212,012	27
Arizona	57		60		8	3
Arkansas	100,709		111,951		8,953	18
California	8,404,307	2,167,800	10,365,610	2,518	214,499	280
Colorado	48,811		45,039	25	6,955	19
Connecticut	550,161	369,858	923,550	907	33,261	69
Delaware	155,765	1,016,968	1,174,408	925	23,932	11
District of Columbia	9,054		9,630	15	219	19
Florida	42,572	35,881	77,794	244	12,411	35
Georgia	98,169	23	99,437	211	865	47
Hawaii	11,928		11,918	8	114	4
Idaho	74		70		18	5
Illinois	8,012,991	1,206,816	9,167,579	15,760	323,640	461
Indiana	8,149,536	33,331,581	42,221,087	1,529	629,973	97
Iowa	122,725		125,983	583	10,223	45
Kansas	610,954	2,271,206	3,080,349	5,582	791,632	32
Kentucky	70,433,401		70,431,088	157	13,394	44
Louisiana	6,306,590	263,679	6,523,480	74	101,736	68
Maine	3,516		3,554	4	101	7
Maryland	13,895,611	373,868	13,968,251	629	159,366	82
Massachusetts	4,706,296	4,397,109	9,079,061	28,637	174,515	236
Michigan	1,970,892	1,572,854	3,611,132	4,845	211,430	131
Minnesota	147,277		140,470	55	11,973	51
Mississippi	114,297	6,447,885	6,558,935	3	7,548	24
Missouri	1,722,891	3,460,541	5,148,932	5,133	225,644	148
Montana	50		49		6	4
Nebraska	2,299		2,268	9	240	21
Nevada	1,570		1,552		78	2
New Hampshire	13,289		13,475	8	73	5
New Jersey	30,210,202	29,158,963	59,530,410	51,269	1,022,551	272
New Mexico	175		212		5	1
New York	5,664,611	8,499,382	14,128,010	10,684	297,693	606
North Carolina	2,542,691	192,371	2,719,845	24	106,532	40
North Dakota	72		66		14	4
Ohio	1,480,572	219,058	1,724,931	2,641	141,498	24
Oklahoma	1,579,576	15,379,767	17,411,820	6	149,895	37
Oregon	13,477		11,697	11	7,755	18
Pennsylvania	106,382,631	23,400,070	129,740,302	797	348,495	301
Puerto Rico	936,359		931,991	59	6,450	23
Rhode Island	22,796	3,790	26,879	3	6,577	27
South Carolina	2,384		2,308	11	147	17
South Dakota	33		33		12	4
Tennessee	22,894,520	11,848,822	34,156,318	1,460	4,597,575	78
Texas	11,657,669	316,769	11,960,939	11,601	118,625	131
Utah	2,771		2,734	6	286	13
Vermont	637		738	9	170	8
Virginia	2,826,743	18,203,869	21,281,210	74	783,393	50
Washington	4,482		5,002	72	773	40
West Virginia	150,787,509	33,860,464	184,036,968	33	791,703	21
Wisconsin	1,798,950	8,711,965	10,994,851	182	563,694	97
Wyoming	40		37		8	2
Total	465,179,175	221,813,768	687,731,298	146,772	12,118,670	4,019

¹ In some industries, where the denatured alcohol does not become a part of the product, a portion is recovered and reused.

² Represents number operating during any part of the year.

³ Includes 145,289 wine gallons recovered from solutions received containing specially denatured alcohol.

TABLE 62.—Summary: Production, withdrawals, and stocks of specially denatured rum at denaturing bonded warehouses, by months, fiscal year 1944

[Wine gallons]

Month	Production	Removals	Stocks	Month	Production	Removals	Stocks
July	106,840	106,931	42,740	February	88,637	86,396	10,548
August	106,357	111,730	35,848	March	77,031	73,574	13,750
September	106,083	105,670	35,910	April	96,935	87,785	22,578
October	112,590	114,095	35,134	May	103,413	99,800	25,767
November	103,290	115,926	22,332	June	92,349	89,900	27,971
December	62,537	72,143	12,359				
January	107,765	111,210	8,606	Total	1,163,836	1,175,070	27,971

TABLE 63.—Summary: Production, withdrawals, losses, and stocks of specially denatured rum at denaturing bonded warehouses, by States, fiscal year 1944¹

[Wine gallons]

State	Production	Removals	Losses	Stocks	Number of denaturing bonded warehouses operated ²
Kentucky	643,087	660,273	1,931	6,541	1
Massachusetts	529,749	514,797	2,348	21,430	1
Total	1,163,836	1,175,070	4,279	27,971	2

¹ Formula 4 is used in all denaturation of rum.

² Represents number operated during any part of the year.

TABLE 64.—Operations in specially denatured rum: By manufacturers, by States, fiscal year 1944

[Wine gallons]

State	Received	Used in manufacturing	On hand June 30	Number of manufacturers operating ¹
Florida	1,700	1,682	220	2
Illinois		2	33	1
Kentucky	64,930	65,801	5,708	9
Massachusetts	5	7	5	2
Michigan	3,450	3,450	400	1
Missouri	54,938	56,014	6,026	5
New Jersey	585	589	47	3
New York	1,159	1,096	138	8
North Carolina	432,642	433,598	31,431	6
Ohio	72,140	67,282	9,492	5
Pennsylvania	46,812	45,800		9
Tennessee	200	169	50	1
Virginia	507,681	492,218	49,726	10
Total	1,186,242	1,167,708	103,276	62

¹ Represents number operated during any part of the year.