

ANNUAL REPORT
OF THE
COMMISSIONER OF
INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1952



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LETTER OF TRANSMITTAL

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., January 16, 1953.

The honorable the SECRETARY OF THE TREASURY.

SIR: I have the honor to present to you the "Annual Report of the Commissioner of Internal Revenue for the Fiscal Year 1952," which describes the activities and indicates the progress of the Internal Revenue Service for the past year.

Your attention is invited to the form of this report, which departs from that of previous years. The difference in the form of presentation is the result of reporting the operations on a functional instead of an organizational basis. The main purpose of this new presentation is to facilitate appraisal, on a program-by-program basis, of the accomplishments of the Internal Revenue Service.

Reorganization Plan No. 1 of 1952, providing for the complete overhauling of the organization, policies, and procedures in Federal tax administration, will make the 1952 fiscal year one of the most notable in the 90-year history of the Internal Revenue Service. This report describes this reorganization.

Without your vision and guidance, I do not believe that so adequate and complete a reorganization of Federal tax administration could have been accomplished. Your firm leadership toward an improved tax administration, based on a broad understanding of the Treasury's and Nation's needs in this field, has secured for the American people a sound organization of Federal tax administration. I am happy to report that the officers and employees of the Internal Revenue Service have wholeheartedly and enthusiastically responded to your direction and leadership. I know they can be depended upon to continue to raise the quality and dependability of the tax service rendered to the American taxpayer.

JOHN S. GRAHAM,
Acting Commissioner of Internal Revenue.

HON. JOHN W. SNYDER,
Secretary of the Treasury.

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NOTE

In tables where figures have been rounded to a specified unit, the components may not necessarily add to totals. Percentages have been calculated on unrounded figures.

COMMISSIONERS OF INTERNAL REVENUE FROM JULY 1862¹ TO JANUARY 1953

Name ²	State	Service	
		From—	To—
George S. Boutwell.....	Massachusetts	July 17, 1862	Mar. 4, 1863.
Joseph J. Lewis.....	Pennsylvania	Mar. 18, 1863	June 30, 1865.
William Orton.....	New York	July 1, 1865	Oct. 31, 1865.
Edward A. Reilly.....	New Hampshire	Nov. 1, 1865	Mar. 10, 1869.
Columbus Delano.....	Ohio	Mar. 11, 1869	Jan. 2, 1871.
Alfred Pleasonton.....	New York	Jan. 3, 1871	Aug. 8, 1871.
John W. Douglass.....	Pennsylvania	Aug. 9, 1871	May 14, 1875.
Daniel D. Pratt.....	Indiana	May 15, 1875	July 31, 1876.
Green B. Raum.....	Illinois	Aug. 2, 1876	Apr. 30, 1883.
Walter Evans.....	Kentucky	May 21, 1883	Mar. 19, 1885.
Joseph S. Miller.....	West Virginia	Mar. 20, 1885	Mar. 20, 1889.
John W. Mason.....	do	Mar. 21, 1889	Apr. 18, 1893.
Joseph S. Miller.....	do	Apr. 19, 1893	Nov. 26, 1896.
W. St. John Forman.....	Illinois	Nov. 27, 1896	Dec. 31, 1897.
Nathan B. Scott.....	West Virginia	Jan. 1, 1898	Feb. 28, 1899.
George W. Wilson.....	Ohio	Mar. 1, 1899	Nov. 27, 1900.
John W. Yerkes.....	Kentucky	Dec. 20, 1900	Apr. 30, 1907.
John G. Capers.....	South Carolina	June 5, 1907	Aug. 31, 1909.
Royal E. Cabell.....	Virginia	Sept. 1, 1909	Apr. 27, 1913.
William H. Osborn.....	North Carolina	Apr. 28, 1913	Sept. 25, 1917.
Daniel C. Roper.....	South Carolina	Sept. 26, 1917	Mar. 31, 1920.
William M. Williams.....	Alabama	Apr. 1, 1920	Apr. 11, 1921.
David H. Blair.....	North Carolina	May 27, 1921	May 31, 1929.
Robert H. Lucas.....	Kentucky	June 1, 1929	Aug. 15, 1930.
David Bumet.....	Ohio	Aug. 20, 1930	May 15, 1933.
Guy T. Helvering.....	Kansas	June 6, 1933	Oct. 8, 1943.
Robert E. Hannegan.....	Missouri	Oct. 9, 1943	Jan. 22, 1944.
Joseph D. Nunan, Jr.....	New York	Mar. 1, 1944	June 30, 1947.
George J. Schoeneman.....	Rhode Island	July 1, 1947	July 31, 1951.
John B. Dunlap.....	Texas	Aug. 1, 1951	Nov. 18, 1952.

¹ Office of Commissioner of Internal Revenue created by Act of Congress, July 1, 1862.

² In addition, the following were Acting Commissioners during periods of time when there was no real Commissioner holding the office: John W. Douglass, of Pennsylvania, from November 1, 1870, to January 2, 1871; Henry C. Rogers, of Pennsylvania, from May 1 to May 10, 1883; John J. Knox, of Minnesota, from May 11 to May 20, 1883; Robert Williams, Jr., of Ohio, from November 28 to December 19, 1900; Millard F. West, of Kentucky, from April 12 to May 26, 1921; H. F. Mires, of Washington, from August 15 to August 20, 1930; Pressly R. Baldrige, of Iowa, from May 15 to June 5, 1933; Harold N. Graves, of Illinois, from January 23 to February 29, 1944; and John S. Grabam, of North Carolina, from November 19, 1952, to present.

REPORT ON OPERATIONS

INTERNAL REVENUE COLLECTIONS

During the 1952 fiscal year, the Bureau of Internal Revenue collected \$65 billion from the internal revenue taxes. This is the largest amount of internal revenue tax collections ever made during any year. The previous high was in fiscal 1951 when over \$50 billion was collected.

Collections include tax payments made by cash, check, money order, depositary receipt, etc., received in the Internal Revenue Service offices. The amount of these collections for any time period will differ from the amount reported in daily Treasury statements for the same period because: (1) depositary receipts for tax withheld from wages are reported in the Treasury statements when received by Federal depositaries, whereas the collections represented by these depositary receipts are not reported by the Internal Revenue offices until they are received with the filing of the quarterly tax returns; and, (2) tax payments received in the Internal Revenue offices during the last few days of any period may not be immediately deposited and, therefore, may be reported as part of the collections for the subsequent period.

Most of the \$15 billion increase in tax collections realized during the fiscal year ended June 30, 1952, over the preceding fiscal year primarily reflects the converging effects of the increased taxes enacted by the 1950 and 1951 tax legislation to help finance the increased defense expenditures following the outbreak of the Korean hostilities. A lesser portion of the increase can be attributed to the higher levels of net income and profits realized by taxpayers.

The accompanying table shows the internal revenue collections by major groups of taxes. In addition to the actual amounts collected during the 1951 and 1952 fiscal years, it shows the amount and percentage increase (or decrease) in 1952 over 1951.

Summary of internal revenue collections,¹ fiscal years 1951 and 1952

General source	Fiscal year		Increase or decrease (-)	
	1951	1952	Amount	Percent
Income and profits taxes:				
Corporation.....	\$14,387,569,403	\$21,466,910,019	\$7,079,340,616	49.2
Individual: ²				
Withheld by employers.....	13,069,770,178	17,929,046,578	4,859,276,400	37.0
Other.....	9,907,539,091	11,345,060,075	1,437,520,984	14.5
Total individual income taxes.....	22,997,309,269	29,274,106,653	6,276,797,384	27.3
Total income and profits taxes.....	37,384,878,672	50,741,016,672	13,356,138,000	35.7

See footnotes at end of table.

Summary of internal revenue collections,¹ fiscal years 1951 and 1952—Continued

General source	Fiscal year		Increase or decrease (—)	
	1951	1952	Amount	Percent
Employment taxes:				
Old-age insurance (Federal Insurance Contributions Act) ¹	\$2,810,749,000	\$3,584,025,406	\$773,276,406	27.5
Unemployment insurance (Federal Unemployment Tax Act)	236,951,546	259,616,431	22,664,885	9.6
Carriers taxes—old-age benefits (Railroad Retirement Tax Act)	579,778,133	620,621,752	40,843,619	7.0
Total employment taxes	3,627,478,679	4,464,263,589	836,784,910	23.1
Miscellaneous internal revenue:				
Estate tax	638,623,186	750,560,517	112,067,331	17.6
Gift tax	91,206,651	82,556,471	-8,650,181	-9.5
Alcohol taxes:				
Distilled spirits (imported, excise)	172,361,778	187,478,577	15,116,799	8.8
Distilled spirits (domestic, excise)	1,374,472,900	1,402,251,860	27,778,960	2.0
Distilled spirits rectification tax	38,052,750	31,812,387	-6,240,363	-16.4
Wines	67,253,903	72,373,725	5,119,822	7.6
Floor taxes, wines and liquors	12,124	93,806,383	93,794,259	773.6
Bottle or container stamps	18,023,002	13,393,406	-4,629,596	-25.7
Fermented malt liquors	666,008,720	727,603,681	62,594,961	9.4
Special or occupational taxes	13,623,047	20,397,670	6,774,623	49.7
Total alcohol taxes	2,546,807,925	2,549,119,689	2,311,765	0.1
Wagering taxes:				
Tobacco taxes	1,380,396,001	1,565,162,382	184,766,381	13.4
Stamp taxes	93,105,547	84,905,421	-8,111,126	-8.7
Manufacturers' excise taxes	2,339,676,066	2,348,943,116	9,267,050	0.4
Retailers' excise taxes	457,013,493	475,465,936	18,452,443	4.0
Other taxes (communications, transportation, admissions, oleomargarine, etc., and repealed taxes not listed above)	1,842,598,464	1,942,126,700	99,528,236	5.4
Total miscellaneous internal revenue	9,433,323,964	9,804,305,298	370,976,334	3.9
Grand total	50,445,686,316	65,009,585,560	14,563,899,244	28.9

¹ The amounts shown represent the receipts from tax stamps; special taxes (such as licensing); amounts paid during the year toward discharging the tax liability reported on returns filed; and collections received as a direct result of enforcement efforts, such as additional tax, interest, penalties, costs, court fines for violation of the narcotic laws, proceeds from seizures in connection with attempted evasion of taxes on distilled spirits, judgments, offers in compromise, etc.

² Estimated, for purposes of comparison with earlier years. Beginning January 1951, collections of tax withheld are not separated as between income tax and old-age insurance. The collections of old-age insurance tax imposed on self-employment income for taxable years beginning on or after January 1951, are reported in combination with individual income tax other than tax withheld. The figures shown reflect the estimated components of the combined amounts.

COLLECTIONS FROM INCOME AND PROFITS TAXES

The 1952 collections from income and profits taxes aggregated \$50.7 billion. This is \$13.4 billion, or 35.7 percent, more than was collected in 1951. Stated another way, \$13.4 billion, or 91.7 percent of the total increase of \$14.6 billion in the 1952 collections is attributable to the individual and corporate income and profits taxes.

Corporation income and profits taxes.—The 1952 collections from this source were \$21.5 billion, or \$7 billion more than the 1951 fiscal year collections. This increase resulted in part from a record level of corporate profits in calendar year 1951, and in part from new tax legislation.

Two separate tax acts were enacted in 1950 and one in 1951 which increased the 1952 fiscal year corporate tax collections over the collections in the 1951 fiscal year. First, the corporate tax increases levied by the Revenue Act of 1950 became fully effective on 1951 cor-

porate incomes and fiscal 1952 tax collections, whereas they were only partly effective on 1950 corporate incomes and fiscal 1951 tax collections. Similarly, the 1952 collections were higher because the increased corporate tax liability under the Excess Profits Tax Act of 1950 was fully effective with 1951 profits and only partly effective with 1950 profits. Also, the acceleration of tax payments by corporations as provided by the Revenue Act of 1950 accounts for a part of the 1952 increase in collections. Finally, the increase in the fiscal year 1952 corporate tax collections is also attributable to the increase in corporate income tax provided by the Revenue Act of 1951.

Individual income taxes.—The 1952 collections from the individual income taxes were \$29.3 billion, or \$6.3 billion more than in the 1951 fiscal year.

The \$4.8 billion increase in the 1952 fiscal year collections from tax withheld by employers reflects the record level of wage and salary payments during this period, and also the increases in withholding rates from 15 to 18 percent, beginning October 1, 1950, under the Revenue Act of 1950, and from 18 to 20 percent, beginning November 1, 1951, under the Revenue Act of 1951.

The \$1.4 billion increase in 1952 collections from individual income tax not withheld also reflects the increased levels of personal income received by individuals, the full-year effects of the tax increases provided by the Revenue Act of 1950, and the part-year effects of tax increases under the Revenue Act of 1951.

EMPLOYMENT TAXES

The 1952 collections from the several employment taxes aggregated \$4.5 billion, or \$0.8 billion more than in 1951. The increase is explained by: (1) the full-year effects of the extended coverage under the Social Security Act Amendments of 1950, compared to the part-year effects on 1951 fiscal year collections, and (2) the record level of wage and salary payments during fiscal 1952.

MISCELLANEOUS INTERNAL REVENUE

The total of miscellaneous tax collections during the 1952 fiscal year was \$9.8 billion or about \$0.4 billion more than in 1951. The foregoing table shows that this increase is attributable to the estate tax, tobacco taxes, and a variety of excises included under "other taxes."

The Revenue Act of 1951 made many increases in the excise tax area. The most important of these were the increases in the taxes on alcoholic beverages, cigarettes, gasoline, automobiles, and related products. With certain exceptions, these increases were made effective November 1, 1951. Consequently, the full-year effects will be realized in the tax collections of the 1953 fiscal year. Adding to the fiscal 1952 collections, however, were the floor-stock taxes imposed on tax-paid stocks of distilled spirits, beer, wine, cigarettes, and gasoline held by wholesalers and retailers at places other than retail establishments.

The 1951 Revenue Act also contained tax-decreasing provisions, the most important of which were the repeal of the electrical energy tax, exemption of certain items from the taxes on admissions and photographic apparatus and film, and reductions in the taxes on telegraph messages and manufactured tobacco. As already noted.

the effects of these tax-decreasing provisions on collections were more than offset by the tax increases and the higher level of business activity during fiscal 1952 compared with the level in fiscal 1951.

RETURNS FILED

There were 89,295,005 tax returns filed in fiscal year 1952, as compared with 82,624,960 returns filed during the preceding fiscal year. Of the total number of returns filed 62,658,502 were income tax returns, including 5,774,975 declarations of income. The payroll tax returns, which totaled 16,752,232, comprised the next largest group.

The income tax returns filed in any one fiscal year are, for the most part, returns for the tax year ending 6 months earlier. Returns filed in fiscal year 1952 are largely those filed for calendar year 1951 and part-year returns and fiscal-year returns for which the filing period ended in the latter part of the calendar year 1951. The number also includes delinquent returns for prior tax years, and amended returns which show an increase in tax. Amended returns showing a decrease in tax are considered as claims and are not counted as returns filed.

The payroll tax returns filed in the fiscal year 1952 include employers' quarterly returns of tax withheld on wages (a combined return covering both income, and Federal insurance contributions act taxes withheld), employers' quarterly returns of railroad retirement tax, and annual returns of unemployment tax filed by employers of eight or more individuals.

The table that follows shows the number of returns filed by principal type of return for fiscal years 1951 and 1952.

Number of returns filed during fiscal years 1951 and 1952

Type of return	1951	1952 ¹
Income taxes:		
Corporation:		
Income and profits	678,038	1,748,517
Personal holding companies	5,528	6,836
Army and Navy contracts	242	227
Exempt organizations	83,749	119,416
Individual:		
Citizens and resident aliens	52,383,403	54,602,736
Nonresident aliens	74,568	77,910
Declaration of income	5,330,660	5,774,975
Fiduciaries	366,870	377,340
Partnerships	891,277	922,925
Withholding agents	10,104	7,994
Other	17,815	19,626
Total income tax returns	59,942,254	62,658,502
Payroll taxes:		
Withheld income and old-age insurance	13,428,435	16,152,841
Carriers	24,575	21,667
Unemployment insurance	556,789	577,724
Total payroll tax returns	14,009,799	16,752,232
Estate tax	31,896	34,151
Gift tax	39,585	45,656
Miscellaneous taxes	7,351,280	7,588,285
Special taxes	1,280,175	1,300,773
All other	69,971	915,406
Grand total	82,624,960	89,295,005

¹ The Revenue Act of 1951 provided for several new taxes, the returns for which are shown for the first time in the 1952 figures. These new returns shown in 1952 include the following: Special fuel, 36,558; wagering excise, 39,472; wagering special, 18,550; floor taxes on cigarettes, distilled spirits, and gasoline, 847,053.

² Increase over 1951 is due primarily to filing of second returns by corporations whose first returns were invalidated by Excess Profits Tax Act of 1950 and Revenue Act of 1961.

ENFORCEMENT WORK

RETURNS EXAMINED

General.—Our national tax system is characterized by an exceptionally high degree of voluntary tax compliance; with the overwhelming majority of taxpayers responding conscientiously to their obligations under the tax laws enacted by the Congress. If this were not so, the tax enforcement problems facing the Internal Revenue Service would be greater both in amount and difficulty, and together with the additional administrative burdens which would be imposed, would present a task manifestly impossible to accomplish with the Bureau's available resources.

Although, it is unnecessary to make a thorough examination of all of the 90 million tax returns filed, it is incumbent upon the Bureau to insure maximum compliance with the tax laws. To this end, those returns believed to be most in need of correction, are segregated through a preliminary inspection process, and as many are examined each year as the Bureau's resources will permit.

Mathematical verification.—The first step in determining the accuracy of the tax returns is a verification, by calculating machine operators, of the taxpayers computations. In this step there is no attempt to make corrections which require statutory notices of deficiency, such as the disallowance of exemption for dependents, travel expenses, erroneous deductions, etc. Therefore, the notices sent to taxpayers with respect to such corrections state that the adjustment is the result of a mathematical verification of the return and that if subsequent audit discloses that additional information is necessary or further changes must be made, the taxpayer will be duly advised.

The mathematical verification is not always a preliminary action but is sometimes deferred and combined with subsequent examination. When that is done, of course, the mathematical errors are included in the notice of adjustment sent to the taxpayer, as part of the over-all proposed deficiency or overassessment.

There is no mathematical verification with respect to individual income tax returns filed on Form 1040-A. This is due to the fact that the tax computations on such returns are not made by the taxpayers but by Internal Revenue personnel.

Selection of returns for examination.—Since it is neither necessary nor possible to examine thoroughly every tax return filed, a basis must be established for selecting the returns to be examined. Stated in its broadest terms, the basic selection principle is that those returns will be examined which upon preliminary inspection indicate the largest potential deficiency or overassessment of tax. A preliminary inspection of more than 74 million returns of all types was made in the fiscal year 1952 to select those to be examined, and of this number, 4,564,673 were selected for examination.

Included in the returns selected for examination were those returns requiring audit because of related claims, taxpayers' requests, or other mandatory adjustments. Other returns were selected through a procedure involving close inspection of each return to discover indications of potential error in certain areas where past experience indicates that errors commonly occur.

An additional group of returns was selected on a scientific sample basis by the Statistical Division in Washington from returns forwarded by the field for the regular compilation of statistical data. This selection is part of the Bureau's audit control program, which was begun in 1949 as a means of increasing the effectiveness of audit and investigative techniques; of achieving the maximum possible enforcement coverage with available personnel; and of bringing within the scope of examination a number of taxpayers whose returns might not have been selected under other methods.

Examination of returns.—An examination may be defined as an audit of a tax return which involves contact with the taxpayer or his representative. Examinations are of two types—office audits and field examinations. The former involve contact with taxpayers through correspondence or interview on Internal Revenue premises, while the latter involve examination of the taxpayer's books, records, bank accounts, etc., in his home or place of business. Returns of greater complexity and those involving the larger businesses usually require field examination.

Where an examination discloses liability for additional payroll or excise tax, a supplemental return is prepared covering the additional tax. If overpayment of such taxes is determined, the taxpayer is advised to take credit for the amount in returns to be filed for subsequent periods or, if the amount is in dispute, to file a claim for refund.

Where an apparent deficiency or overpayment of income, profits, estate or gift taxes has been determined and the taxpayer has not submitted a signed agreement to the examining agent, a 30-day preliminary notice of adjustment is forwarded to the taxpayer accompanied by a copy of the audit report. This notice affords the taxpayer a period of 30 days in which to sign an acceptance or submit a protest requesting a conference under the appellate procedures described on pages 21-25. If the adjustment results in an overassessment and the taxpayer signs an acceptance or fails to respond to the 30-day notice, the overassessment is scheduled for refund or abatement.

Where the adjustment involves a deficiency in income, profits, estate or gift taxes and the taxpayer fails to respond to the preliminary notice, a 90-day statutory notice of deficiency is issued. If the taxpayer signs an agreement, or fails to respond to the statutory notice within the 90-day period, the deficiency is listed for assessment. However, if the taxpayer appeals to The Tax Court of the United States for a redetermination of the tax, assessment of the deficiency is deferred pending final determination of tax liability (see pages 23-24).

The following table shows the number of returns examined during the fiscal years 1951 and 1952 by type of return.

Examination of tax returns, fiscal years 1951 and 1952

Type of return	Number of returns examined					
	Total		Additional tax		No change or over-assessment	
	1951	1952	1951	1952	1951	1952
Income and profits tax:						
Corporations:						
Income.....	197,198	146,711	81,901	65,157	115,297	81,554
Excess profits ¹	16,583	7,227	5,126	2,455	11,457	4,772
Individual.....	3,861,101	3,555,265	1,939,719	1,830,613	1,921,382	1,724,652
Partnership.....	55,985	49,870	(²)	(²)	55,985	49,870
Total income and profits tax.....	4,130,867	3,759,073	2,026,746	1,898,225	2,104,121	1,860,848
Other than income and profits tax:						
Estate and gift.....	56,110	59,989	14,688	14,999	41,422	44,990
Miscellaneous.....	195,587	265,464	155,725	190,722	39,862	44,742
Total other than income and profits.....	251,697	295,453	170,413	205,721	81,284	89,732
Grand total.....	4,382,564	4,054,526	2,197,159	2,103,946	2,185,405	1,950,580

¹ Revenue Act of 1940.

² Adjustments to partnership income are reflected in the income tax returns of the partners.

FRAUD INVESTIGATIONS

In addition to the regular examination of returns, special consideration is given to returns of taxpayers who attempt to evade the tax properly due from them. Where fraud is suspected, the returns are subjected to a joint investigation with special agents to determine if fraud is involved and the extent of the fraud. This fraud work is reported on a case basis rather than on number of returns as regular examinations are reported. A case may involve several returns of one taxpayer and/or returns of several taxpayers. (These returns are included in the examinations shown in the foregoing table.)

A total of 3,872 suspected fraud cases were disposed of in 1952. A breakdown of this total shows that 1,247 cases were referred to the Chief Counsel's field offices with recommendations for prosecution; fraud penalty but no prosecution was recommended in 1,597 cases; a deficiency but no fraud penalty was recommended in 263 cases; 132 cases were closed without change; and 633 cases were found not to warrant a fraud investigation. A table showing the fraud cases included in the examination work for fiscal years 1951 and 1952 follows:

Progress in disposition of cases involving suspected fraud, during fiscal years 1951 and 1952

Item	1951	1952	Increase or decrease (—)	
			Number	Percent
Pending, beginning of period.....	3,219	3,363	144	4.5
Receipts.....	3,339	4,162	823	24.6
Total disposals (action recommended).....	3,195	3,872	677	21.2
Prosecution.....	659	1,247	588	104.8
Fraud penalty (no prosecution).....	1,886	1,597	—289	—15.3
Deficiency (no fraud penalty).....	294	263	—31	—10.5
No change.....	58	132	74	127.6
Fraud investigation not warranted.....	348	633	285	81.9
Pending, end of period.....	3,363	3,653	290	8.6

While many fraud cases are discovered in the routine examination of returns, special attention is given the returns of persons allegedly engaged in illegal activities to see that they comply fully with the law. To insure that these returns receive special attention, the best qualified investigative personnel in the Bureau have been assigned to them.

The investigative personnel assigned to this work has varied between 1,800 and 2,300. Groups of these men, known as "racket squads," were welded into coordinated forces within each of the major field offices of the Bureau. Within their respective geographic areas these several squads were placed under the over-all direction of special agents in charge, Intelligence. In order to facilitate the national effort, seven regional coordinators were designated to serve as liaison officers between the field offices and the Director of the Special Tax Fraud Drive.

On July 1, 1951, the master lists compiled from all available sources contained names of 27,734 individuals who were allegedly engaged in illegal activities and were therefore scheduled for investigation. Although 19,489 cases were closed during the fiscal year, many new cases were added, and there were still 20,723 cases awaiting final investigative action at the close of the year. (These cases are included in the table relating to regular examinations and, if fraud is suspected, in the table relating to fraud cases.)

Since the passage of the wagering tax law, many cases involving violations of this law have been the subject of fraud investigation. During the period November 1, 1951, through June 30, 1952, a total of 881 cases in this category have been investigated for fraud, of which 525 have been referred to the field offices of the Chief Counsel with recommendations for prosecution.

On January 5, 1952, the Attorney General of the United States requested the impaneling of special grand juries in each judicial district, for the purpose of surveying the conditions of organized crime throughout the United States. In order to give full cooperation to this action the Bureau designated a special agent in each of the

93 judicial districts to act in a liaison capacity between its field offices and the special grand juries. The racket squads' participation in this Nation-wide investigation of organized crime has aided considerably the achievements of many of the special grand juries.

ALCOHOL AND TOBACCO TAX REGULATORY WORK

General.—The Internal Revenue Service is charged with the administration and enforcement of the laws and regulations relating to liquor, tobacco, and firearms, including the determination of liability for taxes imposed by these laws. This involves the regulation of over 500,000 individuals or firms operating under the internal revenue alcoholic beverage laws and over 4,000 dealers and manufacturers of tobacco or tobacco products. It also involves the detection and seizure of installations operating illicitly to evade the taxes imposed by these laws, as well as the detection and arrest of persons engaged in the illicit operations.

The alcohol and tobacco tax activities of the Internal Revenue Service are summarized in the following paragraphs. More detailed data with respect to such operations appear in the Alcohol section of the Appendix.

Liquor plants and permittees.—Qualification under the internal revenue laws is required of any person engaging in the manufacture, storage, processing, or distribution of alcohol and alcoholic liquors.

On June 30, 1952, there were authorized to operate a total of 2,016 registered and fruit distilleries, internal revenue bonded warehouses, industrial alcohol plants and warehouses, denaturing plants, rectifying plants, tax-paid bottling houses, wineries, breweries, vinegar plants, and fruit-flavor concentrate plants as compared with 2,102 as of June 30, 1951. This represents a decrease of 86 establishments. As of June 30, 1952, there were 488,969 wholesale and retail dealers, as compared with 483,967 a year ago, representing an increase of 5,002 dealers, or 1.0 percent. The total number of plants and permittees of all classes, as of June 30, 1952, was 507,747 as compared with 502,818 a year ago, representing an increase of 4,929 or 1.0 percent. A table showing the number for each class, by States, as of June 30, 1952, is included in the Appendix.

Production of distilled spirits.—The total production of all distilled spirits for the fiscal year 1952 (by registered and fruit distilleries) amounted to 221,865,781 tax gallons, as compared with 401,452,796 tax gallons produced during the preceding fiscal year. The production of whisky for 1952 amounted to 103,543,953 tax gallons, as compared with 205,702,460 tax gallons for the preceding year.

The production of each kind of distilled spirits, produced by registered or fruit distilleries, for the fiscal year is compared with such production during the preceding year in the following table:

Production of distilled spirits, fiscal years 1951 and 1952

Kind of spirits	Tax gallons produced		Change	
	Fiscal year 1951	Fiscal year 1952	Amount	Percent
By registered distilleries:				
Whisky:				
Bourbon.....	147,630,180	84,025,801	-63,604,379	-43.1
Rye.....	17,341,682	9,517,107	-7,824,575	-45.1
Corn.....	35,246,437	9,273,156	-25,973,281	-73.7
Scotch-type.....	76,993		-76,993	-100.0
Other ¹	5,407,188	727,889	-4,679,299	-86.5
Total.....	205,702,460	103,543,953	-102,158,507	-49.7
Brandy.....	184,655	3,270	-181,385	-98.2
Rum:				
Beverage.....	240,826	148,499	-92,327	-38.3
Industrial.....	1,789,354	1,763,339	-26,015	-1.5
Total.....	2,030,180	1,911,838	-118,342	-5.8
Gin.....	8,962,289	8,156,782	-805,507	-9.0
Vodka.....	148,101	362,007	+213,906	+144.4
Spirits.....	148,264,970	62,814,536	-85,450,434	-57.6
Total.....	365,292,655	176,792,386	-188,500,269	-51.6
By fruit distilleries:				
Brandy.....	11,399,831	9,517,770	-1,882,061	-16.5
Spirits.....	24,760,310	35,555,026	+10,795,315	+43.6
Total.....	36,160,141	45,073,395	+8,913,254	+24.6
Grand total.....	401,452,796	221,865,781	-179,587,015	-44.7

¹ Represents bourbon mash whisky, rye mash whisky, etc., so designated by virtue of being packaged in re-used cooperage.

Tax-paid withdrawals of distilled spirits.—The internal revenue tax must be paid on all alcoholic liquors withdrawn for domestic beverage use. Tax is also paid on distilled spirits withdrawn for use in the manufacture of certain nonbeverage products such as medicinal preparations, flavoring extracts, etc. The total tax-paid withdrawals of all distilled spirits (including alcohol) amounted to 141,790,630 tax gallons during the fiscal year 1952, as compared with 174,625,188 tax gallons for 1951.

Tax-free withdrawals of distilled spirits.—The law permits alcoholic liquors to be removed free of tax under certain conditions. Generally, tax-free withdrawals may be made for export, for use of the United States, for hospital and experimental purposes, etc. During the fiscal year 1952 a total of 52,880,182 tax gallons of distilled spirits were withdrawn tax-free, as compared with 45,080,342 tax gallons for 1951.

Included in the total tax-free withdrawals were 38,262,302 tax gallons of distilled spirits (spirits—fruit and brandy) for fortification of wine, as compared with 32,063,968 tax gallons in 1951.

There were 8,852,680 tax gallons of distilled spirits withdrawn for use of the United States, as compared with 9,532,295 tax gallons during 1951. This included 8,784,417 tax gallons of spirits in 1952 for use by Government-owned plants in the production of butadiene for the synthetic rubber program, as compared with 9,509,670 tax gallons for this purpose during 1951.

Transfers in bond of distilled spirits to industrial alcohol plants and bonded warehouses.—Under authority of Treasury Decision 5864,

effective November 7, 1951, issued pursuant to House Joint Resolution 73 (Public Law 76, 82d Cong.) there were transferred 11,269,533 tax gallons of distilled spirits from registered distilleries and internal revenue bonded warehouses to industrial alcohol plants and industrial alcohol bonded warehouses. After transfer these spirits are not separately reported but are included in statistics as alcohol.

Production of rectified products.—The total tax-paid domestic and imported distilled spirits and wines used in the production of rectified products during the fiscal year 1952 amounted to 94,041,702 proof gallons, consisting of 29,392,847 proof gallons of whisky, 40,275,918 proof gallons of spirits, 20,444,551 proof gallons of alcohol, and 3,928,386 proof gallons of other materials.

The total production of rectified products for the fiscal year 1952 amounted to 93,927,938 proof gallons, consisting of 83,145,894 proof gallons of whisky, 4,109,710 proof gallons of gin, 3,482,925 proof gallons of cordials and liqueurs, and 3,189,409 proof gallons of other products. The total rectified production in 1951 was 122,373,347 proof gallons. (Included in the Appendix are data covering production of rectified products and showing quantities of domestic and imported spirits and wines used therein.)

Consumption of distilled spirits.—The total distilled spirits bottled during the year (exclusive of distilled spirits bottled for exportation) amounted to 159,687,467 wine gallons, of which 109,169,682 wine gallons were rectified products, 41,435,431 wine gallons were unrectified products (other than bottled-in-bond), and 9,082,354 wine gallons were bottled-in-bond products. This compared with a total of 195,068,320 wine gallons bottled during the fiscal year 1951.

Stocks of distilled spirits.—The total stocks of whisky, brandy, rum, gin, vodka, and spirits as of June 30, 1952, amounted to 937,156,333 original tax gallons, as compared with 901,106,188 original tax gallons as of June 30, 1951, an increase of 4.0 percent. The stocks of whisky increased from 751,233,178 original tax gallons as of June 30, 1951, to 767,557,977 original tax gallons as of June 30, 1952, or 2.2 percent. The stocks of whisky 4 years old or older amounted to 196,389,534 tax gallons as of June 30, 1952, as compared with 155,564,166 tax gallons as of June 30, 1951, an increase of 26.2 percent. The stocks of spirits increased from 134,816,711 original tax gallons as of June 30, 1951, to 151,959,204 original tax gallons as of June 30, 1952, or 12.7 percent.

Fermented malt liquors.—Production of fermented malt liquors during the fiscal year amounted to 89,600,916 barrels, or 0.7 percent more than the preceding year (88,976,226 barrels). Tax-paid withdrawals were 84,293,646 barrels, or 1.3 percent more than the preceding year (83,246,162 barrels). Tax-free withdrawals for export were 1,143,551 barrels, an increase of 284,297 barrels as compared with the fiscal year 1951.

Wines.—Production of still wines amounted to 169,121,331 wine gallons, 24.1 percent more than the preceding year (136,300,127 wine gallons). Tax-paid withdrawals of still wines amounted to 121,808,732 wine gallons, 1.2 percent less than the preceding year (123,253,307 wine gallons). Tax-paid withdrawals of domestic sparkling wines amounted to 22,500,104 half-pint units, a decrease of 5.4 percent from the preceding year (23,789,448 half-pint units).

Tax-paid withdrawals of vermouth produced at wineries amounted to 2,744,432 wine gallons, an increase of 2.7 percent from the preceding year (2,673,420 wine gallons). Tax-paid withdrawals of aperitif wines produced at wineries amounted to 217,975 wine gallons as compared with 234,881 wine gallons for the preceding year.

Production and importation of ethyl alcohol.—The total ethyl alcohol production for the year amounted to 467,389,720 proof gallons, as compared with 444,935,011 proof gallons for 1951, an increase of 5.0 percent. The total withdrawals from customs custody for the fiscal year 1952 amounted to 131,831,458 proof gallons as compared with 200,379,401 proof gallons for 1951, a decrease of 34.2 percent.

Tax-free withdrawals of ethyl alcohol.—Primarily, alcohol withdrawn tax-free is for denaturation. The total tax-free withdrawals of ethyl alcohol during the year, amounted to 608,847,206 proof gallons of domestically produced ethyl alcohol (including imported alcohol mingled with domestic alcohol).

The total quantity of domestic and imported ethyl alcohol withdrawn for denaturation during the year amounted to 489,788,861 proof gallons as compared with 455,999,873 proof gallons for 1951, an increase of 7.4 percent. (This represents the quantity of domestic and imported alcohol, and spirits produced by registered distilleries and redesignated upon receipt at denaturing plants as alcohol, which was actually used at denaturing plants for denaturation.) The total quantity of domestic and imported ethyl alcohol withdrawn for use of the United States amounted to 116,536,570 proof gallons, of which 114,273,530 proof gallons were withdrawn tax-free for use by Government-owned plants in the production of butadiene for the synthetic rubber program. During the year 2,336,133 proof gallons of domestic ethyl alcohol was withdrawn for hospital, scientific, and educational use.

Production of denatured alcohol.—During the year there were produced 261,500,458 wine gallons of specially denatured alcohol, as compared with 243,998,614 wine gallons for the fiscal year 1951; and 993,027 wine gallons of completely denatured alcohol, as compared with 1,438,564 wine gallons for the fiscal year 1951. The total production was 262,493,485 wine gallons, as compared with the total production of 245,437,178 wine gallons for 1951.

The quantity of specially denatured alcohol used in the manufacture of synthetic rubber amounted to 72,682,818 wine gallons for the fiscal year 1952, as compared with 17,415,696 wine gallons for 1951.

Tax-paid withdrawals and stocks of ethyl alcohol.—During the year, tax-paid withdrawals of ethyl alcohol amounted to 27,693,219 proof gallons, as compared to 42,824,251 proof gallons for 1951.

As of June 30, 1952, the stocks of domestic and imported ethyl alcohol amounted to 88,376,108 proof gallons, as compared with 118,766,184 proof gallons as of June 30, 1951, a decrease of 25.6 percent.

Transfers in bond of ethyl alcohol to registered distilleries and internal revenue bonded warehouses.—Under authority of Treasury Decision 5864, effective November 7, 1951, issued pursuant to House Joint Resolution 73 (Public Law 76, 82d Cong.), there were transferred 11,641,154 proof gallons of domestic ethyl alcohol from industrial alcohol plants and industrial alcohol bonded warehouses to registered

distilleries and internal revenue bonded warehouses. After transfer this alcohol is not separately reported but is included in statistics as spirits.

Production of vinegar.—The production of vinegar by the vaporizing process for the fiscal year 1952 amounted to 9,327,613 gallons (100-grain strength) as compared with 8,884,283 gallons for the fiscal year 1951.

Production of volatile fruit-flavor concentrates.—The production of volatile fruit-flavor concentrates for the fiscal year 1952 amounted to 345,312 wine gallons as compared with 387,980 wine gallons for the fiscal year 1951.

Laboratory activities.—The laboratory performs all the chemical research and laboratory work for the Bureau of Internal Revenue and analyzes samples submitted by the Bureau of Narcotics. It also collaborates with the Association of Official Agricultural Chemists in developing and selecting methods of analysis for official adoption. The United States Food and Drug Administration, Bureau of Customs, Department of Commerce, Tariff Commission, The Committee of Revision for the Pharmacopeia of the United States, The Committee on National Formulary, members of Congress, and representatives of other nations often confer with the Bureau's laboratory personnel. Collaborative work is done with the United Nations to improve the methods of assaying opium and to determine the country of origin.

The field laboratories received during the fiscal year 40,707 samples, which is 2,494 more than during the preceding year. The field chemists spent 1,034.0 days in court and 205.9 days in inspections, which is 65.2 more than the preceding year. Of the samples examined by the field laboratories, 37.7 percent were narcotics. The Washington laboratory received 4,472 samples, 828 more than during the preceding year.

Inspection activities.—Inspections of plants and permittees by field office personnel during the year totaled 138,941 of which 2,753 were made pursuant to original applications filed by persons entering the beverage or industrial alcohol industries. There were 2,563 tobacco, cigar and cigarette, and tobacco products factories and storage warehouses inspected during the year.

Final administrative review of the action taken with respect to applications, notices, bonds, plats, plans, and other documents required by law and regulations to be filed in connection with new establishments, discontinuances, changes in premises, equipment, and personnel, was given 20,630 items, an increase of approximately 3,000 over the preceding year.

Basic permits.—The Federal Alcohol Administration Act requires all distilled-spirits bottlers, rectifiers, and wine blenders, as well as producers (other than brewers), importers, and wholesalers of alcoholic beverages to secure basic permits. The number of outstanding basic permits of all classes in effect on June 30, 1952, totaled 17,105 as compared with 17,686 in effect at the end of the preceding year. Tables reflecting permit activity under the Federal Alcohol Administration Act during the year, and showing the number of permits of each class in effect on June 30, 1952, by States, are included in the Appendix.

All basic permit application forms were revised to require applicants to submit more detailed information respecting their business histories, financial standings, and reputations as law observers. As a further safeguard, new procedures were devised to permit the Washington headquarters office to post-audit all original permit issuances by the district offices. In addition, there has been published in the Federal Register a notice of the proposed amendment of the procedural regulations to make available to the general public certain data with respect to applicants for basic permits.

Labels.—The Federal Alcohol Administration Act provides that no person engaged in business as a bottler or importer shall bottle, or remove from customs custody for consumption, any distilled spirits, wine, or malt beverages, unless he has obtained and has in his possession a certificate of label approval, or certificate of exemption from label approval, covering the labels affixed to the products domestically bottled or withdrawn in bottles from customs custody. In the case of malt beverages, the labeling requirements of the Act are applicable only to the extent that the laws of the State into which such malt beverages are introduced are similar to the Federal malt beverage labeling requirements. During the year, 33,575 applications were received as compared with 36,173 applications received during the fiscal year 1951. A table, showing the volume of work handled in this field during the year, appears in the Appendix.

Advertising.—For the purpose of determining compliance with the advertising provisions of the Federal Alcohol Administration Act and regulations issued thereunder, 153,153 alcoholic beverage advertisements, appearing in 30,275 publications, were reviewed during the year. Radio continuities numbering 5,700 and 3,926 pieces of "point-of-scale" advertising material were also examined. Regulatory action of a corrective nature was taken in 964 cases where minor technical irregularities were observed. Five cases involving more serious irregularities were closed upon the acceptance of offers in compromise. As a service to the industry and to forestall the dissemination of improper advertisements, the division reviewed and commented upon 2,893 advertisements or advertising campaigns prior to publication.

Trade practices.—Administrative proceedings, looking toward the possible suspension of the basic permits of three wholesale liquor dealers, were instituted on charges of violations of the terms and conditions of their basic permits through unlawful "tie-in" sales of distilled spirits. One of the proceedings culminated in a 15-day permit suspension to take effect in July 1952, the other two are pending before hearing examiners. Four other basic permits were suspended for varying periods and one was revoked for violations of the Federal Alcohol Administration Act and the internal revenue laws. Fourteen permits were revoked, as required by law, because the holders thereof had not engaged in operations for more than 2 years; 4 permits were annulled; and 128 cases (76 involving unlawful operations without permits, 26 involving trade practice violations, and 26 involving labeling violations) were closed upon the acceptance of offers in compromise, pursuant to section 7 of the Federal Alcohol Administration Act.

Interlocking directorates.—Eighty-five interlocking directorate applications, submitted pursuant to section 8 of the Federal Alcohol Administration Act, were received and approved.

Seizures and arrests.—Violations of the internal revenue liquor laws, as reflected by enforcement statistics for the number of stills and gallons of mash seized, continued to increase. This upward trend was first observed in December 1947 following the abandonment of sugar rationing in June of the same year. The increase in violations has been confined principally to the Southern States and a few metropolitan areas on the east coast. The underlying reason for the large volume of violations in the Southern States is the preponderance of low income groups which furnish the demand for cheap spirits, coupled with the fact that more than 40 percent of the population is located in local option counties, where tax-paid liquor is not readily available.

During the fiscal year 10,269 illicit stills were seized, together with 5,700,599 gallons of mash, 160,738 gallons of illicit liquors, and 2,183 automobiles and trucks valued at \$2,817,032. In connection with the seizures of automobiles and trucks, 124 administrative petitions for remission or mitigation of forfeiture were processed and disposed of.

There were 9,851 persons arrested for violations of the internal revenue liquor laws, and recommendations were made for the prosecution of 8,250 persons in Federal courts in alcohol tax cases, a decrease of 783 or 8.7 percent as compared with 1951.

The following table summarizes seizures and arrests for liquor law violations during the fiscal years 1948 to 1952:

Seizures and arrests for liquor law violations, fiscal years 1948-1952

Fiscal year	Number of stills	Gallons of mash	Number of cars and trucks	Number of persons arrested
1948	6,757	2,715,801	1,177	7,640
1949	8,008	3,661,432	1,596	8,915
1950	10,030	4,892,608	2,074	10,236
1951	10,177	5,545,411	2,246	10,384
1952	10,269	5,700,599	2,183	9,851

There were 3,540 floor stocks tax cases perfected from November 1, 1951, the effective date of the Revenue Act of 1951, through June 30, 1952, involving the seizure of 40,754 gallons of tax-paid liquors valued at \$941,575.

On April 5, 1951, enabling legislation enacted by the legislature of the State of Oklahoma was signed by the Governor entitling the State to protection under the Liquor Enforcement Act of 1936 on the part of the Federal Government. The Act prohibits importation or the attempt to import liquors into a dry State unless in accordance with the provisions of the State law. As a result of enforcement activities in Oklahoma under this Act during the fiscal year, 47 persons were arrested, and 40 vehicles and 1,525 wine gallons of tax-paid spirits valued at \$81,267, were seized.

Tobacco activities.—Tobacco activities involve administration of the laws and regulations relating to (1) the purchase, sale, and movement of leaf and other types or classes of tobacco material; (2) the manufacture, packaging, stamping or taxpayment, removal and sale of chewing and smoking tobacco, snuff, cigars, cigarettes, and cigarette papers and tubes; (3) the collection of the taxes imposed on such articles; and (4) the removal and shipment of such articles, without payment of tax, for export, for use as sea stores, for use of the United States, and for other tax-exempt purposes.

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

Firearms program.—In September 1945 an intensive investigative program was started for the purpose of bringing about the registration of machine guns, machine pistols, and other firearms coming within the purview of the National Firearms Act. This program was necessitated by the fact that a large number of these firearms brought or sent to this country by members of the armed services were finding their way into the hands of criminals, by either illegal sale or theft, and were being utilized in the commission of violent crimes.

As of June 30, 1952, a total of 107,321 investigations had been conducted, resulting in the registration with the Commissioner of Internal Revenue of 16,285 firearms. During the fiscal year 1952, 175 cases involving violations of the Firearms Act were submitted to the Department of Justice for prosecution.

LEGAL WORK ON CRIMINAL CASES

Special agents' recommendations for criminal prosecution are forwarded to the regional or district offices of the Chief Counsel of the Bureau for decision as to whether institution of criminal proceedings is to be recommended to the Department of Justice. This procedure obtains for practically all classes of internal revenue taxes, including income, profits, estate, gift, and most miscellaneous taxes with the principal exception of alcohol and tobacco taxes. (As regards criminal cases involving violations of the internal revenue laws relating to distilled spirits and tobacco, the Liquor Enforcement Act of 1936, the Federal Alcohol Administration Act, and various laws relating to firearms, the Chief Counsel's Office does not pass upon the reference of the case to the Department of Justice but does assist in the prosecution of the case.) Law and fact letters or criminal reference reports are prepared to accompany those cases which are forwarded to the Department of Justice for criminal prosecution. Since January 8, 1952, criminal tax cases other than wagering occupational tax cases, have been referred directly to the Department of Justice in Washington by the regional and/or district penal counsel. Wagering occupational tax cases are referred directly to the various United States attorneys by regional and/or district counsel. The Chief Counsel also considers

offers in compromise in cases where criminal prosecution has been recommended or criminal proceedings have been instituted; prepares opinions construing the criminal and percentage penalty statutes; and handles miscellaneous law questions involving criminal cases. At the request of the Department of Justice or United States attorneys legal assistance is furnished in grand jury investigations; in preparation and trial of criminal tax cases; and in preparation of briefs on appeal.

During the year 1,414 cases involving 1,529 defendants and relating principally to income and wagering tax violations were transmitted to the Department of Justice. Of these cases 1,284 were recommended for prosecution, and in 130 prosecution was not recommended. Included in the cases referred to the Department of Justice were 649 in the racketeer class, of which 426 were wagering tax cases. The Chief Counsel's office concluded against recommending prosecution in 269 cases. There were 1,830 cases received in connection with criminal tax fraud matters (exclusive of alcohol and tobacco tax cases); 1,079 cases were closed; and at the end of the year the closing inventory totaled 2,473 cases, of which 1,693 were awaiting prosecutive or closing action in the Department of Justice or the courts. The Department of Justice returned 68 cases without prosecution.

Indictments were returned against 1,063 defendants, and the grand juries refused to indict 27 defendants. In the cases reaching the trial stage 74 defendants were convicted; 489 defendants in 446 cases entered pleas of guilty or nolo contendere; indictments involving 72 defendants in 46 cases were dismissed or nol prossed; and 26 defendants in 10 cases were acquitted.

The record on racketeer cases shows that indictments have been returned in 274 cases involving 392 defendants, and convictions were received in 133 cases involving 229 defendants. At the close of the year 393 wagering tax cases were pending with the Department of Justice and United States attorneys. Of the wagering tax cases closed by the Department of Justice, more than 60 percent were disposed of by pleas of guilty or nolo contendere.

In internal revenue liquor law violation cases prosecuted during the fiscal year, 6,109 persons were indicted and 5,122 persons convicted. As of the close of the fiscal year 3,876 persons were awaiting grand jury action, and 1,611 persons were awaiting trial.

DELINQUENT RETURNS AND COLLECTION OF DELINQUENT ACCOUNTS

Delinquent returns.—In addition to examination of returns timely filed, the enforcement work includes the securing and examination of returns in cases where returns were not timely filed. As a result of this work there were 1,352,128 delinquent returns secured in fiscal year 1952, reporting tax liability of \$163,163,178. This amount is included in the additional assessments shown on page 26.

The number of delinquent returns secured during fiscal 1952, together with amounts collected or reported for assessment, are compared with those for the preceding fiscal year in the following table:

Delinquent returns secured during fiscal years 1951 and 1952

Type of tax	Number		Amount collected or reported for assessment	
	Fiscal year 1951	Fiscal year 1952	Fiscal year 1951	Fiscal year 1952
Income.....	59,246	61,629	\$27,820,250	\$28,837,343
Payroll.....	798,778	598,010	89,782,808	106,331,943
Miscellaneous.....	839,255	692,489	26,950,004	27,993,892
Total.....	1,697,279	1,352,128	144,553,062	163,163,178

Warrants for distraint.—Taxes are listed for assessment by internal revenue offices on the basis of liability shown on returns filed or as a result of the disclosure of additional tax liability subsequent to the filing of the original return. After certification of the lists, notices are given each person liable to pay any taxes stated in the lists.

If any person neglects or refuses to pay such taxes within 10 days after the notice has been issued, it is lawful for the collector (director) of internal revenue or his agent to collect the taxes, with such interest and other additional amounts as required by law, by distraint and sale of personal property and real estate of the person delinquent in the payment of these taxes.

In order to collect by distraint it is necessary that a warrant for distraint be prepared. The warrant, issued over the signature and seal of the collector (director), sets forth all of the facts regarding the account of the taxpayer and authorizes the performances of such acts as necessary, within the requirements of law, to satisfy the taxes as shown in the statement of account.

In the fiscal year 1952, there were collected 1,389,297 distraint warrants involving \$455,752,213 in past due tax liability. A breakdown of these totals by kinds of tax involved discloses that 1,035,697 warrants in the amount of \$331,346,953 involved income tax; 303,205 warrants in the amount of \$104,905,033 involved withholding and employment taxes; and 50,395 warrants in the amount of \$19,500,227 involved miscellaneous taxes including taxes on distilled spirits.

There were 151,938 distraint warrants involving \$51,066,513 reported uncollectible in 1952; while 892,662 warrants totaling \$692,177,450 were pending collection at the end of the year. Part payments were being made on 228,622 of those pending.

The following table shows comparative data on warrants for distraint for the fiscal years 1949 through 1952:

Warrants for distraint

Fiscal year	Collected		Returned as uncollectible		On hand, end of period	
	Number	Amount	Number	Amount	Number	Amount
1949.....	1,432,541	\$346,509,480	222,511	\$33,500,793	1,010,810	\$540,483,060
1950.....	1,317,879	368,384,768	237,367	50,027,059	848,744	526,121,823
1951.....	1,341,237	376,506,016	198,380	55,967,858	823,027	545,885,594
1952.....	1,389,297	455,752,213	151,938	51,066,513	892,662	692,177,450

Collection through litigation, by claims in noncourt proceedings, and through discharges of liens.—Where individuals, corporations, or other

legal entities are involved in proceedings under the Bankruptcy Act, Federal or state receiverships or other insolvencies (including insolvent banks), assignments for the benefit of creditors, or corporate dissolutions, or in the administration of estates of decedents, special procedures have been devised in order to protect Federal tax interests and claims. These cases for the most part involve court proceedings. In such cases the Office of the Chief Counsel bears the responsibility in the Bureau for initiating and perfecting all legal actions which may be necessary to protect the interests and claims of the United States. During the fiscal year 1952 there were 9,790 such cases disposed of in which the Federal taxes claimed amounted to \$52,327,030, and the amount collected was \$17,725,302. Tables dealing with the handling of these cases appear in the "Appellate Work and Civil Litigation" section of the Appendix to this report.

Where suits are instituted to foreclose mortgages or other liens on property to which Federal tax liens have attached, the Office of the Chief Counsel also assumes prime responsibility in the Bureau for initiating and perfecting all legal actions which may be necessary to protect the interests of the United States. Furthermore, where applications are filed for the administrative discharge of property from the effect of Federal tax liens, the Office of the Chief Counsel exercises original jurisdiction in connection with a number of such noncourt lien cases. During the fiscal year 1952, a total of 966 lien cases in court were disposed of, in which the amount collected was \$186,070 and 466 noncourt lien cases were disposed of in which the amount collected was \$1,847,192. Tables dealing with the handling of these cases appear in the "Appellate Work and Civil Litigation" section of the Appendix to this report.

APPELLATE WORK AND CIVIL LITIGATION

General.—A taxpayer who does not agree with an examiner's findings with reference to the tax due the Government, may request a conference in the revenue agent's office in an attempt to reach agreement; may ask for a hearing before the Appellate Staff, the appeal agency of the Bureau; and may petition The Tax Court of the United States for a redetermination of the tax, if a deficiency is involved. An alternative to these avenues of appeal is to pay the tax and sue for its refund in a United States District Court or the United States Court of Claims.

Where a conference is held in the revenue agent's office and no agreement is reached, the taxpayer may ask for a hearing before the Appellate Staff. If the taxpayer is not satisfied with decision reached by the Appellate Staff conferees, he may still petition the Tax Court for a redetermination. Instead of filing a petition with the Tax Court, the taxpayer may pay the tax, file a claim for refund, and start suit for refund in the United States District Court or the Court of Claims. Such a suit may be settled, after recommendation of the Chief Counsel, by the Department of Justice, or it may go to trial.

A taxpayer who has petitioned the Tax Court, may request a conference for the purpose of arriving at a settlement without a trial. Such conferences will involve Appellate Staff conferees. If such a settlement is reached, the court will enter a decision in accordance with the stipulation between the parties, and a hearing will be unne-

essary. In cases where no conference agreement is reached or no conference is requested, a hearing is conducted before the Tax Court.

If a hearing is held, the Tax Court may sustain the Commissioner's determination, may reverse the entire determination, or may call for recomputation of tax in accordance with its findings and opinion.

A taxpayer who does not agree with the decision of the Tax Court may file a motion for rehearing or for reconsideration by the division which heard the case; may file a motion for review by the full court; and may file a petition with a United States Court of Appeals for review of the decision.

If the taxpayer desires to appeal from the decision of the court of appeals or the Court of Claims, a petition for writ of certiorari must be filed with the Supreme Court of the United States. The granting of the petition is in the discretion of the Supreme Court. Such a review is granted only for special and important reasons.

Adjustments protested by taxpayers.—During the fiscal year 1952 taxpayers filed protests with respect to adjustments proposed by examiners in 35,684 income, profits, estate and gift tax returns. Conferences arranged in revenue agents' offices in response to such protests were held before personnel entirely different from those who made the original recommendations. Decisions were reached after a study of the examiners' reports, the evidence presented by the taxpayers in their protests, and any additional facts brought out in the course of the hearings.

The number of adjustments protested and the nature of their disposal are shown in the following table for the fiscal years 1951 and 1952:

Progress in disposition of protested cases by revenue agents' offices

(Income, profits, estate, and gift taxes)

Item	Number of returns involving tax adjustments	
	Fiscal year 1951	Fiscal year 1952
Protests received.....	46,026	35,684
Protests disposed of:		
Closed by agreement or payment.....	34,460	26,644
Unagreed, statutory notices issued.....	4,415	4,355
Unagreed, referred to Appellate Staff.....	10,641	8,701
Total disposals.....	49,516	39,700

Appellate Staff consideration of cases not before the Tax Court.—Where a taxpayer is not satisfied with the decision reached after a conference in a revenue agent's office, he may request a hearing before conferees of the Appellate Staff. The Appellate Staff acts on behalf of the Commissioner to review protested determinations of tax liability in Federal income, profits, estate and gift taxes prior to the filing of a petition to The Tax Court of the United States. Late in the fiscal year 1952 the jurisdiction was extended to include Federal excise taxes (other than alcohol, tobacco, narcotics, and firearms) and employment taxes.

Any settlement effected by the Appellate Staff is final and will not be reopened unless it is shown that the disposition involved fraud,

malfeasance, concealment, or misrepresentation of material fact or an important mistake in mathematical calculations.

An exception to the Appellate Staff's jurisdiction is in issues arising under section 722 of the Internal Revenue Code. In such cases the Staff is subject to the authority of the Excess Profits Tax Council.¹ Similarly, the Appellate Staff may not eliminate the ad valorem fraud or negligence penalties except with the concurrence of the Chief Counsel.

The progress in settlement of cases considered by the Appellate Staff prior to the filing of a petition with the Tax Court is shown below for the fiscal years 1951 and 1952.

Appellate Staff progress in the settlement of cases not before the Tax Court
(Income, profits, estate, and gift taxes)

Status	Number of cases ¹	
	Fiscal 1951	Fiscal 1952
Opening inventory.....	10,340	10,207
Received.....	7,236	7,642
Dispositions, total.....	7,369	7,772
Settled by agreement.....	4,374	4,634
Defaulted after statutory notice.....	776	802
Petitions filed after statutory notice.....	1,568	1,570
Unagreed overassessment and claims rejections.....	429	522
Returned to revenue agent without action.....	163	173
Transferred to other Bureau agencies.....	64	71
Closing inventory.....	10,207	10,077

¹ A case may include several tax years of one taxpayer.

NOTE.—Since appellate jurisdiction with respect to excise and employment taxes was assigned to the Appellate Staff late in the fiscal year, no cases of either class are included in this report.

During fiscal year 1952, in addition to the above dispositions, 815 subsidiary cases were closed in accordance with action taken in the respective principal case, as compared to 436 such cases closed in 1951.

There were 10,077 cases on hand June 30, 1952, of which 8,867 cases, involving \$348,765,459 additional taxes and penalties and \$62,195,528 proposed overassessments, were awaiting action by the Appellate Staff, and 1,210 cases involving \$49,852,959 additional taxes and penalties and \$4,802,650 proposed overassessments were awaiting taxpayers' action on statutory notice.

Cases petitioned to the Tax Court.—A taxpayer who does not agree to a deficiency determined by the Bureau and desires a judicial opinion of his case may file a petition asking a redetermination of the tax by The Tax Court of the United States, an independent agency having no connection with the Bureau of Internal Revenue.

After a petition is filed with the Tax Court, the Appellate Staff, with the concurrence of the Chief Counsel, may arrange a settlement by stipulation of a case before it goes to trial. However, the Staff may not modify any determination of an issue under section 722 except with concurrence of the Excess Profits Tax Council, and may not act in any case in which criminal prosecution is under consideration.

¹ On April 28, 1952, executive direction of the Excess Profits Tax Council was assigned to the Head of the Appellate Staff.

The Chief Counsel's office has exclusive authority to represent the Commissioner in the defense of all cases pending before The Tax Court of the United States which represent appeals from determinations by the Commissioner with respect to income, excess profits, estate, and gift taxes. The defense of such cases includes the preparation of motions, answers, and other pleadings, the conduct of hearings thereon, the trial of the cases in the Tax Court, the preparation and submission of briefs and recomputations, and the conduct of hearings on recomputations, motions, etc.

Cases petitioned to the Tax Court which were closed during the fiscal year 1952 numbered 4,913. The Appellate Staff, with the concurrence of the Chief Counsel, effected settlement by stipulation in 3,373 of these cases, while 596 were closed by default of the taxpayer. The Tax Court rendered decisions on the merits in 944 cases.

The table which follows shows the disposition of petitioned cases by the Appellate Staff, Office of the Chief Counsel, and the Tax Court during the fiscal year 1952:

Disposition of cases petitioned to The Tax Court of the United States, fiscal year 1952
(Income, profits, estate, and gift taxes)

Status	Number of cases
Pending, June 30, 1951	8,610
Filed and reopened	6,402
Dispositions, total	4,913
Settlement by stipulation	3,373
Dismissed	596
Decision on merit, total	944
Favorable to Commissioner	359
Favorable to taxpayer	175
Modified	400
Pending, June 30, 1952	10,099

It is the custom to publish in the Internal Revenue Bulletin acquiescences and nonacquiescences of the Commissioner in adverse decisions of the Tax Court. These actions are initiated in the Office of the Chief Counsel. During the fiscal year ended June 30, 1952, acquiescences were published in 204 decisions of the Tax Court, and acquiescences in part in 19 decisions. Nonacquiescences were published in 54 decisions and nonacquiescences in part in 11 cases.

Federal courts.—Tax issues ordinarily arise in the Federal and civil courts in one of the following ways: (1) through appeal by the taxpayer or the Commissioner from a decision of the Tax Court; (2) by institution of suit in a district court or the Court of Claims by a taxpayer for refund of taxes or for injunction; (3) by institution of suit by the United States to collect taxes or recover an erroneous refund; or (4) by the filing by the United States of a tax claim in an insolvency or other debtor proceeding.

The Chief Counsel's Office exercises general supervision over civil tax litigation and advises and participates with the Department of Justice in the handling of such litigation.

The progress of cases in appellate courts on appeals from decisions of the Tax Court for the fiscal year ended June 30, 1952, is indicated by the following table:

Tax court cases on review in courts of appeal or Supreme Court, fiscal year 1952

Status	Number of cases	
	In courts of appeal	In Supreme Court
Pending, July 1, 1951	351	3
Appealed	334	4
Closed, total	267	2
Favorable to Commissioner	126	
Favorable to taxpayers	270	2
Modified	18	
Pending, June 30, 1952	414	5

¹ Excludes cases in which the Supreme Court granted certiorari.

During the fiscal year 1952 there were 367 cases involving tax issues decided by the Federal civil courts (exclusive of bankruptcy, receivership, insolvency, compromise, and liquor cases) in addition to the appeals from Tax Court decisions noted above.

The distribution of these cases, by the court involved and according to the nature of the decision, is as follows:

Number of Internal Revenue cases¹ decided by the Federal civil courts during the fiscal year 1952

Courts	For the Government	Against Government	Partly for and partly against Government	Total
District courts	130	137	15	282
Courts of appeal	38	20	1	59
Court of Claims	7	16		23
Supreme Court	3			3
Total	178	173	16	367

¹ Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases, and cases originating in The Tax Court of the United States.

As of June 30, 1952, there were 2,447 civil cases involving tax questions pending in the district courts, 73 pending in courts of appeal, 324 pending in the Court of Claims, and 2 pending in the Supreme Court.

CHANGES IN TAX LIABILITY

ADDITIONAL TAX ASSESSED

Understatements of tax were found on slightly more than half of the 4 million tax returns examined during the year. These understatements of tax were due to errors in reporting income, in claiming exemptions or deductions, or in computing the tax. The amount of the deficiencies adjusted to reflect any change resulting from the foregoing appellate procedures, was assessed against the taxpayers.

The total amount of tax deficiencies, including interest and penalties, assessed against taxpayers during the fiscal year 1952 was \$1,840,162,452. This amount includes duplicate assessments against transferees and jeopardy assessments made to protect the interest of the Government, but excludes collections resulting from distraint warrants.

The following table shows a comparison of additional assessments for the fiscal years 1951 and 1952, by general classes of tax:

Additional assessments, fiscal years 1951 and 1952

General classes of tax	Fiscal year		Increase or decrease (—)	
	1951	1952	Amount	Percent
Individual income tax	\$797,595,666	\$832,705,181	\$35,109,515	4.4
Corporation income tax	496,281,244	500,740,752	4,459,508	0.9
Excess profits tax	280,933,526	201,972,933	-78,960,593	-28.1
Total income and profits taxes	1,574,810,436	1,535,418,866	-39,391,570	-2.5
Payroll taxes	105,265,937	133,075,385	27,809,448	26.4
Alcohol and tobacco taxes	2,545,166	3,551,251	1,006,085	39.5
Estate and gift taxes	129,922,349	121,420,925	-8,501,424	-6.5
Excise taxes	44,059,482	46,696,025	2,636,543	6.0
Grand total	1,856,603,370	1,840,162,452	-16,440,918	-0.9

The above comparison shows that in 1952 additional assessments decreased by \$16,440,918, or 0.9 percent, from fiscal 1951.

There were small increases in most of the general classes of tax, but in the excess profits tax there was a decrease of \$78,960,593. This is the excess profits tax under section 710 of the Internal Revenue Code, which was repealed for tax years beginning after December 31, 1945. The work on returns of this tax is almost completed. The excess profits tax provided by the Excess Profits Tax Act of 1950 is included with corporation income tax, and only a few returns reporting such tax were closed in fiscal year 1952.

OVERASSESSMENTS AND OVERPAYMENTS

The examination of returns and the consideration of taxpayers' claims often disclose that more tax has been assessed than is properly due the Government under the internal revenue laws. The determination of these overassessments often involves the settlement of taxpayers' claims filed under various provisions of the Internal Revenue Code, and requires the time and effort of many of the technical personnel of the Bureau.

An overassessment of tax may be applied as an abatement of unpaid tax; as a credit against taxes due; as a refund if all other taxes have been satisfied; or a combination of these adjustments, as circumstances may require. Interest at the rate of 6 percent is allowed on all overpayments, except in cases on which interest is restricted or prohibited by law.

During the fiscal year ended June 30, 1952, the amounts of overassessments or overpayments determined were applied as follows: Abatements, \$1,375,138,836; credits, \$490,696,654; and refunds, including interest, \$2,333,544,315.

Refunds and repayments.—The refunds and repayments made to taxpayers (including draw-backs and stamp redemptions), together with interest, totaled \$2,333,544,315 for the fiscal year 1952 and were made from the appropriation "Refunding internal revenue collections, 1952 and prior years."

Following is a summary of the refunds paid, showing the number and amounts of refunds and repayments allowed and the amounts of interest paid thereon, with respect to each general class of tax during the fiscal years 1951 and 1952:

REPORT ON OPERATIONS

Number and amount of internal revenue refunds, including interest, during fiscal years 1951 and 1952

Class of tax	Number		Amount refunded or paid		Interest allowed (included in amount refunded)	
	1951	1952	1951	1952	1951	1952
Corporation income and profits taxes	65,703	43,117	\$357,663,069	\$295,416,672	\$70,833,313	\$54,875,116
Individual income and employment taxes:						
Excessive prepayment-income tax	30,181,134	26,403,138	1,044,651,501	1,867,782,468	2,314,782	3,232,899
Other income tax, and old-age insurance	1,328,629	1,006,150	134,600,966	110,420,928	17,969,745	13,514,236
Railroad retirement	82	38	16,840	18,997	1,216	1,231
Unemployment insurance	11,301	10,616	2,357,989	1,575,043	56,797	56,374
Total individual income and employment taxes	31,521,146	29,422,942	1,781,637,296	1,880,288,436	20,342,541	18,833,680
Miscellaneous internal revenue:						
Capital stock tax	51	6	7,812	213,055	2,797	41,897
Estate tax	3,195	2,690	22,146,706	15,949,634	921,573	1,293,971
Gift tax	372	402	763,866	542,870	149,457	46,581
Alcohol taxes ¹	13,159	13,810	38,786,902	34,267,351	9,677	17,262
Tobacco taxes ¹	19	85	5,376	1,128,841	10	10
Manufacturers and retailers' excises	1,054	1,069	1,300,162	674,709	230,607	70,670
Wagering tax		129		2,791		6
Redemption of stamps:						
Alcohol	1,350	1,688	152,535	186,392	2	471
Wagering		59		2,065		5
Narcotics	49	63	522	1,466		6
Silver	1,896	1,541	2,039,051	2,529,951		
Tobacco	2,550	2,738	1,416,418	234,065	16,642	12,361
Other						
Total stamp redemptions	6,346	6,090	3,608,532	2,933,949	16,644	12,843
Other	4,023	4,140	2,380,090	2,126,068	243,297	141,566
Total miscellaneous internal revenue	28,219	28,361	68,990,447	57,859,208	1,474,063	1,642,127
Total refunds of internal revenue	31,615,068	29,494,420	2,208,291,812	2,333,544,315	92,669,917	75,360,923

NOTE.—There was also refunded during the fiscal year 1952 the amount of \$14,501, with no interest from the Puerto Rico trust fund collections, and \$154,919, with no interest, from the American Samoa (coconut oil) trust fund collections.

¹ Includes draw-backs.

Excessive prepayments of individual income tax.—During the last half of the fiscal year 1952 there were 29,831,430 individual income tax returns received by field offices of the Bureau showing prepayments of 1951 income tax by the taxpayers in excess of their 1951 tax liability. By July 31, 1952, the processing of these returns was virtually completed, with 29,043,194 overpayments totaling \$1,903,826,861 scheduled for refund to the taxpayers and 590,286 amounting to \$179,999,253 scheduled for credit to taxpayers' accounts.

This compares to the 30,751,170 overpayment returns filed for 1950 with a total of \$1,606,690,988 scheduled for refund to taxpayers and \$151,566,247 scheduled for credit to taxpayers' accounts. The following table shows for the tax years 1948–1951 the number and amount of prepayment refunds and credits.

Overprepayments of individual income tax scheduled for refund or credit, tax years 1948–51

Taxable year	Refunds			Credits	
	Number	Principal	Interest	Number	Amount
1948.....	36,595,450	\$2,131,276,668	\$1,464,013	1,130,943	\$302,603,844
1949.....	28,265,094	1,475,432,894	721,951	885,831	237,105,584
1950.....	29,835,574	1,606,690,988	1,752,834	661,780	151,566,247
1951.....	29,043,194	1,903,826,861	3,522,692	590,286	179,999,253

Claims for relief from excess profits tax.—Section 722 of the Internal Revenue Code provides that a corporation may file an application for relief from excess profits tax (Revenue Act of 1940) in any case in which the taxpayer establishes that the tax computed using the average base period net income would result in an excessive and discriminatory tax. In its application the corporation must establish what would be a fair and just amount representing normal earnings to be used as a constructive base period net income for the purposes of computing the excess profits tax.

Applications filed for relief under section 722 represent only a small percentage of the total number of claims filed by taxpayers, but they involve many problems of procedure, interpretation, and general policy. In respect to these claims, the technical personnel issue interpretative rulings, review recommendations of the examining officer, hold hearings on unagreed cases, and give technical assistance to the legal staff with respect to claims pending before The Tax Court of the United States.

The work of adjusting section 722 claims is nearing completion. The following cumulative report shows the number of applications for relief under section 722 which have been received and disposed of by the Bureau through June 30, 1952:

Applications for excess profits tax relief (sec. 722, Internal Revenue Code)—Cumulative receipts and disposals, fiscal years 1942–1952

Item	Number	Excess profits tax reduction		Increase in income tax
		Claimed ¹	Allowed	
Net receipts (excluding transfers and reopened cases).....	54,642	\$6,556,949,082		
Disposals:				
Allowed in whole or in part.....	16,120	1,109,081,749	\$325,423,087	\$134,777,651
Disallowed.....	18,807	1,455,986,851		
Withdrawn.....	10,826	891,354,074		
Eliminated ²	3,535	22,142,302		
Total disposals.....	49,288	3,478,564,976	325,423,087	134,777,651
On hand June 30, 1952:				
In agents' offices:				
Awaiting investigation.....	6	5,468,466		
Under investigation.....	29	115,410,868		
Investigated, awaiting field conferences, etc.....	67	91,858,542		
In Excess Profits Tax Council: ³				
Awaiting decision.....	600	773,246,793		
Awaiting review.....	198	254,309,639		
Unagreed, statutory notice outstanding or to be issued.....	1,604	614,242,239		
Before the Tax Court.....	2,155	390,907,203		
In process of closing.....	695	832,940,426		
Total pending.....	5,354	3,078,384,106		

¹ Amount of tax reduction claimed does not take into account tax adjustments made subsequent to the filing of relief applications.

² Consists of applications eliminated from further consideration upon agent's finding that no tax liability existed.

³ Based on field office reports. Includes cases in transit.

Tentative adjustments.—Section 3780 of the Internal Revenue Code provides that a taxpayer may file an application for a tentative carry-back adjustment of the taxes for preceding taxable years affected by a net operating loss carry-back or an unused excess profits carry-back from any taxable year ending on or after September 30, 1945.

Since April 1, 1952, these applications for tentative carry-back adjustments have been processed in the field offices. The field offices act upon the applications and, if found acceptable, allow and schedule for refund, credit, or abatement decreases in tax in an amount of \$10,000 or less resulting from tentative carry-back adjustment. The determination involving consolidated returns, decreases in tax in excess of \$10,000, and certain other special features are subject to review and scheduling by the Washington office.

A comparison of work done on applications for tentative carry-back adjustments for fiscal years 1951 and 1952 is shown in the following table.

Summary of applications for tentative adjustments, fiscal years 1951 and 1952

(Individual and corporation income and profits taxes)

Status	Number	Amount claimed	Amount allowed
FISCAL YEAR 1951			
Pending at beginning	3,422	\$17,221,734	
Applications received	22,836	94,712,480	
Applications adjusted, total	24,919	106,712,651	\$101,548,598
Allowed in whole	21,930	94,246,933	94,356,191
Allowed in part	1,348	8,567,794	7,192,407
Rejected	1,641	3,897,924	
Pending at end	1,339	5,221,543	
FISCAL YEAR 1952			
Pending at beginning	1,339	5,221,543	
Applications received	23,608	127,412,303	
Applications adjusted, total	20,359	95,296,630	90,113,577
Allowed in whole	18,487	85,634,373	85,737,421
Allowed in part	1,682	5,533,502	4,376,156
Rejected	1,540	4,128,755	
Pending at end	4,578	37,337,216	

Applications for tentative LIFO adjustments received during the fiscal year 1952 numbered four, with net tax reduction sought in the amount of \$8,510,534. All of these applications were acted upon during the year, resulting in allowances totaling \$6,382,900.

Other claims.—In addition to the two types of claims described in the foregoing paragraphs, all other claims, involving all classes of tax which were processed by the Bureau in fiscal year 1952, numbered 508,040.

Included in this total were taxpayers' claims Form 843 for adjustment of tax (including amended returns showing a reduction in tax which are treated as Form 843 claims); claims for special refund under section 1401(a) of the Federal Insurance Contribution Act; claims for redemption of tobacco and liquor stamps; and claims for draw-back of tax on distilled spirits used in nonbeverage products.

A summary of these claims by class of tax for fiscal year 1952 is shown in table which follows:

Summary of claims, fiscal year 1952

Class of tax	Pending July 1, 1951	Receipts	Disposals	Pending June 30, 1952
Corporation income and profits	54,540	31,973	32,451	54,062
Individual income	208,400	337,424	265,350	279,474
Income tax withheld and old-age insurance	61,972	122,467	163,533	20,906
Unemployment insurance	5,248	16,938	15,818	6,368
Railroad retirement	42	109	73	78
Estate and gift	1,448	1,017	1,049	1,416
Tobacco	92	2,089	1,742	439
Alcohol	1,470	17,971	16,917	2,524
Miscellaneous	5,261	10,337	10,107	5,491
Total	338,473	540,325	508,040	370,788

Review of overassessments exceeding \$200,000.—In cases where the net amount of the tax reduction, whether abatement, credit, or refund, exceeds \$200,000, the allowance is reviewed by the Chief Counsel's office. These cases include overassessments of income, excess profits, estate, gift, and miscellaneous taxes proposed for allowance; allowances already made of tentative amortization and carry-back adjustments of income and excess profits taxes; and interim refunds allowed to taxpayers entitled to the benefits of section 22(d)(6) of the Internal Revenue Code. Any deficiencies coupled with such tax reductions under review are likewise subject to review.

A report is prepared for the Joint Committee on Internal Revenue Taxation as required by section 3777 of the Internal Revenue Code where the net overpayments of income, excess profits, estate, or gift taxes exceed \$200,000. During fiscal year 1952, there were reported to the Joint Committee of Internal Revenue Taxation, 213 cases involving total overassessments in the amount of \$353,828,370.

OFFERS IN COMPROMISE

Under section 3761 of the Internal Revenue Code, the Commissioner, with the approval of the Secretary or Under Secretary of the Treasury, or of an Assistant Secretary of the Treasury, may compromise for a lesser amount liabilities in any civil or criminal case arising under the internal revenue laws before it is referred to the Department of Justice for prosecution or defense. Mutual concessions are essential to a valid compromise agreement. Where liability is undisputed, or has been established by a valid judgment and there is no doubt as to the ability of the Government to collect, there is no room for "mutual concessions," and therefore no basis for a "compromise". In cases where there is a bona fide dispute as to either a question of fact or of law with respect to liability for or collection of taxes, interest and/or penalty, there is room for mutual concession. The adequacy of the concession or consideration sufficient to justify the acceptance of an offer in compromise is determined by the exercise of sound discretion following an exhaustive analysis and evaluation of all facts and circumstances applicable to each case.

When a violation of the internal revenue laws is deliberate and with intent to defraud, criminal liabilities will in no case be compromised by the Treasury Department.

An offer in compromise of taxes, interest, ad valorem and specific penalties may be based on either inability to pay, or doubt as to liability.

Offers in compromise of tax liability arise, usually, when payments of assessed liabilities are demanded, ad valorem penalties for delinquency in filing returns are asserted, or specific civil or criminal penalties are incurred by taxpayers upon the doing of certain acts specifically prohibited by, or failure to perform certain acts specifically required by internal revenue laws and related statutes. In most instances the offers are tendered to internal revenue officers as they conduct their collection operations or as they perform their functions relating to the enforcement of regulatory provisions. However, in case of ad valorem penalties asserted for delinquency in filing returns,

taxpayers on receipt of demands for payment, often seek to have the penalties abated or adjusted through the submission of an offer in compromise.

Liabilities may not be adjusted or settled by compromise solely because a hardship case is presented which arouses sympathy or is merely appealing from the standpoint of equity.

All offers in compromise are filed with or forwarded to the offices of collectors (directors) of internal revenue where they are controlled and the accompanying payments are placed in special deposit accounts. Copies of the offer and related material are routed to the appropriate field officers for investigation. The reports of investigation and the completed report forms recommending acceptance or rejection are forwarded to the headquarters office in Washington, D. C., for review and approval. Cases in which acceptance of the offer is recommended are reviewed and forwarded to the Commissioner for signing of the acceptance. Thereafter the case is submitted to the Office of the Chief Counsel for further review, and for the issuance of the opinion of the General Counsel of the Department of the Treasury, or of the officer acting as such, as required under section 3761(b) of the Internal Revenue Code. This opinion is issued by the Chief Counsel after he concurs with the findings, and the case is forwarded for further review and approval by the Secretary of the Treasury.

Upon approval of the acceptance by the Secretary, the taxpayer is notified and the collector (director) of internal revenue is authorized to adjust his special deposit account in accordance with the findings. If the Secretary does not approve the offer, it is returned to the Appellate Staff for forwarding to the appropriate office for reconsideration.

Authority to approve the compromise of any case in which the unpaid amount of tax (including any interest, penalty, additional amount, or addition to the tax) is less than \$500 has been delegated by the Secretary to the Commissioner of Internal Revenue. The Commissioner has conferred this authority upon the Head of the Appellate Staff of the Bureau. The Chief Counsel reviews and approves such cases before they are considered and accepted by the Head of the Appellate Staff. However, cases involving specific penalties are forwarded for the review and approval of the Secretary of the Treasury.

Offers relating to violations of regulatory provisions of the Internal Revenue Code with respect to narcotics and marihuana laws are transmitted to the Commissioner of Narcotics for acceptance or rejection. After the case is closed by the Bureau of Narcotics, copies of the letters of acceptance or rejection are received and appropriate schedules are prepared and forwarded to the collectors (directors) of internal revenue for adjustment and final processing. Dual liability cases, involving both civil and criminal features of the narcotics and marihuana laws, are closed by joint action of the Commissioner of Narcotics and the Commissioner of Internal Revenue.

The office of the Chief Counsel considers all cases involving legal questions or controversies, and all cases in which suit has been recommended or criminal prosecution has been suggested even though the

criminal aspects have been disposed of before consideration is begun.

The Chief Counsel's office receives for consideration all cases involving a legal question or controversy and all cases in which suit has been recommended or criminal prosecution has been suggested.

During the fiscal year 1952 a total of 30,793 offers in compromise were received from taxpayers. There were 25,131 offers accepted and 4,295 offers rejected during the year. The following table shows the number of offers in compromise accepted during the fiscal year 1952 by type of tax.

Offers in compromise received and disposed of, fiscal year 1952

Type of tax or penalty	Number received	Accepted		Rejected, withdrawn or defaulted	
		Number	Amount of offer	Number	Amount of offer
Income, profits, estate and gift taxes.....	3,184	1,134	\$5,015,450	2,148	\$7,123,045
Penalties for delinquency, and interest for non-payment, on income, profits, estate, or gift taxes.	2,715	2,571	298,977	364	(2)
Excise tax ¹	7,661	6,074	492,985	479	258,761
Alcohol tax ¹	1,855	1,715	246,405	142	49,406
Employment tax ¹	15,380	13,637	554,713	1,162	463,171
Total.....	30,795	25,131	6,608,530	4,295	(2)

¹ Including penalties and interest.

² Not available.

INTERPRETATIVE AND OTHER TECHNICAL FUNCTIONS

The Bureau participates to a considerable degree in the technical development of internal revenue laws. Skilled technicians are customarily furnished to assist the congressional draftsmen in the drafting of tax legislation based upon the policy determinations made by the Committee on Ways and Means and the Senate Finance Committee. In addition to assisting in the drafting of the specific legislation required, these technicians call attention to provisions of the Internal Revenue Code which would be affected by the proposed legislation, and suggest appropriate revision of such provisions.

These technicians also perform another service in connection with the enactment of internal revenue laws. They customarily assist the congressional draftsmen in the preparation of the Committee reports that accompany the bills proposed for enactment. While this service is rendered primarily for the assistance of the Congress, the work performed in this capacity lays the foundation for the interpretation of the law which the Bureau must make subsequent to its enactment.

Another aspect of the service rendered by the Bureau in connection with legislation includes the preparation of reports on pending bills affecting internal revenue upon request by congressional committees and the preparation of reports to the Bureau of the Budget after proposed legislation has passed both Houses of Congress. When a committee of Congress requests the views of the Treasury Department on a bill which has been introduced, the subject matter is studied with a view to determining the technical and administrative problems which

may be involved and a report is prepared for the signature of the Secretary discussing such problems and stating whether the Department favors or opposes the enactment. Over 100 such reports were prepared during this fiscal year. Similarly, after a bill has passed both Houses of Congress and is forwarded for the signature of the President, a report is prepared, also for the signature of the Secretary, recommending approval or disapproval of the proposed legislation.

After the enactment of an internal revenue law, the Bureau interprets its provisions. This interpretation consists primarily of the preparation of regulations and the issuance of rulings based upon specific fact situations.

The regulations prepared are submitted for approval and for publication in tentative form in accordance with the Administrative Procedure Act (Public Law 404, 79th Cong. (1946), approved June 11, 1946). All data, views, and arguments presented within 30 days following publication in tentative form by interested persons with respect to the proposed regulations are carefully considered prior to the preparation of such regulations in final form.

As a result of four major revisions of the Internal Revenue Code during the past 2 years (Revenue Act of 1950, Social Security Act Amendments of 1950, Excess Profits Tax Act of 1950, and the Revenue Act of 1951), the Bureau has prepared an unusually large volume of regulations during the fiscal year 1952. The social security tax regulations under the Federal Insurance Contributions Act were rewritten (Regulations 128); regulations under the wagering tax provisions were promulgated (Regulations 132); and seventy-one Treasury Decisions amending existing regulations were issued.

After the regulations are prepared, adopted, and promulgated in final form, the Bureau continues its interpretative function by issuing, upon request, rulings under the law and regulations as applied to specified fact situations. In administering the law and the regulations, a considerable volume of such rulings normally result.

It is impractical in this report to furnish any realistic concept of the nature and variety of subject matter of the rulings issued by the Internal Revenue Service. Some idea of their volume, however, can be given. During the fiscal year 1952, for example, in the field of income, estate, and gift taxes alone there were 40,400 interpretative rulings issued to taxpayers and field offices of the Bureau, exclusive of opinions (numbering about 2,500) issued by the Chief Counsel for the Bureau. In addition, the Bureau issued over 14,700 rulings pertaining to the various excise taxes; over 7,200 rulings in employment tax cases; over 4,050 rulings relative to alcohol tax; and nearly 800 rulings on wagering taxes. The number of rulings referred to above represent generally the more complex rulings. In many cases, additional correspondence is necessary to develop the factual situations involved, to clarify doubtful issues, and to resolve differences of opinion and interpretation. In many cases, too, for these same purposes, conferences are held with taxpayers or their counsel prior to issuance of the ruling. The stated figures do not include rulings of a routine nature issued by the Bureau in an even greater number.

The great number of rulings is indicative both of the infinite variety of the circumstances which give rise to requests for rulings, and of the nonstatic nature of the tax law. Thus, the recent enactment of many new statutory provisions resulted in a substantial increase in the number of rulings of the Bureau.

The interpretative function also includes the preparation and publication of the Internal Revenue Bulletin in which is included, among other things, Treasury Decisions and the more important precedent rulings of the Bureau. During the fiscal year 79 rulings were published.

INSPECTION SERVICE ACTIVITIES

To insure maintenance of high standards of conduct by all Bureau personnel and to insure strict and scrupulous compliance with all applicable laws, policies, regulations, practices, and procedures prescribed by appropriate authority, a uniform and thorough inspection system has been provided throughout the headquarters and field offices of the Internal Revenue Service. During the fiscal year 1952 the inspection system was materially strengthened and consolidated by the establishment of the Internal Revenue Inspection Service (see "Improvements," page 42).

The Service is charged with the investigation of applicants for positions in the Internal Revenue Service, investigations of misconduct and irregularities on the part of the employees and officials of the Bureau, and conducting frequent and thoroughgoing inspections of the administrative management, operating, and employee-conduct aspects of all departmental and field offices.

Investigations of alleged misconduct and irregularities on the part of employees and officials.—When reports of alleged misconduct or irregularities on the part of an internal revenue employee are received, a thorough and impartial investigation of the charges is made and a report submitted either clearing the employee of the charges or recommending that some disciplinary action be taken. The charges against employees may involve not only improper relations with taxpayers or embezzlement, but also matters of personal conduct not involving tax matters or dishonesty.

During the fiscal year 1952 there were 629 charges of misconduct or irregularities disposed of after investigation. In 345 of these cases the employees involved were cleared of the charges, and in the remaining 284 cases some disciplinary action was recommended. In these 284 cases, separation from the Service was recommended for 174 employees. A more detailed summary of disciplinary actions taken against employees is to be found in the "Personnel summary" section of this report, page 37.

Field office inspection.—To appraise management, operations, and efficiency, frequent and systematic examinations of all Bureau offices are made by the thirteen field offices of the Inspection Service. These inspections are for the purpose of ascertaining and evaluating the effectiveness of the organizational structure of the offices; the status of all phases of the work and the quality of its performance; the

efficiency of its procedures, methods, and systems; the conduct of personnel administration, such as staffing, training, and utilization of employees; the conduct of all fiscal and tax accounting aspects of the office with particular reference to the examination of all tax revenue accounts maintained; the adequacy of supervision and control over work-measurement standards and review procedure; the utilization of space, furniture, and equipment; the maintenance and disposal of records; and the conduct of all other matters concerned with the administrative and operational management of the office. Cost and productivity reports, operational statistics, etc., are also reviewed and analyzed to detect current and potential problems in administration and operation of the offices.

During the fiscal year reports were submitted by inspection officials covering examinations of 86 field offices.

Employees' financial statements, Form 1361.—In an effort to isolate the relatively few employees who might have realized financial gains in an unauthorized manner by reason of their official positions, financial statements and related instructions were drafted and distributed to about 32,000 employees. As of June 30, 1952, approximately 31,500 of these statements had been analyzed and closed. One resignation and one removal from the Service have resulted from unwillingness to execute such statements. Difficulties were met in a few cases, but the vast majority of the employees who received them fully completed the statements. It is intended that the periodic filing of financial statements be required.

Audit of employees' tax returns.—It has always been the policy of the Bureau to select for examination the individual tax returns of officials and employees of the Internal Revenue Service on the same basis as those of other taxpayers. During the year this policy was amended to require the examination of the income tax returns filed by all top officials, front-line enforcement employees, and certain other employees. As a starting point, 91,075 returns filed by employees for the years 1948, 1949, and 1950 were selected for audit. There were 90,258 of these returns examined, of which 83,323 were found to be correct as filed. On 6,059 returns deficiencies totaling \$369,105 were determined, while on 876 returns the tax was found to be overstated by a total of \$50,922.

PERSONNEL SUMMARY

During the fiscal year ended June 30, 1952, the number of employees on the rolls of the Internal Revenue Service averaged 56,310. Appointments to the Service numbered 6,888, while separations totaled 9,312. Included in the separations are 128 military furloughs, 669 retirements, of which 134 were due to disability, and 174 separations for disciplinary reasons. The average number of employees in the field and departmental service of the Bureau during the fiscal years 1951 and 1952 are compared in the following table, by type of personnel:

Average number of employees on rolls, fiscal years 1951 and 1952

Type of personnel	Average number on roll, fiscal year		Increase or decrease (—)
	1951	1952	
Departmental.....	4,208	3,953	—255
Field enforcement:			
Field deputy collectors.....	10,176	10,485	309
Collectors' office auditors.....	3,258	3,303	45
Returns examiners.....	912	1,873	—39
Returns coordinators.....	56	58	2
Internal revenue agents.....	7,806	7,973	167
Special agents (tax fraud).....	1,236	1,206	—30
Alcohol tax inspectors.....	601	542	—59
Alcohol tax investigators.....	872	853	—19
Storekeeper-gaugers.....	1,464	1,495	31
Supervisory.....	332	340	8
Total enforcement.....	26,713	27,128	415
Other field:			
Legal.....	210	220	10
Other technical.....	2,086	2,268	182
Stenographers and typists.....	6,670	6,732	62
Clerical (excluding temporary).....	14,927	14,988	61
Messengers and laborers.....	182	180	—2
Temporary employees.....	809	840	31
Total other field.....	24,884	25,228	344
Total field.....	51,597	52,356	759
Grand total.....	55,805	56,309	504

¹ Includes personnel of this type in the former collection districts at Chicago and Springfield, Illinois who were transferred to the offices of Director of Internal Revenue at Chicago and Springfield.

Disciplinary actions against employees.—In the cases of the 284 employees for whom some disciplinary action was recommended after investigation of alleged misconduct or irregularity, there were 174 separated from the Service, 25 suspended from pay status for varying periods, 4 demoted, 8 reassigned to different duties or areas, and 73 officially reprimanded.

Separations during each of the fiscal years 1950–1952 resulting from investigations are shown in the following table by reason for action and by class of employee:

Separations for cause during the fiscal years 1950–1952

(a) BY REASON FOR ACTION

Reason	Fiscal year		
	1950	1951	1952
Acceptance of gratuities, bribes, etc.....	21	19	53
Embezzlement involving United States Government funds or property.....	5	10	24
Failure of employee to pay proper tax.....	—	3	21
Falsification or distortion of Government reports, records, etc.....	3	4	5
Unauthorized outside activity.....	—	1	15
Failure to properly discharge duties.....	2	1	7
Personal misconduct unrelated to tax cases.....	7	23	45
Refusal to cooperate in an official investigation.....	1	—	2
Divulgence of confidential information.....	—	1	—
Failure to file financial statements.....	—	—	2
Total number.....	39	62	174

Separations for cause during the fiscal years 1950-1952—Continued
(b) BY CLASS OF EMPLOYEE

Class	Fiscal year		
	1950	1951	1952
Collectors		1	7
Assistant collectors			3
Internal revenue agents	5	10	30
Deputy collectors	19	28	79
Administrative officers	3	3	12
Administrative assistants			5
Special Agents			4
Investigators	1		
Criminal investigators			2
Technical clerks	1		
Alcohol and tobacco tax inspectors			2
Miscellaneous tax investigators		1	1
Accountant-auditors	2	2	3
Storekeeper-gaugers	1		1
Position classifiers			3
Auditors			6
Tax accounting clerks		2	
Claims examiners	1	2	
Clerks	4	7	10
Clerk-stenographers		2	2
Clerk-typists	1	3	1
Bookkeeping machine operators		1	
Bindery workers		1	
Messengers		1	1
Laborers	1	1	1
Total number	39	62	174

Rules of conduct revised.—The booklet entitled "Rules for Conduct and Other Instructions for Employees of the Internal Revenue Service" was revised during the year. A copy of the revised booklet was sent to each employee with instructions that it be studied carefully and that there be compliance with the spirit as well as the letter of the rules.

Among the revisions in this booklet were the rules relating to outside employment or business activities. Procedure was revised to require that permission to engage in outside employment or business be requested in writing. Permission will not be granted where the personal interest of the employee may conflict with his official responsibilities or infringe upon his official time or duties. Neither will permission be granted where the activity might tend to bring discredit on the Service or be inimical to its best interests.

COST OF ADMINISTRATION

The amount appropriated for administrative expenses of the Bureau for the fiscal year 1952 was \$273,000,000, of which \$271,872,192 was expended, leaving an unexpended balance of \$1,127,808. Expenditures for the year exceeded 1951 expenditures by approximately \$26,000,000. This increase was due primarily to additional salary obligations arising from the general pay increases provided for by Public Law 201, Eighty-second Congress. Notwithstanding the increased outlay, the cost of collecting \$65,009,585,560 during the year was approximately \$0.42 per \$100 compared with \$0.49 per \$100 in 1951.

Data on the annual cost of administration, although of interest and value for certain purposes, cannot be relied upon either as a

guide to the proper scale of administrative activity or as a measure of relative efficiency of operation from year to year. An annual ratio of cost to collections is determined by many factors, most of which have no relationship to these objectives. To illustrate, the higher the level of tax rates and the more numerous the levies that are inherently economical to collect, the lower will be the average cost ratio. The prevailing level of salaries paid to Bureau personnel and the volume of essential services performed for taxpayers are other examples of these determinative factors.

Rewards to informers.—Under section 3463 of the Revised Statutes and section 3792 of the Internal Revenue Code, persons supplying information to the Bureau relative to violations of the internal revenue laws may submit claims for rewards. During the fiscal year 1952 there were received 1,849 of these informers' claims. A table showing the receipt and disposition of claims for informers' rewards during the fiscal years 1951 and 1952 follows:

Disposition of claims for informers' rewards, fiscal years 1951 and 1952

Status	Fiscal year 1951	Fiscal year 1952
Pending, beginning of period	4,199	5,388
Received	1,461	1,849
Dispositions, total	272	1,262
Rejected	151	1,043
Allowed:		
Number	121	219
Amount ¹	\$499,997	\$499,995
Pending, end of period	5,388	5,975

¹ Amount available for payment of rewards limited to \$500,000

IMPROVEMENTS

Reorganization Plan No. 1 of 1952, was the high point of management interest during the past fiscal year. However, the steady progress which has characterized the Bureau's improvement program since its inception in 1946, continued throughout the year with outstanding results in the institution of procedural advancements and in the elimination of unnecessary work.

Tax forms revision.—With a view to eliminating a major source of taxpayer error and the consequent need for investigation, individual income tax returns, Forms 1040 and 1040A, were revised to include a uniform exemption schedule designed to focus attention on dependency tests and requiring supplementary information with respect to claimed dependents outside of the immediate family of the taxpayer. Other changes in these forms included: the simplification of tax computation for individuals and married couples with surtax net income under \$2,000; revision of instructions to incorporate the provisions of the Social Security Act Amendments of 1950 to permit credit against income tax of certain FICA taxes overwithheld, thus eliminating certain assessment and refunding operations; and provisions for the reporting of self-employment tax on Form 1040. Revisions were made in the typography and design of these forms to facilitate their preparation and processing. A Spanish language

Form 1040-PR was designed for use of taxpayers in Puerto Rico and Form 1040-VI was designed for use of taxpayers in the Virgin Islands.

Other forms were improved as follows: the Withholding Statement, Form W-2, was revised to decrease the number of entries and reduced in size to facilitate preparation and handling; Form W-3, Reconciliation of Income Tax Withheld from Wages, was revised to permit the use of the same form from year to year; the Employer's Tax Return Under Railroad Retirement Tax Act, Form CT-1, was simplified and a schedule for listing of depository receipt payments added; Social Security Tax Form SS-8 was revised to provide more adequate information for determining the employer-employee relationship, and Form SS-14 was improved in typography; Tax Transfer Voucher, Form 514, was revised, bringing all pertinent information to the front of the voucher and eliminating entries on the back; and Form 940, annual unemployment tax return of employers of eight or more individuals, was redesigned with a detachable schedule to facilitate certification of credits by State officials.

New tax form mailing assembly.—A "package" mailing unit for distribution of the individual income tax return, Form 1040, was tested during the 1952 filing period, resulting in its approval for Nation-wide use in the 1953 filing period. The plan involves the assembling of instruction material and the tax returns in book form, and the mailing of the entire assembly in a flat package without envelope. Not only is the printing cost lower, but the mechanization of the mailing operation possible with the "package" provides a sharp contrast to the usual assembling and folding of instruction booklets and forms and stuffing them in envelopes. The funds saved on envelopes alone were sufficient to purchase and install the 52 labeling machines required for Nation-wide use. The test also showed favorable acceptance of the "package" form by a majority of taxpayers and indicated possible improvement in the quality of reporting, because of the availability and better presentation of the instructions. The absence of the "fold" in the return is also a distinct improvement which should produce further savings.

Changes in organization and procedure.—A number of actions were taken during the year to streamline and reorganize the work of the Bureau along more efficient lines. These included: (1) the reorganization of the Income Tax Unit, resulting chiefly in the reduction of its 13 primary organizational units to 5 branches and the elimination of 113 positions, and the establishment of an Analysis and Planning Staff, an office of Executive Management Officer, and a Field Supervisory Service; (2) the transfer of excise tax investigative personnel to the Income Tax Division and their integration into the offices of internal revenue agents in charge; (3) the extension to excise tax cases of appellate procedure through the medium of the Appellate Staff; (4) the transfer of audit of unemployment tax returns, from the Employment Tax Division to collectors' offices; (5) the merger of the processing and audit work of the Employment Tax Division and the resulting elimination of the Control Branch of that Division; (6) the integration of tobacco and alcohol tax work and the transfer of tobacco tax field work to district supervisors; (7) simplification of the post audit procedure for reporting errors of taxpayment on distilled spirits, as well as the procedure to be followed upon discovery of underpay-

ment or overpayment of tax on fermented malt liquor where there is no evidence of intent to defraud; (8) the certification of mutilated, unused strip tax stamps by storekeeper-gaugers, thus facilitating the processing of claims for the redemption of such stamps.

As a step toward its planned and orderly liquidation, as its workload decreases, the Excess Profits Tax Council was placed under the executive direction of the Head of the Appellate Staff. The offices of chairman, vice chairman, and the executive committee were abolished. Members of the executive committee were restored to full-time duty as council members.

The mail opening operation in collectors' offices was improved and standardized, resulting in a more rapid and efficient handling of mail and remittances with a marked saving in labor. The standardized operation includes improved mail room layout, use of specially-designed equipment, a minimum production standard, general organization of work, and improved management of personnel.

Changes in fraud procedure.—Strengthened and improved fraud procedures installed during the year have proved to be of considerable value in expediting the processing of criminal tax fraud cases. The former policy under which criminal prosecution was not recommended in cases where taxpayers made voluntary disclosures of intentional violation of internal revenue laws prior to investigation was abandoned. Also eliminated as a consideration in determining whether to recommend prosecution was the health of the taxpayer involved. Such determination was held not to be a proper function of the Bureau, but rather one to be taken into account within the judicial process. A revised procedure for handling criminal prosecution cases prescribes direct referral of such cases by the district penal counsel of the Chief Counsel's office to the Department of Justice in Washington, D. C., thus eliminating case review by the Regional Counsel and Washington headquarters offices.

Operating manuals.—Considerable progress was made in the formulation of new instruction manuals and the revision of existing manuals to cover enactment of new legislation, consolidation of functions, and simplification of procedures. The Collectors' Manual was revised to include some 200 pages of new or revised text, and a new volume on field procedure was issued; the Raw Materials Manual and parts of the Office Procedural Manual relating to alcohol and tobacco tax were revised, while work on the Seized Property Manual and Manual of Instructions for Investigators was substantially completed; The Special Agents' Manual, in the process of revision, neared completion; the Appellate Staff Manual was issued during the year, and manuals pertaining to excise tax and employment tax activities of the Appellate Staff were started. Procedural manuals for the Inspection Service were issued. A fully integrated nine-volume loose-leaf manual system covering all permanent operating instructions, will be provided under the Reorganization Plan.

Regional finance offices.—As part of a continuing program to obtain more effective accounting controls for operating and budget purposes, eight additional regional finance offices were established during the year, bringing the total number of such offices to 11. Other regional offices will be established coincident with the installation of district commissioners' offices. A study of the Bureau's

accounting systems was begun in April 1952, in conjunction with the reorganization and also as a part of the Government-wide survey provided for in the Budget and Accounting Procedures Act of 1950.

New equipment.—Continued progress was made in the use of time-saving operating equipment. The use of electronic accounting and calculating machinery was extended to include the maintenance and billing of revenue accounts, the addressing of wage and excise tax returns, and the checking of records to indicate delinquent taxpayers for enforcement purposes. A punched control card accompanied approximately 39 percent of the blank individual income tax returns mailed to taxpayers, and its use eliminated from some collectors' offices the yearly repetitive "listing" operation.

Further mechanization of work during the year was accomplished by the installation of electric typewriters and automatic posting machines in 12 additional collectors' offices, making a total of 18 now having such equipment. Three other districts were supplied with electric typewriters having dual-feed platens. The Intelligence Division installed electric typewriters in a number of offices to resolve their particular multiple copy problems. The Appellate Staff found use of mechanical dictating and transcribing equipment, as well as electric typewriters, of material aid in expediting work. Specially developed window-teller machines were ordered for 10 collection districts on a pilot installation basis.

Inspection Service.—The Inspection Service, which was activated on October 1, 1951, to provide a continuing check on efficiency of operations and integrity of employees, has had a steady record of development and accomplishment. Originally established to intensify and coordinate the activities of existing staffs of each operating division and to appraise management improvements and techniques, the Inspection Service was strengthened on March 15, 1952, by the consolidation of these staffs into the Inspection Service proper. Full authority to exercise general superintendence over all inspection activities was delegated to the Director of the Inspection Service. The field organization is comprised of 13 offices of Chief Inspector responsible to the Director who in turn reports directly to the Commissioner.

The Inspection Service is charged with the review of administrative management and operating procedures of all departmental and field offices and with the investigation of employee conduct, including the thorough and impartial investigation of character and ability of applicants for employment.

The Inspection Service ascertains and reports on the manner in which Bureau affairs are conducted; whether there is strict compliance with all applicable laws, policies, regulations, practices, and procedures; and on the conduct and integrity of employees.

During the fiscal year the Inspection Service (1) installed a system for control and follow-up on all complaints of whatever nature received; (2) required more frequent and intensive inspection of field offices; (3) inaugurated a systematic program for the audit of employees' income tax returns; (4) (a) effected a plan requiring rotation of field inspection personnel to 60-day assignments in Washington

headquarters to facilitate interchange of experience and ideas between forces, (b) projected plans for interchanging field supervisory forces between districts so that offices will be examined by different staffs, (c) initiated a policy of interchanging personnel between inspection forces to facilitate a "new look" from men in different although related activities; (5) completed plans for a training school for inspection personnel; and (6) took many other steps to strengthen and improve the Internal Revenue Service.

Other actions.—The utilization of Federal records centers, established by General Services Administration during the latter part of the fiscal year, is expected to be of material aid to departmental and field offices in the storage of record material. Space currently required for the storage of inactive records not eligible for disposal may thus be released for other requirements. The use of these centers also should prove of assistance in the transfer of certain files incident to the reorganization of field offices.

Depository receipt procedures were improved by revision of Forms 450 and 479 to expedite processing and to alleviate problems of getting employers to forward validated receipts with their returns. Form 450 is now mailed to all employers whose returns show a tax liability of \$300 or over, in an effort to improve compliance with the depository receipt procedures by these employers.

The program for exchanging abstracts of income tax audit reports with State Governments, which was inaugurated in 1950 with the States of North Carolina and Wisconsin, was extended to include Colorado, Montana, and Kentucky.

In an effort to locate payees of tax refund checks which had been returned as undelivered by post offices, collectors' offices cooperated with the press by making available for publication the names and last known addresses of such payees. From January 1 to April 30, 1952, a total of 210,098 of these checks were delivered.

Executive management and other officials were relieved of considerable paper work by use of powers of delegation under Reorganization Plan No. 26 of 1950.

Operating procedures and delegations of authority on actions affecting the departmental and field personnel programs were drafted during the last half of the fiscal year. One significant effect of these procedures will be the achievement of considerable economy in the processing of personnel actions and the maintenance of personnel records, including, for example, the decentralization to the field service of more than 50,000 official personnel folders for field employees.

Minimum qualification standards were raised for the positions of deputy collector, internal revenue agent, and special agent (tax fraud). In addition to establishing higher educational and experience requirements for these positions, oral interviews to determine personal qualifications were made an integral part of the examination for the position of deputy collector. The entrance grade for deputy collectors was raised from GS-5 to GS-7, and appointments from registers for this position will be probational rather than indefinite, with permanent status resulting after satisfactory completion of a 1-year probationary period.

LEGAL FUNCTIONS

The legal work of the Bureau of Internal Revenue is performed by the Assistant General Counsel whose office is established by section 2(b) of Reorganization Plan No. 1 of 1952 and who is appointed by the Secretary of the Treasury under the classified civil service as provided by section 3 of that Plan. This was the first to be filled of the offices created by the Plan. This Assistant General Counsel uses the operating title of Chief Counsel, Bureau of Internal Revenue.

The authority, duties, and functions of the Chief Counsel are vested in him by delegation from the General Counsel for the Department of the Treasury, who is the chief law officer of the Department. The Office of the Chief Counsel is, however, an integral part of the Internal Revenue Service.

The functions of the Chief Counsel include the following: Rendering of legal opinions, written or oral, for the guidance of officers and employees of the Bureau; preparation or review of regulations, Treasury Decisions, and certain other materials for publication; review of certain rulings, closing agreements, and compromises (including performance of the functions prescribed for the General Counsel by section 3761(b) of the Internal Revenue Code); preparation or review of recommendations to the General Counsel for changes in internal revenue laws and, when requested, the furnishing of technical assistance in the development and drafting of legislation; supervision and control of defense of petitions to The Tax Court of the United States and determination of whether to acquiesce or nonacquiesce in adverse decisions of the Tax Court; recommendation to the Department of Justice of what civil suits should be brought in the courts under the internal revenue laws (including claims for taxes in bankruptcy and receivership cases), what criminal cases involving violations of such laws should be prosecuted, what defense should be made in suits brought in the courts against the United States or Government officials under such laws, what court decisions under such laws (including decisions of the Tax Court) should be appealed, and how any such court actions should be handled; and review of proposed abatements, refunds or credits of taxes (including interest or penalties) of any taxpayer amounting to \$200,000 or over and preparation of the required reports to the Joint Congressional Committee on Internal Revenue Taxation.

A partial description of the legal operations for the fiscal year ended June 30, 1952, is included under the following headings of this report: Alcohol Tax Seizures and Arrests; Legal Work on Criminal Cases; Delinquent Returns and Payments; Offers in Compromise; Appellate Work and Civil Litigation; Overassessments; Interpretative and Other Technical Functions; and Improvements.

Changes have been developed in the organization of the Office of the Chief Counsel with a view to the most efficient rendering of legal services to the reorganized Bureau of Internal Revenue. In each of the reorganized districts there will be a district counsel. The district counsel will be the Chief Counsel's legal representative in the district and will serve as principal legal advisor to the district commissioner and his staff. The district counsel will be responsible to the Chief Counsel for the supervision and performance of all legal duties and

functions by each of the legal units within the district. Under the general supervision of the district counsel, the performance of the legal work of the district will be directed by the Appellate Counsel (in connection with Tax Court litigation and the work of the Appellate Division), the Enforcement Counsel (in connection with criminal prosecutions for alleged violations of internal revenue laws), the Civil Advisory Counsel (primarily in connection with assessment and collection problems), and the Attorney in Charge (Alcohol and Tobacco Tax) (in connection with laws pertaining to alcohol, tobacco, and firearms matters). The heads of the Washington headquarters divisions concerned with these matters will maintain, through district counsel, technical and advisory contact with and coordinate the work of the attorneys in the field.

During the fiscal year there was a material increase in the over-all workload of the office. The number of legal cases of all types increased from 32,776 on June 30, 1951 (exclusive of reward claims, which cases were transferred out of the Office of the Chief Counsel during the year), to 34,811 on June 30, 1952. An extraordinary amount of interpretative work has resulted from the major revenue acts approved during 1950 and 1951 (the Social Security Act Amendments of 1950, the Revenue Act of 1950, the Excess Profits Tax Act of 1950, and the Revenue Act of 1951). Not only have these enactments resulted in an unusual volume of work in preparing regulations, but there has been a heavy demand for rulings under these new laws. At the same time, there has been an increased volume of petitions to the Tax Court and of district court and Court of Claims litigation. The criminal cases recommended to the Department of Justice for prosecution have also increased, due partly to the special tax fraud drive and the enactment of the wagering tax. However, the number of attorneys on the rolls was about the same at the close of the fiscal year 1952 as at the close of the preceding fiscal year.

There were a number of management improvements and procedural changes introduced during the fiscal year affecting the work of the legal office. As mentioned earlier, the function of recommending the approval or disapproval of informers' claims for reward for information relating to the detection and punishment of violators of the internal revenue laws was transferred from the Office of the Chief Counsel to the Income Tax Division on November 7, 1951. The Engineers and Auditors Section was transferred from the Office of the Chief Counsel to the Income Tax Division on March 11, 1952. Three changes relating to the handling of criminal cases—the direct referral of such cases to the Department of Justice by the field offices, the abandonment of the "voluntary disclosure" policy, and the abandonment of the health policy—are discussed in the "Improvements" section of this report.

Much attention was given during the year by the Office of the Chief Counsel to management planning with a view to future procedural and organizational improvements.

During the year, outside counsel conducted a survey of the organization and procedures of the Office of the Chief Counsel and submitted a comprehensive report. Some recommendations from the report have been adopted; others were under active consideration at the close of the fiscal year.

Among the management improvements under consideration at the close of the year were decentralization of the handling of insolvency and lien cases, a restatement and realignment of the functions performed by the headquarters divisions of the office, an instruction to the field regarding the documentation and completion of the record in refund cases subject to the review of the Joint Committee on Internal Revenue Taxation, preparation of a manual for Enforcement Counsel, and institution of a training course for new attorneys.

TAX CONVENTIONS AFFECTING THE BUREAU OF INTERNAL REVENUE PROMULGATED DURING THE FISCAL YEAR 1952

A supplementary convention between the United States and Canada, modifying and supplementing the convention and accompanying protocol between the two Governments for the avoidance of double taxation and the prevention of fiscal evasion in the case of income taxes proclaimed by the President on June 17, 1942, was proclaimed by the President on November 29, 1951. The supplementary convention was effective, except as provided in Article I(1)(A), for taxable years beginning on or after January 1, 1951.

A supplementary convention between the United States and Canada, modifying and supplementing the convention between the two Governments for the avoidance of double taxation and the prevention of fiscal evasion in the case of estate taxes and succession duties proclaimed by the President on March 6, 1945, was proclaimed by the President on November 29, 1951. The supplementary convention entered into force on November 21, 1951, and is applicable to estates or successions in the case of persons who die on or after that date, except as otherwise provided in Article VI.

A convention between the United States and Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income was proclaimed by the President on December 24, 1951. The convention was effective, as respects United States tax, for taxable years beginning on or after January 1, 1951.

A convention between the United States and Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on the estates of deceased persons was proclaimed by the President on December 24, 1951. The convention came into force on December 20, 1951, and is effective as to the estates of persons dying on or after that date and as to the estate of any person dying before such date and after December 31, 1950, whose personal representative elects, in such manner as may be prescribed, that the provisions of the convention shall be applied to such estate.

A convention between the United States and New Zealand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income was proclaimed by the President on December 20, 1951. The convention was effective, as respects United States tax, for taxable years beginning on or after January 1, 1951.

A convention between the United States and Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income was proclaimed by the President on December 13, 1951. The convention was effective for taxable years beginning on or after January 1, 1951.

A convention between the United States and Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on estates and inheritances was proclaimed by the President on December 13, 1951. The convention was effective on December 11, 1951, and is applicable to estates or inheritances in the cases of persons who die on or after that date.

A convention between the United States and Switzerland for the avoidance of double taxation with respect to taxes on income was proclaimed by the President on October 1, 1951. The convention was effective for taxable years beginning on or after January 1, 1951.

IMPORTANT LEGISLATION ENACTED DURING THE FISCAL YEAR 1952 AFFECTING THE BUREAU OF INTERNAL REVENUE

EIGHTY-SECOND CONGRESS, FIRST SESSION

Public Law 72, approved July 3, 1951, amends section 2883(d) of the Internal Revenue Code to provide that vodka of any proof may be transferred by pipeline from distillery receiving cisterns to storage tanks in an internal revenue bonded warehouse on or contiguous to the distillery premises, and, upon taxpayment, from such receiving cisterns and storage tanks to contiguous tax-paid premises.

Public Law 73, approved July 5, 1951, amends section 2883(b) of the Internal Revenue Code to permit the transfer of distilled spirits of 160° of proof or more by pipeline from storage tanks in any internal revenue bonded warehouse to the fortification rooms of contiguous wineries.

Public Law 76, approved July 11, 1951, adds a new section 3183 to the Internal Revenue Code to provide temporarily for transfers of distilled spirits to meet the requirements of the national defense. Subsection (a), in general, permits the removal, under regulations approved by the Secretary, of distilled spirits of any degree of proof from any registered distillery, internal revenue bonded warehouse, industrial alcohol plant, or industrial alcohol bonded warehouse to any other such facility for any purpose deemed necessary to meet the requirements of the national defense; and the withdrawal of distilled spirits of 160° of proof or more from any distillery, internal revenue bonded warehouse, industrial alcohol plant, or bonded warehouse for certain tax-free purposes respecting industrial alcohol plants; and removes the limitations imposed by certain sections of the Code, so as to lift the restriction of the hours for distilling with respect to the production as well as the redistillation of spirits to which the Act applies, and to permit the mingling of such spirits at a distillery or internal revenue bonded warehouse or in the course of removal, without incurring taxes in respect of rectification. Subsection (b) permits the Secretary of the Treasury temporarily to exempt proprietors of distilleries, internal revenue bonded warehouses, and industrial alcohol bonded warehouses from any applicable provision of the internal revenue laws, except taxing provisions, when necessary to meet the requirements of the national defense.

Public Law 78, approved July 12, 1951, amends the Agricultural Act of 1949 to authorize and implement an agreement with Mexico respecting the availability of Mexican agricultural workers, when domestic agricultural workers are not available, to assist in growing,

harvesting, and preparing for consumption crops grown in the United States. Section 505(b) of such Act, as amended, amends section 1426(b)(1) of the Internal Revenue Code to exclude from the definition of "employment" services performed by such workers employed in accordance with the terms of Public Law 78, so that there will be no liability for the tax imposed by the Federal Insurance Contributions Act.

Public Law 82, approved July 23, 1951, amends section 220 of the Revenue Act of 1950 to postpone for 1 year the application of the income tax to salary paid by the United States to its citizens employed in its possessions.

Public Law 124, approved August 24, 1951, amends section 1700 (a)(1) of the Internal Revenue Code to provide that no tax shall be imposed in the case of admission free of charge of a member of the Armed Forces of the United States when in uniform.

Public Law 140, approved September 1, 1951, amends section 3508 of the Internal Revenue Code to extend the termination date for the tax on sugar from June 30, 1953, to June 30, 1957.

Public Law 145, approved September 14, 1951, extends the provisions of sections 9 and 10 of the Federal Trade Commission Act to authorize the requirement by subpoena of the attendance and testimony of witnesses and the production of documentary evidence at hearings respecting denials and revocations of industrial alcohol permits; and authorizes the Secretary of the Treasury to grant extensions of time not beyond November 15, 1951, for filing the income tax return of any corporation subject to the excess profits tax for a taxable year ending after June 30, 1950, and before February 1, 1951.

Public Law 161, approved October 10, 1951, amends section 2801(c) (1) of the Internal Revenue Code to exempt from the rectification tax certain blends of whiskies and brandies when reduced to as low as 80° of proof.

Public Law 166, approved October 10, 1951, amends that part of section 437(c) of the Internal Revenue Code, relating to the definition of equity capital of an insurance company, so as to provide for the allowance of a credit for the reserves of marine insurance companies and mutual fire insurance companies issuing perpetual policies, with respect to the inclusion of their reserves in the computation of their invested capital credit for the purpose of determining the excess profits tax.

Public Law 183 (Revenue Act of 1951), approved October 20, 1951, increases the combined normal tax and surtax on individuals by 11½ percent, the increased rates to terminate on December 31, 1953; increases the normal tax on corporations from 25 percent to 30 percent, and the tax on capital gains from 25 percent to 26 percent, such increases to terminate on March 31, 1953; provides new withholding rates and tables to take into account the increased tax rates; provides for a head of household approximately one-half of the income-splitting benefits available to a husband and wife who file a joint return; excludes from gross income, not exceeding \$5,000, amounts paid by an employer to beneficiaries of deceased employees under an agreement legally obligating the employer to pay such amounts; provides for the exclusion from gross income of income attributable to the discharge of certain indebtedness in the case of a corporation con-

senting to a reduction in the basis of its properties in an amount equal to the amount excluded; extends to January 1, 1954, the expiration date relating to the exclusion from gross income of compensation of members of the Armed Forces received for service in combat zones, including compensation of military personnel received while hospitalized as a result of wounds, disease, or injury incurred while serving in a combat zone; eliminates the five percent limitation with respect to the deduction of medical expenses paid during the taxable year in cases where the taxpayer or his spouse attains the age of 65 years before the close of the taxable year; permits the changing of an election respecting the taking of the standard deduction; raises from \$500 to \$600 the amount of gross income which a person may receive without losing his status as a dependent of a taxpayer; permits a taxpayer and his spouse to file a joint return after having filed individual returns for the taxable year; removes the exemption of mutual savings banks, building and loan associations, and cooperative banks from the income tax; taxes certain farmers' marketing and purchasing cooperatives on certain net earnings which are retained without allocation to patrons, and generally requires cooperatives to file information returns with the Bureau of Internal Revenue; eliminates capital gains in the computation of net income for the purpose of computing the additional tax under section 102 of the Internal Revenue Code for improperly accumulating surplus; provides for the nonrecognition of gain to a stockholder from the receipt of stock when a corporation "spins off" a part of its assets to a corporation formed to receive such assets and receives back all the stock of the corporation so formed; provides for the nonrecognition of gain to a taxpayer in the sale of his residence when within specified periods he purchases or constructs another residence; liberalizes the requirements for the exemption from taxation of income earned by a United States citizen for personal services rendered in a foreign country; provides for treatment as a capital gain of livestock held for 12 months or more for draft, breeding, or dairy purposes; provides for capital gain treatment of a lump-sum payment received by an employee upon termination of his employment, in return for a release of all rights to a percentage of his former employer's future profits; permits net operating losses for 1948 and 1949 to be carried forward 3 years; provides that if the grant of a restricted stock option is subject to stockholder approval, the date of the grant of the option shall be determined as if the option had not been subject to such approval; authorizes the Secretary of the Treasury to require information returns reporting interest in any amounts; abates certain income taxes in the case of members of the Armed Forces who die while serving in a combat zone; subjects Government colleges, universities, and their wholly-owned corporations to the tax on unrelated business net income; provides that expenditures paid or incurred prior to the development stage of a mine, for ascertaining existence or quality of ore may, to the extent of \$75,000 in any taxable year, be deducted in computing taxable income; permits an individual in his computation of a net operating loss, to take into account property losses arising from fire, storm, shipwreck, or other casualty, or from theft, even though such losses are on nonbusiness property; removes the tax on free admissions; restores generally the exemptions

from the admissions tax which were in effect prior to October 1, 1941; increases the tax on cigarettes 50 cents per thousand; imposes a tax of 2 cents a gallon on fuel used in a diesel highway vehicle; temporarily increases the tax on alcoholic beverages; imposes an excise and occupational tax upon wagering; temporarily increases the tax on trucks, busses, passenger automobiles, and motorcycles; repeals the tax on electrical energy for domestic or commercial consumption; temporarily increases the tax on gasoline; reduces the tax on domestic telegraph, cable, or radio messages; exempts from the tax on telephone messages, payments for telephone messages originating within a combat zone from a member of the Armed Forces performing service in the zone; reduces the percentage of the average base period net income to be taken into account in computing the excess profits credit based on income; provides a credit against the estate tax for the foreign death tax paid on property situated in a foreign country when such property is included in the gross estate of a resident or citizen of the United States; excludes from the additional estate tax imposed by subchapter B of chapter 3 of the Code the transfer of the net estate of a citizen or resident of the United States dying after June 24, 1950, and before January 1, 1954, while in active service in the Armed Forces of the United States; and removes from the tax-exempt status the expense allowance provided for the President, the Vice President, the Speaker of the House, and Members of Congress.

Public Law 215, approved October 26, 1951, authorizing the dispensing of habit-forming or toxic drugs under certain conditions provided in the Federal Food, Drug, and Cosmetic Act, provides that nothing therein contained shall relieve any person from any requirement prescribed by or under authority of law respecting opium, coca leaves, isonipecaine, or opiate mentioned in section 3220 of the Internal Revenue Code or marihuana as defined in section 3238 of the Code.

Public Law 247, approved October 31, 1951, repeals section 3796 of the Internal Revenue Code respecting the purchase of stationery for the Internal Revenue Service and section 3945 of the Code respecting the payment to collectors of certain office expenses.

Public Law 251, approved October 31, 1951, provides for the non-recognition of gain in cases in which, prior to the receipt of the proceeds for property compulsorily or involuntarily converted, the taxpayer purchases replacement property similar or related in service or use to the property converted or purchases stock in the acquisition of control of a corporation owning such property, to the extent that the amount realized upon such conversion does not exceed the cost of the other property, and for the recognition of loss in such cases.

Public Law 255, approved November 2, 1951, provides increased and uniform penalties for violations of certain provisions of the Narcotic Drugs Import and Export Act and the Internal Revenue Code with respect to narcotics and marihuana.

EIGHTY-SECOND CONGRESS, SECOND SESSION

Public Law 352, approved May 21, 1952, exempts unperforated microfilm from the excise tax imposed on photographic apparatus by section 3406 of the Internal Revenue Code.

Public Law 353, approved May 21, 1952, applies the same tax provided by section 2720(a) of the Internal Revenue Code with respect to the transfer of machine guns and short-barreled firearms upon the making of such weapons, subject to certain exceptions and requires a declaration of intention to be filed, in accordance with regulations prescribed by the Secretary, prior to such making.

Public Law 355, approved May 22, 1952, exempts from the rectification tax imposed on spirits and wines by section 2800(a)(5) of the Internal Revenue Code vodka produced from pure spirits in the manner authorized at registered distilleries.

Public Law 361, approved May 23, 1952, exempts from the stamp transfer taxes the delivery of stocks and instruments to a trustee, when made pursuant to a law to secure the performance of an obligation, and the redelivery of such stocks and instruments to the transferor.

Public Law 386, approved June 10, 1952, repeals chapter 8 of the Internal Revenue Code imposing the Alaska Railroads tax.

Public Law 391, approved June 12, 1952, exempts coconut oil produced in, or produced from materials grown in, the trust territory of the Pacific Islands from the additional tax of 2 cents per pound imposed by section 2470(a)(2) of the Internal Revenue Code.

— Reorganization Plan No. 1 of 1952, which became effective, pursuant to section 6 of the Reorganization Act of 1949, on March 15, 1952, provided for the abolition within the Bureau of Internal Revenue of the offices of assistant commissioner, special deputy commissioner, deputy commissioner, assistant general counsel for the Bureau of Internal Revenue, collector, and deputy collector on or before December 1, 1952, and the establishment of not to exceed 99 new offices, appointments to which shall be made by the Secretary of the Treasury under the classified civil service.

REORGANIZATION OF THE INTERNAL
REVENUE SERVICE

RECORD OF REORGANIZATION

History of the reorganization.—The reorganization of the Internal Revenue Service is the culmination of a long series of actions taken to meet the responsibilities which have resulted from changes in the Federal tax system during the past decade.

World War II overwhelmed the Bureau's collection and auditing machinery, geared to handle a relatively small number of prewar returns, by adding an army of taxpayers as incomes grew and exemptions were lowered. In the past decade the number of returns has increased fourfold and the volume of tax collections tenfold. With the broadening of the base of the personal income tax, wage and salary withholding was introduced, creating many new problems, not the least of which was that of mass refunding operations. The excess profits tax, the extension of social security coverage, and the wagering tax have each made a new and substantial contribution to the workload. Our tax system today bears little resemblance to that of 1940.

The heavy volume of recent tax legislation, designed to finance defense expenditures, has strained severely the administrative forces of the Revenue Service. In the space of a little more than a year the Bureau's staff has been required to assimilate four major enactments—the Social Security Act of 1950, the Revenue Act of 1950, the Excess Profits Tax Act of 1950, and the Revenue Act of 1951. These developments have been accompanied by an increase in appellate work and cases in litigation.

By 1946 the tremendous expansion which took place during World War II had already revealed many organizational and procedural weaknesses. In such a period of vastly increased activity, the disruption of day-to-day operations would have had serious repercussions. Every change had to be well thought out and every detail considered before its initiation.

With this thought in mind, the Secretary of the Treasury introduced on a trial basis a work simplification program of management improvement in the Bureau which started at the lowest supervisory level. This program was coupled with the establishment of an employee incentive award system, in order to tap the accumulated knowledge and experience of every employee, and constituted the first step on the road to reorganization. This program was officially adopted and expanded to include the entire Revenue Service in 1947.

At the same time, management improvement efforts were started in other directions. In October 1946 the first large-scale conference in several years was held in Washington between field and departmental officials of the Revenue Service in order to survey its operational and administrative problems. A month later there was established a special committee on administration to analyze the suggestions made at this conference. The next step was the creation of a committee of highly qualified men from both inside and outside Govern-

ment to direct the management studies of the Internal Revenue Service and to act as consultant in the solution of administrative problems.

The Congress also took an active interest in the improvement of the Bureau's operations. The House Committee on Appropriations made a number of recommendations, and the Advisory Group to the Joint Committee on Internal Revenue Taxation also submitted a series of recommendations. Virtually all these recommendations were adopted.

In April of 1948 a Management Staff was created in the Commissioner's office to assist him in integrating and coordinating the various diverse functions of the Bureau. This group, under the direction of the Assistant to the Commissioner, was selected from employees who were technicians and specialists widely experienced in the various technical, procedural, and basic operational aspects of the Bureau. This Staff has been of considerable assistance to the Commissioner in advising him on matters relevant to effective management and operation, and in furnishing facts and opinions to serve as a basis for action and policy formulation.

One of the outstanding management firms in the country was engaged in September 1948 to make a comprehensive analysis of the organization and procedures of the Bureau. The firm's report and recommendations were received in August 1949.

All of these improvements took time—time to plan, and time to install—before their full benefits could be realized. The present Reorganization Plan brings to fruition intensive studies which have been under way much of the time since 1947 when the management improvement program was begun. Not only does the reorganization seek to repair basic weaknesses in the old structure, but it includes provisions for further improvements which will be made in the future.

Enactment of Reorganization Plan No. 1—Recent Congressional investigations focused public attention on the need for a Revenue Service completely responsive to top direction and control and free of the defects of the old system, among which were political appointment of collectors, assistant commissioners, and the Chief Counsel; scattered ruling and policy-making authority; and lack of an integrated inspection service.

The President accordingly submitted Reorganization Plan No. 1 of 1952 to the Congress on January 14, 1952 (Exhibit A to this report sets forth the Plan and the President's message transmitting it to the Congress). Motions to defeat the plan were disapproved by both the House of Representatives and the Senate, and the plan became effective March 15, 1952.

Provisions of the Plan—Reorganization Plan No. 1 is a relatively simple plan. In essence, it abolishes all appointive offices in the Bureau except that of Commissioner. It furnishes the framework for a reorganization of the headquarters office in Washington by providing for the appointment under the classified civil service of the assistant commissioners and an assistant general counsel, who serves as Chief Counsel of the Bureau. Formerly these were all political appointments. The plan furnishes the framework for the reorganization of the field service by providing for not more than 25 new offices and 70 suboffices, and it permits assignment of supergrades—

grades 16 through 18—to some of the newly established positions in order to obtain and hold persons with top qualifications. The entire plan is set forth in five short paragraphs. (See Exhibit A.)

These few simple paragraphs, however, make possible far-reaching changes in the century-old structure of the Bureau. The former basis of organization for most of the divisions and offices of the Bureau with the exception of the collectors' offices, depended upon the type of tax collected—for example, the Bureau had an Income Tax Division, an Excise Tax Division, and an Employment Tax Division. Under the old organizational structure of the Bureau some 200 main field offices reported to the Commissioner through seven more or less autonomous divisions at Washington. Included in the 200 main field offices were 64 offices engaged in the two-fold task of collecting taxes and auditing the smaller returns; 39 audited the larger classes of returns; 14 dealt only with the fraud aspects of tax cases; 15 enforced the alcohol and tobacco taxes; and 12 were district offices of the Bureau's Appellate Staff. Over two thousand subordinate offices and posts were under the supervision of these main field offices.

In the present organizational structure, three fundamental changes have been made. First, the actual basis for organization of the Bureau (see Exhibit B) has been changed from type of tax collected to purpose or function. For example, there are now a Collection Division, an Audit Division, and an Appellate Division. Each handles all types of tax returns.

The only exception to this principle of functional organization is the semisegregated status of the alcohol and tobacco tax operations. The responsibilities in collecting these taxes have unique characteristics, not entirely of tax administration, but rather of industry regulation and suppression of unlawful operations by police activity. In the words of a Bureau official, it was decided "not to make a fetish of rigid consistency in the face of inconsistent circumstances." The unique character of this policing function accordingly was recognized and a separate Alcohol and Tobacco Tax Division established.

The second basic change called for complete revamping of the organizational framework of the Bureau and drawing new lines of reporting authority and responsibility.

At Washington there are now three Assistant Commissioners of equal rank. Each has responsibility for one of the three major functions at the headquarters level—technical tax work, direction of inspection activities, and management of field operations. The Assistant Commissioner (Operations) has a direct line of control over all field offices, except those of the Chief Counsel and the Inspection Service.

In addition to the three Assistant Commissioners, there are four other principal officials in the Commissioner's immediate office. These are the Assistant to the Commissioner, who heads the Commissioner's Management Staff; the Administrative Assistant to the Commissioner, who supervises the activities of the Personnel, Budget and Finance, Training, Statistical, and Administrative Divisions; the Technical Reviewer; and the Information Officer. The Chief Counsel of the Bureau continues to be the principal legal adviser to the Commissioner.

In the field, there are being set up 64 offices of director of internal revenue. These offices will be in the same geographical location as the former collectors' offices. Under each director's office nearly all of the various types of work performed by former internal revenue offices will be assembled. There will no longer be separate offices of collectors, internal revenue agents-in-charge, special agents, and so on. All of these will be combined into the office of the director of internal revenue.

In addition, there is being established a series of new district or supervisory offices, limited by law to 25 or less, each headed by a district commissioner who has complete jurisdiction over all matters of tax administration and enforcement in his area. Under the district commissioner in each area will be the offices of director of internal revenue, described above.

Generally, there are in the offices of directors and district commissioners counterparts of the divisions in the office of the Assistant Commissioner (Operations) at headquarters (see charts, Exhibit B). An exception is the Appellate Division, which is not represented in the director's office. This Division enjoys a somewhat separate status within the office of the district commissioner and represents the only departure from the direct line-of-authority principle. It was evident that any settlement approved by the Assistant District Commissioner—Appellate should be final. Thus, such settlements are not subject to modification by the district commissioner. They are subject to review in Washington only in order that decisions and rulings may be coordinated and other field offices may be advised of them.

The third basic change in organization was the establishment of an inspection service completely independent of the operating activities of the Bureau, with a direct and separate line of control from the Commissioner through the Assistant Commissioner (Inspection) to its field offices. The objective of the Inspection Service is to insure the maintenance of high standards of conduct and efficiency by all the Bureau's personnel. Toward this end, the Service is charged with conducting frequent and thorough inspections of management, operations, and employee conduct in all departmental and field offices. Inspection activities formerly performed by the separate divisions of the Bureau have been unified in the new Inspection Service, as have other inspection functions such as investigation of applicants for positions and investigations of misconduct and irregularities.

Implementation of the Plan—According to the terms of the Reorganization Plan, the change-over to the new-type organization must be completed by December 1, 1952. Fortunately, many improvements had been made during recent years to cut down the backlog of work, and the career service of the Bureau provided a hard-core of experienced and able personnel to implement the Plan.

The implementation may be described in four major phases: (1) initial planning and scheduling of the reorganization program; (2) establishment of two of the new district offices under the most careful supervision from headquarters, to iron out rough spots and set patterns for future district installations; (3) reorganization of the headquarters office; and, (4) establishment of the remaining district offices. The work of reorganization will not be completed even after all of the new districts have been established, however, for the task

of integrating the operations in each district will require additional time and effort.

The first phase of reorganization planning began shortly after the plan was introduced in Congress. As a general plan of action, the Commissioner appointed task forces to gather basic data and assume responsibilities for planning and working out all details for putting the reorganization into effect. These task forces, ten in number with three to ten members in each group, had the following assignments: (1) Civil Service—to plan all personnel matters in connection with the appointment and reassignment of personnel, and decentralization of personnel files to the new offices; (2) Legal—to prepare delegation orders and work out all legal matters in connection with the reorganization; (3) Washington headquarters office—to determine the manner in which functions of the headquarters office should be reassigned; (4) Functional descriptions and charts—to prepare detailed functional statements and charts for each new office; (5) Operating manuals—to revise operating manuals to take account of the new procedures; (6) Housing—to work out the space problem involved in bringing all internal revenue activities in each locality under one roof; (7) Revenue and disbursement accounting—to make necessary changes in accounting procedures and reporting of revenue receipts; (8) District and subdistrict boundaries—to review proposed district and subdistrict boundaries; (9) Budget and fiscal allotments—to develop new workload estimates and to determine manner in which allotments should be reassigned; and (10) Statistical and other control reporting—to review all present reporting systems and recommend and develop new systems.

Members of these task forces, who were mostly specialists in their various fields, served on a part time basis. Each group was presented with a list of the specific subjects assigned to it and given complete freedom to proceed in its own way to do the job as rapidly as possible. The groups were not required to operate in a formal manner, nor to submit elaborate reports of their activities. The chairman of each task force served as a member of a coordinating body which met with a steering committee of three top internal revenue officials to decide matters of high policy, to coordinate the work of the various groups, and to watch their progress.

The second phase of the reorganization began when the initial assignments of the task forces were substantially completed and the time drew near for the first "test" installation of the new organizational set-up. At this stage an "installation group" was appointed on March 31, 1952, staffed by five full-time, highly qualified specialists in management and other fields who were directed to pull together the work of the task forces and to schedule the final plans for the field installations. They were responsible for seeing that necessary administrative decisions were made and necessary administrative actions were taken prior to each installation. These actions ranged from major matters of issuing orders that would give the new officials legal authority to conduct revenue functions to such details as issuing instructions on what to do about outmoded letterheads and forms.

In carrying out the district installations, every possible means was taken to establish close working relationships between the planning groups in Washington and field officials. This was desirable to promote

a smooth transition to the new plan of organization, and to provide a firm foundation for future understanding of each other's problems. For example, about a month prior to the establishment of the newly reorganized Chicago district—the first to be established—a key Revenue official from Illinois was brought to headquarters to work closely with the installation group. Then, just prior to the installation, the new district commissioner and other top officials came to Washington for several days' intensive indoctrination. In addition, 2 weeks before the event, an installation team was appointed in the district and a representative of the headquarters' installation group was sent to Chicago to provide liaison. A few days in advance of the installation, the entire installation group went to Chicago to complete the final arrangements with local internal revenue officials. During most of the planning and arrangements an observer from the New York district, which was next on the slate for reorganization, was present.

On May 20, 1952, ceremonies were held in Chicago, establishing the first of the new internal revenue districts and installing the new district commissioner, directors of internal revenue, and eight other key officials. Among the speakers on this occasion were the Secretary of the Treasury, the Under Secretary of the Treasury, the Commissioner of Internal Revenue, and the Executive Director of the Civil Service Commission. Following the ceremonies a seminar was held by Bureau officials to explain the reorganization to local tax attorneys and accountants. A series of internal revenue supervisors' meetings also was held to discuss the reorganization and clear up questions concerning their own work under the new system.

Another aspect of the Chicago installation which deserves mention is the space problem. One objective of the reorganization is to house all internal revenue offices in each city under a single roof. Although this necessarily will have to be a long-term project in many areas, Bureau and Treasury space experts, working in cooperation with the General Services Administration, were able to obtain contiguous space in the State Madison Building to house all Federal revenue activities in Chicago.

In planning the Chicago installation, the installation group took a flexible approach, attempting to work out the best methods and order of procedure. As a result of this experience, a comprehensive installation manual was developed showing the step-by-step procedure for reorganizing each district, and including sample forms, orders, etc. The manual was developed for use by district officials who are responsible for various phases of the reorganization. It was first used in the establishment of the second district, in New York, on June 30, 1952.

The Bureau entered the third phase of the reorganization on August 11, 1952, when ceremonies were held in Washington to announce the reorganization of the headquarters office and install the new headquarters officials. These were the three Assistant Commissioners, four other principal officials in the Commissioner's office, and the Chief Counsel. (As originally planned, reorganization of headquarters in Washington would have preceded the establishment of all of the new district offices, but to speed the field reorganization, in view of the December 1 deadline, it was decided to proceed with the first two district installations.)

In carrying out the Washington headquarters reorganization, the special task force prepared sets of organization charts and detailed functional descriptions covering both immediate changes and ultimate objectives. The installation group also engaged in the same detailed planning for the headquarters installation that had been done for the previous district installations in Chicago and New York.

The Bureau now entered the fourth phase of the reorganization program—the establishment of the remaining districts. Two additional districts—Baltimore and Buffalo—had been established by the end of September, and other installations were to follow rapidly until December 1.

With the further perfection of the installation manual, which covers not only steps preliminary to the establishment of new districts but each further step necessary to implement the district reorganization, there has been a steadily decreasing need for assistance from Washington. Target dates have been set, however, for the various steps of each reorganization and its subsequent detail work, and the new district commissioners are required to submit regular progress reports.

One of the most important administrative problems encountered during the course of the reorganization has been that of recruiting personnel to fill the new key positions established by the plan. The speed with which this could be accomplished has in part determined the order of establishing the new districts, and this made it difficult to adhere to any pre-arranged time schedule.

It was realized that first consideration should be given to experienced internal revenue employees in filling these positions. This was not only in accord with the promotion policies of the Treasury Department, but was also highly desirable where the positions required practical, working knowledge of the technical operations of the revenue system.

A Personnel Selection Board was appointed to nominate candidates for the key field positions of district commissioner, assistant district commissioner—of which there are six in each district—and director of internal revenue. This Board included the Bureau's Assistant Commissioner (Operations), the Treasury Department's Director of Personnel, the Assistant to the Fiscal Assistant Secretary, the Director of the Inspection Service, and the Chief of the Intelligence Division.

Every employee whose position or grade indicated that he would be qualified for one of the key positions was considered automatically by the Board. All other employees who believed they met the Civil Service qualification standards for these positions were invited to apply to the Board for consideration. For certain positions in which knowledge of Bureau operations was not essential, applications were also invited from employees outside the Bureau who had Civil Service status.

In the course of this selection process, the Selection Board has traveled to all sections of the country to interview applicants. The Board has considered 1,835 applications and interviewed 654 candidates. Eligibles recommended by the Board were ranked in order of preference for consideration by the Commissioner and recommendation to the Secretary of the Treasury for final selection. Following this, the names were submitted to the Civil Service Com-

mission for thorough investigation of the ability and fitness of the applicants, a process which followed along the same lines as an unassembled Civil Service examination.

Collectors of internal revenue who had Civil Service status have been given the same consideration for the new position of director as other employees of the Bureau. The other (nonstatus) collectors have had to qualify through open, competitive examination by the Civil Service Commission before they could be considered. The Commission has held such examinations for the position of director in 26 locations.

To select nominees for subordinate positions in the district commissioners' and directors' offices, district selection boards have been set up in the field. These boards are composed of the top officials in the district offices as well as the directors.

ADVANTAGES OF THE REORGANIZATION

Many of the administrative advantages of the reorganization are readily apparent from the description of the old and new structure of the Bureau. In summary, however, the principal benefits to be expected, in terms of the results of the major changes made in the organization, are as follows:

First, the abolishment of all appointive offices except that of Commissioner makes it possible for the Bureau to be completely a career service, with all the attendant administrative gains. For the first time, the Bureau has full control over the actions of all employees and is able to assume full responsibility for such actions. All positions are filled solely on the basis of competence and integrity, and continuity of tenure and promotion on the basis of merit are assured. In addition, greater flexibility in assigning personnel is possible, because key officials can be transferred from one area to another as required.

Second, the changes result in a fully responsive and fully responsible field organization. There is one unified line of command from the Secretary to the Under Secretary, Commissioner, Assistant Commissioner (Operations), district commissioners, and directors. This permits clear and extensive delegations of authority.

Establishment of a system of strong district offices reduces the number of field offices reporting to Washington and facilitates their closer supervision and control. Out of this will come more uniform administration of the tax laws. Moreover, with more direct control over field operations and a strong Inspection Service, many functions can be safely decentralized, thus allowing the headquarters office in Washington to place more concentration on executive direction, planning, and research. At headquarters, integration of field operations at a high level in the organization permits more efficient planning and coordination than were previously possible.

With all revenue offices brought together under the director, more effective planning is also possible at the field level. Greater flexibility and more effective utilization of manpower and equipment are possible. A large number of interoffice routines are being eliminated. Furthermore, it will be possible to centralize many large-scale processing and filing operations, and to consolidate certain common services such as property management, and personnel and payroll operations.

The reorganization of the Bureau according to purpose or function, rather than by type of tax, opens the third large area of probable benefit. For example, lack of sufficient enforcement personnel is one of the most serious problems of the Bureau, and bringing together these slender resources in the new Audit Division makes it possible to apply these resources more effectively. One visit by Bureau representatives to examine all classes of returns is possible, instead of separate examiners making separate calls for each kind of tax—income, excise, etc. This saves the manpower of the Bureau and provides greater convenience to the taxpaying public.

The new functional arrangement brings the whole revenue service to the people, as it is not necessary for a person to travel outside his own home State to take care of any normal tax matter. Each State has at least one director's office, and in this office are combined the functions formerly carried on at scattered points, in some instances outside the State boundaries.

The functional organization plan also provides a revenue system readily adaptable to changes in tax structure, and this will be of particular value in times of national emergency. Administration in the field offices will be improved greatly as a result of the establishment of the office of Assistant District Commissioner for Administration. The former field installations were not well equipped to handle administrative matters.

And, fourth, the strong, independent Inspection Service assures thorough and continuing checks on the conduct of Bureau employees and the performance of the Bureau's field offices.

EXHIBIT A

Reorganization Plan for the Internal Revenue Service
and accompanying message, as submitted to the
Congress by the President

To the Congress of the United States:

I transmit herewith Reorganization Plan No. 1 of 1952, prepared in accordance with the Reorganization Act of 1949 and providing for reorganizations in the Bureau of Internal Revenue of the Department of the Treasury.

A comprehensive reorganization of that Bureau is necessary both to increase the efficiency of its operations and to provide better machinery for assuring honest and impartial administration of the internal revenue laws. The reorganization plan transmitted with this message is essential to accomplish the basic changes in the structure of the Bureau of Internal Revenue which are necessary for the kind of comprehensive reorganization that is now required.

By bringing additional personnel in the Bureau of Internal Revenue under the merit system, Reorganization Plan No. 1 likewise removes what the Commission on Organization of the Executive Branch of the Government described as "one of the chief handicaps to effective organization of the Department * * *"

It is my determination to maintain the highest standards of integrity and efficiency in the Federal service. While those standards have been observed faithfully by all but a relatively few public servants, the betrayal of their trust by those few demands the strongest corrective action.

The most vigorous efforts are being and will continue to be made to expose and punish every Government employee who misuses his official position. But we must do even more than this. We must correct every defect in organization that contributes to inefficient management and thus affords the opportunity for improper conduct.

The thorough reorganization of the Bureau of Internal Revenue which I propose will be of great help in accomplishing all of these ends. It is an integral part of a program to prevent improper conduct in public service, to protect the Government from insidious influence peddlers and favor seekers, to expose and punish wrongdoers, and to improve the management and efficiency of the executive branch.

I am confident that the Congress and the public are as deeply and earnestly concerned as I am that the public business be conducted entirely upon a basis of fairness, integrity, and efficiency. I therefore hope that the Congress will give speedy approval to Reorganization Plan No. 1, in order that we may move ahead rapidly in achieving the reorganization of the Bureau of Internal Revenue.

The task of collecting the internal revenue has expanded enormously within the past decade. This expansion has been occasioned by the necessary additional taxation brought on by World War II and essential postwar programs. In fiscal year 1940, tax collections made by the Bureau of Internal Revenue were slightly over 5½ billions of dollars; in 1951, they totaled almost 50½ billions. In 1940, 19 million

tax returns were filed; in 1951, 82 million. In 1940, there were 22,000 employees working for the Bureau; in 1951, there were 57,000.

Throughout this tremendous growth, the structure of the revenue collecting organization has remained substantially unchanged. The present field structure of the Bureau of Internal Revenue is comprised of more than 200 field offices which report directly to Washington. Those 200 offices carry out their functions through more than 2,000 suboffices and posts of duty throughout the country. The Washington office now provides operating supervision, guidance, and control over the principal field offices through 10 separate divisions, thus further adding to the complexities of administration.

Since the end of World War II, many procedural improvements have been made in the Bureau's operations. The use of automatic machines has been greatly increased. The handling of cases has been simplified. One major advance is represented by the recently completed arrangements to expedite criminal prosecutions in tax fraud cases. In these cases, field representatives of the Bureau of Internal Revenue will make recommendations for criminal prosecutions directly to the Department of Justice. These procedural changes have increased the Bureau's efficiency and have made it possible for the Bureau to carry its enormously increased workload. However, improvements in procedure cannot meet the need for organizational changes.

Part of the authority necessary to make a comprehensive reorganization was provided in Reorganization Plan No. 26 of 1950, which was one of several uniform plans giving department heads fuller authority over internal organizations throughout their departments. The studies of the Secretary of the Treasury have culminated since that time in a plan for extensive reorganization and modernization of the Bureau. However, his existing authority is not broad enough to permit him to effectuate all of the basic features of the plan he has developed.

The principal barrier to effective organization and administration of the Bureau of Internal Revenue which plan No. 1 removes is the archaic statutory office of collector of internal revenue. Since the collectors are not appointed and cannot be removed by the Commissioner of Internal Revenue or the Secretary of the Treasury, and since the collectors must accommodate themselves to local political situations, they are not fully responsive to the control of their superiors in the Treasury Department. Residence requirements prevent moving a collector from one collection district to another, either to promote impartiality and fairness or to advance collectors to more important positions. Uncertainties of tenure add to the difficulty of attracting to such offices persons who are well versed in the intricacies of the revenue laws and possessed of broad-gauged administrative ability.

It is appropriate and desirable that major political offices in the executive branch of the Government be filled by persons who are appointed by the President by and with the advice and consent of the Senate. On the other hand, the technical nature of much of the Government's work today makes it equally appropriate and desirable that positions of other types be in the professional career service. The administration of our internal revenue laws at the local level calls for positions in the latter category.

Instead of the present organization built around the offices of politically-appointed collectors of internal revenue, plan No. 1 will make it possible for the Secretary of the Treasury to establish not to exceed 25 district offices. Each of these offices will be headed by a district commissioner who will be responsible to the Commissioner of Internal Revenue and will have full responsibility for administering all internal revenue activities within a designated area. In addition, all essential collection, enforcement, and appellate functions can be provided for in each local area and under one roof so far as is practicable. It is not proposed to discontinue any essential facilities which now exist in any local areas. Rather, the facilities will be extended and the service to taxpayers improved. These new arrangements should make it possible for the individual taxpayer to conduct his business with the Bureau much more conveniently and expeditiously.

In addition to making possible greatly improved service to the taxpayer, the establishment of the district offices will provide opportunity in the field service of the Bureau of Internal Revenue for the development of high caliber administrators with experience in all phases of revenue administration. These offices will be the backbone of a modern streamlined pattern of organization and operations with clear and direct channels of responsibility and supervision from the lowest field office to the Commissioner, and through him to the Secretary of the Treasury. The creation of this new framework of district offices is a necessary step in carrying out the over-all reorganization of the Bureau.

Plan No. 1 also makes it possible to provide a new framework of supervisory offices in the headquarters of the Bureau of Internal Revenue. Under plan No. 1, the offices of Deputy Commissioner, Special Deputy Commissioner, and Assistant Commissioner are abolished. Three Assistant Commissioners, all in the classified civil service, are authorized, and will be available to perform such functions as may be assigned to them. The intention of the Secretary of the Treasury under the comprehensive reorganization is to utilize one Assistant Commissioner to assist the Commissioner of Internal Revenue in supervising the operations of the district offices, another Assistant Commissioner to aid in the preparation of technical rulings and decisions, and the third Assistant Commissioner to supervise for the Commissioner the inspection activities of the Bureau.

Two additional advantages will be obtained when the reorganization around this new framework is completed.

First, the strong inspection service which the Secretary is establishing will keep the work of the Bureau under close and continuous observation. Working under the direct control of the Commissioner of Internal Revenue, it will be responsible for promptly detecting and investigating any irregularities.

Second, the new pattern of organization will strengthen and clarify lines of responsibility throughout the Bureau, thus simplifying and making more effective and uniform the management control of the organization. This is essential in any effort to provide our principal revenue collection agency the best possible administration.

In order to eliminate Presidential appointment and Senatorial confirmation with respect to the Assistant General Counsel for the Bureau of Internal Revenue, and in order to provide a method of

appointment comparable to that obtaining in the case of other assistant general counsel of the Department of the Treasury, plan No. 1 abolishes that office and provides in lieu thereof a new office of Assistant General Counsel with appointment under the classified civil service.

The success of the reorganization of the Bureau of Internal Revenue will to a considerable extent depend upon the ability to attract the best qualified persons to the key positions throughout the Bureau. In order to do so, it is necessary to make provision for more adequate salaries for such key positions. Plan No. 1 establishes in the Bureau of Internal Revenue a maximum of 70 offices with titles determined by the Secretary of the Treasury. Those offices are in addition to the offices with specific titles also provided for in plan No. 1 and to any positions established under other authority vested in the Department of the Treasury. The compensation of these officials will be fixed under the Classification Act of 1949, as amended, but without regard to the numerical limitations on positions set forth in section 505 of that act. This provision will enable the Chairman of the Civil Service Commission, or the President, as the case may be, to fix rates of pay for those offices in excess of the rates established in the Classification Act of 1949 for Grade GS-15 whenever the standards of the classification laws so permit.

All organizational changes under plan No. 1 will be put into effect as soon as it is possible to do so without disrupting the continued collection of revenue. Plan No. 1 will in any event be effective in its entirety no later than December 1, 1952.

The taking effect of the reorganizations provided for in Reorganization Plan No. 1 of 1952 will make possible many benefits in improved organization and operations which may be expected to produce substantial savings in future years. Those savings should not be expected to be reflected in an immediate reduction in expenditure by the Bureau of Internal Revenue but in an improved service to the public and a more efficient collection of revenue.

It should be emphasized that abolition by plan No. 1 of the offices of collectors and others will in no way prejudice any right or potential right of any taxpayer. The abolition of offices by plan No. 1 will not abolish any rights, privileges, powers, duties, immunities, liabilities, obligations, or other attributes of those offices except as they relate to matters of appointment, tenure, and compensation inconsistent with plan No. 1. Under the Reorganization Act of 1949, all of these attributes of office will attach to the office to which the functions of the abolished office are delegated by the Secretary of the Treasury.

After investigation, I have found and hereby declare that each reorganization included in Reorganization Plan No. 1 of 1952 is necessary to accomplish one or more of the purposes set forth in section 2(a) of the Reorganization Act of 1949.

I have found and hereby declare that it is necessary to include in the accompanying Reorganization Plan No. 1, by reason of reorganizations made thereby, provisions for the appointment and compensation of the officers specified therein. The rates of compensation fixed for these officers are not in excess of those which I have found to prevail in respect of comparable officers in the executive branch.

I cannot emphasize too strongly the importance which should be attached to the reorganization plan that I am now transmitting to the Congress. The fair and efficient administration of the Federal internal revenue laws is of vital concern to every citizen. All of us have a right to insist that the Bureau of Internal Revenue be provided with the finest organization that can be devised. All of us are entitled to have that organization manned by personnel who get their jobs and keep them solely because of their own integrity and competence. This reorganization plan will be a major step in achieving those objectives.

HARRY S. TRUMAN.

THE WHITE HOUSE,
January 14, 1952.

REORGANIZATION PLAN NO. 1 OF 1952

Prepared by the President and transmitted to the Senate and the House of Representatives in Congress assembled, January 14, 1952, pursuant to the provisions of the Reorganization Act of 1949, approved June 20, 1949.

BUREAU OF INTERNAL REVENUE

SECTION 1. Abolition of existing offices.—There are abolished the offices of Assistant Commissioner, Special Deputy Commissioner, Deputy Commissioner, Assistant General Counsel for the Bureau of Internal Revenue, Collector, and Deputy Collector, provided for in sections 3905, 3910, 3915, 3931, 3941, and 3990, respectively, of the Internal Revenue Code. The provisions of the foregoing sentence shall become effective with respect to each office abolished thereby at such time as the Secretary of the Treasury shall specify, but in no event later than December 1, 1952. The Secretary of the Treasury shall make such provisions as he shall deem necessary respecting the winding up of the affairs of any officer whose office is abolished by the provisions of this section.

SEC. 2. Establishment of new offices.—(a) New offices are hereby established in the Bureau of Internal Revenue as follows: (1) three offices each of which shall have the title of "Assistant Commissioner of Internal Revenue"; (2) so many offices, not in excess of 25 existing at any one time, as the Secretary of the Treasury shall from time to time determine, each of which shall have the title of "District Commissioner of Internal Revenue"; and (3) so many other offices, not in excess of 70 existing at any one time, and with such title or titles, as the Secretary of the Treasury shall from time to time determine.

(b) There is hereby established in the Department of the Treasury a new and additional office which shall have the title "Assistant General Counsel."

SEC. 3. Appointment and compensation.—Each Assistant Commissioner and district commissioner, the Assistant General Counsel, and each other officer provided for in section 2 of this reorganization plan shall be appointed by the Secretary of the Treasury under the classified civil service and shall receive compensation which shall be fixed from time to time pursuant to the classification laws, as now or hereafter

amended, except that the compensation may be fixed without regard to the numerical limitations on positions set forth in section 505 of the Classification Act of 1949, as amended (5 U. S. C. 1105).

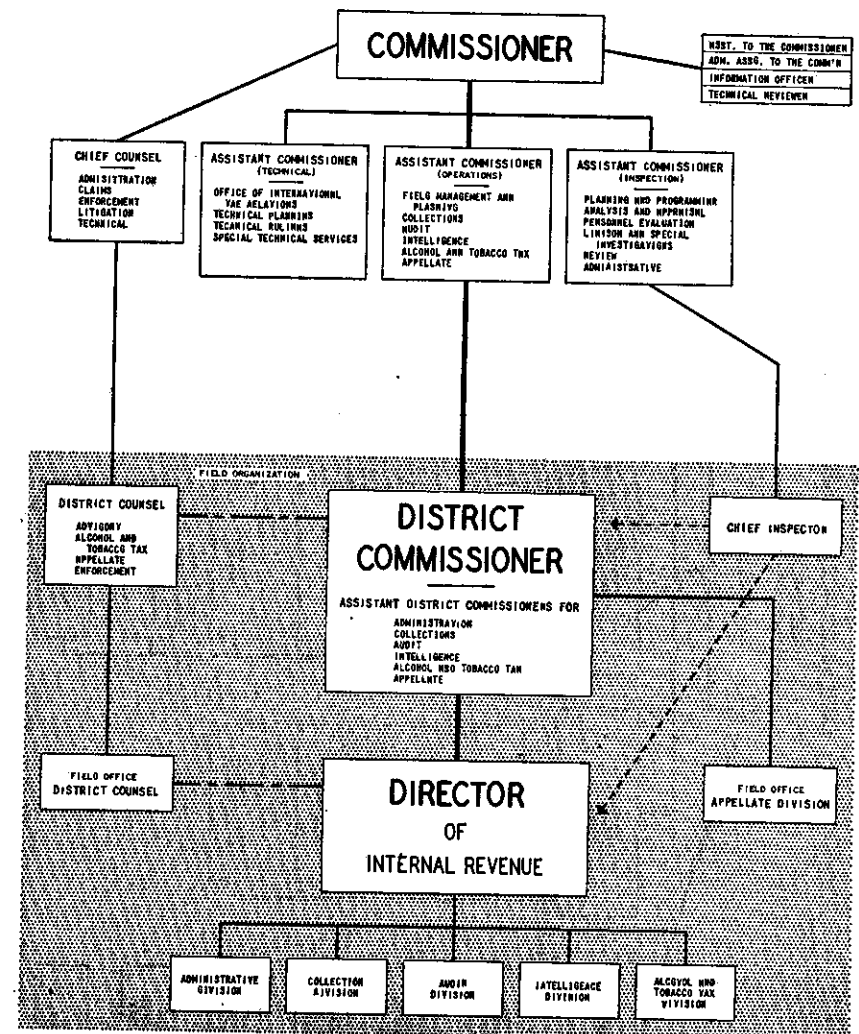
SEC. 4. *Transfer of functions.*—There are transferred to the Secretary of the Treasury the functions, if any, that have been vested by statute in officers, agencies, or employees of the Bureau of Internal Revenue of the Department of the Treasury since the effective date of Reorganization Plan No. 26 of 1950 (15 F. R. 4935).

EXHIBIT B

Charts showing organization of Bureau of Internal Revenue
under Reorganization Plan No. 1 of 1952

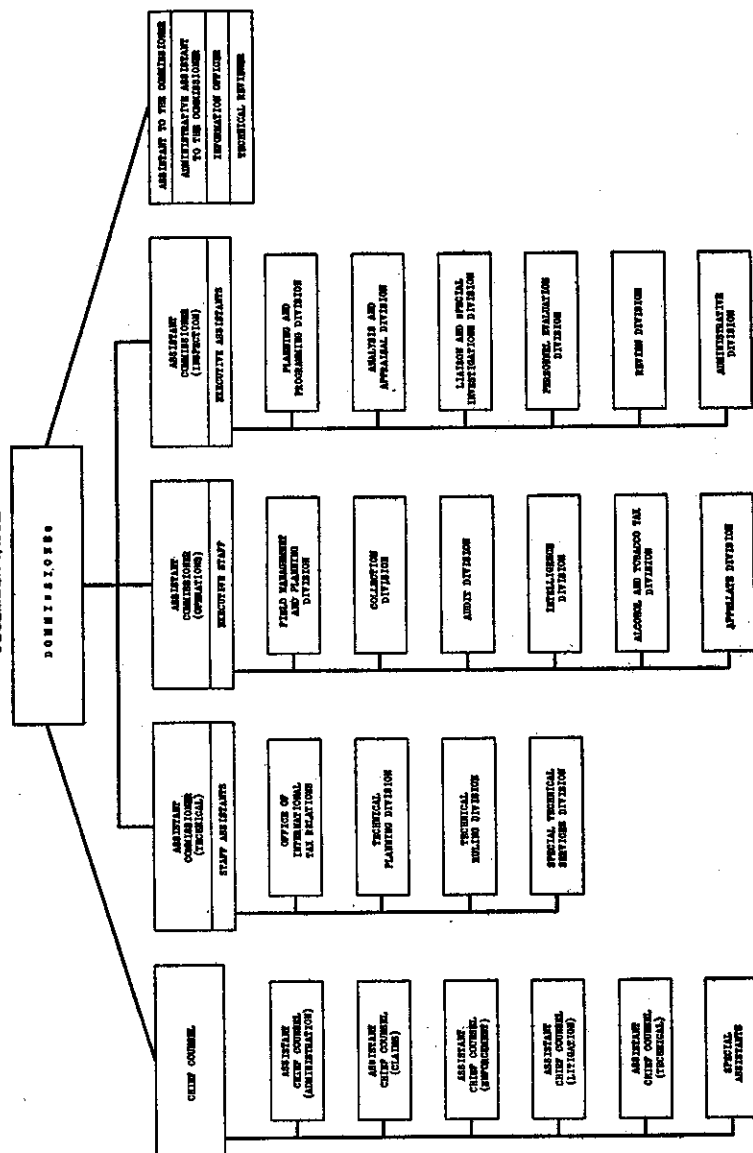
BUREAU OF INTERNAL REVENUE

DECEMBER 1, 1952



WASHINGTON HEADQUARTERS
BUREAU OF INTERNAL REVENUE

DECEMBER 1, 1932



EXHIBITS

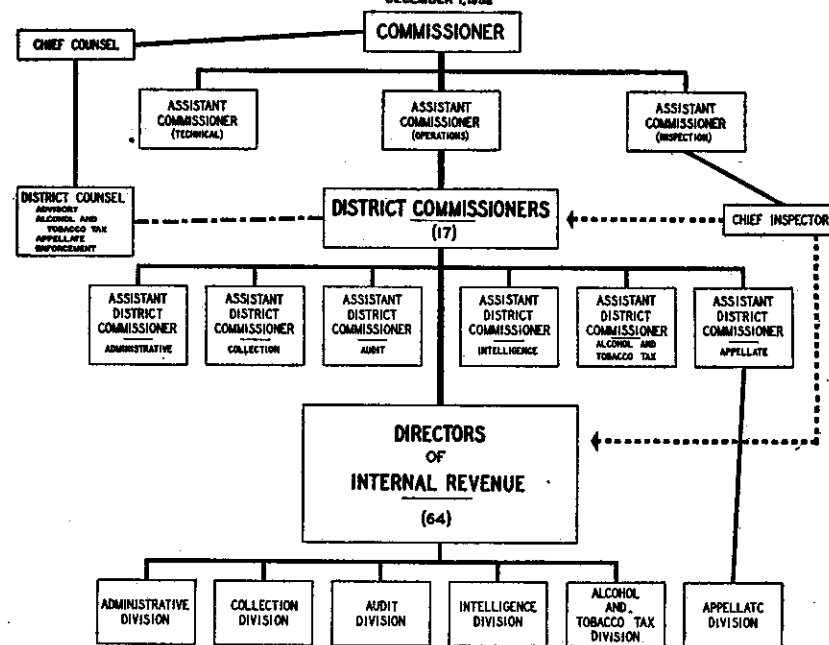
INTERNAL REVENUE FIELD SERVICE
DECEMBER 1, 1932

EXHIBIT C

A REPORT TO TAXPAYERS

WITH FOREWORD BY
THE HONORABLE JOHN W. SNYDER, SECRETARY OF THE TREASURY

Released by the Treasury Department, September 10, 1952

FOREWORD

If the taxpayer is to understand what his Government is doing, he must be informed. One of the responsibilities of the Government is to inform him.

The story that is told in these pages is one that few citizens could know if it were not made available by those who possess the facts. The story to my mind is an important and unusual chapter in the history of one of our most vital agencies, the Bureau of Internal Revenue.

It is a remarkable story of determined progress toward improvements. As is frequently true when traveling a long road through developing and expanding territory, we came upon one bad spot. It was found, unfortunately, that there were some employees who could not resist temptation and fell into irregularities. These have been firmly and courageously eliminated. While this bad spot slowed the way momentarily, the real story represents a period of persistent and successful effort to overcome extraordinary difficulties and to shape a service that fully merits public confidence.

My associates in the Treasury and I are proud to have had a part in these achievements. They could not have been brought about, however, without the tireless and unstinting efforts of the Commissioner of Internal Revenue and the great body of associated workers in the Bureau itself; or without the alert interest and assistance of Congress and its committees concerned with internal revenue affairs: The Senate Committee on Government Operations, the House Committee on Expenditures in the Executive Departments, the House Committee on Ways and Means, the Senate and House Appropriations Committees, the Senate Finance Committee, the Joint Committee on Internal Revenue Taxation, the King Subcommittee on Administration of Internal Revenue Laws of the House Ways and Means Committee, and the Kefauver Special Senate Committee to Investigate Organized Crime in Interstate Commerce. Finally, this progress would not have been possible without the wholehearted and unflagging encouragement and backing of President Truman.

I am sure the taxpayer will find this story one well worth his interest and his reading. The success of the efforts that have been made to provide the citizen with a sound internal revenue system will depend in considerable part on his understanding of what has been done and what is being done to give him the best possible service.

JOHN W. SNYDER,
Secretary of the Treasury.

A MEMORANDUM TO THE TAXPAYER FROM THE TAX COLLECTOR¹

The average American taxpayer doesn't enjoy paying taxes. Nevertheless, he pays them willingly and conscientiously, as his duty and his privilege in a free democracy.

It is one of the great strengths of this Nation and a tribute to the faith and loyalty of its citizens that relatively few American taxpayers have to have the tax collector knock on their door to get their taxes. The great majority of taxpayers pay their taxes voluntarily and pay them in full, as the law prescribes, with no more demand than a notice of when they are due.

When he pays out a sizable part of his earnings for the support of his Government, the taxpayer expects, as a matter of course, that the collection of his taxes will be handled fairly, efficiently, and honestly.

This is a memorandum to the taxpayer to report to him on the kind of job that his tax collector has been doing in handling the dollars entrusted to him each year.

This is not just a routine report. It is made because of many important and far-reaching changes that have taken place over the past 6 years in the Federal tax collecting system.

It is a story that can't be told in a headline, like the accounts of wrongdoing by a relatively few of the revenue personnel about which the taxpayer has read and heard. This is a story of unusual service and performance, in the face of great difficulty, by the great mass of "right doers" in the revenue service, whose records have withstood the most searching scrutiny. It is an account of changes that have been wrought in the last 6 years to transform the revenue agency from a prewar organization, whose basic structure was fashioned during the Civil War, to a modern, efficiently-controlled business operation capable of discharging the greatly magnified responsibilities placed on it during World War II.

Many of these changes have affected the taxpayer directly. All of them affect him indirectly. They involve his money and his Government. Therefore, they are his business.

SOMETHING ABOUT THE TAX COLLECTING JOB

Like all the principal fiscal responsibilities of the Government, the collection of Federal taxes is a function of the Department of the Treasury. All domestic revenues are collected through the Bureau of Internal Revenue, which is the world's biggest banking business.

The duties of the Bureau of Internal Revenue involve much more than receiving and processing the annual tax return and tax estimate that the average individual files each year.

They include also the handling of tax returns from proprietorships and corporations, excess profits taxes, the tax represented by the stamps on cigarettes and liquor, the Federal tax paid in the store on jewelry, toiletries, and other items, taxes on the gains of gamblers

* * * Taxes on theater admissions, telephone service, telegrams; taxes on inheritances and gifts * * *

* * * Taxes on safety deposit boxes, train, air and bus tickets, slot machines, marihuana, adulterated butter, oil transported in pipelines.

To go on, the Bureau collects social security and unemployment taxes, railroad retirement taxes, and taxes withheld from wages on account of individual income taxes.

It does more than just collect and record these taxes. It also checks them as to accuracy and investigates a large number of them in detail.

It makes refunds on overpayments running into billions, and similarly collects billions in taxes not originally reported, either through error or for purposes of evasion. It investigates cases of evasion and recommends criminal or civil action where appropriate.

Just to add a few more things, the Bureau also issues permits for distillers and manufacturers of firearms, registers manufacturers of renovated butter, supervises and controls the bonding of whisky, and regulates the manufacture and use of liquor bottles.

This still doesn't cover everything that the Bureau does, nor describe the difficulties of many of these operations. But it will serve to show the complexity and broad scope of the Bureau's problems.

THE SIZE OF THE BUREAU'S JOB

Something of the size of the Bureau's job can be given in a few broad facts:

In the fiscal year ending June 30, 1952, the Bureau collected more than \$65 billion in taxes, received nearly 90 million tax returns and handled over 200,000,000 other related information documents.

It audited and investigated 4,055,000 returns, and as a result asserted additional taxes of nearly \$2 billion more than had been reported as due.

It investigated 3,872 cases of suspected fraud, and recommended prosecution in 1,247 cases, about 34 percent of which were in the "gambler and racketeer" classification. During the year, on the basis of the Bureau's evidence and testimony, 1,063 indictments, some still awaiting trial, and 563 convictions and pleas of guilty or nolo contendere were obtained in criminal tax fraud cases by the Department of Justice.

These responsibilities were carried out with a force of some 57,000 people. The cost of collecting the taxpayer's dollar was held to less than half a cent— $\frac{4}{100}$ of a cent in fiscal year 1952, to be exact. That is one of the lowest costs on record since the inauguration of the modern income tax which began with the ratification of the sixteenth amendment to the Constitution in 1913. It is less than half of the cost per dollar during the twenties.

Even so, the Bureau has not been able to do all that needs doing. Because first things must come first, work must be concentrated on the basic job of mass collections and the more pressing special jobs, such as racketeering and major evasion. Consequently, much by way of revenue due the Government annually but not reported goes by the board for lack of funds to provide sufficient manpower to

¹ Data used herein revised to reflect final fiscal year 1952 figures.

audit, investigate, and enforce collections on all the returns involving understatements. For the same reason, the Bureau is unable to refund much that has been overpaid. To the extent, however, that returns can be examined, the Bureau voluntarily makes refunds of unintentional overpayments as readily as it asserts added taxes in the case of underpayments.

THE NATURE OF THE BUREAU'S JOB

The collection of taxes involves an especially personal and intimate relationship between the citizen and his Government. Paying taxes and voting represent the two functions that the average citizen regularly performs personally and directly, rather than through representative means, in the exercise of the privileges and obligations of citizenship.

The tax collector is equally the trustee of the taxpayer and the Government. He must see that each citizen pays his full taxes as required by law. He must also see that no taxpayer is favored or discriminated against, or is overcharged, if he can prevent it.

The tax collector also is the confidante of the citizen, in that he is entrusted not only with the taxes paid, but also with detailed facts about the citizen's personal and private financial affairs which are disclosed in the tax return.

The Congress has determined by law that this confidence must be respected. The public disclosure of tax return information, except under specified conditions, is prohibited by law as being an unwarranted invasion of the citizen's privacy and as possibly endangering the willingness of the citizen to make full disclosure of his affairs, on which our voluntary system of self-assessment and payment is based.

This required secrecy on tax returns sometimes results in public misunderstanding as to the Bureau's willingness to make full public disclosure of tax cases which have become matters of controversy. Responsible review of any tax case is, however, provided. Three Congressional committees may on request examine any tax return. A Congressional committee staff regularly reviews all refunds of more than \$200,000, and these records are open to the public. All tax cases brought before the United States Court of Tax Appeals or any other court, and all prosecutions for fraud become public records. The President may also, by Executive order, authorize public disclosure of tax returns, and has, in fact, recently empowered the Secretary of the Treasury, at the latter's request, to release information on cases where tax debts are compromised in accordance with ability to pay, if this appears to serve the public interest.

A compromise of tax debts also is not always understood. The power to accept a compromise offer is vested by law in the Commissioner of Internal Revenue.

A compromise usually involves a case where there is no dispute as to the amount the taxpayer owes. The Government settles for a lesser amount if that is all that the Government can collect because the taxpayer has nothing more with which to pay. These may be persons gone bankrupt, widows whose inheritance has been only a tax debt, others who have suffered sharp business losses.

The cases the public is most likely to hear about are the relatively few which involve large tax amounts. By far the largest number of cases compromised or removed from the collection records are those of small taxpayers. No field agent or lower official can write off a tax debt on his own authority. All compromise cases must be reviewed and approved at several levels, with final approval at the top administrative level.

The public attention given to large tax cases also sometimes leads to the impression that large taxpayers are treated more leniently than small ones. This is not true. The large taxpayer is, in fact, given more thorough and careful attention. The taxpayer reporting an income of \$25,000 or more is sure to have his tax report audited and examined at least every 2 years. The taxpayer with earnings under \$5,000 will rarely hear from the tax collector unless he has claimed an exemption to which he is not entitled. Examination has shown that seven out of ten of the \$25,000 and over returns are likely to be in error, but errors, except for exemption claims, are rare among those reporting less than \$5,000.

The Government also concentrates its heaviest enforcement artillery on the potential cases of fraud and tax evasion, including gamblers and racketeers. Thirty-four percent of the cases recommended for prosecution in fiscal 1952 were in the gambler and racketeer category.

These are some of the things about the nature of tax collecting with which the average taxpayer is often not familiar. They are, nevertheless, matters which concern him because they involve not only the proper and effective conduct of the Government's business, but also, in the case of taxes, his own personal affairs and interest.

WAR STRAINS BROUGHT TAX STRAINS

The foregoing portrays in brief the Bureau's operations in 1952. The same story could not have been told 6 years earlier.

Present performance did not just happen. The taxpayer may be aware of some changes and improvements affecting him directly that have taken place since the end of the war in the collection of his taxes. He probably knows little or nothing of the critical problems in tax administration brought on by the war or of the things that have been done since the war to solve them. This report is to tell him something of those problems and how they have been met.

No taxpayer needs to be reminded that one of the costs of World War II was higher taxes. Even though his earnings also increased, higher taxes created problems for him.

They also created serious problems for his tax collector. During the war years these are some of the things that happened to the Bureau of Internal Revenue and its operations:

Within a few years the Bureau grew from a \$5 billion to more than a \$40 billion business. Its collection job was multiplied eight times in dollar volume from 1940 to 1946.

Its customers quadrupled, from nearly 20 million to more than 80 million, in tax returns filed during the same period.

Its work force, however, expanded only two and a half times, from 22,000 to near its present 57,000 level.

These magnified tasks had to be met with a prewar machinery that was neither designed nor equipped to handle them. They were

aggravated by many new and complex taxes imposed and superimposed during the war—excise taxes (taxes on things), income taxes, victory taxes, excess profits taxes,—and by major changes in the methods of tax collecting, notably the withholding tax. While in the long run adding greatly to convenience and effectiveness of taxpaying and tax collection, this new pay-as-you-go tax system called for basic changes in tax collection administration that had to be made in the midstream of war.

Fundamentally the collection job was transformed into that of collecting a broad-based mass tax. The former job was concerned with taxpayers with fairly substantial incomes who generally kept records, utilized the services of accountants, maintained bank accounts, and possessed a general knowledge of tax requirements. Practically overnight this tax was extended to the millions of modest income people whose records were scanty, who were untrained in tax requirements, often had no bank accounts and changed jobs frequently. New and difficult problems were thus forced upon the people of the Bureau.

The Bureau's difficulties during the war years were further increased by the severe shortage of manpower and mechanical equipment and the necessity for rapid training of new personnel when it could get them.

The Bureau met these tasks as many another emergency had to be met in those times. It pinpointed its limited facilities, putting them to work in areas where enforcement was needed most. The increasing tax revenues were kept flowing to help pay the cost of the Nation's successful fight to defend itself and the world against conquest and enslavement.

But the Bureau emerged from the war much the worse for wear, and with a still gigantic job ahead of it.

Individual tax returns were being received twice as fast as they could be handled.

The backlog of individual returns continually mounted.

The investigation of corporate and profits taxes had fallen nearly 2 years behind.

It was taking 12 months or more to make refunds to taxpayers who had overpaid their taxes, particularly through the withholding tax.

Furthermore, as taxes increased, the temptation among many taxpayers to avoid and evade these higher taxes and the danger of fraud also increased. Wartime tax evasion by black market operators added another difficult area of enforcement. On this front, the Bureau could spare only limited manpower from its most essential functions to obtain better enforcement and collection. The best that could be done with the limited manpower was to spot those most troublesome areas and concentrate upon them.

War's end brought some initial relief by increasing the availability of manpower as servicemen were demobilized. Personnel was added particularly to expand enforcement activities to collect more of the taxes due by ferreting out evasion and prosecuting fraud.

But a great deal more than added personnel was needed. A thorough, drastic, and far-reaching revision of the whole tax-collecting mechanism was essential to catch up with the past and to keep up with the future of a world-power economy, with its expanding popula-

tion and production and with a large part of the huge war bill still to be paid.

SIX YEARS OF RECONVERSION AND MODERNIZATION

While the war was on, neither time nor manpower permitted the large-scale overhauling that was needed in the organization and methods of the Bureau of Internal Revenue to meet its multiplied responsibilities.

With the war-strains over but with the postwar strains still ahead, the new Secretary of the Treasury, John W. Snyder, launched a concerted program to overhaul, streamline, and modernize the whole tax collection system.

The program was started in October 1946, when Secretary Snyder called to Washington all the key revenue officials to plan and initiate this transformation of a near-century-old organization.

The October meeting was the first of a continuing series of moves and actions through the ensuing months and years that began to take form in major changes and innumerable lesser improvements in the Bureau's methods and administration.

Officially this was labeled the "*Management Improvement Program.*" In every day terms, it meant cutting red tape, speeding up operations, cutting down overhead, streamlining administration, replacing obsolete methods with modern ones, getting more done with the same manpower and money, making both taxpaying and tax collecting simpler.

It was not just an overnight job. The unremitting job of catching up and keeping up with the heavy workload of tax collections had to go on, as incomes and the volume of returns increased. The plant could not be closed down for repairs, or for new models, or for retooling and replanning the assembly lines.

Furthermore, much of what had to be done was trail-blazing. History and experience just didn't provide any precedents or foreknowledge on the best ways to collect \$65 billion from some 90-odd million taxpayers. Consequently, many major changes were first tried out on a "pilot" basis. After sufficient experience and adjustment, they were extended to general use if they worked, discarded if they didn't.

A SUMMARY OF RESULTS

Here, in broad terms, is what the Bureau of Internal Revenue accomplished under this 6-year program of efficiency, economy, and modernization:

Measured up to its new \$65 billion responsibilities.

Caught up with the war backlog.

Assumed new duties, such as the wagering tax, new social security taxes, and launched an all-out drive on racketeer tax evaders.

Handled more work at less cost * * *

And thereby expanded enforcement efforts with a resulting increase, for a single year, of \$800 million in unreported and unpaid taxes—about three times the entire annual cost of operating the Bureau.

A more detailed accounting of the program's results is given later in this section.

The Bureau has not as yet, however, been able fully to realize all its goals, including more complete audit and examination of income tax returns which, if manpower permitted, would produce substantial amounts of additional revenue.

STRATEGY OF THE IMPROVEMENT PROGRAM

Bringing experience and management skill from every source, inside and outside the Government, from the lowest level field worker to the most skilled management experts in the country, to bear on the updating of the Bureau's organization and operations—this was the strategy of the campaign to solve the war-born problem of increased tax collection.

The grass roots had to be tapped, the Secretary felt, to make the program really effective and to reach the people in the field down to the last of the clerks who handle the multitudinous tasks connected with notices, returns, queries of millions of taxpayers.

A work simplification program was initiated at the grass roots level to provide training and instruction down to the lowest supervisory level in simplifying and organizing work operations efficiently. Some 2,200 improvements in operations and procedures resulted.

Employee incentive awards were established, with cash awards offered to employees at all levels who produced ideas or suggestions that paid off.

At the top levels, major changes were shaped, on the basis of recommendations of the Bureau's key officials, and as a result of top-level studies.

A special committee on administration was set up by the Revenue Commissioner, and later, at the Secretary's direction, a management staff was established as part of the Commissioner's office.

A management committee was also established by the Secretary in the Treasury Department to serve as a consulting group for improved management throughout the Department, including the Bureau of Internal Revenue. Later the Secretary created a Special Committee to Direct the Management Studies of the Bureau of Internal Revenue, composed of well qualified people from both inside and outside the Government, and headed by an experienced business man and former Under Secretary of the Treasury, A. L. M. Wiggins.

The Congress also took an active interest in the improvement of the Bureau's operations. The House Committee on Appropriations made a number of recommendations, and the Advisory Group to the Joint Committee on Internal Revenue Taxation also submitted a series of recommendations. Virtually all of these recommendations were adopted.

One of the outstanding management firms in the country, Cresap, McCormick, and Paget, was engaged in September 1948, to make a comprehensive analysis of organization and procedures in the collectors' offices with recommendations for improvement. When this study was completed, the firm was engaged to do a similar study on the organization of the Bureau itself.

WHAT THE PROGRAM DID

To give a better idea of what this meant, here are some of the things that were done:

Aiding the taxpayer.—Much of what goes on in the collection of taxes is of no direct concern to the taxpayer—unless it goes wrong. But some of it does affect him directly and the taxpayer plays an important part in making tax collecting more efficient and less costly.

The easier it is for the taxpayer to file, the easier becomes the job of the tax office.

When the taxpayer makes an error, it means work and expense in the tax office, as well as added work and possible inconvenience and annoyance to the taxpayer.

Most taxpayers today, when they think back, know how greatly the standard tax forms have been simplified. For most wage earners, the income tax return can now be made out in a few minutes.

Four out of five taxpayers who use the long form, 1040, take the standard deduction rather than attempting to itemize all the possible deductible items, from depreciation on a rented room to interest on the mortgage. That saves his time and it saves the collector's time and the Government's money. Most of these forms are now checked and verified electronically.

From 15 to 20 million taxpayers with earnings of less than \$5,000 merely fill in certain data on Form 1040A, send it in with the withholding form provided by the employer, and the tax office computes the tax. This is done by remarkable electronic machines that can compute a return in 1/70th of a second. If the taxpayer has overpaid his tax, he receives a refund; if he has underpaid, he is billed for the balance.

Some other aids with which the taxpayer is now familiar and which he accepts as a normal service are these:

The simple and understandable instructions he now receives with his tax notice, telling him not only what income is taxable but also what he doesn't have to pay on.

The booklet, "Your Federal Income Tax," one of the Government's most widely read documents, giving a comprehensive account of income tax matters in man-in-the-street language and sold through the Superintendent of Documents for 25 cents.

The punch-card notices the taxpayer now receives that enable the tax offices to handle notices and payments mechanically.

All of these developments are outgrowths of the efforts and ideas to simplify and modernize tax collections. The results are better service to the taxpayer and more efficient and economical performance by the tax collector.

Modernized methods.—To anyone who would go through a large tax collection office today and compare it with several years ago, probably the most striking visible change would be in the modern devices and equipment that have replaced much of the hand-handling of the past. This change, though well advanced, is still going on.

When the war expansion in revenue workload came, it was obvious that mechanization was the answer to many workload problems. But that couldn't be achieved during the war.

One of the primary objectives of the management improvement program has been to convert manual operations to labor-saving and mechanical methods as rapidly and as extensively as was feasible. Today much of that progress has been achieved through the electronic and mechanical marvels of the modern business world.

Electronic computers, punch-card recording machines, electric typewriters, high-speed posting machines, mechanical validators for tax stamps, devices in distilleries that automatically measure the volume of alcoholic beverages and record the tax—all of these and others have

been developed, tried out, and installed as rapidly as possible to multiply the output of the Revenue Bureau's manpower.

Refunds on overpayments to some 30 million taxpayers as a result of the withholding tax, which run annually close to two billion dollars, have been speeded up through modern methods to the point where most of them are now mailed out in approximately a month after the March 15 closing date for tax returns. During the war, when the withholding tax was initiated, as much as 12 months was required for refunds. This speed-up of refunds is not only a welcome service to the taxpayer who usually wants to recover his excess payments as soon as possible, but it also represents a significant savings to the government in interest payments that would otherwise have to be made on these sums.

Such interest payments have been cut by \$3 million in a single year through the speed-up of these refunds.

A standardized mailing system has been instituted in tax offices to effect a \$500,000 savings annually.

A new flat-package mailing system for income tax forms has been tried out successfully and will be instituted generally at a savings of \$350,000 per year.

Space-saving has been another economy goal. One of the first steps taken was to convert the voluminous files and records of the revenue establishment to microfilm, saving acres of file cabinets and storage space. Initial savings ran to more than a million dollars, and an estimated \$100,000 annually is being saved through microfilming as new files and records must be added.

Red tape cutting.—Simplifying administrative procedures, reducing the volume of forms, reports, and copies, is a continuous necessity in any large organization to streamline operations and save waste motion and manpower. During the past 6 years such red tape cutting has been a major point of attack in improving the Bureau's operations.

Some examples:

A detailed review was made of relationships between the field offices and Washington. Where some centralization was desirable in making effective use of modern mechanized and mass servicing operations, decentralization of functions increased efficiency and economy in matters that could otherwise be adequately handled at the field level.

The flow of reports, forms, copies, and actions that came in from the field to Washington was examined to determine if "this trip is necessary." For many things, it was and is necessary. For many it was found to serve no useful purpose. Routine actions and functions were left with the field offices, and many lesser decisions and determinations delegated to them.

The result was to speed up operations and to cut down greatly the volume of reports, copies, duplicate reviews and approvals, and file records.

Combining reports for withholding tax, and social security tax on a single form saved \$250,000 a year.

Consolidating administrative operations has been another important means of increasing efficiency and reducing the number of forms and reports and the overhead.

The administration of alcoholic beverage and of tobacco taxes has been consolidated into a single unit, permitting better enforcement coverage of the alcohol and tobacco industries.

Since the same field agents handle and investigate both income and estate and gift taxes, the administration of estate and gift taxes was combined with the income tax administration, permitting consolidation of reports and instructions.

Modern cost accounting systems were set up in the collector's office to make it possible to relate staff size more accurately to the actual work requirements.

Top-side administration was also tightened by consolidating all operating functions into one group and all technical functions into another group, with each group reporting to a single Assistant Commissioner.

A separate Inspection Service was established reporting directly to the Commissioner on the performance and conduct of Bureau offices and employees.

What the employees did.—One of the most significant and useful contributions in improving the Bureau's operations was that made by the rank-and-file of the employees. On January 14, 1947, the Secretary of the Treasury set up a Department Committee on Employee Awards, and invited all employees to send in their ideas and suggestions for improved operations. Cash incentive awards were made to employees whose ideas paid off in economies.

The Commissioner invited employees from all levels of the Internal Revenue Service to participate. The service responded.

They sent in 15,065 recommendations of how the work could be done faster, better, and cheaper. Of these, 2,285 were adopted. The result was an estimated savings of \$664,000 annually to the Government.

Many of the suggestions appeared trivial on their face—an unneeded copy or superfluous form eliminated, or a simpler method of indexing some records. But when applied throughout the service, they added up. One man who made a suggestion that he felt was hardly worth the time and notice of Washington, was amazed to receive a cash award of \$375 for his proposal. It had been adopted with a resulting annual saving to the Government of \$37,500.

The idea involved in this suggestion provided for the discontinuance of the stamping or imprinting of the internal revenue collection district on withholding receipts, Forms W-2, at the time they are detached from the income tax returns. The elimination of this operation saved 28,040 man-hours which were released for other purposes.

The highest award paid to date was \$725. This suggestion involved an improvement in the business schedule of the income tax return, Form 1040, relating to "cost of goods withdrawn for personal use." In addition to bringing in substantial additional revenue, the change has decreased administrative costs through follow-up investigations to an extent estimated at approximately \$161,500 annually.

Examples of other suggestions.—Devices helpful to telephone operators in handling calls on frequently requested and often busy numbers; elimination of unnecessary markings on tax returns; improved methods of standardization, sampling, manufacturing, and testing of various types of distilled and fermented beverages; revision of interoffice forms

and records to reduce typing; addressographing addresses on cover of pamphlets to avoid use of envelopes; methods for speeding up lines of waiting taxpayers; and development of a method for the detection and estimation of heroin in the presence of other alkaloids.

ADDING UP THE BENEFITS

Some of the money savings resulting from specific measures have already been mentioned. But they are merely examples of the full benefits that are disclosed in some of the over-all results of the Bureau's operations.

Here are some of the results:

With only a 3 percent increase in personnel over the 6 years, the Bureau of Internal Revenue has absorbed a 13 percent increase in income tax returns, a 144 percent increase in those over \$10,000—those requiring more work and individual attention—and a 61 percent increase in corporate income tax returns, as well as catching up on the wartime backlog. Expanding population, increased earnings, and business expansion have continued to add to the Bureau's workload during the postwar period.

But that is not all.

Additional tax assessments and collections on unpaid taxes—money the Government would not otherwise have collected—were nearly \$800,000,000, or 55 percent, greater in 1952 than in 1946.

This resulted from diverting more manpower from the processing of tax returns, which must be done but produces no additional revenue, to the examining and investigating of tax returns which failed to report the full taxes owing to the Government. For every dollar spent in this field, the Government has collected on an average an additional \$20. Manpower savings through streamlining and modernization of mass handling of returns has made this increased collection effort possible.

An audit control program was instituted to identify the types of programs that held greatest promise of "pay dirt"—those most likely to be incorrect or understated—and efforts were concentrated most heavily on these returns. Intensive studies have been made to analyze the nature and extent of enforcement and management problems in different tax categories in order to focus effort on the most productive areas and avoid wasted effort.

In addition, issuance of warrants to collect taxes reported but not paid increased to a total of about \$400 million, about twice the amount 6 years before.

Investigations and prosecutions of tax frauds were also stepped up through the release of more manpower as part of the drive to collect more taxes due the Government. In fiscal year 1952 suspected fraud cases investigated were increased 20 percent over the previous year, criminal prosecutions recommended jumped 105 percent, and convictions and pleas of guilty or nolo contendere obtained through the Department of Justice were about 75 percent greater. Claims for additional taxes and penalties involved in the cases investigated by the Bureau special agents totaled more than \$250 million.

The stepped-up activity in fraud investigations resulted in considerable part from increased efforts undertaken at the Secretary of

the Treasury's direction to investigate racketeering-type cases, following the Kefauver Committee disclosures. Special racket squads, involving 2,100 top enforcement officers, were organized under John B. Dunlap, who shortly thereafter became Commissioner. Thirty-four percent of the cases recommended for prosecution in fiscal 1952 were in the gambler or racketeer category.

In addition, the Bureau for the first time had the job of initiating and enforcing the new wagering tax enacted by the Congress.

Both the racket squad drive and the wagering tax enforcement, however, have impeded other operations. Since no funds were provided by the Congress for either of these activities, they have had to be carried on at the expense of other functions. Necessarily, the diversion of these forces to these new and special duties removes them from the work force available for the regular audit of tax returns and limits the recovery through these channels accordingly.

This is the 6-year story of the efforts of the Treasury Department and the Bureau of Internal Revenue to revamp, modernize, and overhaul the Nation's tax collecting system. Seldom has any large Government operation undergone so intensive and complete scrutiny and change or been so extensively transformed in so short a time. The program is not completed even now—indeed, it may never end, for improvement measures will have to go on as conditions change. The effect and the dividends of the improvements thus far made are also only partially realized. Much of the benefit and savings is still to come in future years.

THE BUREAU GETS REORGANIZED

In view of the changes wrought under the improvement program, a "reorganization" of the Bureau of Internal Revenue on top of all that was done may seem superfluous.

Efforts to improve the Bureau's management and operations, however, made evident a need for something more fundamental. Functions could be improved within limits, but some of them could not be changed because the Bureau's basic legal structure did not permit it.

The Bureau had developed over the years on a framework originally established during the Civil War, when the first income tax was imposed. (The Supreme Court later ruled the income tax unconstitutional and it was necessary to amend the Constitution before the present-day income tax could be levied.) In 1862 the first collector's offices were set-up for the purpose of gaining acceptance and cooperation of the taxpayers and forwarding the tax collections to Washington.

The number of collector's offices increased to 64, with responsibility chiefly for collecting the various types of taxes. Meanwhile, the policy, enforcement, and administration of the various major types of taxes were carried on by separate units in Washington and the field, with the Commissioner as the only common point of administrative control. The revenue operation was handled through some 200 different offices throughout the country. This made for diverse and scattered administrative direction and difficulty for the taxpayer who had to deal with different offices on different problems.

The collectors, moreover, were political appointees, not career civil servants, and their tenure was of uncertain duration.

Modernization and improved management and direction were limited by this kind of organizational framework, which no longer fitted the times. The business of revenue administration had become a complex and special field where merit, training, and experience, protected by secure tenure, were essential.

Out of the management studies and surveys, a plan was developed to reorganize the Bureau along modern lines. These proposals were embodied in Reorganization Plan No. 1 for 1952 which President Truman sent to the Congress on January 14, 1952. It became effective 2 months later with Congressional assent, and was to be put into effect by December 1 of the same year.

WHAT THE REORGANIZATION PROVIDED

Here is what the reorganization plan did:

It eliminated the political appointment of collectors and brought all Bureau personnel, except the Commissioner, under Civil Service appointment and the merit system.

It established not more than 25 district offices to be headed by a district commissioner. These offices were to have full administrative responsibility for all internal revenue activities within a designated area, regardless of function or kind of tax. The district commissioner was to report directly to Washington.

It abolished the collector's offices and in their stead established not more than 70 local area offices under the direction and supervision of the district offices, with a director of internal revenue in charge of each. These are the offices with which the taxpayer will deal on virtually all revenue matters, whether it is to pay a tax or to appeal a ruling. It is the intention, in time, to have all these functions, now physically scattered, brought together under one roof.

The Act provided for three Assistant Commissioners in Washington, one for operations, one for technical rulings and decisions, one for the Inspection Service.

WHAT THE REORGANIZATION ACCOMPLISHED

Here are some of the things that this reorganization will mean in terms of improved service to the public and the taxpayer:

It will provide a one-stop service for the taxpayer to take up any revenue matter without leaving his state.

It will make possible the development of a strong corps of trained and experienced tax administrators available to serve where they are needed, by making them all a part of the career service, by giving them continuity of tenure on the basis of their merits, and by permitting key officials to be moved from one area to another as needed, whereas in the past collectors were required to be residents of the areas they served.

It will streamline administration and make for tighter control and more efficient direction by providing for the directors' field offices to be supervised by the district commissioners' offices, which in turn will report directly to Washington.

It will permit the extension of many improvements by permitting consolidation of more mass operations in the district offices, the delegation of more operating functions to the taxpayer level, and the extension of modern mechanized operations which could not

previously be economically applied in offices serving less populated areas and having smaller workloads.

The Act also maintains the recently created Inspection Service, through which the Commissioner and the Secretary of the Treasury will have a direct line of supervision and information on the performance of offices and the conduct of personnel independent of administrative and operating channels, and will be better able to maintain high standards of service and behavior throughout the country.

Full development of the benefits of the new organization will require time, but the fundamental steps have now been taken.

THE INTERNAL REVENUE SERVICE

Without the steady flow of revenue from the people, Government would cease to function. A strain on the revenue system is in effect a strain on the heart of Government. A breakdown in its functions affects all functions.

That is why extraordinary measures were called for and taken to regenerate the Bureau's operations after the strains of war. That, too, is why unusual and special safeguards have been instituted to assure among revenue service personnel a high level of competence, complete integrity, and freedom from personal interests that may conflict with public responsibility.

Better supervision, closer surveillance, and improved training of personnel were among the needs brought out by the program to improve the Bureau's service and to repair the effects of the strains of war. For these strains had had their effect on the people as well as on the operations.

A PROGRAM TO IMPROVE PERSONNEL

Here are measures that have been taken to root out failures in the service and insure and safeguard high standard performance and conduct in the future:

Long-standing policies of the Bureau have called for thorough character checks and statements on financial worth and interests by persons appointed to positions of trust; the bonding of all employees handling public funds; investigation of any reports of improper activities by employees; and a periodic check of office operations.

These measures have been augmented and strengthened by other actions designed to eliminate any who are unworthy and to assure that only persons of integrity and competence are admitted to and retained in the service.

Some 32,000 internal revenue employees holding positions of trust are now required periodically to fill out detailed financial questionnaires, and to disclose any outside interests that might bear on their Bureau employment.

Income tax returns of all enforcement and other key personnel in the service have been audited as a check on their sources of outside income.

The Inspection Service has been established as a separate division to investigate and check on the performance and conduct of employees, and to keep the Commissioner and the Secretary of the Treasury

apprised of personnel activities and problems at all levels independently of operating and administrative channels.

At the request of Internal Revenue Commissioner John B. Dunlap, the Civil Service Commission has set higher minimum standards for appointment of enforcement officers.

An improved training program for Bureau personnel has been set up.

The Secretary of the Treasury and the Commissioner of Internal Revenue have amplified and reemphasized basic rules laid down for the conduct of employees. They include prohibition against accepting gifts, fees, or favors from taxpayers or attorneys involved in matters before the Bureau; and avoidance of outside activities or interests that may be in conflict with their employment by the Bureau or the Federal Government.

The elimination of political appointments and the coverage of all employees and staff under the merit system have further strengthened these procedures and the control and direction of employees' performance and conduct.

THE WAYWARD ELIMINATED

These measures to protect the full integrity of the Internal Revenue Service were strengthened when it was discovered that some employees had failed in their public responsibilities. Separations for cause in fiscal year 1952 resulting from investigations instituted over a much longer period are given in the following table:

NUMBER OF SEPARATIONS DURING THE FISCAL YEAR 1952

<i>Cause of separation</i>	<i>Number of separations July 1, 1951- June 30, 1952</i>
Acceptance of gratuities, bribes, etc.....	53
Embezzlement involving United States Government funds or property.....	24
Failure of employee to pay proper tax.....	21
Falsification or distortion of Government reports, records, etc.....	5
	103

In addition to the above separations, 71 employees in 1952 were separated for miscellaneous reasons involving such matters as personal misconduct, failure to properly discharge duties, infractions of the rules and regulations, etc. (Total number of employees in the Bureau of Internal Revenue July 1, 1951: 57,557.)

When the first irregularities began to be uncovered, considerably before they were brought to Congressional and public attention, Secretary of the Treasury Snyder personally instructed the Commissioner of Internal Revenue to get to the bottom of every evidence or report of misconduct. Full investigations were ordered in all instances of alleged wrongdoing, and a sweeping review of personnel was instituted by the Commissioner with the Secretary's full support.

Investigation showed that the great body of workers in the Revenue Service had shouldered the added burdens ably and without deviation from sound principles of public service. They had responded vigorously to their leadership to increase their output, improve their efficiency, and adjust to new methods and demands.

This was not true of all. Some were unequal to handling their greater tasks and responsibilities. Others succumbed to temptations for personal gain. More vigorous measures to stamp out and prevent wrongdoing were added to the task of reconstructing the Bureau's operating machinery, while the job of collecting the Nation's taxes went on without interruption.

The situation was summed up by Commissioner John B. Dunlap in these words:

While our main attention was focused on solutions of our management problems brought on by the vast wartime increase in our tax system, some of the men charged with the responsibility for proper administration of our Internal Revenue Service proved too little or too weak for their heavy public trust.

With few exceptions, those who proved too little or too weak were discovered and investigated by the Bureau itself, and action was taken, ranging from dismissal to criminal prosecution, as soon as the facts could be established.

Congressional committees, particularly the King Subcommittee of the House Committee on Ways and Means, also undertook investigation under their special powers, with the full cooperation of the Bureau and the Secretary of the Treasury. Every personnel file of the Bureau since 1945 was made available to the Committee along with the cooperation of the Bureau's agents. Referring to the Bureau's assistance, Chairman King of the House Subcommittee said:

One of the most satisfactory experiences I have had in the course of our work has been to have the cooperative and able assistance of Special Agents and Revenue Agents. Some of the Committee's most difficult investigations could not have been carried out as successfully as they were without the persevering and skilled help we received.

Weeding out wrongdoers was only half the job. Strengthening the controls, supervision, and training of personnel to protect against future laxness and assure high performance standards was equally essential. Additional measures were instituted to maintain in all offices and personnel the honesty and integrity that generally characterizes the Bureau's employees. Full integrity in the Service has to go along with modern efficiency.

STEPS TO HIGHER STANDARDS

In brief, this is the story of what the Bureau and the Department of the Treasury have done to bring the quality of the Revenue Service personnel to the same high standards that have been set for the efficiency of its operations:

1. Thorough investigation has eliminated those shown to be unequal to present-day tasks or unworthy of public trust and has firmly established the integrity of the great body of Revenue Service employees.

2. Action has been successfully taken to recover or prevent any known financial loss to the Government resulting from wrongdoing in the Service. The taxpayer's dollar has been thoroughly protected.

3. Political appointments have been eliminated, and all personnel below the Commissioner have been brought under the merit system.

4. Through reorganization and special safeguards, closer supervision and direct control of performance and conduct have been

instituted, and training systems have been undertaken to better equip revenue workers to fulfill their duties and obligations as public servants.

WHAT LIES AHEAD

The proper functioning of any organization, public or private, depends fundamentally on the quality and effort of the people who man it and, particularly in a large operation, the opportunity given these people, through effective organization, methods, and administrative direction and supervision, to apply their efforts successfully to their functions.

The 6-year effort of the Department of the Treasury and the Bureau of Internal Revenue has been directed toward developing the type of organization and machinery that will most efficiently meet the newly enlarged and complex responsibilities of collecting the Nation's taxes and toward assuring a service of competent workers and leaders to carry out these responsibilities.

The Bureau's ability to do the full job, however, by increasing its examining and enforcement activities so that all taxpayers are assessed the full taxes they legally owe the Government and no taxpayer is overcharged on his tax bill, still depends on sufficient personnel to expand these operations. Even with the high level of efficiency achieved, enforcement staff has not yet equalled the full measure of needed enforcement work. Adequate funds for this purpose remain a necessity for a fully adequate tax collecting job.

The management improvement program and the Reorganization Plan have, nevertheless, largely accomplished the administrative and operating changes that were necessary. The personnel was for the most part already available, but its effectiveness and quality has been strengthened both by the administrative improvements and by the protections and assurances that have been provided for quality service and performance. These have included the full establishment of career service, based on the merit system and the reward and promotion of those who earn it, the elimination of wrongdoers in high or low places, greater safeguards against failures in public responsibility, and the enlistment of the efforts of the whole body of workers in the continued improvement and maintenance of the tax collecting operation.

Much of this accomplishment is in effect and producing results, while some of it promises its major returns in future years. The Bureau of Internal Revenue is, however, already a rejuvenated and strong organization, and the imperfections that resulted from the strains of wartime expansion have either been remedied or are being progressively overcome.

Commissioner John B. Dunlap, himself a career revenue employee, who helped fashion the reorganization plan and is now putting it into effect, and who carried out the final clean-up of wrongdoers after his appointment in 1951, has this to say of his confidence in the Bureau's future:

I believe that the vast majority of our people are just as fully devoted to their duty as any employees you could find in any business. It's a shame that those who have gone wrong have blackened the reputation of those who are trying to do an excellent job.

I feel that the Internal Revenue Bureau is in a healthy condition. I will never lose faith in the people in the Internal Revenue Service.

Secretary of the Treasury, John W. Snyder, when he launched the improvement program of the Bureau 3 months after he took office in 1946, had told its officials at that time:

You are urged to make a continuous effort to simplify procedures, streamline operations, obtain a higher degree of efficiency, improve the effective utilization of personnel, and to eliminate work and expenditures which are not essential to good administrative practice and sound fiscal policy.

In August 1952, with the establishment of the new headquarters organization in Washington under the reorganization plan, Secretary Snyder was able to say:

This plan marks the culmination of long and earnest efforts to remold the Revenue Service into a modernized agency, better able to discharge its tremendous task of administering the revenue system of our country * * * As the changes in the Bureau's operating machinery are implemented, we are assured of increased efficiency, high integrity, and equitable, impartial administration of the internal revenue statutes * * * I know every employee of the Bureau from top to bottom will respond wholeheartedly and that with the completion of the reorganization and the revitalizing of the Revenue Service, we will have the soundest revenue-collecting agency in history, manned by capable and trustworthy men and women.

The American people are entitled to a Federal Revenue Service of top efficiency, of unquestioned integrity, and of maximum operating economy. We are confident that today the Bureau is providing this type of service.

CHRONOLOGY OF ACTIONS TAKEN TO IMPROVE ADMINISTRATION IN THE BUREAU OF INTERNAL REVENUE

October 7-9, 1946.—Conference of collectors and internal revenue agents in Washington. The conference, called by the Secretary, stirred interest in better management in the Bureau of Internal Revenue and resulted in the submission of a number of plans for improving the operations of the Internal Revenue Service. Many of these ideas and suggestions were adopted in 1947 and 1948 after study and experiments showed they were worth while.

October 31, 1946.—The Secretary addressed a letter to all Bureau chiefs urging the streamlining of operations and other administrative improvements.

November 15, 1946.—Special Committee on Administration in Bureau of Internal Revenue appointed. This committee appraised the ideas and suggestions submitted by key officials at the October conference and immediately afterward. Its final report was submitted in August 1947. Over 100 of the ideas or plans were adopted and placed in effect in the past 5 years. Some of these were: (a) microfilming of records, commencing in 1947; (b) revision of internal forms, from 1946 to date; (c) new sorting and filing methods for processing returns; (d) reduction of interest payments through improved procedures in scheduling refunds; (e) change in tolerance used in computing taxes on Form W-2, to simplify adjustments between the taxpayer and the Government; (f) use of pre-assembled forms where practicable to increase productivity and improve service.

Other projects begun in 1947 which resulted in improvements in operations included:

The microfilming program, to preserve permanent records but save space and equipment required for records storage. This is now one of the standard practices of the Bureau of Internal Revenue and over \$100,000 per year which would otherwise be required for file cabinets

and storage space is now saved. The value of file cabinets and floor space released by this program to date is over \$1,300,000.

Improvements were worked out in the scheduling of payments for refund accelerating the process sufficiently to save over \$3,000,000 in interest charges during one year by getting refunds to taxpayers more promptly.

The procedure for paying alcohol taxes by bottlers was simplified. Instead of the proprietor having to submit bottling tank forms to the storekeeper-gauger for verification, then to a deputy collector with the remittance, then the receipted form back to the storekeeper-gauger for release of the spirits for bottling, the new procedure eliminates all of the delay. The proprietor may now purchase stamps in advance, attach the exact value to the bottling tank form, and present the form with attached stamps to the storekeeper-gauger who releases the spirits to be bottled.

The use of transfer stamps on all containers of industrial alcohol transferred in bond from one bonded warehouse to another was eliminated as investigation revealed there was sufficient protection to the revenue without them.

February 1948.—Report by the House Committee on Appropriations. This committee report made a number of recommendations for improving the operations of the Bureau of Internal Revenue.

February 20, 1948.—The Secretary instructed the Commissioner to augment the Commissioner's staff to have the function of broad-scale management.

January 14, 1947.—Letter to Bureau heads announced the appointment of a Treasury Department Committee on Employee Awards. The committee was organized in January and began planning for a program. The regulations and instructions were issued in June and the formal announcement to employees inviting them to participate by submitting suggestions was made on July 30. Since that time Bureau of Internal Revenue employees have submitted over 14,500 suggestions. Of these, 2,170 have been adopted and 1,876 cash awards made. Estimated first-year's savings total \$663,900. This is still a very vital and active program, 24 suggestions were adopted last month. Most of these improvements are small, an improvement in a form, or the elimination of an unnecessary step in a procedure, but when an organization is handling forms by the millions, 50,000,000 income tax returns and 40,000,000 other tax returns per year, these small savings in time and work are enormously multiplied in some cases.

March 25, 1947.—Letter to Bureau heads urging again their accelerated efforts toward improvements to reduce expenditures.

June 1947.—Inauguration of work simplification program. The program was begun with a "pilot" installation in the collector's office in St. Paul, Minn. The program might be called the grass-roots approach to management improvement, as it starts with the lowest level of management, the first-line supervisor, and trains him to apply simple techniques of management analysis. Within 5 years it has resulted in the installation of more than 2,200 improvements, and an active interest in better management among the lowest supervisory levels of the internal revenue service.

November 1, 1947.—Wage and Excise Tax Division was formed in collectors' offices by combining the Miscellaneous and Employment Tax Divisions and the Withholding Tax Subdivision of the Income Tax Division. This permitted the consolidation of certain forms and records and the performance of a better coordinated service to taxpayers.

March 23, 1948.—Organizational meeting of the Treasury Department Management Committee was held. This committee was established to act as a consulting organization for improving management throughout the Department.

April 22, 1948.—The Commissioner's management staff was established by the Commissioner's order. The management staff has as a primary objective the improvement of management in the Bureau of Internal Revenue. It has taken a position of leadership in management activities since that time.

April 1948.—Report of the Advisory Group to the Joint Committee on Internal Revenue Taxation was released. This report made a number of recommendations, among them:

- (a) The establishment of a management staff in the Commissioner's office.
- (b) The decentralization of all routine work to the field offices leaving Washington a supervisory and management headquarters.
- (c) The extension of the use of depository receipts.
- (d) Improvements in tax return forms.
- (e) The use of modern sampling techniques to measure the adequacy of enforcement methods and the volume of tax evasion.
- (f) The employment of outside management specialists to study the organization and operations of the Bureau of Internal Revenue.

All of these recommendations were accepted and became objectives, for installation as rapidly as possible.

July 2, 1948.—By Order No. S-784, the Secretary established a Committee to Direct the Management Studies of the Bureau of Internal Revenue. Hon. A. L. M. Wiggins was named chairman. This committee brought together a group of highly qualified men, from both inside and outside of Government, and focused their attention on the management problems of the Bureau of Internal Revenue for purposes of discussion and analysis. It has been most helpful in its advice to the Commissioner of Internal Revenue and in expediting improvements.

September 1948.—Congress authorized the employment of a firm of management consultants to make a comprehensive survey in the Bureau of Internal Revenue.

September 30, 1948.—The services of Cresap, McCormick and Paget were obtained to analyze the organization and procedures of the collector's offices. Their recommendations were received in 1949.

There were also numerous other developments during 1948 which improved the organization and operations of the Bureau of Internal Revenue, such as—

Successful experiments were conducted in the collector's office in Cleveland on the use of punch-card tabulating equipment for computing tax liability on W-2 returns.

Orders were issued for the retention of excise tax returns in the collector's offices instead of being forwarded to Washington. This eliminated a duplicate copy which had been retained in the collector's

office, and, also, the handling of original returns in the Washington office.

Photocopying was introduced in many offices to reduce the typing workload and relieve the shortage of typists and stenographers.

Your Federal Income Tax booklet was rewritten in nontechnical language and became a best seller.

The instructions to taxpayers enclosed with their income-tax return forms were clarified so the taxpayer would know not only what he should report but what he had a legal right to omit or deduct.

The new Form 1040A was introduced to simplify computation of tax liability by collectors and insure better compliance with income-tax law requirements.

Authority to approve routine personnel actions was decentralized to field officials.

Authority was decentralized to the collectors to approve special refunds of social security taxes.

Estate and Gift Tax Division transferred from Miscellaneous Tax Unit to Income Tax Unit, providing closer linking of field and head quarters' offices as all field examinations of estate and gift tax returns were performed in the field by revenue agents.

The surveying, classifying, and storing of 2,500,000 individual income tax returns, previously performed in Washington, was transferred to the field.

January 29, 1949.—Final report of management consulting firm on study of collectors' offices received. It was a comprehensive and detailed document with many plans and recommendations for improvement in the organization and operations of the Bureau of Internal Revenue.

February 1949.—The same firm, Cresap, McCormick and Paget, was engaged to study the organization of the Bureau of Internal Revenue (previous study was on collectors' offices).

Spring 1949.—Punch-card tabulating equipment was extended to seven additional collection districts from original installation in Cleveland. In 1948, equipment had been used only for 1040A income-tax returns, and in 1949, the experiments were extended to 1040 income-tax returns, 1040 ES returns and related documents.

Summer 1949.—Tests were made as recommended in report of the management consulting firm.

1. Use of electric typewriters, continuous forms, dual roller platens, as posting machines for processing individual income tax returns.

2. Discontinuing of separate accounts to record: (a) collection of accrued penalties and interest; (b) collections obtained after abatement of assessments as uncollectible; (c) excess collection of income and withholding taxes.

3. Use of new and simplified scheme for block numbering of returns to reduce typing and proofreading.

4. Use of validating machines and bank-proofing machines for processing and control of remittances; also adaptation of cash-register machines to validate special tax stamps.

5. Simplified procedure for control and disposition of unclassified collections.

6. Use of high-speed posting machines with direct subtraction using continuous carbon-interleaved forms for preparing accounting records.

August 1949.—Report of management consulting firm Cresap, McCormick and Paget, on organization of the Bureau of Internal Revenue was received. It included a number of recommendations for organizational and procedural changes.

November 14, 1949.—Division of responsibilities between two assistant commissioners. The Commissioner of Internal Revenue issued an order defining the authority and responsibility of the two Assistant Commissioners. One was given supervision over the technical functions of the Bureau of Internal Revenue and the other was given supervision over the operating activities of the Bureau. This provided a logical division of the organization responsibilities and provided more adequate assistance to the Commissioner.

Fall 1949.—The Processing Division was given the task of inserting and mailing income tax forms and instructions for several collectors' offices. By the fall of 1951 this was extended to 37 collectors' offices. Economies were achieved with mass-production methods impossible with the job being done in 64 collectors' offices where skilled tax-collecting personnel were directed to this nontechnical task.

December 16, 1949.—Collectors were delegated authority to make refunds under \$10,000. This results in collectors processing about 100,000 overassessments per year instead of their being sent into the Washington office for review and scheduling.

Many other management improvements were made in 1949. Some of the more important ones are:

The audit control program was placed in operation. This involved the sample selection of individual income tax returns for field investigation to determine the compliance of taxpayers and the direction of investigative efforts to the best advantage.

New procedures were adopted for processing information documents. These were directed at accelerating the processing, saving time and obtaining better utilization of the documents in auditing returns.

Post audit review work was redesigned to cover the results of audit of individual income tax returns by collectors and to stress uniformity in field application of the tax laws and regulations.

Collectors were delegated full authority to assert delinquency penalties for late filing of all types of returns.

Collectors were delegated responsibility for the handling of all requests for certified copies of individual income tax returns, and also for the transcript service for the States in respect to such returns.

January 1, 1950.—Federal Insurance Contributions Act and income tax withheld combined in one form. This saves work for the taxpayer and saves Bureau of Internal Revenue about \$250,000 per year in costs of processing these returns. Also, this permitted extension of the depository receipt system to Federal Insurance Contributions Act taxes.

January-April.—Electronic computers were used with punch-card tabulating equipment for calculating tax liability on income tax returns.

Spring 1950.—Agreements were made with 5 States for cooperation in the investigation of income tax returns of residents of those States. (Wisconsin, North Carolina, Kentucky, Montana, and Colorado.)

September 1, 1950.—Bulk gauging tanks were installed in internal revenue bonded warehouses, which saved considerable time of storekeeper-gaugers. Loss allowance schedule was eliminated in connection with remission claims filed by warehousemen of distilled spirits. This reduces the workload for both Government and taxpayer. Eliminated tax payment of distilled spirits prior to bottling in bond and arranged for payment when cases are removed from bond. This simplified tax payment procedure and eliminated delay in releasing cases from bond. Eliminating reporting of wine gallons as well as proof gallons and tax gallons. This simplified reporting, and reduced work of storekeeper-gaugers and audit clerks. Delegated to district supervisors the authority to approve qualified documents for alcohol production plants. This reduced departmental workload and costs.

October 30, 1950.—Discontinued preparation of separate reports of concurrent examination of income-tax returns covering 2 years or more, which saved costs equivalent to salaries of revenue agents and typists.

Numerous other improvements were made during the course of the year. These included the following: Eliminated certain nonproductive arithmetic verification procedures. Numerous minor delegations of authority were issued, such as the authority to collectors, acting collectors, and deputy collectors to sign various forms and documents for the Commissioner. These delegations simplified procedures and expedited action.

January 1951.—Operational cost system installed in collectors' offices. Provided data for businesslike cost control in collectors' offices. This facilitates operations analysis and makes it possible to staff offices on the basis of workload.

January-April.—New Office of Budget and Finance was created. The first three of Bureau of Internal Revenue's regional finance offices were established to provide better and more economical fiscal service.

July 1, 1951.—Uniform stock-control system was adopted to provide for better control of stock issues, inventories, and requisitions for replacement. Decentralized stationery procurement was effected to simplify procurement of those items. New system of administrative control over budget and expenditures was adopted covering obligations and expenditures in the offices of those collectors who handle their own accounting. New system of appropriation accounting was also placed in effect to simplify appropriation expense accounts.

September 1951.—Report of survey of management improvement facilities of the Bureau of Internal Revenue completed by committee appointed by the Secretary and the Commissioner.

October 1951.—Internal Revenue Inspection Service established. This will provide effective inspection of field offices for both efficiency and integrity.

November 14, 1951.—Tobacco tax functions transferred from Excise Tax Division to new Alcohol and Tobacco Tax Division. This consolidates field inspection and enforcement activities in one staff for both kinds of taxes.

November 2, 1951.—The Income Tax Unit was reorganized to reduce the number of primary organizational units from 13 to 5 eliminating 113 positions.

During the year several other changes to improve the operations of the Bureau of Internal Revenue were also made. These included: Decentralized to collectors the audit of Form 940, annual return of employer of more than eight persons under the Federal Unemployment Tax Act (formerly handled by Employment Tax Division in Washington.) This expedited the process by having collectors deal directly with the State unemployment compensation agencies. Installed new method of processing monthly returns of manufacturers of tobacco products and annual accounts of dealers in leaf tobacco, which eliminated clerical work. Allowed revenue agents to authorize payment of claims up to \$3,000 on prima facie evidence without field examination so their efforts could be directed to more productive examinations. Installed a procedure for alphabetical prefix in classification and numbering of income tax returns to provide for quick identification of the class of return and simplify numbering.

December 11, 1951.—Procedure in the consideration of criminal fraud cases revised by eliminating the health of the taxpayer as a basis for refraining from recommending criminal prosecution for tax violations.

January 8, 1952.—Establishment of a more efficient procedure in the routing of criminal tax evasion cases by providing for a direct referral of such cases from the field by the district penal attorney of the Bureau to the Department of Justice.

January 10, 1952.—Further improvement in the handling of criminal fraud cases by abandonment of the former policy under which criminal prosecution was not recommended in cases where taxpayers made voluntary disclosures of intentional violation of the internal revenue laws prior to the initiation of the investigation by the Bureau.

January 14, 1952.—The President's Reorganization Plan No. 1 of 1952, for the Bureau of Internal Revenue submitted to Congress by President Truman.

The reorganization will include a realignment of activities in the field and in Washington. The separate field offices engaged in different specialized activities, for example, will largely be consolidated. It is expected that the new organization will be more efficient and provide better service to the taxpayer.

January 30, 1952.—Ten task forces were established to work out details of plans and procedures for the proposed reorganization under plan No. 1.

March 14, 1952.—Reorganization Plan No. 1 became effective.

March.—Use of flat package for mailing income-tax forms and instructions. For the first time a manufactured flat package of forms and instructions was used for two States, Indiana and Massachusetts. It will be used in all districts in the future. The experiment was very successful. Higher manufacturing costs were more than offset by savings in labor.

April.—Standard mail-opening methods. The standardized mail-room system installed in all collectors' offices was very successful, will save about \$500,000 per year. It provides much more rapid and efficient handling of mail and remittances with a marked saving in

labor. It will be refined and strengthened in all collectors' offices during 1952.

CONCLUSION

The foregoing chronology of the actions taken and the improvements made in management and operations of the Bureau of Internal Revenue clearly sets out the painstaking care that went into the complete reorganization of the Bureau, which culminated in the final step represented by the President's Reorganization Plan No. 1 of 1952, which was adopted by the Congress on March 14, 1952.

APPENDIX

STATISTICAL TABLES

NOTE.—In tables where figures have been rounded to a specified unit, the components may not necessarily add to totals. Percentages are calculated on unrounded figures.

RECEIPTS FROM INTERNAL REVENUE TAXES

TABLES 1-7

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1952, by collection districts, States, and Territories
[Revised to include adjustments made subsequent to issuance of press release dated October 3, 1952]

Districts	Corporation income and profits taxes				Individual income and employment taxes				
	Corporation income and profits	Army and Navy contracts	Exempt organization business income tax	Total corporation income and profits taxes	Income taxes not withheld ¹	Withheld taxes			
						Income and old-age insurance	Railroad employees' compensation tax, 12 percent of taxable portion of payrolls	Railroad employees' representative tax, 12 percent of taxable portion of payrolls	Total withheld taxes
Alabama	\$113,669,440			\$113,669,440	\$98,273,919	\$141,818,701	\$4,671,661		\$146,490,362
Arizona	25,095,463		\$7,588	25,103,051	57,241,860	49,328,443	55,724		49,384,167
Arkansas	40,251,118			40,251,118	53,218,825	51,811,744	142,025		51,953,769
First California	636,195,143			636,195,143	531,108,241	797,224,312	33,538,851	\$221	830,763,394
Sixth California	396,658,105			396,658,105	708,951,943	928,520,208	2,914,418	484	931,435,110
Colorado	125,946,802			125,946,802	116,614,211	261,273,687	4,699,577		265,973,264
Connecticut	350,298,307			350,298,307	222,840,570	409,827,818	9,043,165		418,870,983
Delaware	546,002,864			546,002,864	83,336,728	124,490,161	144	33	124,490,338
Florida	117,206,292		194	117,206,292	202,661,406	189,822,322	2,219,339		182,041,661
Georgia	169,434,057			169,434,057	140,878,031	218,765,399	4,389,429		223,154,828
Hawaii	35,614,352			35,614,352	31,804,922	56,523,684	107,412		56,631,096
Idaho	29,243,036			29,243,036	37,291,573	42,315,215	272,479		42,587,694
First Illinois	1,744,279,981			1,744,279,981	665,855,136	1,584,683,398	90,264,204	3,605	1,674,951,207
Eighth Illinois	173,090,636			173,090,636	168,786,386	200,777,146	751,063		201,528,209
Indiana	339,976,000		4,011	339,980,011	233,811,825	389,841,416	773,093	977	390,615,488
Iowa	135,445,585			135,445,585	171,257,644	175,404,120	734,975		176,139,095
Kansas	128,763,613		53	128,763,666	136,815,380	138,195,869	21,640,855	111	159,838,835
Kentucky	157,595,912			157,595,912	116,821,842	148,601,299	12,760,001	93	161,361,393
Louisiana	133,177,181			133,177,181	132,171,650	149,581,831	1,714,248	7	151,296,086
Maine	52,996,478			52,996,478	37,279,357	59,985,514	2,429,747		62,415,261
Maryland	283,632,063			283,632,063	280,151,844	848,243,568	47,419,340	291	895,663,199
Massachusetts	575,136,130			575,136,130	343,657,981	723,865,876	6,072,890		729,938,766
Michigan	2,325,752,587			2,325,752,587	494,153,025	1,328,607,317	5,577,671	20	1,334,185,008
Minnesota	305,570,288			305,570,288	172,184,051	346,393,526	34,318,604	278	380,712,408
Mississippi	27,868,447			27,868,447	51,740,676	47,282,911	376,237		47,659,148
First Missouri	387,013,520			387,013,520	177,733,443	712,335,962	32,911,284	12,556	745,249,802
Sixth Missouri	170,271,223			170,271,223	100,884,097	173,583,789	3,200,686	102	176,784,577
Montana	21,978,519			21,978,519	46,821,025	38,684,671	220,314		38,904,985
Nbraska	63,097,417			63,097,417	109,737,911	135,069,921	23,157,115	473	158,227,509
Nevada	9,769,909			9,769,909	23,315,485	21,919,681	2,453		21,922,134
New Hampshire	26,947,482			26,947,482	26,238,412	51,647,311	35,920		51,683,231
First New Jersey	106,656,765			106,656,765	89,642,488	133,451,585	6,077	127	133,457,789
Fifth New Jersey	422,141,736			422,141,736	285,405,397	555,677,484	4,409,219	900	560,087,603

New Mexico	13,470,699			13,470,699	40,820,596	39,940,662	239		39,940,965
First New York	181,540,954			181,540,954	285,258,724	452,890,330	2,429,138	1,148	455,320,618
Second New York	2,542,831,584	\$19,913	21,981	2,542,873,478	534,951,604	1,316,592,403	9,406,629	1,020	1,326,000,052
Third New York	1,585,298,281			1,585,298,281	587,092,075	1,257,294,305	67,755,704	190,545	1,325,240,554
Fourteenth New York	363,056,885			363,056,885	174,062,524	415,129,730	3,572,345		418,702,075
Twenty-first New York	129,345,690			129,345,690	71,195,121	157,415,426	38,391	3	157,453,817
Twenty-eighth New York	311,791,455			311,791,455	141,563,662	308,307,458	58,412	553	308,866,423
North Carolina	270,668,122			270,668,122	144,356,416	226,115,151	8,585,725		234,700,878
North Dakota	8,549,711			8,549,711	34,649,310	22,166,032	18,568	4,290	22,184,600
First Ohio	377,840,725			377,840,725	178,857,785	314,529,803	989,978	521	315,520,302
Tenth Ohio	243,207,076			243,207,076	85,656,254	180,773,827	686,456	2	181,460,285
Eleventh Ohio	100,843,002		2,227	100,843,002	76,822,743	135,095,225	15,674	1,281	135,112,180
Eighteenth Ohio	1,043,178,470			1,043,178,470	318,486,845	906,492,746	36,270,921	627	942,764,294
Oklahoma	219,765,339			219,765,339	132,624,156	174,186,257	482,448	71	174,668,776
Oregon	114,264,051			114,264,051	141,680,978	178,047,469	2,191,447	1,008	180,239,924
First Pennsylvania	686,215,776			686,215,776	424,982,404	856,270,794	71,118,465	2,749	927,392,068
Twelfth Pennsylvania	221,948,496			221,948,496	60,844,723	191,659,466	1,854,799	30	193,514,295
Twenty-third Pennsylvania	913,327,273			913,327,273	294,991,344	689,192,464	8,598,262	1,607	697,792,333
Rhode Island	93,441,331			93,441,331	59,065,455	114,281,554	8,043		114,289,597
South Carolina	91,173,585			91,173,585	59,522,823	92,834,405	102,103		92,936,508
South Dakota	11,156,856			11,156,856	35,520,589	24,348,342	9,265		24,357,607
Tennessee	135,408,683			135,408,683	134,066,717	174,831,540	4,089,472		178,921,012
First Texas	362,963,669		42	362,963,711	329,965,273	326,854,990	14,913,786	177	341,768,953
Second Texas	242,951,130			242,951,130	335,774,497	291,553,906	11,875,391	153	303,429,450
Utah	38,624,398			38,624,398	32,912,105	60,269,061	927,585	448	61,197,094
Vermont	20,351,316			20,351,316	15,222,567	25,477,413	1,231,052		26,708,465
Virginia	222,034,776			222,034,776	158,883,610	239,851,032	21,283,795	82	261,134,909
Washington	180,136,157		1,212	180,137,369	208,184,531	342,292,940	664,210		342,957,150
West Virginia	102,840,216			102,840,216	67,890,043	120,161,592	92,647	101	120,254,370
Wisconsin	448,991,725			448,991,725	201,711,439	423,318,900	287,141	57	423,606,098
Wyoming	9,960,287			9,960,287	29,337,976	19,340,843	6,635		19,347,479
Total	21,466,852,798	19,913	37,308	21,466,910,019	11,545,060,075	21,313,071,985	620,394,946	226,806	21,933,093,736

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

Alaska	\$3,290,758			\$3,290,758	\$12,321,273	\$25,169,412	\$432		\$25,159,844
California	1,032,753,248			1,032,753,248	1,240,060,194	1,725,744,520	36,453,269	\$705	1,762,198,494
Illinois	1,917,370,617			1,917,370,617	834,641,322	1,785,460,544	91,015,267	3,605	1,876,479,416
Maryland (including District of Columbia)	283,632,063			283,632,063	279,628,188	841,571,587	47,419,340	291	888,991,218
Missouri	557,284,743			557,284,743	278,617,640	885,919,751	36,111,970	12,653	922,044,379
New Jersey	528,798,501			528,798,501	375,047,858	689,129,069	4,415,296	1,027	693,545,392
New York	5,113,864,799	\$19,913	\$21,981	5,113,906,693	1,794,135,710	3,907,629,652	63,260,619	198,269	3,901,083,540
Ohio	1,765,087,046		2,227	1,765,089,273	689,823,627	1,536,891,601	37,963,029	2,431	1,574,857,051
Pennsylvania	1,821,492,545			1,821,492,545	780,768,471	1,737,122,724	81,571,526	4,386	1,818,698,636
Texas	605,914,799		42	605,914,841	665,739,770	618,408,596	26,789,177	330	645,198,493
Washington	176,845,389		1,212	176,846,601	195,863,258	317,133,528	663,778		317,797,306
Puerto Rico					523,656	6,671,981			6,671,981

¹ Includes self-employment tax.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1952, by collection districts, States, and Territories—Con.

Districts	Individual income and employment taxes—Con.		Estate tax— Transfers of estates of de- cedents	Gift tax— Transfers of any property by gift	Alcohol taxes			
	Unemployment insurance (3 percent of tax- able portion of payrolls)	Total individual income and em- ployment taxes			Distilled spirits			
					Excise taxes		Seizures, penalties, etc.	Floor tax (tax-paid stocks on hand)
					Imported (collected by customs), \$10.50 per gallon	Domestic, \$10.50 per gallon		
Alabama	\$2,392,914	\$247,157,194	\$6,820,859	\$630,066	\$131,581	\$8,785	\$37,787	\$637,956
Arizona	584,898	107,210,894	1,809,995	904,264	1,149	7	1,049	358,324
Arkansas	881,684	106,052,278	1,680,274	204,699			4,775	528,510
First California	8,179,789	1,370,051,414	33,246,203	1,882,393	8,919,410	42,960,389	56,229	5,439,053
Sixth California	10,784,211	1,851,171,264	39,444,579	3,429,448	9,134,174	8,428,708	31,058	4,484,137
Colorado	1,696,136	384,283,510	3,723,328	1,185,571	169,234	40,073	925	890,230
Connecticut	5,111,286	646,822,840	20,347,695	1,365,919	1,138,441	12,481,397	31,488	1,860,572
Delaware	1,685,864	209,512,930	5,889,319	2,353,617				281,514
Florida	2,682,516	397,385,583	24,272,198	977,413	2,376,890	2,281	44,945	2,169,960
Georgia	3,235,415	367,268,274	6,478,999	408,292	109,074	96,376	84,621	815,815
Hawaii	556,031	88,992,048	1,667,724	56,032	381,239	15,006	490	359,780
Idaho	553,250	80,432,517	2,348,157	16,472				339,650
First Illinois	20,103,267	2,360,909,810	38,205,577	3,262,876	15,475,937	9,248,111	32,866	5,384,925
Eighth Illinois	2,434,773	372,749,357	8,738,835	414,869		197,377,404	23,380	1,921,396
Indiana	5,071,936	629,499,247	9,428,384	1,279,444	5,604,063	245,592,399	1,668	633,122
Iowa	2,217,982	349,614,722	7,079,922	3,260,823		149	500	644,185
Kansas	1,382,915	266,035,129	6,490,246	439,053		471,105	2,433	637,510
Kentucky	2,092,128	280,275,363	5,199,050	140,979	86,395	397,068,555	37,297	1,540,177
Louisiana	2,328,677	285,796,413	7,841,558	386,869	1,069,931	6,069,046	1,393	1,238,469
Maine	963,205	100,657,824	3,388,893	174,342	1,669	14,797		264,247
Maryland	4,545,450	1,180,360,493	18,082,690	1,014,126	3,109,190	131,863,146	14,242	3,148,307
Massachusetts	9,528,228	1,083,224,975	33,377,700	2,581,257	4,453,327	26,549,683	17,025	3,278,588
Michigan	17,679,763	1,345,917,826	28,192,159	1,900,286	30,207,750	5,889,940	8,349	3,101,369
Minnesota	4,040,497	556,936,956	8,726,191	5,431,546	744,297	1,564,847	7,604	1,956,212
Mississippi	807,427	100,207,251	2,242,377	125,109			47,667	97,611
First Missouri	4,575,110	927,568,354	9,715,187	1,149,107	1,116,281	2,511,821	13,476	1,157,297
Sixth Missouri	2,274,740	279,943,415	4,722,096	158,787		727,659	5,415	1,165,330
Montana	398,326	86,119,336	1,200,600	59,084	305			397,260
Nebraska	1,429,347	269,394,767	3,500,363	232,184		3,245	19,653	805,889
Nevada	213,052	45,455,671	1,906,412	171,153		515	275	290,799
New Hampshire	708,661	78,630,294	1,797,132	154,007				385,001
First New Jersey	1,697,634	224,797,911	14,260,125	420,707		1,422,924	3,469	1,124,114
Fifth New Jersey	7,576,922	853,169,921	23,687,669	2,008,134		45,628,803	44,644	3,303,919

New Mexico	436,557	81,198,139	1,454,672	67,590			1,080	326,175
First New York	5,567,966	746,157,307	22,609,117	1,449,935		2,352,109	13,273	2,395,400
Second New York	15,581,946	1,876,533,601	14,230,247	10,293,708		32,157	2	1,328,626
Third New York	16,974,618	1,929,307,245	70,556,808	7,721,048	66,042,253		18	2,656,067
Fourteenth New York	4,890,294	597,654,893	28,639,685	2,782,488			20,669	2,235,123
Twenty-first New York	2,160,775	230,869,715	4,967,679	263,030		31,426,902	59,455	979,317
Twenty-eighth New York	4,103,292	454,033,377	8,211,587	714,645	16,753,323		2,009	1,940,189
North Carolina	3,991,848	383,049,142	10,285,052	678,751	1,154,950		47	686,804
North Dakota	227,813	57,066,014	340,787	12,213	6,886		733	313
First Ohio	4,086,661	498,464,737	10,447,010	647,601	141,808		64,559,354	1,127
Tenth Ohio	2,388,329	269,502,869	3,472,238	320,593			1,433	80
Eleventh Ohio	1,709,464	213,644,387	2,150,937	3,050,423			400,727	140
Eighteenth Ohio	9,718,336	1,270,969,469	15,443,889	451,330	3,495,517		1,741	4,324
Oklahoma	2,269,711	309,562,642	6,838,260	157,944			3,621	12,671
Oregon	2,228,790	324,149,692	4,184,027	2,600,400	806,100		83,332,416	600
First Pennsylvania	10,714,589	1,363,039,002	30,488,020	2,121,093	3,082,723		1,290	25,388
Twelfth Pennsylvania	3,014,448	257,373,465	2,981,613	1,823,847			77,394,911	525
Twenty-third Pennsylvania	9,682,387	1,002,466,064	25,442,491	1,813,544	1,124,621			1,929
Rhode Island	1,271,602	174,626,654	9,838,629	1,376,272	218,354			546,096
South Carolina	1,551,491	154,040,822	3,457,436	29,641	168,546		2,582	23,760
South Dakota	229,399	60,107,595	846,240	84,681			36	569,118
Tennessee	2,678,745	315,606,474	6,871,467	255,968	80,110		3,508,827	282,276
First Texas	4,294,688	676,028,915	24,183,786	2,496,633				34,807
Second Texas	4,075,757	643,279,702	21,607,913	2,105,166	2,920,539			319
Utah	641,986	94,751,180	301,256	84,681				10,070
Vermont	350,139	42,281,170	1,512,232	68,944				225,030
Virginia	3,061,858	423,080,277	8,604,854	362,186	202,104			135,444
Washington	3,564,131	554,705,812	5,853,809	837,114	4,680	1,775,730	40,950	31,721
West Virginia	1,933,432	189,567,815	4,147,226	251,813	6,772,664		72,268	1,039
Wisconsin	5,514,432	630,831,968	14,593,813	1,274,995		259,531	3,850	764,617
Wyoming	188,949	48,874,405	436,256	93,954	275,130		5	2,067,770
Total	259,616,431	33,738,370,243	750,590,517	82,556,471	187,473,577	1,401,168,608	1,083,251	82,914,690

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

Alaska	\$234,694	\$37,715,811	\$663,010	\$5,291,841	\$18,083,584	\$51,389,097	\$87,285	\$221,194
California	18,964,006	3,021,222,678	72,690,782	3,577,745	15,475,937	206,525,515	56,246	9,923,100
Illinois	22,538,040	2,733,658,977	46,944,412	1,014,126	3,109,190	131,831,035	14,242	3,148,307
Maryland (including District of Columbia)	4,545,450	1,173,164,857	18,085,411	1,307,894	1,116,281	3,239,480	13,476	2,322,627
Missouri	8,849,850	1,207,511,769	14,437,283	2,428,841		47,051,727	48,113	4,428,033
New Jersey	9,374,556	1,077,967,832	37,947,794	2,428,841		33,811,233	105,419	11,629,722
New York	49,278,991	5,834,496,141	149,215,123	23,244,784		64,961,514	5,671	4,217,410
Ohio	17,900,774	2,252,581,462	31,514,074	4,095,690		160,728,617	27,842	5,012,133
Pennsylvania	28,411,424	2,622,878,531	58,912,124	4,636,430			10,389	1,764,821
Texas	8,370,445	1,319,368,617	45,791,699	4,601,799				
Washington	3,329,437	516,990,001	5,190,799	831,114	6,772,664		32,111	1,703,145
Puerto Rico		7,195,635	17,279					

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1952, by collection districts, States, and Territories—Con.

Districts	Alcohol taxes—Continued							
	Distilled spirits—Continued							
	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 ¼ cent if less than ¼ pint		Still or worms man- ufactured \$22 each	Manufac- turers of stills \$55 per year	Rectifiers	
			Bottled in bond	Red strip stamps			Less than 500 barrels, \$110 per year	500 barrels or more, \$220 per year
Alabama				\$1			\$46	
Arizona								
Arkansas								
First California	\$693, 113	\$440	\$2, 356	338, 108	\$617	\$531	2, 005	\$2, 475
Sixth California	113, 731	2	3, 616	49, 571	319	154	660	880
Colorado	836		39, 490	549			110	
Connecticut	345, 655	50		120, 357	55	55	660	660
Delaware								
Florida			381		22	23		
Georgia				1, 664		55	110	
Hawaii				3, 271				
Idaho								
First Illinois	57, 969		1, 838	46, 151	66	198	110	880
Elghth Illinois	4, 040, 359	7, 770	36, 823	1, 511, 081	44	110		880
Indiana	6, 519, 168	362	4, 620	1, 895, 463	44	160	880	1, 898
Iowa							24	
Kansas				1				
Kentucky	4, 828, 090	18, 028	549, 880	3, 133, 498	352	151	1, 384	3, 465
Louisiana	1, 708		500	1, 170	88	46	2, 519	
Maine	4, 006			2, 094				
Maryland	3, 442, 107	1, 301	4, 963	1, 052, 285	132	205	440	1, 650
Massachusetts	508, 471	10	1, 639	264, 009	836	570	1, 006	681
Michigan	161, 853			227, 150	185	102	330	440
Minnesota	36, 908			19, 788				220
Mississippi					616	407		138
First Missouri	65, 257		28, 722				1, 050	
Sixth Missouri	660		2, 189	3, 288				
Montana								
Nebraska			7					
Nevada								
New Hampshire								
First New Jersey	43, 492		448	27, 979	66	110	28	220
Fifth New Jersey	170, 342	28		328, 381	1, 716	1, 014	248	1, 320
New Mexico	281			448				

First New York	34, 086		547, 511	22, 613	132	156	275	220
Second New York	180			884, 972	44	209	110	
Third New York	5, 360, 623			78, 386				220
Fourteenth New York	868, 372	6		290, 695	1, 562	541		440
Twenty-first New York	120			362		110		
Twenty-eighth New York				36	242	403		
North Carolina			1					
North Dakota								
First Ohio	999, 765			547, 404	594	165	110	678
Tenth Ohio								
Eleventh Ohio					22			
Eighteenth Ohio	12, 107			4, 146	748	489		660
Oklahoma					44	55		
Oregon				612			75	
First Pennsylvania	1, 680, 379	106	50, 136	657, 251	242	660	362	2, 640
Twelfth Pennsylvania	6, 443		1, 817			55		220
Twenty-third Pennsylvania	1, 818, 416	368	10, 628	518, 115	44	143	660	238
Rhode Island				100				
South Carolina			339					
South Dakota								
Tennessee					12	30		
First Texas				33, 042				
Second Texas			498	1, 273	110	87		
Utah						28		
Vermont								
Virginia			1, 807	7, 463	40	66		
Washington	185			4, 575	66	78	226	
West Virginia						110		
Wisconsin	8, 807			2, 515			440	245
Wyoming								
Total	31, 812, 387	28, 459	1, 285, 096	12, 079, 851	9, 060	7, 277	13, 867	21, 588

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

Alaska								
California	\$806, 844	\$442	\$5, 972	\$387, 679	\$936	\$685	\$2, 665	\$3, 365
Illinois	4, 008, 328	7, 770	38, 661	1, 537, 282	110	308	110	1, 760
Maryland (including District of Columbia)	3, 442, 107	1, 301	4, 963	957, 612	132	205	440	1, 650
Missouri	65, 817		25, 911	3, 288	616	407	1, 050	358
New Jersey	213, 834	23	448	356, 390	1, 782	1, 124	276	1, 540
New York	6, 263, 381	6	547, 511	1, 277, 064	1, 890	1, 419	385	880
Ohio	1, 011, 372			551, 550	1, 364	654	110	1, 338
Pennsylvania	3, 505, 238	473	62, 481	1, 175, 396	286	858	1, 022	3, 096
Texas			498	1, 273	110	115		
Washington	185			4, 575	66	78	226	
Puerto Rico				94, 653				

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1952, by collection districts, States, and Territories—Con

Districts	Alcohol taxes—Continued							
	Distilled spirits—Continued						Wines, cordials, etc.	
	Special or occupational taxes					Total distilled spirits	Excise taxes	
	Wholesale liquor dealers, \$200 per year	Retail liquor dealers, \$50 per year	Retail dealers in medicinal spirits, \$50 per year	Retail liquor dealers at large, \$50 per year	Nonbeverage manufacturers of spirits, \$25, \$50, \$100 per year ¹		Imported (collected by customs)	Domestic
Alabama.....	\$6,165	\$26,783	\$160		\$1,050	\$850,268	\$101	\$378
Arizona.....	16,351	104,124			50	481,101	11	
Arkansas.....	1,750	31,641			100	566,776		113,189
First California.....	108,784	787,601			5,425	59,316,536	215,210	35,136,500
Sixth California.....	61,151	646,112			6,661	22,960,931	183,173	5,562,001
Colorado.....	7,984	94,724	11,577		825	1,257,418	8,578	208,115
Connecticut.....	29,328	247,650		\$860	1,875	16,258,242	22,189	554,593
Delaware.....	3,980	37,191			75	322,760		
Florida.....	22,720	266,301		83	375	4,883,972	46,306	148,120
Georgia.....	18,000	80,096			1,650	1,209,461	4,306	266,731
Hawaii.....	5,866	37,914			200	804,366	3,877	
Idaho.....	360	30,898				370,908		
First Illinois.....	64,679	753,899	248		8,525	31,076,401	327,059	1,755,766
Eighth Illinois.....	19,480	241,050	83		825	205,180,693		6,566
Indiana.....	12,702	288,475			1,925	260,456,888	8,128	8
Iowa.....	724	110,818	513		1,075	757,989		132,618
Kansas.....	7,284	57,546	425		400	1,176,704		
Kentucky.....	41,152	114,089	100	1,075	650	407,424,522	2,221	1,385,717
Louisiana.....	12,673	230,235	1,000		1,930	8,690,708	45,934	436,439
Maine.....	482	14,101			255	301,651	29	203,606
Maryland.....	67,397	328,423	233	7,514	2,825	143,044,338	92,595	1,400,882
Massachusetts.....	55,359	373,480	37,141		8,350	35,550,175	120,239	1,389,658
Michigan.....	73,063	1,061,958			3,655	40,726,145	52,245	1,020,486
Minnesota.....	18,286	108,006	2,505		1,325	4,450,086	20,858	915
Mississippi.....	7,496	63,816	43		608	217,242		
First Missouri.....	10,051	212,500	293	2,888	3,825	5,105,177	23,992	249,790
Sixth Missouri.....	16,209	127,712	561	505	500	2,059,177		525,008
Montana.....	8,353	88,307				499,640	2	
Nehraska.....	6,235	90,238				916,175		
Nevada.....	6,315	43,661	2,189		300	343,724		
New Hampshire.....	200	19,634	76		200	405,112		
First New Jersey.....	10,052	216,235			900	2,850,036		328,864
Fifth New Jersey.....	38,504	558,180		42	5,825	50,083,019		1,861,434
New Mexico.....	9,646	74,741				412,370		1,919
First New York.....	26,571	337,874	29	89	5,150	5,735,489		3,195,784

Second New York.....	25,059	112,888		7,510	5,075	68,434,085	2,261,533	1,060,314
Third New York.....	37,407	151,051		96	1,000	8,284,906		324,168
Fourteenth New York.....	9,470	368,424	28		15,988	35,238,190		1,283,797
Twenty-first New York.....	3,138	120,082			1,325	17,927,233	63	220,046
Twenty-eighth New York.....	9,308	294,830			3,925	3,405,938	28,762	2,929,798
North Carolina.....	13,358	12,442	313		601	969,651	18	154,102
North Dakota.....	2,317	55,900				631,694		
First Ohio.....	15,587	168,624		83	2,550	67,248,047		213,794
Tenth Ohio.....	15,440	135,468			1,000	679,803		240,415
Eleventh Ohio.....	20,306	119,773			950	774,540		238,703
Eighteenth Ohio.....	32,613	530,659			3,075	6,588,738	71,625	249,235
Oklahoma.....	2,491	30,551			303	53,222		
Oregon.....	14,569	112,253	28		525	1,874,108	6,165	49,605
First Pennsylvania.....	107,450	433,104	55	800	42,926	92,024,596	68,403	3,555,222
Twelfth Pennsylvania.....	510	198,103			800	374,979		167,637
Twenty-third Pennsylvania.....	61,538	356,199			850	83,527,519	3,661	94,855
Rhode Island.....	7,592	86,205	3,871	50	775	861,044	9,139	
South Carolina.....	5,550	50,472			100	820,468	1,795	7,837
South Dakota.....	3,228	31,471				327,054		
Tennessee.....	17,165	58,598	106		2,651	4,433,141	1,791	
First Texas.....	8,221	136,966		9	1,175	4,151,586	61,030	55,593
Second Texas.....	19,704	123,149			350	835,733		278,627
Utah.....	170	5,538			100	230,838		
Vermont.....	680	19,315	100		100	357,743	8,140	
Virginia.....	634	11,199	814		1,575	1,876,681	2,660	916,498
Washington.....	56,176	308,455			1,200	9,141,272	12,377	586,333
West Virginia.....	376	43,920			100	1,062,503		
Wisconsin.....	18,972	565,654	20,121	23	1,300	2,961,608	39,003	102,944
Wyoming.....	60	27,935	28			251,065		
Total.....	1,304,508	12,564,151	83,337	21,625	157,854	1,732,034,187	3,753,216	68,620,510

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

Alaska.....	\$3,048	\$31,079				\$255,321		
California.....	169,935	1,433,713			\$12,086	82,277,467	\$398,383	\$40,698,501
Illinois.....	84,168	994,949	\$331		9,350	236,267,094	327,059	1,762,332
Maryland (including District of Columbia).....	67,397	328,423	233	\$7,514	2,825	142,917,574	92,595	1,400,882
Missouri.....	26,260	340,212	854	3,393	4,325	7,164,354	23,992	774,798
New Jersey.....	48,616	774,415		42	6,725	52,933,055		2,188,298
New York.....	110,953	1,385,140	57	7,695	32,463	139,025,841	2,290,358	9,022,907
Ohio.....	83,946	952,524		83	7,675	75,291,128	71,625	942,147
Pennsylvania.....	169,498	887,406	55	800	44,576	175,927,094	72,064	3,817,614
Texas.....	27,925	200,115		9	1,525	4,987,319	61,030	334,220
Washington.....	53,128	277,376			1,200	8,885,951	12,377	586,333
Puerto Rico.....						126,764		

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

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1952, by collection districts, States, and Territories—Con.

Districts	Alcohol taxes—Continued							
	Wines, cordials, etc.—Continued					Fermented malt liquors		
	Special or occupational taxes				Total wines	Excise tax per barrel of 31 gallons, \$9	Floor tax (tax-paid stocks on hand)	
	Floor tax (tax-paid stocks on hand)	Wholesale dealers in wines, \$200 per year	Wholesale dealers in wines and malt liquors, \$200 per year	Retail dealers in wines and malt liquors, \$50 per year	Retail dealers in wines, \$50 per year			
Alabama	\$7,150	\$330			\$110	\$8,070		\$40,762
Arizona	17,727					17,738	\$1,574,517	87,419
Arkansas	19,684		\$2,982	15,443		151,299		43,507
First California	247,938	968			\$110	35,600,725	23,279,307	246,814
Sixth California	428,543					6,173,718	16,099,917	709,960
Colorado	37,697		457	1,384		256,231	6,917,164	53,477
Connecticut	56,386					633,167	1,009,256	76,553
Delaware	7,382					7,382	344,328	10,881
Florida	61,956		17,301	128,924		402,607	2,798,822	124,282
Georgia	12,518	330	4,839	45,310	1,341	334,375	487,848	52,365
Hawaii	18,442					22,318	719,404	37,675
Idaho	4,227					4,227	433,661	26,980
First Illinois	134,974	364	100	66	122	2,218,452	15,619,347	265,086
Eighth Illinois	35,814					42,380	16,543,218	119,451
Indiana	13,901	178	10,685	86,785	74	119,759	19,322,736	96,630
Iowa	11,639					144,257	592,605	99,114
Kansas	14,081			50		14,131	305	60,521
Kentucky	13,583	310		155	78	1,402,044	16,828,410	76,850
Louisiana	55,381					537,754	16,362,844	78,099
Maine	6,001					209,637		42,155
Maryland	89,816			15,120		1,598,412	19,200,561	148,744
Massachusetts	139,516		1,556	17		1,649,413	10,452,563	204,056
Michigan	89,497	211	410	68	15	1,164,012	38,468,220	248,262
Minnesota	31,125	260	278	13,203	350	53,652	22,592,390	88,545
Mississippi	3,070	340		29	205	17,241	58,970,540	56,080
First Missouri	49,800	930		28		324,745	5,760,004	100,983
Sixth Missouri	24,115					549,151	1,785,790	35,602
Montana	7,837					7,839	7,775,410	56,033
Nebraska	14,849					14,849	127,278	13,706
Nevada	5,624					5,624		30,983
New Hampshire	5,278		7,170	166	235	6,278	2,421,653	56,393
First New Jersey	33,290	430			689	368,155	56,696,671	126,451
Fifth New Jersey	81,460	3,323		28		1,946,906		28,909
New Mexico	13,885		220			16,052		

First New York	125,923	1,592		2,164	154	3,325,618	49,695,009	466,253
Second New York	40,297	7,011		2,340	4,680	3,385,174	2,373,000	25,014
Third New York	83,789	3,351	200	983	724	413,214	13,843,864	36,230
Fourteenth New York	81,864	2,870				1,368,531	10,732,100	119,359
Twenty-first New York	34,723					254,832	4,925,520	76,402
Twenty-eighth New York	79,936	721			103	3,039,320	17,112,760	95,491
North Carolina	11,144	660	6,150	72,248	2,124	245,446	427,449	101,062
North Dakota	6,231					6,231		24,878
First Ohio	23,159	305		47	65	237,370	15,953,333	81,604
Tenth Ohio	17,033					257,468	3,509,446	46,741
Eleventh Ohio	19,295					257,998	1,785,151	52,522
Eighteenth Ohio	78,546					399,406	17,145,188	126,539
Oklahoma	57			1,098		1,755	412,958	60,469
Oregon	10,503					66,273	2,864,219	66,543
First Pennsylvania	147,579					3,771,203	31,638,329	143,657
Twelfth Pennsylvania	551,896					719,433	8,849,082	55,472
Twenty-third Pennsylvania	8,946					107,463	23,266,814	205,313
Rhode Island	18,505		3,111	125,079	28	27,644	5,854,850	24,765
South Carolina	6,508					144,359	645	28,991
South Dakota	5,891					5,891		20,753
Tennessee	9,601					11,447	1,077,928	54,379
First Texas	30,802		820	172,538		320,783	15,830,984	195,825
Second Texas	14,830			800		294,257	20,335	317,867
Utah	14					14	1,471,355	17,054
Vermont	3,200		3,938	47,712		62,990		16,055
Virginia	19,224	887	10,048	203,445	80	1,152,841	1,306,717	1,106,606
Washington	37,139					635,849	16,253,267	117,260
West Virginia	3,567	170		24,211		27,948	567,490	59,199
Wisconsin	76,347					218,294	117,170,901	156,348
Wyoming	4,180					4,180	320,219	18,294
Total	3,344,919	25,540	69,265	960,203	11,176	76,784,829	727,603,681	7,548,774

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

Alaska	\$3,415				\$110	\$3,415		\$19,661
California	676,481	\$968			122	41,774,443	\$39,379,224	1,016,274
Illinois	170,788	364	\$100			2,260,832	32,162,565	384,537
Maryland (including District of Columbia)	89,816					1,598,412	19,200,561	148,744
Missouri	73,915	930			205	873,896	64,730,544	157,083
New Jersey	114,750	3,753	7,170		924	2,315,061	59,118,324	182,844
New York	446,532	15,545	200	5,487	5,661	11,786,689	98,682,253	818,749
Ohio	138,053	305		47	65	1,152,242	38,393,118	307,406
Pennsylvania	708,421					4,598,099	63,754,225	404,442
Texas	45,632		820	173,338		615,040	15,851,319	513,692
Washington	33,724					632,434	16,253,267	97,599
Puerto Rico								

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1952, by collection districts, States, and Territories—Con.

Districts	Tobacco manufacturers							Small cigars, tax per thousand, 75 cents	Cigar and cigarette floor tax (tax-paid stocks on hand)
	Large cigars classified by intended retail prices								
	Class A, tax per thousand, \$2.50	Class B, tax per thousand, \$3.00	Class C, tax per thousand, \$4.00	Class D, tax per thousand, \$7.00	Class E, tax per thousand, \$10.00	Class F, tax per thousand, \$15.00	Class G, tax per thousand, \$20.00		
Alabama.....			\$584,128	\$17	\$5		\$39		\$91,474
Arizona.....	\$1								38,798
Arkansas.....			21	73	12				55,225
First California.....	1	\$24,758	4,288	6,648	10,577	\$6,016	898		388,737
Sixth California.....			784	1,456	116,602	233,295	16,260	\$131	462,398
Colorado.....			122	77	571	32	1		82,112
Connecticut.....	25	15	2,194	17,395	190,793	7,320	64		127,135
Delaware.....			212	109					16,417
Florida.....	28,819	192,652	2,642,298	1,983,821	888,349	252,711	1,689,964		136,584
Georgia.....	5	3,600	872,192	21	14		4		116,625
Hawaii.....	1		1,565	6,669	106	6	40		59,265
Idaho.....									27,503
First Illinois.....	400	35	1,578	4,387	68,731	14,567	19,475		411,387
Eighth Illinois.....	23		183	4,288	7,216				130,808
Indiana.....	359	61	38,748	164,492	576,719	466	146		221,067
Iowa.....			33	1,000	1,267				159,219
Kansas.....	7	3	24	1					94,131
Kentucky.....	213	15	2,138	1,663	915,447	93,105			747,341
Louisiana.....				104,036	677,054	170,410	15,470		92,502
Maine.....			69	802	1,331			1	51,732
Maryland.....			93,189	2,967	8,266	4	201	3	290,099
Massachusetts.....	2,111	1,080	17,780	246,897	132,551	11,254	7,530		355,626
Michigan.....	645	90	40,272	16,798	448,348	18,432	1,589		330,645
Minnesota.....		6	995	483	2,221	3	14		161,069
Mississippi.....									44,832
First Missouri.....			340	7,087	14,906	1	1,409		1,216,439
Sixth Missouri.....			21,610	653	31,456				121,133
Montana.....			8				1		42,794
Nebraska.....			51	105	162				64,992
Nevada.....									15,366
New Hampshire.....			4	3,079	311,124	30	150		36,434
First New Jersey.....	488	210	34,983	21,838	1,523,216	246,055	601,920		53,794
Fifth New Jersey.....	263	482	253,767	72,572	1,073,511	113,394	34,707		198,106
New Mexico.....									29,689
First New York.....	1,108	16,574	84,343	8,961	158,896	3,782	1,331	225	158,725
Second New York.....	737	10,401	84,001	15,283	26,056	15,907	221,585		3,900,958
Third New York.....	1,359	521	4,975	5,160	33,774	23,476	41,546		1,886,627
Fourteenth New York.....	548	4,780	5,528	6,993	481,271	8,863	5,704	457	139,963
Twenty-first New York.....	108	447	739	1,148	1,455	1,125			84,630
Twenty-eighth New York.....	128	2,019	2,385	683	4,104		294	2	129,335
North Carolina.....			99,220	27,748	202				1,995,192
North Dakota.....									30,886
First Ohio.....	43	11	312	902	95,906	787	80		390,183
Tenth Ohio.....		540	116,590	263,442	1,089,086	5,874	1		74,538
Eleventh Ohio.....	68	679	2,493	4	141	15	16		80,803
Eighteenth Ohio.....	19	1,110	84,586	39,240	126,800	6,495	6,313		224,719
Oklahoma.....									93,286
Oregon.....	1		12	102	2		21		98,028
First Pennsylvania.....	13,424	25,021	2,370,315	564,157	7,392,810	1,220,553	688,410		310,923
Twelfth Pennsylvania.....	10,190	11,145	667,908	303,610	6,205,143	127,830	9,825		81,886
Twenty-third Pennsylvania.....		1,813	39,060	9,482	1,571	8	697		174,965
Rhode Island.....	100	2,912	2,873	2,085	1,009				57,283
South Carolina.....	250	285,000	8,007	44	1,355,154		1		81,504
South Dakota.....									33,976
Tennessee.....		23,025	55,240	83,121	187				142,314
First Texas.....	7	12	4,738	5,077	53,191	45,285	1,510		207,281
Second Texas.....				2,380	111		1		164,364
Utah.....					2,555				31,011
Vermont.....									19,390
Virginia.....	135	57,000	232,029	1,206	499,513		5	48,750	202,362
Washington.....			32	450	116	9	30		202,519
West Virginia.....	38	1,179	77,238	215,947	591,330				94,990
Wisconsin.....			7,823	4,260	104,145	2,175	4,336		161,205
Wyoming.....					18				17,278
Total.....	61,620	667,193	8,564,023	4,330,914	25,135,612	2,629,486	3,371,584	49,570	17,752,482
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT									
Alaska.....									\$33,505
California.....	\$1	\$24,758	\$5,072	\$8,104	\$127,179	\$239,311	\$17,158	\$131	851,135
Illinois.....	423	35	1,761	8,675	75,847	14,667	19,475		542,195
Maryland (including District of Columbia).....			93,189	2,967	8,266	4	201	3	290,099
Missouri.....			21,950	7,740	46,362	1	1,409		1,337,572
New Jersey.....	751	692	288,750	94,410	2,596,727	359,449	636,627		251,900
New York.....	3,988	34,742	181,971	38,228	705,556	53,153	270,460	684	6,319,238
Ohio.....	130	2,340	203,981	393,588	1,311,933	13,171	6,410		770,243
Pennsylvania.....	23,614	37,979	3,077,283	977,249	13,599,524	1,348,491	698,932		567,774
Texas.....	7	12	4,738	7,457	53,302	45,285	1,511		371,645
Washington.....			32	459	116	9	30		159,014
Puerto Rico.....									

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1952, by collection districts, States, and Territories—Con.

Districts	Tobacco manufacturers—Continued						Stamp taxes		
	Cigarettes		Cigarette papers (½ cent) and tubes (1 cent)	Manufactured tobacco (chewing, smoking, and snuff), 10 cents per pound	Leaf tobacco sold or removed in violation of sec. 2059, I. R. C.	Total tobacco taxes	Issues and transfers of bonds of indebtedness, issues of capital stock, foreign insurance policies, and deeds of conveyance		Capital stock transfers, on each \$100 of face value or fraction thereof, 5 or 6 cents
	Class A (small), per thousand, \$4.00	Class B (large), per thousand, \$8.40					Sales by post-masters	Sales by collectors	
Atabarna	\$2					\$675,664	\$193,092	\$42,179	
Arizona	65					38,863	75,159	131,504	
Arkansas						55,330	130,359	53,244	
First California	236		\$237	\$117,229		559,623	1,971,361	1,637,931	\$309,843
Sixth California	1,106			1,668		833,641		2,625,091	327,214
Colorado	7			878		82,922	195,343	364,641	
Connecticut	6		69,468	213,265		415,292	211,977	346,794	135,360
Delaware				22		239,002	11,715	151,064	31,278
Florida	625	\$8				7,815,855	707,253	173,396	87
Georgia	3					992,464	278,310	366,665	
Hawaii	9	6		6		67,674	1,773	100,660	8,023
Idaho						27,503	68,930	17,496	
First Illinois	38			1,430,194		1,950,892	624,584	3,951,929	891,293
Eighth Illinois				8,421		150,938		122,295	2,200
Indiana	15			3,670	\$126	1,005,869	405,748	227,535	237
Iowa				830		162,349	434,662	9,759	50
Kansas					8	94,172	242,671	162,667	
Kentucky	266,358,106		2	3,469,423	68	271,587,542	243,357	163,923	20,552
Louisiana	55	2		5		1,059,533	270,218	195,192	
Maine	6					53,939	90,171	9,590	1,427
Maryland	148			36		394,912	459,863	596,599	27,318
Massachusetts	97		11,415	21,094		807,336	474,714	1,064,690	508,515
Michigan	51			1,011,388		1,868,259	964,807	964,807	59,241
Minnesota	12			1,121		165,924	265,043	486,523	12,600
Mississippi						44,832	116,065	34,510	
First Missouri	81,904			2,829,173		4,151,258	456,824	332,415	59,746
Sixth Missouri						174,850	114,288	353,863	1,895
Montana						42,803	102,657	6,893	
Nebraska						65,310	172,400	129,754	2,054
Nevada						15,366	25,103	33,608	3,078
New Hampshire						350,820	38,490	26,682	53
First New Jersey	1					2,482,501		134,537	
Fifth New Jersey	35,276,934			922,535		37,946,371	756,613	560,878	13,306

New Mexico						29,670	69,795	53,426	7,306
First New York	2,689,006	294		40,239	55	3,173,539		315,427	344
Second New York	6,002,251	2,376	9,282	24,891	535	10,314,262	747,164	13,796,815	19,242,456
Third New York	2,118	193		5,090		2,004,839		217,397	
Fourteenth New York	115	80		501	308	655,111		128,335	
Twenty-first New York				54,789		144,440		159,407	4,176
Twenty-eighth New York	18			858	50	139,875		444,706	42,217
North Carolina	814,780,602	462	822,792	9,464,710		827,190,927	380,360	181,188	12,411
North Dakota						30,886	60,108	15,849	
First Ohio	23			379,685		867,932	171,116	545,081	10,454
Tenth Ohio	75			654,368		2,204,513		148,968	1,593
Eleventh Ohio	1					84,219		222,833	156
Eighteenth Ohio	64					506,005	557,590	835,731	11,809
Oklahoma	1			16,660		93,289		403,969	
Oregon	45			146		98,868	254,916	235,806	
First Pennsylvania	2,305,799	25		291,510		15,283,017	172,857	1,812,083	642,994
Twelfth Pennsylvania				49		7,418,658		97,622	5,010
Twenty-third Pennsylvania	1,071			3,368		230,988	452,572	1,011,925	94,370
Rhode Island	25			242		66,503	35,741	134,020	39,364
South Carolina	2				459	1,730,420	59,135	51,233	
South Dakota						33,976	72,127	9,148	
Tennessee				2,479,671		2,783,559	272,783	147,261	28,457
First Texas	13			4,232		321,346	268,805	737,282	
Second Texas	4					166,860	646,562	906,910	
Utah						33,566	22,832	99,919	5,644
Vermont	1					19,392	31,774	40,497	951
Virginia	346,558,840	8,813		2,786,865	2	350,395,620	410,439	103,662	4,272
Washington	62					203,218	268,544	752,494	4,771
West Virginia				1,354,796		2,246,517	137,851	37,126	2,951
Wisconsin	25			19,586		303,555	396,032	442,342	
Wyoming						17,296	48,171	7,739	
Total	1,474,059,557	12,261	913,196	27,613,256	1,630	1,565,182,382	15,536,114	39,442,492	22,577,076

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

Alaska					\$33,505		\$32	
California	\$1,342	\$237	\$118,837	1,393,264	\$1,971,361	4,263,022	\$637,057	
Illinois	85		1,438,615	2,161,830	624,584	4,074,224	893,493	
Maryland (including District of Columbia)	148		36	394,912	459,863	596,599	27,318	
Missouri	81,904		2,829,173	4,326,108	571,112	686,278	61,641	
New Jersey	35,276,935		922,635	40,428,872	750,613	695,413	13,306	
New York	8,693,508	\$2,943	126,368	18,432,066	747,164	15,062,087	19,289,193	
Ohio	163		1,050,713	3,662,670	728,706	1,752,613	24,012	
Pennsylvania	2,306,865	25	204,927	22,932,063	625,429	2,921,630	742,374	
Texas	17		4,232	488,208	915,367	1,044,192		
Washington	62			169,713	268,544	752,452		
Puerto Rico.								4,771

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1952, by collection districts, States, and Territories—Con.

Districts	Stamp taxes—Continued			b	Manufacturers' excise taxes				
	Silver bullion transfers, 50 percent of profit	Playing cards, per pack, 13 cents	Total stamp taxes		Lubricating oils, per gallon, 6 cents	Gasoline, per gallon, 2 cents	Floor tax, gasoline, ½ cent per gallon	Tires (wholly or in part of rubber), per pound, 5 cents	Inner tubes, per pound, 9 cents
Alabama			\$235,271			\$673,512	\$21,029	\$71,269	\$68,532
Arizona	\$1,468	\$1	208,132			453	1,373		
Arkansas			183,603			1,646,500	6,690		
First California	202	971	3,920,308			25,592,555	52,436	667,436	189
Sixth California	536	2,638	2,955,378			2,155,647	39,197	33,888	
Colorado	1	182	560,167			3,314,460	9,489	553,066	44,770
Connecticut	373		694,504			423,300	15,613	1,399,883	220,157
Delaware			194,058			271,820	518		
Florida		11	880,747		4	3,966,166	12,487		
Georgia			644,975		51,126	1,387,360	8,434	48	1
Hawaii		4,149	114,606			1,174			
Idaho			86,426		16	387	6,975		
First Illinois	19,886	832,018	6,319,711		6,670,095	52,769,435	37,005	62,139	4,325
Eighth Illinois			124,495		121,027	1,983,828	38,839		
Indiana	487		634,008		120,379	3,427,922	30,637	1,166,519	
Iowa			444,471		122,586	274,540	44,043	2,556,533	2
Kansas		1	405,239		230,393	7,905,879	227,142		
Kentucky			427,832		1,301,883	22,619,196	15,424		
Louisiana		31	465,441		800,157	8,392,667	31,236		
Maine			101,188			6,038	5,600		
Maryland	310	8	1,084,098		1,233,044	19,956,517	14,875	3,959,158	573,679
Massachusetts	105	14	2,048,009		140,181	2,501,269	14,117	73,383	
Michigan		553	1,480,837		372,070	6,581,984	49,755	137,869	25,385
Minnesota	29	663,013	1,427,208		665,306	8,801,419	43,760	46,672	61,058
Mississippi			150,575			538,943	18,049	1,809,486	317,700
First Missouri	455	149	849,589		293,360	3,232,918	53,455	15,606	222,833
Sixth Missouri	10	455	470,511		699,316	2,442,046	11,852		
Montana			109,517			28,083	15,140		
Nebraska			304,208		184,588	455,930	17,224		
Nevada			61,790				547		
New Hampshire	201		65,486				3,348		
First New Jersey		1,040	135,577		21,889	21	4,399		
Fifth New Jersey	1,052	83	1,331,930		2578,271	3,960,343	37,098	4,777	
New Mexico			130,526			1,564,994	8,169		
First New York	192		315,963		237,819	313,146	46,656	4,365	
Second New York	35,322	4,897	33,826,654		18,562,246	123,592,003	519	5,222	
Third New York	20,567	1,745	239,709		18,865,473	120,214,239		29,322,416	3,938,276
Fourteenth New York	2,084	83,202	213,621			150,956	22,383	2,689	
Twenty-first New York			163,582		1,268	123,812	35,496	4,192	

Twenty-eighth New York									
North Carolina	313	148,461	635,696	76,681	1,225,720	9,410	2,062,435	228,955	
North Dakota			573,959		19,772	18,546			
First Ohio			75,958	7,722		30,208			
Tenth Ohio		5,078,757	5,805,408	268,784	710,784	5,089	2,070,267	238,569	
Eleventh Ohio	1	52	150,613	302,015	7,770,559	2,067	1,375,525	70,701	
Eighteenth Ohio			222,989	26,898	69,868	7,479			
Oklahoma	933	45	1,406,109	2,383,774	13,920,649	39,852	89,239,497	15,279,573	
Oregon		97	575,077	5,536,596	75,243,470	22,762			
First Pennsylvania		247	490,969			11,321			
Twelfth Pennsylvania	250	67	2,628,250	5,348,296	51,069,302	10,484	2,050,307	940,965	
Twenty-third Pennsylvania			102,633		2,076	4,159			
Rhode Island	150		1,659,017	20,341,959	49,037,122	6,769	286,068	6	
South Carolina	637		209,763	873	199,892	865	4,200	11	
South Dakota			110,368	11	737	7,160			
Tennessee			81,275	1,987	106,522	20,166			
First Texas			448,502	18,871	1,173,690	8,811	5,442		
Second Texas	3	121	1,006,211	905,725	14,599,797	9,652			
Utah		10	1,533,482	1,174,973	15,203,485	11,313	6,008		
Vermont			128,395	108,771	1,556,390	792			
Virginia			73,221		5	1,836			
Washington			518,373	118,441	600,073	18,938			
West Virginia		1	1,025,800	9,301	776,288	9,679	88		
Wisconsin			177,929	178,651	410,442	40,040			
Wyoming	745	590,446	1,369,564	218,410	2,647,495	279,572	74,048	12,178	
Total	86,374	7,353,363	84,995,421	95,286,094	711,501,529	1,582,636	139,070,751	22,256,894	

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

Alaska			\$32	\$125	\$10,207				
California									
Illinois	\$738	\$3,509	6,875,685	6,449,529	69,152,789	\$61,633	\$701,324	\$189	
Maryland (including District of Columbia)	19,886	832,018	6,444,206	6,791,122	54,753,263	75,844	62,139	4,325	
Missouri	310	8	1,084,098	1,233,044	19,956,517	14,875	3,959,158	573,679	
New Jersey	465		1,320,100	992,676	5,674,964	65,307	15,606	222,833	
New York	1,052	1,123	1,467,507	600,160	3,960,364	41,497	4,805		
Ohio	58,478	238,305	35,395,225	27,743,487	245,619,876	114,463	31,401,319	4,187,231	
Pennsylvania	934	5,078,554	7,585,119	2,961,471	22,471,880	54,467	92,685,368	15,588,843	
Texas	400		4,289,900	25,690,285	100,108,500	21,412	2,336,375	941,001	
Washington	3	131	2,559,693	2,080,698	30,803,282	20,965	6,008		
Puerto Rico		1	1,025,768	9,176	766,081	9,679	88		

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1952, by collection districts, States, and Territories—Con

Districts	Manufacturers' excise taxes—Continued							
	Mechanical pencils, pens, and lighters, 15 percent	Automobile truck chassis and bodies, 8 percent	Other automobile chassis and bodies and motorcycles, 10 percent	Parts and accessories for automobiles and motorcycles, 8 percent	Electrical energy, 3½ percent	Electric, gas, and oil appliances, 10 percent	Electric light bulbs, 20 percent	Radio sets, television sets, phonographs, components, etc., 10 percent
Alabama		\$525,919		\$194,563	\$542,388	\$46,736	\$1,763	
Arizona	\$33	16,701	\$3,621	36,076	247,391	2,975		\$22,355
Arkansas		27,407	2,678	63,861	366,418	166	255	58,169
First California	36,299	329,933	283,060	1,355,992	1,889,614	2,258,671	18,709	3,707,586
Sixth California	285,582	1,316,786	855,676	3,213,419	1,378,990	3,819,501	3,379	18
Colorado		40,026	50,145	1,389,331	349,198	3,672	3,481	476,326
Connecticut	1,040	56,170	21,704	1,543,388	974,813	8,279,381	594,245	
Delaware		887		96,607				5,743
Florida	67	89,456	227	254,521	1,125,504	57,418		
Georgia	228,733	327,939		480,448	778,082	120,445		1,262
Hawaii	2	6,801	92	1,249	195,722		102	
Idaho		16,634	34,386	14,523	183,381		12	36,409,086
First Illinois	162,459	10,310,377	10,411,565	12,873,532	2,886,376	15,719,372	71,914	12,797
Eighth Illinois	3,756	144,472	72,790	621,989	790,084	1,224,169	975	5,171,528
Indiana	233	11,549,723	20,237,116	8,225,517	1,282,613	4,210,649	7,703	551,937
Iowa	989,012	338,523	16,427	556,260	894,052	548,695	309	4,867
Kansas	4	40,222	43,204	254,240	582,753	808,446	62	4,767
Kentucky		244,907	169	219,095	539,690	3,533,572	80	418
Louisiana	431	243,151	16,945	143,272	770,724	10,051	278	
Maine		5,998		9,142	328,723	12,613		1,059,660
Maryland	796	550,668	43,389	167,010	1,215,673	482,208	88	1,701,705
Massachusetts	50,482	104,236	119,938	1,192,522	1,879,707	2,260,755	483,399	2,033,517
Michigan	56,544	83,800,539	531,876,472	70,923,452	2,936,077	5,519,081	1,418	396,933
Minnesota	119	112,883	13,742	3,218,407	1,065,791	770,364	1,839	41
Mississippi		16,512	69,906	131,811	299,432	26,508		3,713
First Missouri	109,776	461,885		2,589,052	669,889	3,265,305	19,958	33,377
Sixth Missouri	3,740	47,140	63,771	1,010,071	568,925	746,614	72	
Montana		9,178	823	18,512	169,745		49	
Nebraska		169,314	235,290	228,595	9,052	38,339	4	
Nevada		14			88,404			
New Hampshire		1,440		7,258	204,025	252		
First New Jersey	244,044	48,853		426,727	520,897	193,682	170	18,481,388
Fifth New Jersey	860,865	222,800	37,577	1,756,407	1,853,061	776,841	611,231	3,856,447
New Mexico	6		1,967	261,125	51,492	131		
First New York	56,722	390,528	78,525	1,765,592	223,764	1,676,071	144,620	3,076,397
Second New York	356,505	2,671,701	268,967	1,744,884	4,674,791	1,119,189	595,448	6,730,064
Third New York	61,043	378,718	692,385	347,751	767,534	969,812	3,523,858	7,406,013
Fourteenth New York	1,531		125,653	320,684	374,023	202,899	20,109	338,497
Twenty-first New York		521,354		911,069	1,699,165	205,260	1,647	7,827,334
Twenty-eighth New York	2,653	8,036		1,561,626	304,782	734,908	4,247	1,227,259
North Carolina		297,977	166,915	348,019	920,375	19,163		
North Dakota		9,831		25,216	50,095			
First Ohio	3,733	1,441,208	445,977	2,159,586	624,290	4,859,728	325	2,817,510
Tenth Ohio		10,546,637	287,533	15,028,592	259,098	322,494	75,498	9,125
Eleventh Ohio	93	228,192	27,249	407,470	741,644	392,642	718	27,613
Eighteenth Ohio	39	6,461,163		9,634,600	1,446,766	6,455,555	15,482,311	42,018
Oklahoma			609,376	474,132	594,541	82		64
Oregon	4	418,045	56,769	287,821	761,168	281,958	3,972	3
First Pennsylvania	1,253	2,212,604	95,761	4,460,956	2,640,539	2,690,082	4,289	11,795,317
Twelfth Pennsylvania		6,673		150,185	162,882	93,336	50,953	207
Twenty-third Pennsylvania	253,165	479,915	51,878	2,195,050	1,361,612	4,944,035	8,948,420	2,691,657
Rhode Island	24,120	28,269	131	1,014,889	325,313	7,432		
South Carolina		11,266		55,353	200,698	18		
South Dakota		103,026		26,877	131,561	119		
Tennessee		110,754	21,860	657,164	25,454	3,326,133		193,753
First Texas	62	460,747	165,882	393,641	1,226,630	135,682		6
Second Texas	10		3,715	1,189,580	1,694,454	4,900	8,094	35,309
Utah				78,117	262,752	265	3,215	75
Vermont		2,180		6,175	142,449	33,122		4,740
Virginia	35,499	58,105	10,026	444,547	1,426,351	6,656		
Washington	6	1,086,205	53,488	380,114	423,382	268,660	18,349	2,878
West Virginia		6,149		169,890	293,671	4,840		
Wisconsin	1,049,587	8,296,497	10,474,169	4,438,500	1,484,712	6,032,885	28,410	24,583
Wyoming	60	2,644		3,172	65,537		181	
Total	4,880,106	147,445,304	578,149,013	164,135,450	53,093,612	89,544,456	30,736,158	118,244,074
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT								
Alaska				\$77	\$13,496			\$3,765,755
California	\$321,881	\$1,646,719	\$1,138,766	4,569,411	3,268,613	\$6,078,172	\$22,088	36,421,893
Illinois	166,215	10,454,849	10,484,355	13,500,521	3,676,460	16,943,541	72,889	1,059,660
Maryland (including District of Columbia)	796	550,668	43,389	167,010	1,215,673	482,208	88	37,090
Missouri	113,516	509,025	63,771	3,598,123	1,237,814	4,011,919	20,030	22,337,835
New Jersey	1,104,909	271,653	37,677	2,183,134	2,403,653	970,523	611,401	26,605,564
New York	478,454	3,970,336	1,165,520	6,651,546	8,044,339	4,908,159	4,289,929	2,896,266
Ohio	3,866	18,677,200	760,759	27,230,245	3,071,798	12,030,419	15,558,852	14,487,181
Pennsylvania	254,418	2,699,192	147,639	6,816,191	4,165,053	7,727,453	9,008,662	35,316
Texas	72	571,501	187,742	1,583,221	2,921,054	250,582	8,094	2,878
Washington	5	1,086,205	53,488	380,037	409,886	268,660	18,349	
Puerto Rico								

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1952, by collection districts, States, and Territories—Con.

Districts	Manufacturers' excise taxes—Continued						
	Phonograph records, 10 percent	Musical instruments, 10 percent	Mechanical refrigerators, quick-freeze units, air-conditioners, etc., 10 percent	Matches, per thousand, 2 cents, and fancy wooden or colored stems 5½ cents per thousand	Business and store machines, 10 percent	Photographic apparatus and films, 20 percent	Sporting goods, 15 percent
Alabama			\$3,328				\$44,323
Arizona	\$4,855		11,928				20,376
Arkansas	17,557	\$22,360	6,777	\$79,716	\$1,899,379	\$28,175	31,301
First California	1,213,313	202,812	247,420		336,991	517,311	341,839
Sixth California	1,303	858				114,807	10,437
Colorado	1,640,887	55,522	3,723,591		2,373,799	32,498	696,242
Connecticut			55,774			691,113	3,548
Delaware		156				70	5,163
Florida	1,636		424		1,576	4,354	22,420
Georgia	9,100	3,045		15,004	91	847	159
Hawaii						315	19,048
Idaho							
First Illinois	608,639	3,260,891	9,590,772	622,213	2,842,989	2,297,117	2,293,889
Eighth Illinois		12,923	1,086,291		103,012	82	546,538
Indiana	3,594	834,306	183,072		1,173	38,308	89,576
Iowa	58,362	162,533	458,292			1,558	63,943
Kansas	379		14,335	2,925	36		93,011
Kentucky	857		2,710,225			16,752	179,889
Louisiana	188	1,473	32,396				4,295
Maine			1,802				43,899
Maryland	2,399	8,320	252,970	80,651	10,825	15	93,385
Massachusetts	63,543	129,227	1,220		298,021	705,989	1,693,109
Michigan	58,143	459,820	6,715,120		3,390,350	1,220,692	938,340
Minnesota	6,974	21,063	8,347,424		25,928	145,794	119,752
Mississippi	3,211						2,939
First Missouri	796	12,132	30,646	1,037,458	747	32,951	195,431
Sixth Missouri	127				9,842	2,196	65,167
Montana							1,487
Nebraska			14		3		1,486
Nevada							
New Hampshire		1,169	138	543,903	45,623	5,107	78,700
First New Jersey	5,116	1,346			104,102	262	203,513
Fifth New Jersey	508,271	48,100	164,414	121,759	1,733,890	139,965	146,889
New Mexico	1	1,487					
First New York	276,828	148,865	110,276		302,648	561,387	65,388
Second New York	345,815	723,430	22,388	28,811	6,042,803	1,457,816	224,580
Third New York	1,777,183	407,843	32,534	3,326,117	18,436,276	1,578,589	947,633
Fourteenth New York	18,990	682,146	7,579		7,330	39,762	185,251

Twenty-first New York	4,209		809,121		1,448,025	2,209,603	317,609
Twenty-eighth New York	2,566	345,512	873,373		4,277,607	20,904,917	266,678
North Carolina	105						979
North Dakota							1
First Ohio	113,933	1,000,639	12,672,106	6,888	2,829,245	2,817	622,330
Tenth Ohio	1,929	364	138,509	1,971	12,640		115,958
Eleventh Ohio		7,274	75,518	71,875	45,929	106,039	50,445
Eighteenth Ohio	6,977	127,090	19,409	1,848,323	1,656,940	286,688	2,193,059
Oklahoma							1,885
Oregon	189	90	5,916			53,841	2,221
First Pennsylvania	32,743	407,348	4,867,841		37,273	18,810	269,438
Twelfth Pennsylvania	251	39,574			596		3,055
Twenty-third Pennsylvania	267		3,233,658	8,038	7,746	242,751	112,791
Rhode Island	43	4,779			97,868	11,615	20,927
South Carolina							24
South Dakota			31		6	36	310
Tennessee			733			173	15,176
First Texas	27,245					178	15,456
Second Texas	32,878	31,811			168		86,236
Utah	441	1,582	26,957			114	235
Vermont	210	15			20,631		51,522
Virginia		76,116					14,778
Washington	1,046	450		144	464	1,943	37,779
West Virginia	319	17,599	4,923	233,863	1,999	763	13,154
Wisconsin	1,074						59,353
Wyoming	25,848	151,524	1,430,487	1,836	111,668	290,699	12
Total	6,880,340	9,412,292	57,969,730	8,031,495	48,515,237	33,765,542	13,644,355

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

Alaska	\$95						
California	1,230,870	\$225,172	\$254,197	\$79,716	\$2,235,370	\$545,486	\$373,140
Illinois	608,639	3,273,814	10,677,063	622,213	2,946,001	2,297,199	2,840,427
Maryland (including District of Columbia)	2,399	8,320	252,970	80,651	10,825	15	93,385
Missouri	923	12,132	30,646	1,037,458	10,589	35,147	260,598
New Jersey	513,387	49,446	164,414	121,759	1,837,992	140,247	350,402
New York	2,425,591	2,307,496	1,855,271	3,354,928	30,514,689	26,752,074	2,007,139
Ohio	122,839	1,135,367	12,905,542	1,929,057	4,544,754	396,544	2,981,712
Pennsylvania	33,261	446,922	8,101,499	8,038	45,615	261,561	385,284
Texas	33,319	33,393	26,957		168	292	101,692
Washington	224	17,599	4,923	233,863	1,999	707	37,779
Puerto Rico							

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1952, by collection districts, States, and Territories—Con.

Districts	Manufacturers' excise taxes—Continued				Retailers' excise taxes		
	Fishing rods, creels, etc., 10 percent	Firearms, shells, and cartridges, 11 percent	Pistols and revolvers, 11 percent	Total manufacturers' excise taxes	Tax on furs, 20 percent	Tax on jewelry, 20 percent	Tax on luggage, 20 percent
Alabama.....	\$511	\$41		\$2,193,872	\$201,182	\$2,225,834	\$654,927
Arizona.....				335,447	34,545	1,034,146	230,262
Arkansas.....				2,450,894	63,580	1,107,006	382,055
First California.....	36,050	15,975	\$3,995	36,840,025	1,700,338	10,127,634	3,399,929
Sixth California.....		31,881	22,049	65,420,740	1,691,311	11,212,594	3,891,905
Colorado.....	84,446			6,089,776	510,519	2,059,190	723,968
Connecticut.....	129,617	4,192,414	721,343	27,694,811	863,734	2,912,038	914,157
Delaware.....	75			1,179,633	79,667	3,974,633	1,510,059
Florida.....	40,731	7		5,566,720	148,945	4,024,304	1,628,383
Georgia.....	875			3,413,901	315,177	844,506	251,397
Hawaii.....	1,943			238,591	185	540,506	128,873
Idaho.....				275,677	39,674	17,231,717	9,034,973
First Illinois.....	217,415	29,492	8,776	170,164,884	5,956,844	2,274,062	705,167
Eighth Illinois.....	150	3,402,803		10,166,533	233,323	5,391,450	1,464,237
Indiana.....	121,808			56,702,270	655,108	2,364,637	899,162
Iowa.....	74,609	525		7,713,042	474,988	2,031,298	557,019
Kansas.....	7,386	791		10,215,075	125,679	2,197,038	670,098
Kentucky.....	410			31,386,922	290,298	2,786,394	880,892
Louisiana.....	1,175	194		10,449,052	256,581	659,236	206,402
Maine.....	6,631			420,447	153,129	8,331,660	2,741,263
Maryland.....	5,504	87,477		29,798,312	1,484,422	8,776,823	3,306,151
Massachusetts.....	175,087	242,296	370,386	14,129,936	2,722,097	8,768,040	3,277,176
Michigan.....	545,777	59		717,642,477	2,062,966	4,063,495	1,766,817
Minnesota.....	88,876	502,882		24,456,982	1,179,096	4,045,812	385,261
Mississippi.....	30			3,224,567	72,845	3,398,777	3,485,663
First Missouri.....	2,376	171,877		12,420,165	743,624	2,457,244	886,133
Sixth Missouri.....				5,704,258	531,815	6,990,907	170,280
Montana.....	2,823	7		133,792	183,792	1,323,115	482,956
Nebraska.....	10,574			1,350,714	287,165	1,323,115	78,973
Nevada.....				88,965	12,537	361,361	100,351
New Hampshire.....	172			891,134	66,852	1,533,706	446,212
First New Jersey.....	622			20,257,159	305,170	3,621,566	1,426,780
Fifth New Jersey.....	24,150	13		17,473,188	1,036,182	3,704,473	1,332,459
New Mexico.....	74	70	29,267	1,918,515	14,949	2,626,922	1,544,419
First New York.....	15,126	9		9,523,998	1,033,797	10,412,108	10,034,446
Second New York.....	93,987	27,890	2,848	169,291,831	5,653,214	12,479,597	7,025,316
Third New York.....	19,265	17,392	13,202	213,043,548	6,474,359	2,149,042	1,038,069
Fourteenth New York.....	12,012	13,240		2,525,743	677,271	3,341,174	622,788
Twenty-first New York.....	58,666	1,422,324		452,265	1,015,275	3,154,262	1,117,155
Twenty-eighth New York.....	6,770	96,864		34,220,977	290,409	3,409,302	965,676
North Carolina.....	2,254			1,794,105			
North Dakota.....				123,073	135,156	460,388	132,749
First Ohio.....	4,248			32,898,037	596,610	3,373,027	1,182,122
Tenth Ohio.....	1,024			36,322,241	278,446	1,654,122	576,546
Eleventh Ohio.....	914	10,848		2,298,783	260,853	1,859,843	816,436
Eighteenth Ohio.....	424,402	38,100		166,986,786	1,304,365	5,616,420	2,120,090
Oklahoma.....	9,058	3		82,491,968	229,126	2,268,994	841,788
Oregon.....	35,576			1,918,910	255,930	2,053,808	651,544
First Pennsylvania.....	192,484	86		89,146,208	2,456,141	7,217,580	2,567,707
Twelfth Pennsylvania.....	158			524,105	318,633	1,556,439	512,258
Twenty-third Pennsylvania.....	42	26		94,203,003	1,141,135	5,336,370	2,330,352
Rhode Island.....	239	637		1,742,007	303,304	1,153,325	440,804
South Carolina.....	130,100	94		423,282	69,597	1,339,698	429,866
South Dakota.....				298,881	73,997	472,126	124,143
Tennessee.....	5,585			5,561,255	364,344	3,395,577	1,192,246
First Texas.....		5		17,484,305	448,761	5,090,325	1,932,639
Second Texas.....	21,114			21,091,198	713,858	7,034,303	1,757,171
Utah.....	281	226,224		2,261,688	139,552	1,068,744	210,410
Vermont.....	9,148			327,293	35,415	236,915	62,594
Virginia.....	612			2,738,076	358,358	3,789,239	729,537
Washington.....	61,384	22,287	23	3,399,320	506,054	3,694,462	1,057,862
West Virginia.....	185			1,117,858	189,815	1,656,665	465,503
Wisconsin.....	163,364	124,385		37,420,210	1,099,789	3,374,174	1,222,237
Wyoming.....	182			1,648,795	31,961	356,065	89,084
Total.....	2,867,101	10,679,957	1,171,890	2,345,943,116	51,436,975	220,338,834	90,799,198
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT							
Alaska.....				\$24,002	\$47,235	\$248,200	\$80,587
California.....	\$36,050	\$47,856	\$26,044	102,290,765	3,391,699	21,340,228	7,291,834
Illinois.....	217,571	3,432,295	8,776	180,331,417	6,220,167	19,505,799	9,790,140
Maryland (including District of Columbia).....	5,504	87,477		29,798,312	1,484,422	6,331,660	2,741,263
Missouri.....	2,376	171,877		18,124,423	1,275,442	5,866,021	4,351,796
New Jersey.....	24,772	13		37,730,347	1,391,352	5,205,274	1,872,992
New York.....	205,826	1,577,658	45,317	446,206,208	15,306,171	34,163,075	21,382,193
Ohio.....	430,588	48,948		238,506,847	2,440,274	12,503,412	4,695,194
Pennsylvania.....	192,684	112		183,873,316	3,915,809	14,120,389	5,419,317
Texas.....	21,114	5		38,575,503	1,162,619	12,124,626	3,889,810
Washington.....	61,384	22,287	23	3,375,318	458,819	3,446,262	977,275
Puerto Rico.....							

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1952, by collection districts, States, and Territories—Con.

Districts	Retailers' excise taxes—Continued		Miscellaneous taxes				
	Tax on toilet goods, 20 percent	Total retailers' excise taxes	Sugar, per pound, approximately 1/2 cent	Telephone, telegraph, cable, radio, etc.	Leased wires, 25 percent	Local telephone service, 15 percent	Transportation of oil by pipeline, 4 1/2 percent
Alabama.....	\$920,503	\$4,002,447		\$483,534	\$11,305	\$209,878	
Arizona.....	455,498	1,814,442		60,712	5,633	19,225	
Arkansas.....	587,009	2,139,650		334,155	979	121,874	\$71,805
First California.....	5,262,907	20,490,807	\$10,428,290	33,480,169	1,815,609	34,247,358	593,945
Sixth California.....	5,969,591	22,765,451	17,847	4,963,281	434,701	3,680,511	758,654
Colorado.....	1,202,724	4,496,401	9,266,684	10,526,956	273,907	7,745,562	9,235
Connecticut.....	2,191,335	6,881,265		5,734,438	198,955	5,157,822	
Delaware.....	140,629	762,500		2,323	48	445	127
Florida.....	1,661,470	7,295,106	182,324	3,484,221			
Georgia.....	1,722,417	7,690,280	3,766,065	33,431,192	2,789,002	23,613,969	781,657
Hawaii.....	296,980	1,393,069	8,134	554,106	107,403	820,054	441
Idaho.....	277,322	986,376	84,483	77,352	1,616	37,466	
First Illinois.....	8,125,958	40,399,493	21,367	19,977,454	3,731,408	22,895,100	604,803
Eighth Illinois.....	995,638	4,238,211		2,085,118	18,052	1,743,477	11,119
Indiana.....	1,882,663	9,393,458	76,795	7,352,087	206,442	7,445,496	20,065
Iowa.....	1,559,069	5,297,857		1,275,891	33,277	1,215,275	
Kansas.....	1,033,839	3,747,825	47,496	1,295,735	16,121	1,058,217	1,663,545
Kentucky.....	746,390	3,903,734		781,287	56,160	823,447	185,037
Louisiana.....	1,121,093	5,044,959	9,828,954	161,339	52,966	42,757	743,615
Maine.....	295,959	1,314,727		127,355	6,683	79,471	1,670
Maryland.....	3,383,103	13,940,453	2,163,475	7,380,063	506,754	8,234,899	6,973
Massachusetts.....	2,369,080	17,174,151	2,894,477	15,861,919	572,844	17,377,942	26,145
Michigan.....	5,285,437	19,393,649	1,503,605	13,177,328	738,243	17,856,817	120,380
Minnesota.....	1,806,018	8,815,426		881,351	64,031	800,857	1,642
Mississippi.....	788,097	2,192,016		70,704	105	16,427	455
First Missouri.....	1,495,862	9,123,926	5,500	34,389,614	1,039,429	27,476,541	10,187
Sixth Missouri.....	2,013,418	5,868,613		1,470,721		345,068	1,165,524
Montana.....	263,504	1,158,482		121,224		59,384	227
Nehraske.....	723,160	2,816,397		13,445,747	320,082	12,158,962	227
Nevada.....	140,102	592,973		371,445	1,248	121,977	
New Hampshire.....	151,350	732,292		73,458		10,288	
First New Jersey.....	472,741	2,807,830		8,307	3,708		
Fifth New Jersey.....	1,618,788	7,753,216		12,356,260	389,335	13,501,195	
New Mexico.....	423,571	1,276,452		96,201	6,160	34,399	22,366
First New York.....	2,064,341	7,269,478		53,207	289,294	1,676	718
Second New York.....	6,466,386	32,566,154	23,543,354	75,199,938	7,947,775	46,028,827	619,500
Third New York.....	13,297,301	39,276,543	602,348	12,024		20,788	749,783
Fourteenth New York.....	1,266,449	5,130,830	2,561,038	693,467	67,104	430,885	
Twenty-first New York.....	2,139,223	6,555,441		361,445		233,126	
Twenty-eighth New York.....	1,537,636	6,824,328		1,571,364	46,398	1,842,424	33,064
North Carolina.....	1,416,756	6,062,142		2,449,739	11,539	1,268,505	
North Dakota.....	242,721	1,000,014		161,572		128,742	
First Ohio.....	1,735,470	6,887,229		2,086,245	145,114	2,660,905	200,096
Tenth Ohio.....	591,885	3,100,999	73,450	1,329,956	186,903	1,037,374	880,873
Eleventh Ohio.....	527,075	3,564,207		1,079,306	85,901	982,285	121
Eighteenth Ohio.....	2,588,083	11,628,958		12,653,437	1,533,856	11,942,180	349,590
Oklahoma.....	1,156,355	4,496,263		299,998	27,298	108,692	5,599,037
Oregon.....	1,337,595	4,298,876		523,929	20,861	246,929	
First Pennsylvania.....	2,754,834	14,996,262	4,679,775	17,907,246	715,336	20,452,419	1,149,484
Twelfth Pennsylvania.....	523,315	2,920,545		386,882	40,577	269,666	
Twenty-third Pennsylvania.....	2,154,951	10,971,808		1,675,077	309,741	1,105,498	1,605,591
Rhode Island.....	427,041	2,324,474		200		75	
South Carolina.....	807,758	2,646,919		559,802	5,625	268,305	
South Dakota.....	234,859	905,125		138,364	3,139	113,478	
Tennessee.....	1,409,226	6,361,393		803,447	63,638	484,790	
First Texas.....	2,536,026	10,007,751	2,887,698	617,984	17,442	227,614	5,804,178
Second Texas.....	2,261,717	11,767,048		3,605,507	343,964	1,660,855	2,455,527
Utah.....	521,464	1,940,170	3,716,624	68,236	734	22,794	495,816
Vermont.....	81,206	416,130		78,398	3	55,581	
Virginia.....	1,381,113	6,238,247		8,696,233	31,348	729,674	1,104
Washington.....	1,672,152	6,930,530		1,789,294	83,343	1,164,255	2,656
West Virginia.....	770,231	2,982,213		2,986,030	36,919	1,597,845	11,595
Wisconsin.....	1,352,138	7,048,338	113,409	6,014,672	194,096	6,282,204	
Wyoming.....	147,385	624,484		42,287		16,175	43,550
Total.....	112,891,829	475,465,936	78,473,191	369,738,308	25,695,233	310,336,743	26,881,146

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

Alaska.....	\$111,059	\$487,082		\$129,939		\$154,012	\$3
California.....	11,232,438	43,256,258	\$10,446,137	38,443,450	\$2,250,310	37,927,869	1,352,999
Illinois.....	9,121,596	44,637,704	21,367	22,062,572	3,749,460	24,638,577	615,522
Maryland (including District of Columbia).....	3,383,108	13,940,453		7,380,063	506,754	8,234,899	6,973
Missouri.....	3,509,280	14,992,539	5,500	35,860,335	1,039,429	27,821,629	1,175,711
New Jersey.....	2,091,529	10,561,146		12,364,587	393,043	13,501,195	
New York.....	26,771,336	97,622,774	26,705,740	77,891,445	8,413,628	48,557,725	1,403,085
Ohio.....	5,542,513	25,181,393	73,450	17,148,944	1,951,774	16,622,744	1,410,682
Pennsylvania.....	5,433,101	28,888,615	4,679,775	19,969,205	1,065,654	21,827,583	2,755,075
Texas.....	4,797,743	21,774,799	2,887,698	4,223,491	361,406	1,888,469	8,289,705
Washington.....	1,561,093	6,443,448		1,659,355	83,343	1,010,243	2,653
Puerto Rico.....			2,163,475				

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1952, by collection districts, States, and Territories—Con.

Districts	Miscellaneous taxes—Continued							
	Transportation of persons, 15 percent	Transportation of property, 3 percent of amount paid, except coal which is 4 cents per ton	Leases of safe deposit boxes, 20 percent	Club dues and initiation fees, 20 percent	Bowling alleys, pool tables, etc., \$20 per alley or table	Coin-operated amusement and gaming devices, \$10 and \$250 per device (prior to Nov. 1, 1950, \$150 per gaming device)	Admissions, for each 5 cents or fraction of the amount paid, 1 cent	Leases of boxes or seats, of the amount for which similar accommodations are sold, 20 percent
Alabama	\$1,241,614	\$4,079,442	\$52,207	\$332,403	\$39,552	\$118,904	\$3,218,905	
Arizona	88,579	363,715	34,452	189,942	24,039	174,479	1,444,378	\$1,188
Arkansas	217,807	599,641	40,718	131,278	33,816	93,004	1,669,861	
First California	16,897,667	21,110,816	672,714	1,208,348	104,024	431,002	12,628,893	39,242
Sixth California	8,195,828	11,014,655	351,836	1,789,561	132,551	254,350	18,395,234	14,500
Colorado	2,037,181	3,691,094	92,579	343,852	39,916	189,469	5,173,208	
Connecticut	6,043,416	6,192,880	221,644	780,041	51,190	98,721	2,437,937	
Delaware	127,371	544,532	28,490	152,449	6,687	13,938	525,832	5,992
Florida	6,541,804	2,379,637	185,644	711,600	60,253	177,940	9,531,497	
Georgia	4,359,602	3,061,601	71,233	431,641	56,243	533,525	5,585,102	42
Hawaii	897,642	367,183	14,499	84,376	27,602	26,147	1,783,506	
Idaho	153,931	609,787	56,942	46,351	15,996	928,118	1,038,834	
First Illinois	43,033,819	45,455,484	724,372	2,723,210	164,097	645,308	18,849,731	52,064
Eighth Illinois	261,883	2,606,333	155,585	309,751	80,489	627,698	3,837,495	916
Indiana	989,084	6,456,473	211,183	567,210	83,475	143,358	6,449,241	
Iowa	172,196	2,824,609	196,956	373,971	80,699	80,575	6,180,927	
Kansas	2,445,822	4,337,883	369,253	271,541	73,142	439,477	2,935,596	27,854
Kentucky	4,588,766	4,147,914	73,196	297,728	62,224	668,126	3,055,976	
Louisiana	2,365,475	2,367,438	73,249	382,184	38,041	1,304,345	4,852,093	594
Maine	420,209	1,451,269	47,645	76,616	58,756	49,943	1,146,748	
Maryland	13,093,968	18,996,544	205,723	915,154	76,560	1,185,653	7,779,461	20,684
Massachusetts	3,927,813	6,963,414	408,653	1,031,392	137,132	183,884	11,640,274	1,969
Michigan	3,231,046	14,831,252	398,243	1,643,896	190,118	233,726	10,797,338	67,132
Minnesota	8,981,716	15,235,853	197,248	655,141	68,324	155,061	6,107,940	
Mississippi	31,709	905,546	34,838	98,933	28,097	416,786	1,662,845	
First Missouri	3,877,466	15,237,613	181,349	542,828	67,188	137,783	3,836,247	
Sixth Missouri	12,511,842	3,323,377	108,697	325,458	47,028	95,150	4,504,438	
Montana	179,712	573,478	41,773	49,480	15,479	98,397	1,088,307	
Nebraska	6,340,881	8,089,555	92,862	171,464	49,802	46,399	2,025,243	
Nevada	108,670	131,512	13,532	5,815	3,096	1,832,823	491,319	
New Hampshire	70,044	343,333	30,936	50,749	15,829	31,743	1,049,853	
First New Jersey	278,362	918,969	91,542	332,666	26,206	157,968	3,377,423	
Fifth New Jersey	2,006,627	5,234,288	301,188	818,216	65,885	124,050	3,213,216	1,587
New Mexico	240,863	319,327	23,301	87,555	17,897	35,298	966,537	
First New York	185,790	1,907,606	264,972	1,037,269	81,604	145,612	6,739,858	81,799
Second New York	2,646,086	14,851,512	765,189	639,950	21,986	26,206	1,505,277	
Third New York	53,461,569	28,018,512	114,992	1,425,886	17,166	49,052	48,490,699	414
Fourteenth New York	474,305	2,769,483	235,167	1,441,214	74,974	152,591	6,429,557	
Twenty-first New York	260,913	1,541,180	97,238	252,992	46,551	89,096	2,179,111	
Twenty-eighth New York	217,104	2,005,612	154,752	679,031	66,912	143,982	3,346,316	
North Carolina	3,286,602	6,201,042	75,519	459,512	76,154	106,728	6,925,662	
North Dakota	107,027	168,373	26,271	14,289	28,207	35,126	776,495	1,601
First Ohio	505,750	1,521,948	107,837	457,762	38,841	60,149	3,098,275	
Tenth Ohio	829,626	2,157,171	73,984	247,196	37,053	126,300	1,488,985	4,718
Eleventh Ohio	157,964	1,808,920	68,925	230,597	25,645	76,817	2,193,004	4,545
Oklahoma	6,911,490	17,216,967	237,294	1,079,882	113,403	212,206	6,193,161	
Oregon	718,179	2,223,243	87,357	426,768	61,168	116,771	4,418,223	
First Pennsylvania	497,858	3,688,787	148,961	368,252	34,580	304,688	3,236,244	
Twelfth Pennsylvania	24,038,306	29,779,736	390,765	1,205,937	93,888	1,124,135	7,669,555	1,654
Twenty-third Pennsylvania	343,683	2,963,353	86,878	225,304	36,589	731,463	2,837,004	
Rhode Island	602,247	8,327,158	280,431	821,922	96,703	541,181	5,067,535	
South Carolina	172,936	392,013	64,560	204,026	20,714	40,959	1,137,625	29,501
South Dakota	202,533	729,624	39,652	146,943	29,050	139,450	1,598,783	6,575
Tennessee	135,421	561,718	34,518	24,934	18,924	77,647	1,034,975	
First Texas	3,263,694	3,531,325	83,107	434,391	69,570	261,611	5,616,168	
Second Texas	2,707,219	9,219,129	158,371	914,064	118,189	223,008	6,586,297	
Utah	9,919,027	9,526,257	150,927	1,102,038	62,712	183,358	12,494,818	25,477
Vermont	77,130	882,509	31,472	119,279	21,043	50,766	1,319,058	
Virginia	274,168	623,372	17,734	33,537	11,017	13,577	543,959	
Washington	2,013,875	13,900,015	109,062	529,701	69,041	116,500	5,491,794	3,721
West Virginia	2,779,233	4,266,161	228,824	549,551	56,441	1,470,238	6,138,740	
Wisconsin	2,430,907	838,005	57,553	158,105	42,196	287,258	2,678,241	
Wyoming	541,201	3,653,705	217,360	485,638	102,505	288,912	5,020,069	5,981
Total	275,173,735	388,589,269	10,210,796	33,591,630	3,596,530	18,823,100	328,895,795	349,751

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

Alaska	\$427,405	\$412,673	\$8	\$653	\$6,062	\$72,460	\$418,003	
California	25,093,495	32,125,471	1,024,550	2,997,909	230,575	685,352	30,924,177	\$40,100
Illinois	43,295,702	48,060,817	879,957	3,032,961	244,586	1,173,006	20,687,226	90,057
Maryland (including District of Columbia)	13,093,968	18,996,544	205,723	915,154	76,560	1,185,653	7,779,461	11,784
Missouri	16,388,808	18,563,990	290,046	871,286	114,216	232,933	8,340,685	20,684
New Jersey	2,284,989	6,153,257	392,730	1,150,882	92,091	282,016	6,590,639	20,275
New York	57,245,757	51,093,904	1,632,310	6,478,332	309,193	608,631	68,690,818	716,405
Ohio	7,904,820	22,205,006	488,040	2,025,437	214,942	494,472	12,973,425	90,065
Pennsylvania	24,934,236	41,069,749	758,074	2,253,163	229,180	2,396,779	15,574,094	36,037
Texas	12,626,246	18,745,388	309,298	2,016,102	170,901	406,366	19,081,115	11,764
Washington	2,351,878	3,853,488	228,816	548,898	50,379	1,397,778	5,720,737	
Puerto Rico								

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1952, by collection districts, States, and Territories—Con.

Districts	Miscellaneous taxes—Continued								
	Narcotics (opium, coca leaves, or derivatives thereof)—Continued						Marihuana		
	Special taxes						Marihuana transfers, per ounce, \$1	Transfers to unregistered persons, per ounce, \$100	Fines, penalties, etc., for marihuana tax violation
	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	Dealers in untaxed narcotic preparations, \$1 per year			
Alabama	\$24	\$208	\$2,240	\$6,073	\$3	\$8	\$8,841		
Arizona		125	1,180	1,125		10	2,548		
Arkansas		96	2,078	2,188		22	4,559		
First California	34	417	5,255	8,945	32	65	16,107	1,095	\$90
Sixth California	120	551	7,758	13,454	13	45	24,624	2,698	10
Colorado		244	1,870	2,441		12	4,781	206	
Connecticut	28	252	2,705	3,952	12	159	7,511		
Delaware			539	604	1	8	1,176	\$45	
Florida		147	2,716	3,993		3	7,825		
Georgia	24	507	3,273	3,561	6	43	7,791		
Hawaii		84	96	525	2	42	769	133	3,025
Idaho		24	820	894			1,890		
First Illinois	120	432	5,225	8,882	11	53	18,723	4,927	230
Eighth Illinois	24	238	2,226	2,854	4	66	6,404	337	460
Indiana	96	506	3,511	4,547	5	56	70,744		
Iowa	24	408	1,825	3,033	2	85	5,630	1	
Kansas	58	24	2,963	3,492		111	7,106		
Kentucky		230	2,091	2,670		29	5,607		170
Louisiana		178	2,562	3,004	4	21	7,748		70
Maine		60	840	1,276	1	4	2,459		
Maryland	156	324	3,249	6,251	16	17	10,381	67	
Massachusetts	144	516	6,344	9,602	16	17	18,761	1,003	101
Michigan	192	694	8,859	10,362	8	114	30,919	485	150
Minnesota	72	288	3,035	4,556	8	12	9,109		
Mississippi		60	1,552	1,978	2	44	5,321	106	365
First Missouri	192	23,173	2,639	3,576	1	39	73,336		
Sixth Missouri	6	377	2,565	2,838	5	246	6,245		
Montana		82	1,168	815		31	2,288		
Nebraska	24	108	1,689	1,855		26	4,221		
Nevada		12	220	277		3	562	101	
New Hampshire		36	524	788		5	1,585		
First New Jersey	24	24	1,444	1,996		3	3,672	1,691	550
Fifth New Jersey	364	137	4,682	6,451	21	19	96,699	313	
New Mexico		12	620	705		8	1,898	1,600	

First New York	144	179	7,607	9,152	8	37	67,862		
Second New York	120	477	1,474	2,271	56	26	4,812		
Third New York	48	94	1,733	7,591	10	15	10,219	651	
Fourteenth New York	144	273	4,025	5,857	25	12	97,789		
Twenty-first New York	102	372	1,296	2,423	1	20	6,175		100
Twenty-eighth New York	144	372	2,461	3,982	11	31	7,286		705
North Carolina		96	2,246	3,404	4	319	6,808		415
North Dakota		24	566	686			1,318		
First Ohio	48	180	1,735	2,418	3	22	7,338		
Tenth Ohio	24	120	1,034	1,408	2	31	3,702		35
Eleventh Ohio	120	216	1,180	1,904	5	16	3,706		
Eighteenth Ohio	216	450	3,654	7,543		17	21,435		
Oklahoma		344	3,370	2,910		31	10,488		
Oregon		240	1,545	2,253	1	3	4,893		12
First Pennsylvania	652	696	6,253	9,417	22	56	46,278		
Twelfth Pennsylvania		159	911	1,430	1	37	2,746		57
Twenty-third Pennsylvania	36	84	2,520	4,924	6	4	8,809		
Rhode Island		24	959	1,315	1	33	2,477		
South Carolina		102	1,581	1,538		4	4,448		
South Dakota		72	661	658		4	1,522		
Tennessee	72	384	2,866	3,405	8	30	10,205		
First Texas		348	4,804	6,345	3	278	30,607		
Second Texas	24	120	4,472	5,630	10	344	14,119		
Utah		36	688	963		4	1,893	3,053	
Vermont		72	280	499	1	77	907	270	
Virginia	72	165	2,185	3,699	7	368	9,624		
Washington	48	336	3,054	3,837	4	12	7,923		
West Virginia	24	118	1,125	1,761	1	1	3,234	392	
Wisconsin	72	262	3,595	4,320		40	8,651		
Wyoming		36	289	230			582		
Total	3,759	37,167	100,290	231,732	353	3,343	885,768	763	21,911
									5,290

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

Alaska			\$102	\$97			\$199		
California	\$154	\$968	13,013	22,399	\$45	\$110	40,731	\$176	
Illinois	144	670	7,451	11,736	15	119	25,127	3,763	\$100
Maryland (including District of Columbia)								5,264	690
Missouri	156	324	3,240	6,251	16	17	10,381		
New Jersey	197	23,550	5,204	6,414	6	279	79,581	\$67	365
New York	364	161	6,126	3,447	21	22	100,371	774	550
Ohio	702	1,544	13,616	31,276	106	141	194,143	2,004	
Pennsylvania	408	966	7,693	13,273	10	86	36,181	1,220	
Texas	588	915	9,684	15,771	29	147	67,833	35	
Washington	24	750	9,076	10,975	13	622	44,726	3,053	57
Puerto Rico	48	336	2,952	3,740	4	12	7,724	216	

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1952, by collection districts, States, and Territories—Con.

Districts	Miscellaneous taxes—Continued								
	Marihuana—Continued					Coconut and other vegetable oils processed			
	Special or occupational taxes					Total marihuana taxes	Palm oil, per pound, 3 cents	Palm kernel oil, per pound, 3 cents	Combination of sesame, palm, palm kernel or sunflower oils, per pound, 3 cents
	Importers, manufacturers and compounders, \$24 per year	Dealers, \$3 per year	Practitioners, \$1 per year	Laboratories, \$1 per year	Producers, \$1 per year				
Alabama			\$2			\$2			\$6,829
Arizona						10	\$37	\$345	
Arkansas			2			2			3,397
First California	\$6		1	\$1		1,193	376		
Sixth California			23			2,701			
Colorado	3		3			212			477
Connecticut			3	1		4			
Delaware			1			46			
Florida						4			
Georgia			4			3,159			
Hawaii			1						21
Idaho									
First Illinois	120		10	2		5,289	6,451		
Eighth Illinois	13		3			814	5		
Indiana			2	1		3	12		
Iowa			5			6			
Kansas			1			11			
Kentucky	33		1		\$44	341			
Louisiana	3					355			
Maine						109			
Maryland	12		9			862			154
Massachusetts			18	4		1,126	103	6	285
Michigan			4			648	33		
Minnesota	6		1			907			
Mississippi						106	40		
First Missouri	60					425			136,673
Sixth Missouri	3		1			4			6,145
Montana									
Nevada	\$24	9	35	1	1	70			
New Hampshire		2				102			
New Jersey						2,252			
First New Jersey		6	6			546	98,234		
Fifth New Jersey		226	7			1,600			
New Mexico						26	397		1,332
First New York	24		2						

Second New York	72					72			
Third New York		15	14	1		781	32,376		13
Fourteenth New York	24		2			731			
Twenty-first New York			2			2	4,809		
Twenty-eighth New York			14			429			
North Carolina									
North Dakota									
First Ohio			19			54	4,608		2,007
Tenth Ohio			6			6	26		
Eleventh Ohio			2			2		1,802	
Eighteenth Ohio		3	3			6	164,772		2,169
Oklahoma			1			13			
Oregon						3			
First Pennsylvania		15	15	3		90	793		16
Twelfth Pennsylvania		3	10			13			
Twenty-third Pennsylvania			2			2	39		125
Rhode Island		3				3			
South Carolina			6	1		7			
South Dakota									
Tennessee									
First Texas		6	4			10			
Second Texas						3,053			
Utah						270			
Vermont									
Virginia			23			23			
Washington		2	2			396			
West Virginia				1		1			
Wisconsin					143	143	259		
Wyoming						100			
Total	144	562	270	16	188	29,143	313,869	2,154	159,643

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

Alaska						\$176			
California		\$6	\$24	\$1		3,894	\$376		\$3,397
Illinois		133	13	2		6,103	6,456		21
Maryland (including District of Columbia)			9			862			
Missouri		12				429			
New Jersey		232	12			2,708	98,234		142,818
New York		15	34	1		2,041	38,082		1,345
Ohio	\$120	3	30			68	169,406	\$1,802	4,176
Pennsylvania		18	27	3		105	832		141
Texas		6	4			8,063			
Washington		2	2			220			
Puerto Rico									

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1952, by collection districts, States, and Territories—Con.

Districts	Miscellaneous taxes—Continued							
	Coconut and other vegetable oils processed—Continued					Firearms transfer and occupational taxes		
	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 and other vegetable oils processed	Machine guns, silencers, etc.		
						Sales or transfers \$200 each	Importers' or manufacturers' special tax, \$500	Dealers' special tax, \$200
Alabama.....						\$400		
Arizona.....		\$5,913			\$839	2,295	\$10,580	\$8,572
Arkansas.....	\$885,628	81,577	\$2,307		973,284			
First California.....	909,811		2		909,812	47	575	1,050
Sixth California.....	212				212			
Colorado.....	9,144				9,621		1,000	
Connecticut.....	609,052	30,228			639,280			
Delaware.....								
Florida.....	6,543				6,543			
Georgia.....					2			
Hawaii.....								
Idaho.....	724,405				730,878			
First Illinois.....					5			
Eighth Illinois.....					12			
Indiana.....	19,841				19,841	1		
Iowa.....								
Kansas.....								
Kentucky.....	257,427				257,427			
Louisiana.....						6		867
Maine.....	5,679				5,679			
Maryland.....	17,297				17,530	1,200	500	
Massachusetts.....	3,971				4,289			
Michigan.....	8,598				8,598			
Minnesota.....					40			
Mississippi.....					133,673			
First Missouri.....					6,145			
Sixth Missouri.....								
Montana.....	27,876				27,876			
Nebraska.....								
Nevada.....								
New Hampshire.....								
First New Jersey.....	25				25			
Fifth New Jersey.....	2,009,964	11,771			2,119,943			
New Mexico.....								
First New York.....	9,093		1,035		11,857			
Second New York.....	934,735				934,735	117		33
Third New York.....	416,232				449,121			200
Fourteenth New York.....			4,330		4,330			117
Twenty-first New York.....	387				5,196			
Twenty-eighth New York.....	345,007				345,007		333	
North Carolina.....	439				439			
North Dakota.....								
First Ohio.....	6,425,518	8,839	7,129		6,448,101			
Tenth Ohio.....					26			
Eleventh Ohio.....	130,104				131,906			538
Eighteenth Ohio.....	805,569	20,657			994,166			
Oklahoma.....								
Oregon.....	46,220				46,220			
First Pennsylvania.....	12,935		519		14,262			
Twelfth Pennsylvania.....								
Twenty-third Pennsylvania.....	10,634				10,797	200		
Rhode Island.....	120				120			
South Carolina.....								
South Dakota.....								
Tennessee.....	69,574	1,847			71,421			
First Texas.....	468				468			
Second Texas.....	1,339				1,339			
Utah.....								
Vermont.....								
Virginia.....								
Washington.....	741				741			
West Virginia.....								
Wisconsin.....	4,256				4,516			
Wyoming.....								
Total.....	14,709,824	160,832	15,320	839	15,365,486	4,286	12,989	11,376
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT								
Alaska.....								
California.....	\$1,795,439	\$81,577	\$2,309		\$1,883,096	\$47	\$575	\$1,050
Illinois.....	724,405				730,883			
Maryland (including District of Columbia).....	5,679				5,679			867
Missouri.....					142,818			
New Jersey.....	2,009,964	11,771			2,119,958			
New York.....	1,705,454		5,355		1,750,246	117	333	350
Ohio.....	7,362,191	20,496	7,129		7,574,199			538
Pennsylvania.....	23,569		519		25,059	200		
Texas.....	1,807				1,807			
Washington.....	741				741			
Puerto Rico.....								

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1952, by collection districts, States, and Territories—Con.

Districts	Miscellaneous taxes—Continued								Grand total all internal revenue taxes
	Firearms transfer and occupational taxes—Con.			Diesel fuel, per gallon, 2 cents	Wagering		Other miscellaneous receipts (including old repealed taxes)	Total miscellaneous taxes	
	Certain short 2-barrel guns				Occupational, \$50	Excise, 10 percent			
	Sale or transfer, \$1 each	Importers' or manufacturers' special tax, \$25	Dealers' special tax, \$1						
Alabama				\$18,129	\$10,608	\$23,153	\$2,180	\$10,046,123	\$386,401,865
Arizona				78,152	579	934	3,911	2,942,163	142,525,946
Arkansas				23,084	2,245	30,809		3,416,193	157,252,659
First California				823,356	2,262	4,497	66,257	138,581,504	2,360,319,516
Sixth California				658,266	4,141	34,150	7,559	56,244,597	2,234,965,975
Colorado	\$2			138,849	1,895	1,766	10	40,237,579	575,121,587
Connecticut			\$6	33,109	1,205	3,237	545	27,371,858	1,099,976,150
Delaware				6,631	1,842	37,487	45	2,145,471	768,958,453
Florida			14	69,820	18,703	230,778	213	25,493,007	595,248,793
Georgia	2			35,440	13,149	35,816	888	78,881,583	637,358,721
Hawaii				4,979	113	21		5,265,913	134,995,730
Idaho	1		1	26,397	22,000	45,173	3,327	3,371,909	117,674,165
First Illinois	1			394,726	55,063	595,846	146,708	161,753,366	4,576,528,228
Eighth Illinois	2		101	22,324	59,014	233,547	2,254	12,787,003	804,383,917
Indiana	1			40,652	31,913	376,884	840	30,828,778	1,358,804,349
Iowa	5		2	126,131			59,340	11,982,129	522,706,820
Kansas	3		11	68,945	2,574	3,658	25	15,319,058	464,875,950
Kentucky				202,824	300,631		2,665	15,648,475	1,191,964,968
Louisiana				34,437	38,955	835,323	7,271	24,124,172	494,046,790
Maine				11,901	293	29		3,637,734	163,357,282
Maryland				50,805	2,650	10,059	1,056	62,364,593	1,754,732,659
Massachusetts	5			45,340	2,122	8,636	3,462	61,861,438	1,838,268,072
Michigan		25	14	31,799	7,301	40,428	1,153	67,216,330	5,080,018,465
Minnesota	3			41,876	1,128	735	163	33,904,560	972,841,722
Mississippi			1	19,346	5,219	38,838	86	3,421,183	139,819,236
First Missouri				23,619	2,769	7,509	52,535	87,683,673	1,504,236,962
Sixth Missouri	2			23,597	2,138	15,370	359	24,888,283	500,694,770
Montana	1			40,779	64,047	168,058	60	2,654,681	116,003,770
Nebraska	2		8	75,381	142	800	699	43,070,568	392,654,420
Nevada				109,757	3,645	76,892		4,254,438	62,806,966
New Hampshire				1,608	371	67	12	1,697,919	111,752,884
First New Jersey				27,048	874	2,026	348,739	6,504,103	384,040,820
Fifth New Jersey				454,674	908	1,081	6,487	41,689,389	1,516,112,994
New Mexico			1	119,609	112	17		2,216,726	102,222,161
First New York				8,864	3,621	692	3,057	11,770,225	1,043,292,755
Second New York				615,872			6,752	176,077,553	4,940,267,578
Third New York									
Fourteenth New York	1		2	798,097	775	1,823	75,887	139,005,149	4,009,210,166
Twenty-first New York			1	32,490	1,408	3,017	2,250	16,142,615	1,034,467,452
Twenty-eighth New York			3	20,055	887	3,072		5,426,426	418,546,698
North Carolina			23	44,429	818	3,423	77	11,271,123	851,626,268
North Dakota				97,400	1,376	9,391	5	19,995,703	1,522,192,718
First Ohio				9,817	767	372	6	1,487,374	69,364,173
Tenth Ohio	3			19,444	2,138	39,150	77	17,995,837	1,034,813,189
Eleventh Ohio				40,654	2,434	20,026	1,059	8,364,798	571,480,812
Eighteenth Ohio	1			35,734	5,310	102,914		6,758,509	332,769,644
Oklahoma	1			128,126	38,510	286,779	248	61,219,144	2,598,691,751
Oregon				317,270	3,406	24,862	716	14,652,718	639,575,248
First Pennsylvania	3			120,623	13,548	33,055	201	9,752,478	464,266,308
Twelfth Pennsylvania				158,154	3,800	20,342	232	110,235,841	2,442,390,961
Twenty-third Pennsylvania				17,507	12,666	2,228	363	8,092,913	511,610,817
Rhode Island				269,685	5,036	26,664	7,879	21,516,486	2,178,759,326
South Carolina				3,423	418	154	37	2,300,246	293,138,524
South Dakota				20,990	840	3,108	187	4,624,344	263,641,314
Tennessee	2			11,244	215	1,228	34	2,228,693	76,068,806
First Texas				23,117	11,089	124,009	589	14,993,376	494,018,830
Second Texas	1		10	68,274	20,552	194,644	555	30,704,002	1,146,073,351
Utah				58,323	4,930		2,980	42,379,830	988,483,280
Vermont				68,515	34,119	56,785		6,782,947	149,667,940
Virginia				7,020			257	1,690,251	67,180,678
Washington			8	78,194	3,806	22,515	14	31,932,972	1,051,423,656
West Virginia	2		1	69,855	114,642	222,101	436,457	20,132,323	799,417,876
Wisconsin				26,151	14,366	283,908	2,722	11,596,026	316,761,118
Wyoming				38,483	163	263	65	23,536,324	1,286,079,809
Total	45	26	208	7,137,799	973,197	4,371,869	1,260,674	1,947,471,766	65,009,585,560
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT									
Alaska									
California					\$5,299	\$6,266	\$53	\$1,853,290	\$44,349,260
Illinois				\$1,481,622	6,403	38,647	73,816	194,826,101	4,645,235,491
Maryland (including District of Columbia)	\$3		\$101	417,050	114,077	829,393	148,962	174,540,374	5,390,912,145
Missouri				50,805	2,650	10,059	1,043	60,201,106	1,745,229,493
New Jersey	2			47,216	4,907	22,879	52,894	112,541,956	2,004,931,732
New York				431,722	1,782	3,107	355,226	48,193,492	1,900,153,814
Ohio	1		6	1,519,797	7,509	12,027	88,023	359,693,091	12,327,410,912
Pennsylvania	5			223,958	48,392	448,869	1,384	94,338,293	4,537,755,396
Texas	2			445,346	21,502	49,234	8,474	139,815,280	6,132,731,104
Washington			10	126,597	25,482	194,644	3,535	73,073,832	2,134,556,631
Puerto Rico	2		1	69,855	109,343	215,835	436,404	18,279,033	755,068,616
							12	2,163,487	9,503,165

TABLE 2.—Comparative internal revenue collections, fiscal years 1951 and 1952, by collection districts, States, and Territories

Collection districts	Location of collector's office	Individual income and employment taxes					
		Income taxes not withheld			Withheld taxes		
		1951	1952 ¹	Percent of increase or decrease	1951	1952	Percent of increase or decrease
Alabama.....	Birmingham.....	\$83,970,497	\$98,273,919	17.0	\$113,617,185	\$146,490,382	28.9
Arizona.....	Phoenix.....	46,854,112	57,241,860	22.2	35,534,963	49,384,166	39.0
Arkansas.....	Little Rock.....	48,683,766	53,218,825	9.3	39,800,583	51,953,769	30.6
First California.....	San Francisco.....	423,330,550	531,108,241	25.5	623,386,502	830,763,384	33.3
Sixth California.....	Los Angeles.....	669,445,795	708,961,943	24.5	659,943,810	931,435,110	41.1
Colorado.....	Denver.....	193,613,349	116,614,211	19.5	110,796,939	265,973,263	140.1
Connecticut.....	Hartford.....	97,991,918	222,840,570	15.1	303,999,344	418,870,983	37.8
Delaware.....	Wilmington.....	104,909,264	83,336,728	-20.6	86,724,567	124,490,338	43.5
Florida.....	Jacksonville.....	175,284,811	202,661,406	15.6	141,826,584	192,041,661	35.4
Georgia.....	Atlanta.....	112,899,197	140,878,031	24.8	166,190,306	223,154,828	34.3
Hawaii.....	Honolulu.....	25,388,701	31,804,922	25.3	40,483,677	56,631,095	39.9
Idaho.....	Boise.....	30,974,377	37,291,573	20.4	32,672,740	42,587,694	30.7
First Illinois.....	Chicago.....	608,245,806	665,855,136	9.5	1,357,902,779	1,674,951,207	23.3
Eighth Illinois.....	Springfield.....	142,414,836	168,786,386	18.5	152,214,818	201,528,208	32.4
Indiana.....	Indianapolis.....	199,635,540	233,811,825	17.1	302,218,697	390,615,487	29.2
Iowa.....	Des Moines.....	162,891,968	171,257,044	5.1	137,590,350	176,139,096	28.1
Kansas.....	Wichita.....	121,946,081	136,815,380	12.2	118,393,814	159,836,835	35.0
Kentucky.....	Louisville.....	96,199,460	116,821,642	21.4	122,868,355	161,361,393	31.3
Louisiana.....	New Orleans.....	118,408,035	132,171,650	11.6	117,063,806	151,296,086	29.2
Maine.....	Augusta.....	31,006,920	37,279,357	20.2	49,285,792	62,415,261	26.6
Maryland.....	Baltimore.....	243,029,076	280,151,844	15.3	655,420,767	895,663,199	36.6
Massachusetts.....	Boston.....	319,851,143	343,657,981	7.4	671,431,736	729,938,766	27.7
Michigan.....	Detroit.....	461,285,900	494,153,025	7.1	1,064,356,069	1,334,185,008	25.4
Minnesota.....	St. Paul.....	156,284,117	172,184,051	10.2	298,402,592	380,712,408	27.6
Mississippi.....	Jackson.....	43,674,382	61,740,670	18.5	37,165,064	47,669,148	28.2
First Missouri.....	St. Louis.....	149,482,834	177,733,443	18.9	369,863,952	745,259,801	101.5
Sixth Missouri.....	Kansas City.....	91,542,840	100,884,097	10.2	134,653,135	176,784,577	31.3
Montana.....	Helena.....	35,901,366	46,821,026	30.4	30,225,799	38,904,985	28.7
Nebraska.....	Omaha.....	91,749,921	109,737,911	19.6	124,247,437	158,227,509	27.3
Nevada.....	Reno.....	18,764,971	23,315,485	24.3	15,785,715	21,922,134	38.0
New Hampshire.....	Portsmouth.....	22,807,694	26,238,412	15.0	38,267,756	51,683,231	35.1
First New Jersey.....	Camden.....	75,009,084	89,642,488	18.5	101,145,205	133,457,789	31.9
Fifth New Jersey.....	Newark.....	225,581,844	285,405,397	26.5	433,360,326	560,087,602	29.2
New Mexico.....	Albuquerque.....	35,764,476	40,820,596	14.1	28,346,378	39,940,986	40.9
First New York.....	Brooklyn.....	274,770,019	285,268,724	3.8	328,694,035	455,320,617	38.5
Second New York.....	Customhouse, New York.....	565,157,974	534,951,604	5.9	869,439,810	1,326,000,051	52.5
Third New York.....	110 East 45th St., New York.....	462,493,344	587,092,075	26.9	1,246,207,206	1,325,240,555	6.3
Fourteenth New York.....	Albany.....	160,295,644	174,062,524	15.8	309,531,353	418,702,075	35.3
Total.....		9,907,539,091	11,545,060,075	16.5	16,480,297,311	21,933,693,736	33.1
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT							
Alaska.....		\$6,014,519	\$12,321,273	104.9	\$28,826,647	\$25,159,844	-12.7
California.....		982,776,345	1,240,060,184	24.9	1,283,330,312	1,762,198,494	37.3
Illinois.....		750,660,642	834,641,622	11.2	1,510,117,597	1,876,479,416	24.3
Maryland (including the District of Columbia).....		242,979,820	279,628,188	15.1	653,967,730	888,991,218	35.9
Missouri.....		241,025,674	278,617,540	15.6	504,517,087	922,044,378	82.8
New Jersey.....		300,590,928	375,047,885	24.8	534,505,531	693,545,391	29.8
New York.....		1,566,664,290	1,794,133,710	14.5	3,108,202,443	3,991,083,540	28.4
Ohio.....		517,029,015	659,823,627	27.6	1,141,390,085	1,574,857,062	38.0
Pennsylvania.....		659,384,635	780,768,471	18.4	1,387,498,942	1,818,688,636	31.1
Texas.....		604,702,455	665,739,770	10.1	480,464,034	645,198,402	34.3
Washington.....		161,554,482	195,863,258	21.2	218,390,708	317,797,306	45.5
Puerto Rico.....		49,256	523,656	963.1	1,453,037	6,671,980	359.2

¹ Includes self-employment tax.

TABLE 2.—Comparative internal revenue collections, fiscal years 1951 and 1952, by collection districts, States, and Territories—Continued

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REPORT OF COMMISSIONER OF INTERNAL REVENUE

Collection districts	Location of collector's office	Individual income and employment taxes—Con.			Total individual income and employment taxes		
		Unemployment insurance			1951	1952	Percent of increase or decrease
		1951	1952	Percent of increase or decrease			
Alabama	Birmingham	\$2,157,778	\$2,392,913	10.9	\$199,745,460	\$247,167,194	23.7
Arizona	Phoenix	600,365	584,868	16.9	82,889,440	107,210,894	29.3
Arkansas	Little Rock	778,752	881,684	13.2	89,263,101	106,082,278	18.8
First California	San Francisco	7,455,322	8,179,789	9.3	1,054,202,374	1,370,051,414	30.0
Sixth California	Los Angeles	9,061,288	10,784,211	19.0	1,238,450,893	1,651,171,264	33.3
Colorado	Denver	1,520,597	1,696,136	11.5	209,909,454	246,822,840	18.9
Connecticut	Hartford	4,359,386	5,111,287	17.2	601,972,079	646,512,930	8.6
Delaware	Wilmington	1,341,056	1,685,864	25.7	192,974,887	209,385,583	24.3
Florida	Jacksonville	2,489,891	2,682,516	7.7	319,601,286	367,268,274	30.2
Georgia	Atlanta	2,959,927	3,235,415	9.3	232,049,430	288,992,048	34.1
Hawaii	Honolulu	488,965	556,031	13.7	66,361,343	80,432,517	25.6
Idaho	Boise	502,204	553,250	10.2	64,049,321	78,992,048	25.6
First Illinois	Chicago	18,702,387	20,103,267	7.5	1,984,850,972	2,360,309,610	18.9
Eighth Illinois	Springfield	2,128,000	2,434,773	14.4	236,757,654	272,749,367	25.6
Indiana	Indianapolis	4,666,847	5,071,935	8.7	506,521,084	629,499,247	24.3
Iowa	Des Moines	2,062,130	2,217,982	6.0	302,484,448	349,614,722	15.6
Kansas	Wichita	1,213,179	1,382,914	14.0	241,553,074	288,035,129	23.4
Kentucky	Louisville	1,950,264	2,092,128	7.3	221,018,079	280,275,363	26.8
Louisiana	New Orleans	2,108,899	2,328,677	10.4	237,530,740	285,796,413	20.3
Maine	Augusta	842,166	963,206	14.4	81,136,878	100,657,824	24.1
Maryland	Baltimore	4,098,407	4,545,450	10.9	902,548,250	1,180,390,493	30.8
Massachusetts	Boston	8,927,814	9,628,228	7.8	900,210,693	1,083,224,975	20.3
Michigan	Detroit	15,882,748	17,579,793	10.7	1,541,524,717	1,845,917,826	19.7
Minnesota	St. Paul	3,763,873	4,007,427	7.3	453,450,582	556,936,956	21.5
Mississippi	Jackson	792,313	8,575,110	1.9	81,631,759	100,207,251	22.2
First Missouri	St. Louis	4,277,700	4,755,110	7.0	523,624,486	629,943,415	22.6
Sixth Missouri	Kansas City	2,081,962	2,274,741	9.3	228,277,937	279,943,415	22.6
Montana	Helena	368,038	393,326	6.9	66,495,203	86,119,336	29.5
Nebraska	Omaha	1,250,809	1,429,347	14.3	217,248,167	209,394,767	27.3
Nevada	Reno	190,719	218,052	14.3	34,741,405	45,455,671	30.8
New Hampshire	Portsmouth	682,453	708,651	3.8	61,757,903	78,630,294	28.1
First New Jersey	Camden	1,562,560	1,697,634	8.6	177,716,849	224,797,811	25.8
Fifth New Jersey	Newark	6,832,647	7,676,922	12.4	665,774,817	853,163,921	27.7
New Mexico	Albuquerque	409,730	438,557	6.5	64,520,584	81,198,139	22.7
First New York	Brooklyn	4,869,483	5,567,966	14.3	608,333,537	746,157,807	35.3
Second New York	Customhouse, New York	12,061,794	15,581,946	29.2	1,386,659,578	1,876,533,601	11.7
Third New York	110 East 45th St., New York	18,786,426	16,974,618	-9.6	1,727,486,976	1,929,307,248	11.7
Fourteenth New York	Albany	4,304,637	4,890,294	13.6	464,131,634	597,654,893	28.8
Twenty-first New York	Syracuse	1,961,268	2,180,775	10.2	181,175,796	230,809,715	27.4
Twenty-eighth New York	Buffalo	3,580,355	4,103,292	14.6	352,648,166	454,033,377	28.8
North Carolina	Greensboro	3,795,337	3,991,848	5.2	315,729,871	383,049,142	21.3
North Dakota	Fargo	227,768	227,813	0.0	46,888,860	67,066,014	21.7
First Ohio	Cincinnati	3,722,981	4,086,651	9.8	389,230,672	498,464,737	30.1
Tenth Ohio	Toledo	2,127,467	2,386,329	12.2	214,611,681	269,502,869	25.6
Eleventh Ohio	Columbus	1,557,346	1,709,463	9.8	167,844,522	213,644,387	27.3
Eighteenth Ohio	Cleveland	8,672,732	9,718,330	12.1	908,812,758	1,270,969,469	39.8
Oklahoma	Oklahoma City	2,119,590	2,269,710	7.1	241,490,513	309,562,642	28.2
Oregon	Portland	2,017,758	2,225,790	10.5	259,549,073	324,149,692	24.9
First Pennsylvania	Philadelphia	9,581,689	10,714,589	11.8	1,111,026,181	1,363,039,002	22.7
Twelfth Pennsylvania	Scranton	2,821,470	3,014,448	6.8	207,965,497	257,373,465	23.8
Twenty-third Pennsylvania	Pittsburgh	8,923,508	9,682,387	8.6	749,198,656	1,002,466,064	33.8
Rhode Island	Providence	1,621,248	1,271,602	-21.6	150,112,004	174,626,654	16.3
South Carolina	Columbia	1,473,765	1,551,491	5.3	119,751,672	154,040,822	28.6
South Dakota	Aberdeen	221,412	229,398	3.6	49,089,465	60,107,595	22.4
Tennessee	Nashville	2,478,933	2,678,745	8.1	254,102,432	315,606,474	24.2
First Texas	Austin	3,782,946	4,294,689	13.5	546,583,487	676,028,915	23.7
Second Texas	Dallas	4,008,570	4,075,766	1.7	546,574,518	643,279,702	17.7
Utah	Salt Lake City	697,290	641,980	7.5	69,295,132	94,751,180	36.7
Vermont	Burlington	827,729	350,159	6.8	34,783,031	42,281,170	21.6
Virginia	Richmond	2,845,370	3,061,558	7.6	325,965,495	423,080,277	29.8
Washington	Tacoma	3,013,662	3,564,131	18.3	417,800,018	554,705,812	32.8
West Virginia	Parkersburg	1,845,435	1,993,432	4.8	154,026,583	189,567,815	23.1
Wisconsin	Milwaukee	4,957,804	5,514,432	11.2	496,430,531	630,831,968	27.1
Wyoming	Cheyenne	174,517	188,949	8.3	35,799,193	48,874,406	36.5
Total		236,951,546	259,616,432	9.6	26,624,787,948	33,738,370,243	26.7

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

Alaska	\$99,023	\$234,694	137.0	\$34,940,189	\$37,715,811	7.9
California	16,546,610	18,964,000	14.6	2,292,653,207	3,021,222,678	31.8
Illinois	20,830,387	22,538,040	8.2	2,281,608,626	2,733,658,977	19.8
Maryland (including the District of Columbia)	4,098,262	4,845,450	10.9	901,045,812	1,173,164,857	30.2
Missouri	6,359,662	6,849,851	7.7	751,902,423	1,207,611,769	60.6
New Jersey	8,395,207	9,374,556	11.7	843,491,666	1,077,967,832	27.8
New York	45,563,953	49,278,591	8.2	4,720,430,686	5,834,496,141	23.6
Ohio	16,080,526	17,900,773	11.3	1,674,499,626	2,252,681,462	34.5
Pennsylvania	21,326,767	28,411,424	9.8	2,068,190,344	2,622,878,515	26.8
Texas	7,791,616	8,370,445	7.4	1,092,958,006	1,819,308,617	66.0
Washington	2,914,639	3,329,437	14.2	382,859,829	516,990,001	35.0
Puerto Rico	145	None	-100.0	1,502,458	7,195,636	378.9

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TABLE 2.—Comparative internal revenue collections, fiscal years 1951 and 1952, by collection districts, States, and Territories—Continued

Collection districts	Corporation income and profits taxes			Miscellaneous internal revenue			Total internal revenue collections		
	1951	1952	Percent of increase or decrease	1951	1952	Percent of increase or decrease	1951	1952	Percent of increase or decrease
Alabama	\$77,716,627	\$113,669,460	46.3	\$20,090,379	\$25,575,231	21.8	\$298,452,466	\$386,401,865	29.5
Arizona	15,912,496	25,103,061	57.8	7,635,989	10,212,001	33.7	106,437,925	142,525,946	33.9
Arkansas	30,623,187	40,251,118	31.4	11,098,189	10,949,263	-1.3	130,984,457	157,252,659	20.1
First California	444,143,432	636,195,143	43.2	327,586,766	354,072,959	8.1	1,825,932,572	2,360,319,516	29.3
Sixth California	283,574,034	396,558,105	39.8	210,269,842	237,236,606	12.8	1,732,294,769	2,284,965,975	31.9
Colorado	84,371,690	125,946,802	49.3	59,568,241	64,891,175	8.9	353,849,385	575,121,587	62.5
Connecticut	199,053,507	350,288,307	75.0	117,013,231	102,855,003	-12.1	818,038,817	1,099,976,150	34.5
Delaware	354,874,458	546,002,864	53.9	19,107,757	13,442,659	-29.6	566,957,102	788,958,453	38.6
Florida	81,694,752	117,206,292	43.5	66,328,222	80,656,918	21.6	467,624,260	595,248,793	27.3
Georgia	125,173,679	169,434,057	35.4	90,224,687	100,656,390	11.6	497,447,796	637,358,721	28.1
Hawaii	23,525,016	35,614,352	51.4	8,136,271	10,389,330	27.7	98,022,630	134,995,730	37.7
Idaho	21,570,610	29,243,036	36.6	5,734,602	7,989,612	39.5	91,354,433	117,674,165	28.8
First Illinois	1,199,051,889	1,744,279,981	45.5	448,546,943	471,338,637	5.1	3,632,449,204	4,576,528,228	26.0
Eighth Illinois	123,817,177	173,090,696	39.8	276,972,590	258,545,914	-6.7	697,647,421	804,383,917	15.3
Indiana	249,421,743	339,980,011	36.3	448,673,719	389,325,091	-12.8	1,202,616,546	1,358,804,349	13.0
Iowa	100,207,967	135,445,685	35.2	35,547,281	37,646,413	5.9	438,239,696	522,706,820	19.3
Kansas	106,031,725	128,763,666	21.4	37,776,981	38,077,155	0.8	385,361,680	464,875,950	20.6
Kentucky	113,574,839	157,095,912	38.8	721,921,929	754,113,693	4.5	1,056,514,847	1,191,984,968	12.8
Louisiana	102,686,324	133,177,181	29.7	69,855,418	75,073,196	7.5	410,122,482	494,046,790	20.5
Maine	37,278,377	52,996,478	42.2	8,954,861	9,702,960	8.4	127,370,116	163,357,282	28.3
Maryland	217,129,253	283,632,073	30.6	297,608,638	290,740,103	-2.3	1,417,285,966	1,754,732,659	23.8
Massachusetts	418,601,977	575,136,130	37.4	187,758,633	179,901,967	-7.2	1,436,571,908	1,838,263,072	27.7
Michigan	1,658,004,553	2,325,732,587	40.3	966,492,472	918,348,050	-4.0	4,156,021,742	5,090,018,483	22.5
Minnesota	222,837,693	305,570,288	37.1	105,471,087	110,334,478	4.6	786,759,262	972,841,722	23.7
Mississippi	20,876,672	27,868,447	33.5	11,468,415	11,743,538	2.4	113,976,846	130,819,236	15.2
First Missouri	290,442,240	387,013,523	33.2	180,513,529	189,655,088	5.1	994,580,255	1,504,236,962	51.2
Sixth Missouri	124,508,119	170,271,223	36.8	44,905,683	50,480,132	12.4	397,691,739	500,694,770	25.9
Montana	18,120,622	21,978,519	21.3	7,075,191	7,905,915	11.7	91,691,016	118,003,770	28.5
Nebraska	61,635,664	63,097,417	2.3	55,136,984	60,162,236	9.1	334,020,815	392,654,420	17.6
Nevada	6,849,474	9,769,909	42.6	5,914,626	7,583,416	28.2	47,505,505	62,808,996	32.2
New Hampshire	18,791,746	26,947,482	43.4	6,627,470	6,175,108	-6.8	87,177,119	111,752,884	28.2
New Jersey	56,631,954	106,656,765	88.3	45,056,317	52,586,144	16.7	279,405,120	384,040,820	37.4
Fifth New Jersey	296,887,196	422,141,736	42.2	218,247,077	240,801,337	10.3	1,180,099,092	1,516,112,994	28.4
New Mexico	10,524,928	13,470,699	28.0	7,561,879	7,553,323	-0.1	80,607,391	102,222,161	26.8
First New York	119,983,096	181,540,954	51.3	112,584,603	115,594,494	2.7	840,901,236	1,043,292,755	24.1
Second New York	1,359,683,018	2,542,873,478	87.0	467,484,654	520,860,499	11.4	3,213,827,250	4,940,267,578	53.7
Third New York	1,252,320,099	1,585,298,231	26.6	453,686,858	494,604,687	9.0	3,433,492,933	4,009,210,166	16.8
Fourteenth New York	227,351,005	363,056,885	59.7	100,884,929	103,755,674	2.8	792,367,568	1,064,467,452	34.3
Twenty-first New York	80,153,732	129,345,69	61.4	55,599,978	58,391,293	5.0	316,929,505	418,546,698	32.1

Twenty-eighth New York	203,594,704	311,791,455	53.1	90,167,690	85,801,431	-4.8	646,405,560	851,626,263	31.7
North Carolina	187,543,199	270,068,122	44.3	753,586,867	866,475,454	15.2	1,257,159,937	1,522,192,718	21.1
North Dakota	7,295,394	8,549,111	17.2	3,496,320	3,748,448	7.2	57,680,074	69,364,173	20.3
First Ohio	238,019,685	343,840,725	58.7	181,730,888	158,507,727	-12.8	802,981,245	1,034,813,189	28.9
Tenth Ohio	151,885,688	277,207,076	60.1	45,032,729	58,770,867	30.5	411,530,098	571,480,812	38.9
Eleventh Ohio	66,789,271	100,843,002	46.6	18,461,827	18,282,255	-1.0	255,095,620	327,789,644	30.4
Eighteenth Ohio	626,870,380	1,043,178,470	66.4	267,638,376	284,543,812	-1.1	1,823,321,507	2,598,691,751	42.5
Oklahoma	155,446,191	219,765,339	41.4	97,656,317	110,247,267	12.5	494,893,021	639,575,248	29.2
Oregon	77,557,977	114,264,051	47.3	24,403,647	25,852,565	5.9	361,510,697	464,266,306	28.4
First Pennsylvania	444,501,604	686,216,776	54.4	393,908,454	393,105,183	-0.2	1,949,436,239	2,442,360,961	25.3
Twelfth Pennsylvania	154,559,916	221,948,496	43.6	30,169,860	32,288,856	7.0	392,695,273	511,610,817	30.3
Twenty-third Pennsylvania	502,933,705	913,327,273	31.6	292,206,547	262,065,989	-10.0	1,544,338,918	2,178,759,326	41.1
Rhode Island	68,909,395	93,441,331	36.8	21,286,906	25,070,539	17.8	239,708,305	293,138,524	22.3
South Carolina	60,261,565	94,173,585	56.3	11,313,606	15,426,907	36.4	191,326,843	263,641,314	37.8
South Dakota	9,056,524	11,156,856	23.2	6,135,926	4,804,355	-21.7	64,281,915	76,068,806	18.3
Tennessee	102,787,635	135,408,683	31.7	41,717,952	43,003,673	3.1	398,608,019	494,018,830	23.9
First Texas	240,398,816	362,963,711	51.0	86,501,193	107,080,725	19.6	878,483,496	1,146,073,351	30.8
Second Texas	170,900,952	242,951,130	42.2	86,500,177	102,252,448	14.2	806,775,647	988,483,280	22.5
Utah	27,443,007	35,624,398	40.7	12,794,232	13,292,362	3.9	109,532,371	146,667,940	33.9
Vermont	9,552,654	20,351,316	113.0	4,339,606	4,548,192	4.8	48,675,291	67,180,678	38.0
Virginia	148,916,586	222,034,776	49.1	388,264,188	406,308,603	4.6	863,146,269	1,051,423,656	21.8
Washington	131,713,563	180,137,369	38.8	53,126,283	64,574,695	21.6	602,633,864	799,417,876	32.7
West Virginia	69,914,216	102,840,216	47.1	22,028,588	24,353,087	10.6	245,969,387	316,761,118	28.8
Wisconsin	285,183,129	448,991,725	57.4	181,558,607	206,256,116	13.6	963,172,327	1,286,070,809	33.5
Wyoming	8,497,275	9,960,287	17.2	4,667,647	4,809,034	2.6	48,984,120	63,643,726	29.9
Total	14,387,569,403	21,466,910,019	49.2	9,433,328,964	9,804,305,298	3.9	50,445,686,315	65,009,685,560	28.9

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

Alaska	\$1,954,672	\$3,290,766	66.4	\$1,867,466	\$3,342,681	79.0	\$38,762,327	\$44,349,260	14.4
California	727,717,466	1,032,753,248	41.9	537,856,608	591,309,565	9.9	3,558,227,341	4,645,286,491	30.6
Illinois	1,322,869,066	1,917,370,617	44.9	725,618,933	729,862,551	0.6	4,329,996,625	5,380,912,145	24.3
Maryland (including the District of Columbia)	217,129,253	283,632,063	30.6	295,236,623	288,432,508	-2.3	1,413,473,688	1,745,229,426	23.5
Missouri	414,950,359	557,284,743	34.3	225,419,212	240,135,220	6.5	1,392,271,994	2,004,931,732	44.0
New Jersey	353,519,152	528,798,601	49.6	263,303,394	293,387,451	11.4	1,460,314,212	1,900,153,814	30.1
New York	3,243,085,654	5,113,906,693	57.7	1,280,467,712	1,379,008,078	7.7	9,243,924,052	12,327,410,912	33.4
Ohio	1,085,565,024	1,765,069,273	62.6	532,863,820	620,104,661	16.6	3,292,928,470	4,537,755,396	37.8
Pennsylvania	1,101,985,225	1,821,492,546	65.3	716,284,861	838,360,028	16.9	3,686,470,430	5,132,731,104	32.1
Texas	411,299,768	605,914,841	47.3	179,000,173	209,333,173	16.9	1,883,259,143	2,134,556,631	26.8
Washington	129,758,891	176,846,601	36.3	51,252,817	61,232,014	19.5	563,871,537	755,068,616	33.9
Puerto Rico	None	None	-----	2,309,840	2,307,595	-0.1	3,812,278	9,503,231	149.3

TABLE 3.—Summary of internal revenue collections,¹ year ended June 30, 1952, by States and Territories ²

States and Territories	Population as of July 1, 1951 (Bureau of Census estimate) ³	Percent of total population	Corporation income and profits taxes ⁴	Percent of corporation income and profits tax payments	Individual income and employment taxes	Percent of individual income and employment tax payments	Miscellaneous internal revenue collections	Percent of miscellaneous internal revenue payments	Total internal revenue collections ⁵	Percent of total internal revenue payments
Alabama.....	3,042,000	1.95	\$113,669,440	0.53	\$247,157,194	0.73	\$25,575,231	0.26	\$386,461,865	0.59
Alaska.....	*136,000	.09	3,290,768	.02	37,715,811	.11	3,342,681	.03	44,349,260	.07
Arizona.....	805,000	.52	25,103,051	.12	107,210,894	.32	10,212,001	.10	142,525,946	.22
Arkansas.....	1,910,000	1.22	40,251,118	.19	106,052,278	.31	10,949,263	.11	157,252,659	.24
California.....	11,024,000	7.06	1,032,753,248	4.81	3,021,222,678	8.95	591,309,565	6.03	4,645,285,491	7.15
Colorado.....	1,376,000	.88	125,946,802	.59	384,233,610	1.14	84,891,175	.66	575,121,587	.88
Connecticut.....	2,038,000	1.30	350,298,307	1.63	646,822,840	1.92	102,855,003	1.05	1,099,976,150	1.69
Delaware.....	329,000	.21	546,002,864	2.54	209,512,930	.62	13,442,659	.14	768,958,453	1.18
Florida.....	2,961,000	1.89	117,206,292	.55	397,385,583	1.18	80,658,918	.82	595,248,793	.92
Georgia.....	3,485,000	2.23	169,434,057	.79	367,268,274	1.09	106,658,390	1.03	637,358,721	.98
Hawaii.....	*497,000	.32	35,614,352	.17	88,992,048	.26	10,389,330	.11	134,995,730	.21
Idaho.....	590,000	.38	29,243,036	.14	80,432,517	.24	7,998,612	.08	117,674,165	.18
Illinois.....	8,820,000	5.65	1,917,370,617	8.93	2,733,658,977	8.10	729,882,551	7.44	5,390,912,145	8.28
Indiana.....	4,036,000	2.68	339,980,011	1.58	629,499,247	1.87	389,328,091	3.97	1,358,804,349	2.09
Iowa.....	2,625,000	1.68	135,445,685	.63	349,614,722	1.04	37,646,413	.38	522,706,820	.80
Kansas.....	1,950,000	1.25	128,763,666	.60	298,035,129	.88	38,077,155	.39	464,875,950	.72
Kentucky.....	2,922,000	1.87	157,595,912	.73	280,275,363	.83	754,113,693	7.69	1,191,994,968	1.83
Louisiana.....	2,757,000	1.76	133,177,181	.62	285,796,413	.85	75,073,196	.77	494,046,790	.76
Maine.....	892,000	.57	52,996,478	.25	100,657,824	.30	9,702,880	.10	163,357,282	.25
Maryland (including the District of Columbia).....	3,252,000	2.08	263,632,063	1.32	1,173,164,857	3.48	288,432,508	2.94	1,745,229,428	2.68
Massachusetts.....	4,732,000	3.03	575,136,130	2.68	1,083,224,975	3.21	179,901,967	1.84	1,838,283,072	2.83
Michigan.....	6,545,000	4.19	2,325,752,587	10.83	1,845,917,826	5.47	918,348,050	9.37	5,090,018,463	7.83
Minnesota.....	2,994,000	1.92	305,570,288	1.42	556,936,956	1.65	110,334,478	1.13	972,841,722	1.50
Mississippi.....	2,192,000	1.40	27,868,447	.13	100,207,251	.30	11,743,538	.12	139,819,236	.22
Missouri.....	4,043,000	2.59	557,284,743	2.60	1,207,511,769	3.58	240,135,220	2.45	2,004,931,732	3.08
Montana.....	589,000	.38	21,978,519	.10	86,119,336	.26	7,905,915	.08	116,003,770	.18
Nebraska.....	1,348,000	.86	63,087,417	.29	269,394,767	.80	60,162,236	.61	392,654,420	.60
Nevada.....	171,000	.11	9,768,909	.05	45,455,671	.13	7,583,416	.08	62,808,996	.10
New Hampshire.....	534,000	.34	26,947,482	.13	78,630,294	.23	6,175,108	.06	111,752,884	.17
New Jersey.....	4,974,000	3.18	528,798,501	2.46	1,077,967,832	3.19	293,387,481	2.99	1,900,153,814	2.92
New Mexico.....	704,000	.45	13,470,699	.06	81,198,139	.24	7,553,323	.08	102,222,161	.16
New York.....	15,026,000	9.62	5,113,966,693	23.82	5,834,496,141	17.29	1,379,008,078	14.07	12,327,410,912	18.96
North Carolina.....	4,135,000	2.65	270,668,122	1.26	383,049,142	1.14	868,475,454	8.86	1,522,192,718	2.34
North Dakota.....	605,000	.39	8,349,711	.04	67,066,014	.17	3,748,448	.04	69,364,173	.11
Ohio.....	8,063,000	5.16	1,765,069,273	8.22	2,252,581,462	6.68	520,104,661	5.30	4,537,755,396	6.98
Oklahoma.....	2,266,000	1.45	219,765,339	1.02	319,552,642	.96	110,247,267	1.12	639,575,248	.98
Oregon.....	1,558,000	1.00	114,264,051	.53	324,149,092	.96	25,852,565	.26	464,266,308	.71
Pennsylvania.....	10,559,000	6.76	1,821,492,545	8.49	2,622,878,531	7.77	688,860,028	7.02	5,132,731,104	7.90
Rhode Island.....	793,000	.51	93,441,331	.44	174,626,654	.52	25,070,539	.26	293,138,524	.45
South Carolina.....	2,125,000	1.36	94,173,565	.44	154,040,822	.46	15,426,997	.16	263,641,314	.41
South Dakota.....	647,000	.41	11,156,856	.05	60,107,595	.18	4,834,353	.05	76,068,806	.12
Tennessee.....	3,318,000	2.12	135,408,683	.63	315,606,474	.94	43,003,673	.44	494,018,830	.76
Texas.....	7,991,000	5.11	605,914,841	2.82	1,319,308,617	3.91	209,333,173	2.14	2,134,556,631	3.28
Utah.....	709,000	.45	38,624,398	.18	94,751,180	.28	13,292,362	.14	146,667,940	.23
Vermont.....	373,000	.24	20,351,316	.10	42,281,170	.13	4,548,192	.05	67,180,678	.10
Virginia.....	3,385,000	2.17	222,034,776	1.03	423,080,277	1.25	406,376,603	4.14	1,051,423,656	1.62
Washington.....	2,425,000	1.55	176,846,601	.82	516,997,001	1.53	61,232,014	.62	755,068,616	1.16
West Virginia.....	1,995,000	1.28	102,840,216	.48	189,567,815	.56	24,353,087	.25	316,761,118	.49
Wisconsin.....	3,475,000	2.22	448,991,725	2.09	630,831,968	1.87	206,256,116	2.10	1,286,079,879	1.98
Wyoming.....	295,000	.19	9,960,287	.05	48,874,405	.14	4,890,034	.05	63,643,726	.10
Puerto Rico.....	*2,216,000	1.42	-----	-----	7,195,636	.02	2,307,595	.02	9,503,231	.01
Total.....	155,232,000	100.00	21,466,910,019	100.00	33,738,376,243	100.00	9,804,305,298	100.00	65,009,585,560	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 deposits of internal revenue collected on liquors through customs officers, while the latter represent the deposits of those collections in the Treasury or depositories during the fiscal year concerned, the differences being due to the fact that some of the collections of 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 income tax on Alaskan Railroads in the amount of \$8,087, and income tax on exempt organization business in the amount of \$37,308.

⁵ Includes collections for credit to trust funds as follows:

Tax on Puerto Rico manufactured products (Act of Mar. 2, 1917)..... \$32,111
Tax on Guam coconut oil (sec. 561, Revenue Act of 1941).....
Tax on American Samoa coconut oil (sec. 561, Revenue Act of 1941)..... 160,832

Total internal revenue collections reported for credit to trust funds..... 192,943

* Estimated figures published July 1, 1950.

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1952, by sources
[Revised to include adjustments made subsequent to issuance of press release dated October 3, 1952]

Sources of revenue	1951					
	July	August	September	October	November	December
Corporation income and profits taxes	\$596,232,346	\$289,964,497	\$2,942,105,499	\$511,877,707	\$159,683,092	\$2,648,690,578
Individual income and employment taxes:						
Income tax not withheld (including self-employment tax)	321,129,504	118,624,078	1,275,681,579	214,684,016	98,418,336	309,628,822
Withheld taxes:						
Income and old-age insurance	1,158,427,316	3,600,103,700	110,120,663	1,226,528,919	3,428,063,813	274,604,160
Railroad retirement	1,094,495	35,585,584	119,831,671	1,990,351	57,188,517	84,482,037
Total withheld taxes	1,159,521,811	3,635,689,284	229,952,234	1,228,519,270	3,485,272,330	359,086,187
Unemployment insurance	2,715,664	14,580,229	347,854	3,490,407	13,427,957	146,952
Total individual income and employment taxes	1,483,366,979	3,765,893,591	1,505,981,668	1,446,693,693	3,607,118,623	668,861,960
Miscellaneous internal revenue:						
Estate tax	55,037,206	65,235,502	51,647,792	51,039,044	65,653,313	76,007,791
Gift tax	997,266	1,010,955	400,834	1,421,132	4,595,076	609,576
Alcohol taxes:						
Distilled spirits (imported, excise)	13,071,199	12,682,449	14,792,250	20,700,840	21,769,761	20,794,857
Distilled spirits (domestic, excise)	81,398,011	106,063,933	129,354,997	173,324,885	146,542,496	108,395,267
Distilled spirits rectification tax	1,911,187	2,646,491	3,283,872	4,483,700	3,299,924	2,583,697
Wines, cordials, etc. (imported, excise)	203,039	202,472	234,077	384,123	606,241	565,166
Wines, cordials, etc. (domestic, excise)	3,862,146	4,468,747	5,128,950	6,251,134	7,172,498	6,320,776
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	4,294,079	1,689,242	210,552	200,605	2,068,468	2,153,950
Stamps for distilled spirits intended for export	2,197	161	957	2,552	8,489	2,347
Case stamps for distilled spirits bottled in bond	53,302	94,119	147,497	238,123	95,907	84,618
Container stamps	780,087	956,368	1,324,403	1,566,288	1,149,515	842,637
Floor taxes	1,055	6	6	20	6,364,802	12,288,086
Farmented malt liquors	70,531,526	70,991,833	56,023,654	55,988,873	55,017,513	52,924,782
Brewers; dealers in malt liquors (special taxes)	1,965,034	870,124	135,058	115,070	210,614	267,230
Total alcohol taxes	178,067,862	200,565,941	210,636,273	263,256,215	244,306,288	207,223,412
Tobacco taxes:						
Cigars (large)	3,162,682	4,101,822	3,824,375	4,605,416	4,258,052	2,775,772
Cigars (small)	3,036	3,927	4,583	5,288	4,555	2,280
Cigarettes (large)	554	623	262	1,312	479	784
Cigarettes (small)	105,887,317	129,073,830	107,197,601	131,441,734	136,917,060	94,125,123
snuff	726,321	381,243	523,428	384,245	412,909	331,044
Tobacco (chewing and smoking)	2,118,776	3,498,216	2,984,593	2,203,051	1,987,610	1,106,840
Cigarette papers and tubes	102,148	96,518	67,331	85,481	89,985	69,479
Leaf dealer penalties, etc.	264	41		18	568	
Cigarette and cigar floor taxes	65	160		13	1,099,220	2,674,550
Total tobacco taxes	112,001,153	137,156,181	114,602,173	138,726,555	144,770,437	101,086,172
Stamp taxes:						
Bonds, issues of capital stock, deeds of conveyance, etc.	4,875,905	5,601,420	4,429,221	4,772,494	4,879,131	4,461,142
Transfers of capital stock and similar interest sales	1,659,670	1,692,718	1,822,595	1,932,056	2,247,146	1,753,920
Playing cards	343,358	586,474	570,862	813,798	712,882	511,307
Silver bullion sales or transfers	21,599	1,147	5,042	5,142	17,751	3,131
Total stamp taxes	6,900,533	7,881,760	5,836,720	7,523,490	7,856,910	6,729,500
Manufacturers' excise taxes:						
Lubricating oils	5,833,862	9,730,076	5,327,306	7,866,570	6,670,025	6,103,023
Gasoline, including floor tax	47,769,146	64,817,497	51,757,145	60,033,376	57,999,733	53,149,390
Tires and tubes	17,861,408	14,335,085	10,739,212	14,956,873	13,552,745	14,090,832
Automobile trucks and buses	10,280,923	9,987,295	8,192,693	10,042,038	8,022,941	12,157,495
Other automobiles and motorcycles	52,669,497	46,877,909	38,161,890	43,269,520	39,297,992	66,297,584
Parts and accessories for automobiles	10,775,722	10,709,922	8,383,201	10,389,902	8,519,979	18,758,603
Electrical energy	8,355,345	9,064,767	6,905,055	8,368,448	8,613,976	6,159,915
Electric, gas, and oil appliances	9,061,231	6,461,126	4,997,661	6,313,990	6,988,170	7,979,256
Electric light bulbs and tubes	2,393,706	2,508,419	374,516	3,045,233	2,684,460	1,936,096
Radio sets, television sets, phonographs, components, etc.	5,859,679	5,165,031	6,227,593	7,611,960	12,732,216	13,723,553
Phonograph records	705,319	518,711	383,443	1,018,711	1,419,846	644,819
Musical instruments	649,269	692,647	482,657	868,338	804,785	1,054,883
Mechanical pencils, etc.					11,769	19,636
Mechanical refrigerators, quick-freeze units, air-conditioners, etc.	6,665,697	5,644,944	3,293,848	4,338,270	5,185,882	3,149,765
Matches	637,215	370,436	1,049,071	671,491	511,600	780,272
Business and store machines	3,955,722	4,492,254	3,002,906	3,967,349	3,613,160	3,869,126
Photographic apparatus	4,461,227	4,202,840	3,893,494	4,992,539	2,390,266	3,388,721
Sporting goods	1,610,819	1,653,414	1,129,406	907,904	833,853	3,512,920
Fishing rods, creels, etc.	261,963	283,358	103,747	137,107	80,198	121,487
Firearms, shells, and cartridges	1,074,720	604,744	1,016,695	1,308,736	1,689,645	559,144
Pistols and revolvers	111,970	178,958	93,834	44,639	98,376	118,007
Total manufacturers' excise taxes	190,993,941	198,299,433	155,520,422	189,664,315	181,591,315	216,674,548
Retailers' excise taxes:						
Furs	1,625,711	1,560,580	2,021,396	4,213,393	4,663,733	6,523,608
Jewelry	16,855,770	17,556,202	12,440,928	15,119,032	15,547,887	16,857,079
Luggage	7,371,606	7,148,592	5,117,561	7,022,119	7,226,433	6,758,980
Toilet preparations	8,901,311	10,252,707	7,698,654	9,365,932	8,916,488	8,974,246
Total retailers' excise taxes	34,755,398	36,518,081	27,278,739	36,720,476	35,354,541	39,113,863
Miscellaneous taxes:						
Wagering, excise					1,080	200,730
Wagering, special					25,340	355,976
Sugar	10,518,355	8,258,308	4,569,756	6,365,609	6,662,479	6,294,016
Telephone, telegraph, radio, cable, leased wires, etc.	42,377,431	38,088,156	20,584,763	41,122,648	26,963,481	28,385,321
Local telephone service	28,351,679	27,016,306	13,464,964	33,197,938	22,207,968	21,123,603
Transportation of oil by pipeline	2,133,841	2,498,060	1,660,396	2,577,816	2,524,291	1,530,816

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1952, by sources—Continued

Sources of revenue	1951					
	July	August	September	October	November	December
Miscellaneous internal revenue—Continued						
Miscellaneous taxes—Continued						
Transportation of persons, seats, berths	\$22,546,788	\$28,324,622	\$19,513,822	\$28,009,368	\$26,297,088	\$17,572,278
Leases of safe-deposit boxes	35,133,914	35,531,186	26,378,226	37,420,627	34,250,161	29,845,997
Admissions to theaters, concerts, etc.	1,069,040	929,852	761,367	790,962	652,525	701,124
Admissions to cabarets, roof gardens, etc.	28,756,167	34,349,136	31,173,157	37,627,340	31,237,738	26,181,908
Club dues and initiation fees	3,698,260	4,285,533	3,550,049	4,624,295	3,787,072	3,481,560
Bowling alleys, pool tables, etc.	2,867,460	3,352,675	1,982,421	2,247,726	2,472,515	2,145,030
Coin-operated devices	1,276,714	1,040,968	279,595	266,324	92,694	60,290
Process or renovated butter, and filled cheese	6,136,358	5,491,843	857,433	730,553	1,560,715	1,874,182
Narcotics, including marihuana and special taxes	243	541	197	359	235	296
Coconut and other vegetable oils processed	175,816	34,238	38,995	60,559	40,890	48,858
Firearms transfer and occupational taxes	1,352,272	1,698,810	1,132,635	763,238	1,867,513	1,168,263
Diesel oil	2,880	517	7	622	15	130
All other, including repealed taxes not listed separately	29,096	54,408	740,029	(-725,993)	3,991	176,141
Total miscellaneous taxes	186,526,314	190,905,158	126,587,812	195,079,990	160,699,093	141,140,200
Total miscellaneous internal revenue	765,279,672	837,573,011	693,510,765	883,331,217	845,826,973	788,585,061
Grand total, all collections	2,844,878,997	4,893,431,099	5,141,597,931	2,841,902,617	4,612,628,687	4,106,137,600

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1952, by sources—Continued

Sources of revenue	1952					
	January	February	March	April	May	June
Corporation income and profits taxes	\$807,467,847	\$310,611,158	\$5,912,713,026	\$1,277,806,796	\$350,538,839	\$5,659,128,634
Individual income and employment taxes:						
Income tax not withheld (including self-employment tax)	2,329,954,959	1,464,297,632	2,133,194,552	1,583,272,402	221,446,127	1,477,728,068
Withheld taxes:						
Income and old-age insurance	814,230,776	4,172,030,832	536,555,379	1,330,292,228	3,955,468,747	706,625,461
Railroad retirement	3,877,047	42,713,007	106,724,215	3,543,574	58,605,008	94,086,345
Total withheld taxes	818,107,823	4,214,743,839	643,279,594	1,333,835,802	4,014,073,755	801,611,806
Unemployment insurance	29,782,481	160,968,888	13,488,124	3,412,162	14,976,370	2,270,344
Total individual income and employment taxes	3,177,845,264	5,840,010,360	2,789,962,268	2,920,520,366	4,250,496,252	2,281,619,218
Miscellaneous internal revenue:						
Estate tax	62,811,044	61,859,741	63,883,597	72,193,823	78,096,053	47,125,612
Gift tax	1,752,068	4,332,483	49,509,540	15,324,825	1,963,721	638,995
Alcohol taxes:						
Distilled spirits (imported, excise)	11,905,176	12,381,650	16,122,511	14,340,801	14,760,107	14,156,976
Distilled spirits (domestic, excise)	89,030,248	99,339,332	120,069,897	120,857,413	112,781,725	115,098,655
Distilled spirits rectification tax	1,791,356	2,038,265	2,374,476	2,486,908	2,632,796	2,379,715
Wines, cordials, etc. (imported, excise)	247,809	195,238	267,787	298,198	273,709	275,357
Wines, cordials, etc. (domestic, excise)	6,080,966	5,974,941	6,734,460	5,920,831	5,340,970	5,358,091
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	378,602	179,110	124,286	132,582	300,520	3,517,456
Stamps for distilled spirits intended for export	1,818	2,397	2,542	2,622	989	1,388
Case stamps for distilled spirits bottled in bond	56,309	77,511	105,664	133,546	57,184	141,256
Container stamps	790,366	796,819	998,983	1,033,743	966,413	874,228
Floor taxes	25,607,014	39,326,538	3,459,184	2,548,711	2,095,399	2,117,568
Fermented malt liquors	61,033,909	49,869,486	53,252,578	62,572,569	64,417,798	74,979,160
Brewers; dealers in malt liquors (special taxes)	141,865	52,737	61,902	76,963	65,864	1,185,757
Total alcohol taxes	197,065,438	210,234,025	203,574,271	210,410,887	203,693,472	220,085,605
Tobacco taxes:						
Cigars (large)	3,710,630	3,321,421	3,586,736	3,758,581	3,833,643	3,821,502
Cigars (small)	4,532	5,370	2,293	4,553	5,336	3,817
Cigarettes (large)	1,390	292	1,392	1,888	2,007	1,278
Cigarettes (small)	133,532,065	117,644,702	118,208,864	129,021,807	128,626,957	142,381,897
Snuff	396,164	373,559	307,553	350,957	324,615	313,881
Tobacco (chewing and smoking)	1,578,808	1,475,467	1,368,397	1,456,069	1,508,478	1,530,431
Cigarette papers and tubes	32,293	8,420	9,652	1,478	150,740	199,670

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1952, by sources—Continued

Sources of revenue	1952					
	January	February	March	April	May	June
Miscellaneous internal revenue—Continued						
Tobacco taxes—Continued						
Leaf dealer penalties, etc.	\$50	\$2			\$592	\$108
Cigarette and cigar floor taxes	13,697,774	166,403	100,865	598,488	12,461	—97,817
Total tobacco taxes	152,924,308	122,995,636	123,585,751	134,694,421	134,464,828	148,154,767
Stamp taxes:						
Bonds, issues of capital stock, deeds of conveyance, etc.	3,975,775	2,749,021	3,182,962	3,297,400	8,998,533	3,755,603
Transfers of capital stock and similar interest sales	1,990,955	2,144,287	1,847,809	1,850,804	2,028,321	1,606,785
Playing cards	743,576	779,167	745,537	582,364	469,695	485,344
Silver bullion sales or transfers	738	1,308	7,460	3,558	402	18,636
Total stamp taxes	6,711,043	5,673,853	5,783,768	5,734,526	11,496,951	5,866,367
Manufacturers' excise taxes:						
Lubricating oils	10,312,935	5,616,169	5,978,583	15,094,353	5,406,817	11,376,345
Gasoline, including floor tax	60,259,598	70,332,544	64,613,885	52,075,498	58,622,886	71,743,465
Tires and tubes	15,111,543	7,334,224	13,597,299	12,524,348	12,237,375	14,986,704
Automobile trucks and buses	12,034,710	14,173,215	12,459,298	14,328,273	13,565,617	22,200,806
Other automobiles and motorcycles	25,687,679	41,501,848	43,326,268	53,879,465	56,921,949	70,558,412
Parts and accessories for automobiles	13,787,239	14,499,092	16,038,403	18,783,012	19,047,300	14,443,015
Electrical energy	4,285,151	745,274	231,732	(—21,684)	131,114	234,520
Electric, gas, and oil appliances	7,511,349	6,869,754	8,717,147	8,442,583	9,028,682	7,173,507
Electric light bulbs and tubes	2,838,669	3,045,573	2,919,502	3,412,557	3,761,934	2,715,393
Radio sets, television sets, phonographs, components, etc.	14,778,496	9,692,684	12,687,375	10,896,867	10,704,725	8,164,025
Phonograph records	142,597	362,073	797,715	(—124,800)	560,923	445,983
Musical instruments	995,033	750,371	741,194	861,946	892,441	818,728
Mechanical pencils, etc.	668,933	715,518	925,067	831,210	832,823	875,150
Mechanical refrigerators, quick-freeze units, air-conditioners, etc.	2,965,832	3,385,671	5,607,993	6,546,217	5,820,645	5,465,246
Matches	563,608	532,685	993,327	799,787	562,503	559,520
Business and store machines	3,842,294	4,768,269	4,350,517	4,047,883	4,435,529	3,580,529
Photographic apparatus	1,972,211	1,906,820	1,648,516	1,745,463	1,624,243	2,170,902
Sporting goods	394,633	495,803	760,719	342,481	1,228,610	774,294
Fishing rods, creels, etc.	327,886	209,130	372,251	261,112	1,419,032	279,770
Firearms, shells, and cartridges	421,677	170,744	669,890	980,335	1,353,127	928,400
Pistols and revolvers	48,850	60,982	93,471	112,530	116,934	93,289
Total manufacturers' excise taxes	176,851,094	167,168,442	197,429,147	206,187,247	207,075,207	289,588,004
Retailers' excise taxes:						
Furs	8,487,106	8,325,358	4,935,959	3,664,482	3,089,485	2,324,264
Jewelry	27,166,439	37,628,213	13,864,330	15,321,852	15,900,955	15,054,147
Luggage	10,130,522	14,102,456	4,671,950	5,680,957	7,741,927	7,826,145
Toilet preparations	11,547,853	14,338,420	7,248,879	8,218,866	9,174,623	8,253,650
Total retailers' excise taxes	57,331,920	74,394,447	30,741,118	32,886,157	35,912,990	33,458,206
Miscellaneous taxes:						
Wagering, excise	684,532	562,929	633,384	823,733	726,603	738,878
Wagering, special	102,849	113,207	63,234	92,570	59,655	100,266
Sugar	5,439,766	5,777,202	4,615,706	7,226,229	7,207,225	5,448,480
Telephone, telegraph, radio, cable, leased wires, etc.	41,439,039	32,139,585	35,064,823	26,990,966	29,355,881	32,351,448
Local telephone service	33,532,224	22,664,440	31,539,252	24,305,457	23,831,988	29,200,897
Transportation of oil by pipeline	2,685,835	2,560,109	1,858,902	2,208,097	2,506,801	2,135,483
Transportation of persons, seats, berths	21,895,512	24,245,822	20,982,597	21,829,183	23,817,993	20,038,662
Transportation of property	32,594,814	31,103,615	30,930,587	31,562,821	32,986,171	30,846,150
Leases of safe deposit boxes	771,617	1,094,740	978,372	882,268	843,671	735,328
Admissions to theaters, concerts, etc.	23,001,735	23,998,551	20,085,006	25,909,314	25,359,935	23,284,845
Admissions to cabarets, roof gardens, etc.	3,632,935	3,964,895	3,497,157	3,848,102	3,821,256	3,297,784
Club dues and initiation fees	1,862,547	3,195,725	3,123,109	2,913,405	4,126,314	3,303,703
Bowling alleys, pool tables, etc.	56,105	42,701	25,998	29,533	21,850	403,738
Coin-operated devices	329,703	266,088	170,583	225,004	188,604	991,434
Process or renovated butter, and filled cheese	455	197	388	122	249	207
Narcotics, including marihuana and special taxes	61,175	37,448	48,112	38,726	62,212	267,881
Coconut and other vegetable oils processed	1,183,882	614,725	1,308,102	1,372,751	1,057,556	1,845,439
Firearms transfer and occupational taxes	225	6	73	261	247	28,928
Diesel oil	980,876	1,421,657	1,101,522	1,233,438	1,069,245	1,150,929
All other, including repealed taxes not listed separately	33,869	5,138	23,537	8,576	41,915	1,015,243
Total miscellaneous taxes	170,349,715	153,713,840	156,658,444	151,601,786	157,078,571	157,130,843
Total miscellaneous internal revenue	627,796,630	820,372,467	831,165,638	829,033,672	829,781,792	852,048,400
Grand total, all collections	4,813,109,741	6,970,993,984	9,533,840,933	5,027,450,835	5,430,816,884	8,792,796,252

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1951 and 1952, by sources

[Revised to include adjustments made subsequent to issuance of press release dated October 3, 1952]

Sources of revenue	1951	1952	Increase or decrease (—)
Corporation income and profits taxes ¹	\$14,387,569,403	\$21,466,910,019	\$7,079,340,616
Individual income and employment taxes:			
Income tax not withheld.....	9,907,539,091	* 11,545,030,075	1,637,520,984
Withheld taxes:			
Income and old-age insurance.....	15,900,519,178	21,313,071,984	5,412,552,806
Railroad retirement.....	579,778,133	620,621,752	40,843,619
Total withheld taxes.....	16,480,297,311	21,933,693,736	5,453,396,425
Unemployment insurance.....	236,951,546	259,616,432	22,664,886
Total individual income and employment taxes.....	26,624,787,948	33,738,370,243	7,113,582,295
Miscellaneous internal revenue:			
Estate tax.....	638,523,186	750,590,517	112,067,331
Gift tax.....	91,203,651	82,556,471	-8,650,180
Alcohol taxes:			
Distilled spirits (imported, excise).....	172,361,778	187,478,577	15,116,799
Distilled spirits (domestic, excise).....	1,574,472,600	1,402,251,860	-172,220,740
Distilled spirits rectification tax.....	38,052,750	31,812,387	-6,240,363
Wines, cordials, etc. (imported, excise).....	3,737,933	3,753,216	15,283
Wines, cordials, etc. (domestic, excise).....	63,515,970	68,620,510	5,104,540
Rectifiers; liquor dealers; manufacturers of stills (special taxes).....	9,160,878	15,249,452	6,088,574
Stamps for distilled spirits intended for export.....	12,343	28,459	16,116
Case stamps for distilled spirits bottled in bond.....	1,089,819	1,285,096	195,277
Container stamps.....	14,920,840	12,079,850	-2,840,990
Floor taxes.....	12,124	93,808,383	93,796,259
Fermented malt liquors.....	665,008,720	727,603,681	62,594,961
Brewers; dealers in malt liquors (special taxes).....	4,462,169	5,148,218	686,049
Total alcohol taxes.....	2,546,807,924	2,549,119,639	2,311,765
Tobacco taxes:			
Cigars (large).....	44,219,558	44,760,432	540,874
Cigars (small).....	55,815	49,570	-6,245
Cigarettes (large).....	6,789	12,261	5,472
Cigarettes (small).....	1,293,965,854	1,474,059,557	180,093,703
Snuff.....	7,235,103	4,795,919	-2,439,184
Tobacco (chewing and smoking).....	33,870,080	22,817,336	-11,052,744
Cigarette papers and tubes.....	1,041,048	913,195	-127,853
Leaf dealer penalties, etc.....	927	1,630	703
Cigarette and cigar floor taxes.....	827	17,752,482	17,751,655
Total tobacco taxes.....	1,380,396,001	1,565,162,382	184,766,381
Stamp taxes:			
Bonds, issues of capital stock, deeds of conveyance, etc.....	56,105,079	54,978,607	-1,126,472
Transfers of capital stock and similar interest sales.....	28,678,956	22,577,076	-6,101,880
Playing cards.....	8,222,177	7,353,364	-868,813
Silver bullion sales or transfers.....	100,335	86,374	-13,961
Total stamp taxes.....	93,106,547	84,995,421	-8,111,126
Manufacturers' excise taxes:			
Lubricating oils.....	97,238,096	95,286,094	-1,952,002
Gasoline, including floor tax.....	569,047,961	713,174,163	144,126,202
Tires and tubes.....	198,353,241	161,327,645	-37,025,596
Automobile trucks and buses.....	121,284,890	147,445,304	26,160,414
Other automobiles and motorcycles.....	653,363,451	578,149,013	-75,214,438
Parts and accessories for automobiles.....	119,475,024	164,135,450	44,660,426
Electrical energy.....	93,183,837	53,093,612	-40,090,225
Electric, gas, and oil appliances.....	121,996,229	89,544,456	-32,451,773
Electric light bulbs and tubes.....	30,283,547	30,736,158	452,611
Radio sets, television sets, phonographs, components, etc.....	128,187,344	118,244,074	-9,943,270
Phonograph records.....	7,007,076	6,850,340	-126,736
Musical instruments.....	10,756,239	9,412,292	-1,343,947
Mechanical pencils, etc.....		4,880,106	4,880,106
Mechanical refrigerators, quick-freeze units, air-conditioners, etc.....	96,319,358	57,969,730	-38,349,628

See footnotes at end of table.

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1951 and 1952, by sources—Continued

Sources of revenue	1951	1952	Increase or decrease (—)
Miscellaneous internal revenue—Continued			
Manufacturers' excise taxes—Continued			
Matches.....	\$10,168,531	\$8,031,496	-\$2,137,035
Business and store machines.....	44,491,076	48,515,237	4,024,161
Photographic apparatus.....	46,020,407	33,765,542	-12,254,865
Sporting goods.....	15,806,757	13,644,356	-2,162,401
Fishing rods, creels, etc.....	2,055,146	2,857,101	801,955
Firearms, shells, and cartridges.....	17,846,424	10,679,057	-7,167,367
Pistols and revolvers.....	762,034	1,171,890	409,826
Total manufacturers' excise taxes.....	2,383,676,698	2,348,943,116	-34,733,582
Retailers' excise taxes:			
Furs.....	57,603,520	51,438,075	-6,165,445
Jewelry.....	210,239,008	220,338,833	10,099,825
Luggage.....	82,831,478	90,799,198	7,967,720
Toilet preparations.....	106,339,487	112,891,829	6,552,342
Total retailers' excise taxes.....	457,013,493	475,465,936	18,452,443
Miscellaneous taxes:			
Wagering, excise.....		4,371,869	4,371,869
Wagering, special.....		973,197	973,197
Sugar.....	80,191,884	78,473,191	-1,718,693
Telephone, telegraph, radio, cable, leased wires, etc.....	354,659,895	395,433,541	40,773,646
Local telephone service.....	290,319,939	310,336,743	20,016,804
Transportation of oil by pipeline.....	24,945,944	26,881,146	1,935,202
Transportation of persons, seats, berths.....	237,617,256	275,173,735	37,556,479
Transportation of property.....	381,341,749	388,589,259	7,247,520
Leases of safe deposit boxes.....	9,568,647	10,210,796	642,149
Admissions to theaters, concerts, etc.....	346,491,715	330,816,852	-15,674,863
Admissions to cabarets, roof gardens, etc.....	42,646,314	45,488,898	2,842,584
Club dues and initiation fees.....	30,119,719	33,591,630	3,471,911
Bowling alleys, pool tables, etc.....	3,609,910	3,595,530	-13,380
Coin-operated devices.....	20,730,582	18,823,100	-1,907,482
Process or renovated butter, and filled cheese.....	10,753	3,489	-7,264
Oleomargarine, including special taxes.....	34,826	(*)	-34,826
Narcotics, including marihuana and special taxes.....	865,944	914,910	48,966
Coconut and other vegetable oils processed.....	19,088,332	15,365,486	-3,722,846
Firearms transfer and occupational taxes.....	8,561	28,911	20,350
Diesel oil.....		7,137,799	7,137,799
All other, including repealed taxes not listed separately.....	346,494	1,260,674	914,180
Total miscellaneous taxes.....	1,842,598,464	1,947,471,766	104,873,302
Total miscellaneous internal revenue.....	9,433,328,964	9,804,305,298	370,976,334
Grand total, all collections.....	50,445,686,315	65,009,585,560	14,563,899,245

COLLECTIONS FOR CREDIT TO TRUST ACCOUNTS (INCLUDED IN TABLE ABOVE)

Distilled spirits (domestic).....	\$736	\$32,111	\$31,375
Distilled spirits rectification tax.....			
Wines (domestic).....			
Manufactured tobacco.....		160,832	160,832
Coconut oil.....			
Total trust fund collections.....	736	192,943	192,207

¹ Includes collections from Alaskan Railroads in the amounts of \$6,741 for 1951 and \$8,087 for 1952.
Includes self-employment tax.
Included under Miscellaneous taxes: All other.

TABLE 6.—Summary of internal revenue receipts by principal sources, fiscal years 1916 through 1952

Year	Income, profits and employment taxes ¹			Estate and gift taxes
	Individual income and employment taxes ²	Corporation income and profits taxes ³	Total income, profits and employment taxes	
1916	\$67,943,595	\$56,993,658	\$124,937,253	
1917	180,108,340	207,274,004	387,382,344	\$6,076,575
1918			2,852,324,866	47,452,880
1919			2,600,783,903	82,029,983
1920			3,956,936,004	103,635,563
1921			3,228,137,674	154,043,260
1922			2,086,918,465	139,418,846
1923			1,691,089,535	126,705,207
1924			1,841,759,317	102,966,762
1925			1,761,659,049	108,939,896
1926	845,426,362	916,232,697	1,974,104,141	119,216,375
1927	879,124,407	1,094,979,734	2,219,952,444	100,339,852
1928	911,939,911	1,308,012,533	2,174,573,103	60,087,234
1929	882,727,114	1,291,845,989	2,331,274,428	61,897,141
1930	1,095,541,172	1,235,733,256	2,410,259,230	64,769,625
1931	1,146,844,764	1,263,414,466	1,860,040,497	48,078,327
1932	833,647,798	1,026,392,699	1,056,756,697	47,422,313
1933	427,190,582	629,566,115	746,791,404	34,309,724
1934	352,573,620	304,217,784	819,655,955	113,138,364
1935	419,509,488	400,146,467	1,105,790,865	212,111,959
1936	527,112,506	578,678,359	1,427,495,873	378,839,515
1937	674,464,353	753,081,520	2,445,587,143	305,647,766
1938	1,357,486,054	1,088,101,089	3,371,689,957	416,874,065
1939	2,028,972,108	1,342,717,850	2,925,543,170	360,715,210
1940	1,760,262,662	1,156,280,509	2,968,130,283	360,071,167
1941	1,815,538,352	1,147,591,931	4,396,980,391	407,057,747
1942	2,343,511,587	2,053,468,804	9,192,245,387	432,540,288
1943	4,448,162,234	4,744,083,154	17,797,593,125	447,495,678
1944	8,128,637,028	9,668,956,103	34,768,174,324	511,210,337
1945	19,999,377,847	14,766,796,477	36,840,703,613	643,055,077
1946	20,813,490,787	16,027,212,826	32,968,965,827	676,832,302
1947	20,405,363,840	12,553,601,987	31,044,120,771	779,291,074
1948	21,367,662,091	9,676,458,680	33,553,532,885	899,345,444
1949	23,579,128,052	10,174,409,834	32,081,603,913	796,537,914
1950	20,327,934,679	11,553,669,234	30,652,233,877	706,226,538
1951	19,797,882,768	10,854,351,109	41,012,357,351	729,729,837
1952	26,624,787,948	14,387,569,403	55,205,280,262	833,146,983
	33,738,370,243	21,466,910,019		

Year	Alcohol taxes	Tobacco taxes	Manufacturers' excise taxes ⁴	All other taxes	Total internal revenue receipts
1916	\$247,453,544	\$88,063,948	\$4,218,979	\$48,049,564	\$512,723,288
1917	284,008,513	103,201,592	775,078	27,949,538	809,393,640
1918	443,839,545	156,188,660	36,636,807	162,513,263	3,698,955,821
1919	483,050,854	206,003,092	79,400,266	398,881,981	3,850,150,079
1920	139,871,150	295,809,355	267,988,879	643,359,601	5,407,580,252
1921	82,623,429	255,219,385	229,397,837	645,935,477	4,595,357,062
1922	45,609,436	270,759,384	174,361,288	480,383,664	3,197,451,083
1923	30,358,065	309,015,493	185,117,058	279,459,849	2,621,745,228
1924	27,585,708	325,638,931	200,921,721	297,306,818	2,796,179,257
1925	25,904,775	345,247,211	140,877,326	201,512,011	2,584,140,268
1926	26,452,029	370,666,439	150,220,468	195,340,420	2,535,999,892
1927	21,195,552	876,170,205	56,850,109	81,174,968	2,865,683,130
1928	15,307,796	396,450,041	51,951,694	92,165,670	2,790,535,538
1929	12,776,728	434,444,543	5,723,791	92,937,744	2,439,054,875
1930	11,695,268	450,339,061	2,676,261	100,406,288	3,040,145,733
1931	10,432,064	444,276,503	149,744	65,251,619	2,428,228,754
1932	8,703,963	398,578,619	96,195	48,171,256	1,657,729,043
1933	43,174,317	402,739,059	243,600,368	149,224,352	1,619,839,224
1934	258,911,333 ⁵	425,168,897	385,291,214	670,073,432	2,672,239,195
1935	411,021,772	459,178,525	342,144,686	769,187,665	3,299,435,672
1936	505,464,037	501,155,728	382,716,142	324,627,088	3,520,208,381
1937	594,245,086	552,254,145	449,853,630	305,707,545	4,653,195,316
1938	567,978,602	568,181,968	416,753,516	317,287,205	5,658,765,314
1939	587,799,701	580,159,206	396,891,003	330,465,663	5,181,673,953
1940	624,253,155	608,518,444	447,087,632	337,391,665	5,340,452,347
1941	820,056,178	698,076,891	617,373,372	430,563,800	7,370,108,378
1942	1,048,516,707	780,982,216	771,902,259	821,681,660	13,047,868,518
1943	1,423,645,456	923,857,284	504,746,434	1,274,047,519	22,371,386,497
1944	1,618,775,158	988,483,237	503,461,802	1,733,655,877	40,121,760,233

See footnotes at end of table.

TABLE 6.—Summary of internal revenue receipts by principal sources, fiscal years 1916 through 1952—Continued

Year	Alcohol taxes	Tobacco taxes	Manufacturers' excise taxes ⁴	All other taxes	Total internal revenue receipts
1945	\$2,309,865,790	\$932,144,822	\$782,510,840	\$2,292,107,635	\$43,800,387,576
1946	2,525,164,686	1,165,519,283	922,670,741	2,421,944,159	40,572,096,998
1947	2,474,762,398	1,237,768,302	1,425,259,562	2,147,183,534	39,108,385,742
1948	2,255,326,754	1,300,280,153	1,649,234,053	2,206,823,007	41,864,542,295
1949	2,210,607,168	1,321,874,770	1,771,532,723	2,280,968,532	40,463,125,019
1950	2,219,202,085	1,328,464,346	1,836,053,455	2,214,951,467	38,957,131,768
1951	2,546,807,925	1,380,396,001	2,383,676,698	2,392,718,504	50,445,686,315
1952 ⁴	2,549,119,689	1,565,162,382	2,348,943,116	2,507,933,123	65,009,585,560

¹ Beginning January 1951, withheld income taxes and social security employment taxes on employees and employers are paid into the Treasury in combined amounts without separation as to type of tax. The figures for prior periods have been combined accordingly in this table for purposes of comparison, but are shown separately in previous annual reports.

² Separate figures on corporation and individual income and excess profits tax collections not available for the years 1918 to 1924.

³ Includes munitions manufacturers' tax, excess profits on Army and Navy contracts.

⁴ For 1916 through 1932 includes taxes on sales under Act of Oct. 22, 1914; manufacturers', consumers' and dealers' excise taxes under the war revenue and subsequent acts (except soft drink taxes), and all taxes paid by manufacturers of and dealers in adulterated and process or renovated butter, mixed flour, and filled cheese. For 1933 and subsequent years includes manufacturers' excise taxes (Act of 1932, as amended) except soft drinks.

⁵ Revised to include adjustments made subsequent to issuance of press release dated October 3, 1952.

TABLE 7.—Internal revenue tax on manufactured products from Puerto Rico, fiscal years 1951 and 1952, by objects of taxation

Articles taxed	1951	1952	Increase or decrease (—)
Distilled spirits, excise tax	\$13,042,774	\$14,389,540	\$1,346,766
Distilled spirits, floor tax			
Distilled spirits, rectification tax	439,957	436,090	—3,867
Wines			
Fermented malt liquors			
Cigars, large:			
Class A	40	1	—39
Class B	150	212	62
Class C	134	218	84
Class D	435	208	—227
Class E	2,202	2,012	—190
Class F	4,317	3,682	—635
Class G	655	585	—70
Cigars, small		79	79
Cigarettes, small	634	890	256
Total	13,491,298	14,833,517	1,342,219

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 \$32,111 in 1952 and \$736 in 1951 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).

ADDITIONAL ASSESSMENTS RESULTING FROM AUDIT
BY INTERNAL REVENUE AGENTS

TABLES 8-9

TABLE 8.—Additional income and profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1952, by tax years

[Excludes additional assessments resulting from collectors' examinations]

(a) TOTAL REGULAR AND JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and profits tax: ¹					
1925 and prior.....	51	\$20,995	\$31,613	\$8,384	\$60,992
1926.....	7	10,702	18,196	7,963	36,866
1927.....	6	11,742	16,602	8,752	37,096
1928.....	6	13,347	18,071	8,909	40,327
1929.....	3	14,927	19,308	11,195	45,430
1930.....	26	27,551	25,741	10,624	63,916
1931.....	11	16,933	17,847	9,890	44,670
1932.....	14	24,390	25,971	14,206	64,567
1933.....	16	177,906	188,332	91,777	458,015
1934.....	23	214,488	211,046	109,825	535,359
1935.....	30	281,189	262,543	155,846	699,578
1936.....	63	472,629	412,784	262,939	1,148,352
1937.....	82	643,087	517,487	310,473	1,471,047
1938.....	113	597,578	413,326	273,173	1,284,177
1939.....	137	2,075,820	1,404,817	191,742	3,672,379
1940.....	487	3,937,765	2,323,067	368,102	6,628,924
1941.....	1,234	18,268,374	5,652,027	775,060	24,695,461
1942.....	1,846	30,539,240	11,552,665	2,691,739	44,783,544
1943.....	3,024	55,381,984	21,560,647	8,114,475	85,057,006
1944.....	5,665	64,435,630	22,352,694	12,701,019	99,489,243
1945.....	7,836	68,501,695	21,663,649	15,176,975	105,342,319
1946.....	14,253	81,827,231	22,006,088	15,626,729	119,369,048
1947.....	23,661	99,806,845	20,870,583	11,085,293	131,762,721
1948.....	78,500	150,451,726	23,091,765	7,650,957	181,194,448
1949.....	137,945	187,907,398	16,819,268	6,619,186	211,345,852
1950.....	61,824	86,341,800	3,205,341	4,629,569	94,176,710
1951.....	397	1,243,632	17,248	24,278	1,285,158
1952.....	1	222			222
Total.....	338,161	803,246,826	174,698,516	86,837,785	1,064,783,127
Excess profits tax:					
1940.....	42	542,025	499,343	19,327	1,061,695
1941.....	139	2,389,904	1,889,572	134,858	4,414,334
1942.....	419	35,989,407	11,742,706	620,462	49,352,575
1943.....	747	33,078,583	14,573,963	2,040,703	49,698,239
1944.....	852	32,542,694	13,259,917	2,642,316	48,444,927
1945.....	1,052	33,281,141	11,355,010	1,989,598	46,625,749
1946.....	263	1,725,301	530,894	124,219	2,380,414
Total.....	3,514	140,550,055	53,851,395	7,571,483	201,972,933
Grand total.....	341,675	943,796,881	228,549,911	94,409,268	1,266,756,060

(b) TOTAL REGULAR ASSESSMENTS

Income and profits tax: ¹					
1925 and prior.....	50	\$18,955	\$28,484	\$6,854	\$54,293
1926.....	5	541	3,218	348	4,107
1927.....	4	509	719	328	1,556
1928.....	4	641	868	380	1,889
1929.....	1	238	308	178	724
1930.....	24	14,299	9,389	685	24,373
1931.....	5	2,225	636	1,201	4,062
1932.....	8	3,532	1,939	8,287	8,287
1933.....	8	80,126	82,520	40,343	202,989
1934.....	14	120,749	117,721	60,322	298,792
1935.....	19	165,948	152,271	82,831	461,050
1936.....	49	296,335	253,484	146,326	696,145
1937.....	65	471,269	372,680	199,262	1,043,211
1938.....	95	392,041	250,937	127,736	770,714
1939.....	117	1,908,893	1,283,846	104,919	3,297,658
1940.....	452	3,637,190	2,130,636	225,406	5,993,232
1941.....	1,173	18,007,629	5,501,948	658,499	24,168,076
1942.....	1,648	27,742,978	10,106,159	1,643,463	39,492,600
1943.....	3,611	47,987,107	18,142,353	4,403,520	76,532,980
1944.....	5,204	52,081,505	17,542,021	6,658,605	76,282,131
1945.....	7,194	53,311,707	16,428,887	7,363,972	77,104,566
1946.....	13,454	64,904,452	17,142,333	8,461,024	88,507,809
1947.....	22,824	86,610,093	17,872,658	5,473,929	109,956,680
1948.....	77,511	140,152,846	21,330,853	3,536,927	165,020,626
1949.....	137,020	157,193,746	15,600,983	2,227,152	175,021,881

See footnote at end of table.

TABLE 8.—Additional income and profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1952, by tax years—Continued

(b) TOTAL REGULAR ASSESSMENTS—Continued

Tax year	Items	Tax	Interest	Penalty	Total
Income and profits tax: ¹ —Continued					
1950.....	61,063	\$50,165,609	\$2,836,265	\$2,071,497	\$55,073,371
1951.....	364	622,021	15,341	8,847	646,209
1952.....	1	222			222
Total.....	331,987	705,893,406	147,210,234	41,606,493	894,610,133
Excess profits tax:					
1940.....	41	537,113	495,467	19,327	1,051,907
1941.....	137	2,379,634	1,883,687	134,016	4,397,337
1942.....	411	36,678,903	11,581,539	619,571	48,880,013
1943.....	727	32,310,123	13,743,546	1,874,088	47,927,755
1944.....	821	31,484,856	12,833,072	2,316,807	46,634,735
1945.....	1,027	32,374,250	11,038,575	1,647,445	44,960,270
1946.....	252	1,621,476	499,280	77,557	2,198,313
Total.....	3,416	137,386,355	52,075,166	6,588,809	196,050,330
Grand total.....	335,403	843,279,761	199,285,400	48,095,302	1,090,660,463

(c) ASSESSMENTS ON AGREEMENT WITHOUT 90-DAY LETTER

Income and profits tax: ¹					
1925 and prior.....	50	\$18,955	\$28,484	\$6,854	\$54,293
1926.....	5	541	3,218	348	4,107
1927.....	4	509	719	328	1,556
1928.....	4	641	868	380	1,889
1929.....	1	238	308	178	724
1930.....	6	6,706	974	319	7,999
1931.....	3	500	588	326	1,414
1932.....	5	1,645	1,768	1,070	4,483
1933.....	4	2,476	2,052	1,419	5,947
1934.....	8	5,034	4,438	2,506	11,978
1935.....	13	24,054	22,220	12,085	58,359
1936.....	36	79,705	68,426	35,676	186,807
1937.....	46	195,923	155,380	62,043	413,346
1938.....	74	219,460	123,349	48,632	391,441
1939.....	92	1,804,846	1,212,301	89,878	3,107,025
1940.....	373	3,357,066	1,966,510	198,017	5,516,693
1941.....	972	16,664,844	4,809,813	487,805	21,942,462
1942.....	1,350	25,810,750	9,228,969	1,130,960	36,170,679
1943.....	2,816	40,493,833	14,809,661	3,000,275	58,303,769
1944.....	4,045	41,547,875	13,432,553	4,384,122	59,364,550
1945.....	5,680	42,897,773	12,892,862	6,190,384	60,981,019
1946.....	11,708	52,338,550	13,570,917	4,839,905	70,749,372
1947.....	20,527	75,525,698	15,416,982	4,484,698	95,427,258
1948.....	74,676	133,845,667	20,272,805	3,258,056	157,376,528
1949.....	135,309	153,851,978	15,223,083	2,070,244	171,145,305
1950.....	60,837	49,898,551	2,819,198	2,042,490	54,760,239
1951.....	363	621,948	15,339	8,847	646,134
1952.....	1	222			222
Total.....	319,008	639,215,888	126,083,765	31,335,845	796,635,498
Excess profits tax:					
1940.....	28	347,460	377,913	11,393	736,766
1941.....	95	1,750,302	1,544,910	77,743	3,372,955
1942.....	299	33,535,666	10,160,153	412,427	44,048,246
1943.....	527	26,703,154	11,342,065	1,251,048	39,296,267
1944.....	644	26,092,083	10,734,029	1,435,378	38,261,490
1945.....	809	27,686,987	9,429,378	1,015,010	38,131,375
1946.....	214	1,266,998	382,454	38,608	1,688,060
Total.....	2,616	117,382,650	43,910,902	4,241,607	165,535,159
Grand total.....	321,624	756,598,538	169,994,667	35,577,452	962,170,657

See footnote at end of table.

TABLE 8.—Additional income and profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1952, by tax years—Continued

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

Tax year	Items	Tax	Interest	Penalty	Total
Income and profits tax: 1					
1925 and prior					
1926					
1927					
1928					
1929					
1930					
1931					
1932					
1933					
1934	1	\$1,226	\$1,229	\$621	\$3,076
1935	1	4,866	4,586	2,433	11,885
1936	4	6,914	6,092	3,449	16,455
1937	6	731	463	288	1,512
1938	11	10,203	7,781	2,326	20,310
1939	9	18,856	13,315	4,803	36,974
1940	42	114,223	71,920	19,772	205,915
1941	88	571,549	281,271	141,669	994,489
1942	122	617,868	283,137	166,354	1,067,359
1943	281	2,828,893	1,277,230	693,947	4,800,070
1944	436	4,805,716	1,705,605	1,357,010	7,378,331
1945	615	4,803,935	1,638,949	1,553,588	7,996,472
1946	871	8,333,475	2,359,537	1,289,536	11,982,548
1947	1,461	8,374,618	1,844,205	591,917	10,810,740
1948	2,312	5,474,328	921,478	234,596	6,630,402
1949	1,561	3,207,785	360,179	149,577	3,717,541
1950	219	264,535	15,922	28,216	309,673
1951					
1952					
Total	8,040	38,939,721	10,793,929	6,350,102	56,083,752
Excess profits tax:					
1940	5	61,445	38,937	7,934	108,316
1941	9	199,888	112,384	52,705	364,977
1942	28	964,163	466,183	153,426	1,583,772
1943	64	1,355,295	587,465	251,057	2,193,817
1944	63	2,234,895	892,772	567,531	3,695,198
1945	90	1,922,372	658,986	383,794	2,965,152
1946	14	170,448	61,131	18,127	249,706
Total	273	6,908,506	2,817,858	1,434,574	11,160,938
Grand total	8,313	45,848,227	13,611,787	7,784,676	67,244,690

(e) ASSESSMENTS BASED UPON STIPULATION BEFORE THE TAX COURT

Income and profits tax: 1					
1925 and prior					
1926					
1927					
1928					
1929					
1930	2	\$562	\$337	\$366	\$1,265
1931	2	1,725	48	875	2,648
1932	3	1,887	1,048	869	3,804
1933	4	77,650	80,468	38,924	197,042
1934	5	114,489	112,054	57,195	283,738
1935	5	137,028	125,465	68,313	330,806
1936	9	209,716	178,966	104,201	492,883
1937	11	271,841	214,664	135,541	622,046
1938	8	159,237	117,563	75,206	352,006
1939	13	81,887	56,193	8,708	146,788
1940	24	55,174	20,947	10,416	95,537
1941	70	256,733	125,551	42,665	424,949
1942	109	882,757	396,507	288,232	1,567,506
1943	342	3,226,807	1,398,408	515,574	5,140,789
1944	478	4,411,290	1,657,861	752,276	6,821,427
1945	600	3,793,433	1,286,493	480,605	5,560,531
1946	645	2,671,927	831,773	243,124	3,946,824
1947	582	1,922,887	438,175	133,436	2,494,508
1948	327	721,126	118,031	21,627	860,784
1949	79	81,236	11,418	4,782	97,436

See footnote at end of table.

TABLE 8.—Additional income and profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1952, by tax years—Continued

(e) ASSESSMENTS BASED UPON STIPULATION BEFORE THE TAX COURT—Continued

Tax year	Items	Tax	Interest	Penalty	Total
Income and profits tax: 1—Continued					
1950	4	\$1,467	\$110	\$176	\$1,753
1951	1	73	2		75
1952					
Total	3,323	19,270,952	7,181,082	2,983,111	29,435,145
Excess profits tax:					
1940	3	12,831	8,189		21,020
1941	20	218,159	133,511	3,568	355,238
1942	43	1,553,316	715,284	50,117	2,318,717
1943	96	3,325,461	1,367,407	250,993	4,943,861
1944	75	2,196,267	820,881	242,922	3,260,070
1945	73	1,798,393	630,335	121,571	2,550,299
1946	8	21,173	6,967	3,180	31,320
Total	318	9,125,600	3,682,574	678,351	13,486,525
Grand total	3,641	28,396,552	10,863,656	3,661,462	42,921,670

(f) ASSESSMENTS MADE AFTER DECISION BY THE TAX COURT

Income and profits tax: 1					
1925 and prior					
1926					
1927					
1928					
1929					
1930	16	\$7,031	\$8,078		\$15,109
1931					
1932					
1933					
1934					
1935					
1936					
1937	2	2,774	2,143	\$1,380	6,307
1938	2	3,141	2,244	1,572	6,957
1939	3	3,304	2,037	1,530	6,871
1940	13	110,727	62,259	2,201	175,187
1941	43	514,503	285,313	6,360	806,176
1942	67	431,593	197,546	57,917	687,056
1943	172	1,437,574	657,054	193,724	2,288,352
1944	245	1,816,624	746,002	155,197	2,717,823
1945	299	1,826,566	610,583	139,395	2,576,544
1946	230	1,360,500	380,106	88,459	1,829,065
1947	254	786,980	173,216	163,878	1,124,074
1948	196	111,725	18,539	22,648	152,912
1949	71	52,747	6,303	2,649	61,599
1950	3	1,056	35	615	1,706
1951					
1952					
Total	1,616	8,466,845	3,151,458	837,435	12,455,738
Excess profits tax:					
1940	5	115,377	70,428		185,805
1941	13	211,285	92,882		304,167
1942	41	625,758	299,919	3,601	929,278
1943	40	926,213	446,600	114,988	1,487,810
1944	39	961,611	385,390	70,976	1,417,977
1945	55	966,498	319,876	27,070	1,313,444
1946	16	162,857	48,728	17,642	229,227
Total	209	3,969,599	1,663,832	234,277	5,867,708
Grand total	1,825	12,436,444	4,815,290	1,071,712	18,323,446

See footnotes at end of table.

TABLE 8.—Additional income and profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1952, by tax years—Continued

(g) TOTAL JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and profits tax: 1					
1925 and prior	1	\$2,040	\$3,129	\$1,530	\$6,699
1926	2	10,161	14,978	7,620	32,759
1927	2	11,233	15,883	8,424	35,540
1928	2	12,706	17,203	8,529	38,438
1929	2	14,689	19,000	11,017	44,706
1930	2	13,252	16,352	9,939	39,543
1931	6	14,708	17,211	8,689	40,608
1932	6	20,858	23,155	12,267	56,280
1933	8	97,780	105,812	51,434	255,026
1934	9	93,739	93,325	49,503	236,567
1935	11	115,241	110,272	72,715	298,228
1936	14	176,294	159,300	116,613	452,207
1937	17	171,818	144,807	111,211	427,836
1938	18	205,637	162,389	145,437	513,463
1939	20	166,927	120,971	86,823	374,721
1940	35	300,575	192,421	142,696	635,692
1941	61	260,745	150,079	116,561	527,385
1942	193	2,796,262	1,446,406	1,048,276	5,290,944
1943	313	7,394,677	3,418,194	3,710,955	14,524,026
1944	461	12,354,025	4,810,673	5,042,414	28,207,112
1945	642	15,189,988	5,234,762	7,613,003	28,037,753
1946	799	16,922,779	4,863,755	9,064,705	30,851,239
1947	837	13,196,752	2,998,025	5,611,364	21,806,141
1948	989	10,296,880	1,760,912	4,114,030	16,173,822
1949	925	10,713,652	1,218,285	4,392,034	16,323,971
1950	761	6,176,191	369,076	2,558,072	9,103,339
1951	33	621,611	1,907	15,431	638,949
1952					
Total	6,174	97,353,420	27,488,282	45,331,292	170,172,994
Excess profits tax:					
1940	1	5,912	3,876	842	9,788
1941	2	10,270	5,885	891	16,997
1942	8	310,504	161,167	891	472,562
1943	20	768,460	830,407	166,617	1,765,484
1944	31	1,057,838	426,845	325,509	1,810,192
1945	25	906,891	316,435	442,153	1,665,479
1946	11	103,825	31,614	46,662	182,101
Total	98	3,163,700	1,776,229	982,674	5,922,603
Grand total	6,272	100,517,120	29,264,511	46,313,966	176,095,597

(h) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

Income and profits tax: 1					
1925 and prior					
1926					
1927					
1928					
1929					
1930					
1931					
1932					
1933					
1934					
1935					
1936					
1937					
1938					
1939					
1940	1	\$10,706	\$7,019		\$17,725
1941	4	1,082	584		1,804
1942	4	733,619	371,331		1,105,207
1943	16	867,674	298,910	36,729	1,203,313
1944	21	701,906	58,417	47,504	817,827
1945	22	476,278	161,966	66,354	704,598
1946	29	635,217	182,667	87,988	905,772
1947	52	1,665,334	335,387	87,254	2,087,975
1948	146	1,012,215	162,722	58,107	1,233,044

See footnote at end of table.

TABLE 8.—Additional income and profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1952, by tax years—Continued

(h) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE—Continued

Tax year	Items	Tax	Interest	Penalty	Total
Income and profits tax: 1—Continued					
1949	163	\$1,119,753	\$113,893	\$57,069	\$1,290,735
1950	141	720,790	44,611	71,748	837,149
1951	12	103,179	1,199	4,769	109,147
1952					
Total	611	8,047,753	1,748,596	517,937	10,314,286
Excess profits tax:					
1940	1	5,912	3,876		9,788
1941	1	6,901	3,902		10,803
1942	4	124,677	63,644		188,321
1943	6	334,924	633,247		968,171
1944	7	303,395	123,365	30,289	457,049
1945	6	274,829	102,288	106,718	483,835
1946	4	39,948	11,234	8,850	60,032
Total	29	1,090,586	941,556	145,857	2,177,999
Grand total	640	9,138,339	2,690,152	663,794	12,492,285

(i) FRAUD JEOPARDY ASSESSMENTS

Income and profits tax: 1					
1925 and prior	1	\$2,040	\$3,129	\$1,530	\$6,699
1926	2	10,161	14,978	7,620	32,759
1927	2	11,233	15,883	8,424	35,540
1928	2	12,706	17,203	8,529	38,438
1929	2	14,689	19,000	11,017	44,706
1930	2	13,252	16,352	9,939	39,543
1931	6	14,708	17,211	8,689	40,608
1932	6	20,858	23,155	12,267	56,280
1933	8	97,780	105,812	51,434	255,026
1934	9	93,739	93,325	49,503	236,567
1935	11	115,241	110,272	72,715	298,228
1936	14	176,294	159,300	116,613	452,207
1937	17	171,818	144,807	111,211	427,836
1938	18	205,637	162,389	145,437	513,463
1939	20	166,927	120,971	86,823	374,721
1940	35	300,575	192,421	142,696	635,692
1941	57	259,663	149,495	116,423	525,581
1942	194	2,062,643	1,075,075	1,048,019	4,185,737
1943	297	6,527,203	3,110,284	3,674,226	13,320,713
1944	440	11,652,119	4,742,256	5,994,910	22,389,285
1945	520	14,713,710	5,072,806	7,746,649	27,533,165
1946	770	16,287,562	4,681,188	8,976,717	29,945,467
1947	785	11,531,418	2,662,638	5,524,110	19,718,166
1948	843	9,286,665	1,598,190	4,055,923	14,940,778
1949	762	9,593,899	1,104,392	4,334,945	15,033,236
1950	620	5,455,401	324,465	2,486,324	8,266,190
1951	21	518,432	708	10,662	529,802
1952					
Total	5,563	89,305,667	25,739,686	44,813,355	159,858,708
Excess profits tax:					
1940	1	3,369	1,983	842	6,194
1941	4	185,827	97,623	891	284,241
1942	14	433,536	107,160	166,617	707,313
1943	24	754,443	303,480	295,220	1,353,143
1944	19	632,062	214,147	335,435	1,181,644
1945	7	63,877	20,380	37,612	122,069
Total	69	2,073,114	834,673	836,817	3,744,604
Grand total	5,632	91,378,781	26,574,359	45,650,172	163,603,312

1 Includes corporation tax under the Excess Profits Tax Act of 1950.

TABLE 9.—Income and profits tax deficiencies appealed to the Tax Court, fiscal year ended June 30, 1952

Tax year	Returns involved	Deficiency	Penalty	Total
1930 and prior	4	\$76,051	\$2,677	\$78,728
1931	5	9,156	4,700	13,856
1932	5	13,721	6,805	20,526
1933	13	103,921	12,093	116,014
1934	20	170,299	89,103	259,402
1935	22	217,805	73,725	291,530
1936	43	215,963	69,712	285,675
1937	48	648,245	93,399	741,644
1938	65	701,447	67,964	769,411
1939	69	1,027,503	61,416	1,088,919
1940	116	2,325,052	182,481	2,507,533
1941	220	4,354,320	390,367	4,744,687
1942	511	22,705,495	2,615,500	25,320,995
1943	859	55,701,023	6,005,718	61,706,741
1944	1,188	44,295,291	8,214,427	52,509,718
1945	1,563	52,418,464	8,626,084	61,044,548
1946	1,891	40,003,159	10,185,499	50,188,658
1947	1,902	44,495,638	5,932,492	50,428,130
1948	2,532	31,020,309	5,208,028	36,228,337
1949	1,506	12,554,548	1,893,874	14,448,422
1950	576	4,084,371	1,396,490	5,480,861
1951	13	569,827	75,793	645,620
1952	6	144,399		144,399
Year and amount undetermined	101	42,069	8,797	50,866
Total	13,278	317,898,076	51,217,144	369,115,220

ALCOHOL, DISTILLED SPIRITS, BEER, WINES, ETC.

TABLES 10-93

I. PLANTS AND PERMITTEES

TABLE 10.—Plants and permittees qualified to engage in the production, distribution, or use of alcohol and alcoholic liquors, by States, as of June 30, 1952

State	Distilled spirits						Industrial alcohol						
	Fruit distilleries	Registered distilleries	Internal revenue bonded warehouses	Distillery denaturing bonded warehouses	Tax-paid bottling houses	Rectifying plants	Industrial alcohol plants	Industrial alcohol bonded warehouses	Industrial alcohol denaturing plants	Dealers in specially denatured alcohol and rum	Users of specially denatured alcohol and rum	Reprocessors, rebottlers, etc., of specially denatured alcohol articles	Users of tax-free alcohol
Alabama											35	5	99
Alaska											7	1	17
Arizona											15	5	34
Arkansas											316	120	496
California	97	2	60		6	33	15	5	7		27	17	103
Colorado	1		1			1				1	83	50	98
Connecticut		1	3		1	7					15	5	29
Delaware											19	3	40
District of Columbia							1	1	1		41	31	132
Florida						1					56	21	138
Georgia		1	1				1	1	1		5	13	33
Hawaii											5	5	52
Idaho											404	240	413
Illinois		5	11		3	9	13	3	4	3	106	32	179
Indiana		7	13		2	9	5	5	2		42	8	160
Iowa		1	1				1	1			33	8	125
Kansas		1	1				1	1	1		55	5	110
Kentucky					32	18		3	1	1	72	19	158
Louisiana		61	71	1		1	5	5	5		17	12	85
Maine	1		1		1	1					86	26	120
Maryland		13	22		4	16	4	4	1	2	246	128	334
Massachusetts		4	7	1		11	1	3	1	4	162	46	306
Michigan		1	1			7	1	2	1	2	60	21	241
Minnesota						1					24	4	97
Mississippi											147	57	207
Missouri	1	3	8		3	2	3	4	3	4	3		58
Montana							1	1	1		25	3	85
Nebraska		1	1								2		14
Nevada											9	10	61
New Hampshire											324	165	245
New Jersey	3		4		1	11	2	5	5	3	3	1	39
New Mexico											559	465	702
New York	1	1	5		3	8	1	1	2	2	44	11	173
North Carolina											1	1	57
North Dakota											243	82	358
Ohio	2	4	9		2	7		3		4			

Oklahoma							1				38	9	105
Oregon	1		1		1		1	1	1		28	3	86
Pennsylvania	1	11	22		1	18	4	5	3		357	107	492
Puerto Rico							2	2	2		16	5	
Rhode Island											34	15	38
South Carolina											22	3	82
South Dakota											3		55
Tennessee		1	1		1						81	20	119
Texas							4	3	5	3	141	17	327
Utah							1	1	1	1	14	2	32
Vermont											10	6	37
Virginia	2	1	3		3		1	1	1		69	13	135
Washington	7		2		1		1	2	1	1	44	3	144
West Virginia							13	1	2		27	5	105
Wisconsin		1	2			5	1		1		96	21	219
Wyoming											6	1	29
Total	117	120	253	2	65	168	54	63	54	33	4,278	1,845	7,659

¹ Includes one experimental plant each in California, Illinois, Oklahoma, and West Virginia.

TABLE 10.—Plants and permittees qualified to engage in the production, distribution, or use of alcohol and alcoholic liquors, by States, as of June 30, 1952—Continued

State	Ferment- ed malt liquor	Wine			Vinegar	Beverage dealers					Other			
	Brew- eries	Bonded wineries	Bonded wina store- rooms	Bonded field ware- houses	Vinegar fac- tories using vaporizing process	Import- ers	Whole- sale liquor dealers	Whole- sale malt liquor dealers	Retail liquor dealers	Retail malt liquor dealers	Manufactur- ers of nonbev- erage products (drawhack)	Bottle manu- factur- ers	Carri- ers	Fruit-fla- vor concen- trate plants
Alabama		1			1		21	99	618	3,084	9	1	5	
Alaska							16	28	821	54			1	
Arizona	1					7	91	14	1,219	159				
Arkansas		27				8	45	77	2,426		2	2	2	
California	16	353	19	27	2	235	1,157	240	36,915	12,357	116	11	24	
Colorado	4	2				13	47	99	2,522	1,108			5	
Connecticut	2	2	3			38	134	277	4,800	2,801	13		6	
Delaware	1					6	8	15	627	48	2			
District of Columbia	1		1			29	184	18	1,946	254	2		2	
Florida	6	3	1			39	169	78	9,032	5,351	4	1	2	
Georgia	1	2				16	73	80	2,935	2,400	17		12	
Hawaii	5	1				24	58	12	1,017	68	1		5	1
Idaho	2	1					6	99	631	1,734			1	
Illinois	25	5	5			81	501	1,213	24,756	1,072	114	7	43	
Indiana	7				1	10	37	260	7,272	856	20	8	18	
Iowa	3	8					3	295	3,072	4,711	13		3	
Kansas						1	30	191	1,021	4,468	5		2	
Kentucky	6	2	1			10	173	195	2,338	3,107	8		3	
Louisiana	4	3	1		1	36	72	119	5,662	3,962	17		11	
Maine			3			2	6	69	312	2,711	4		5	
Maryland	7	3				30	112	195	6,754	1,717	29	4	19	
Massachusetts	11	4	3			66	283	569	8,995	258	81		28	
Michigan	15	12		3	1	22	400	384	19,539	395	40		15	1
Minnesota	16					8	117	511	2,741	10,153	26		11	
Mississippi						2	49	93	2,083	3,576	5	2	3	
Missouri	9	5	2			39	149	338	6,079	6,436	46		26	
Montana	6						30	82	2,087	456				
Nbraska	4					4	12	179	1,790	1,466	2		3	
Nevada	1					4	31	30	1,084	217			1	
New Hampshire							1	35	355	1,833	2		1	
New Jersey	9	20	5			56	156	290	12,157	603	70	5	28	1
New Mexico		12				6	48	23	1,510	18				
New York	27	78	8			207	704	800	29,812	29,161	190	3	33	4

North Carolina	1	7				1	107	96	1,594	4,807	7		8	
North Dakota							18	74	1,121	472				
Ohio	24	70	8			54	595	231	20,947	2,481	78	4	18	1
Oklahoma	1						7	152	613	5,192	2	4	4	
Oregon	2	12				9	81	60	2,475	3,192	6		3	
Pennsylvania	44	5	5			43	671	2,295	20,849	4,131	89	16	29	1
Puerto Rico						37	485	12						
Rhode Island	2					13	41	66	1,932	52	8		4	
South Carolina		3				6	44	44	4,027	2,378	1		5	
South Dakota							8	108	1,034	1,473				
Tennessee	2					5	76	156	1,185	6,303	29	1	8	
Texas	6	8	1			69	171	727	12,231	15,610	23	2	34	
Utah	2						1	57	123	869	1			
Vermont							30	17	1,580	108	2		2	
Virginia	3	7	1			8	117	147	4,206	3,001	17		12	
Washington	10	15			1	17	261	128	6,398	1,662	14	1	3	1
West Virginia	1						2	225	1,167	3,257	1	6	2	
Wisconsin	46	1	1			22	110	952	13,892	5,637	1		6	
Wyoming	1						1	73	690	178				
Total	334	670	68	30	8	1,283	7,748	12,631	298,765	169,825	1,130	78	456	10

TABLE 11.—Permits under sections 3070 through 3125, Internal Revenue Code, fiscal year 1952

	Industrial alcohol plants, bonded warehouses, and denaturing plants ¹	Dealers in specially denatured alcohol	Users of specially denatured alcohol	Users of specially denatured rum	Users of tax-free alcohol	Carriers of tax-free and specially denatured alcohol	Total
In effect July 1, 1951.....	103	33	4,284	56	7,592	457	12,525
Issued.....	16	10	313	2	392	33	766
Terminated.....	21	10	371	6	325	34	767
Revoked.....							3
Voluntarily surrendered.....	21	10	264	3	224	16	538
Involuntarily surrendered.....			7		9		16
Expired.....			97	3	92		18
In effect June 30, 1952.....	98	33	4,226	52	7,650	456	12,524
Renewals approved.....	97	30	3,967	47	7,295	437	11,873
Amended.....	60	3	1,325	11	1,051	55	2,505

¹ Permits cover industrial alcohol plants, bonded warehouses, and denaturing plants, either singly or in combinations.

² Represents permits terminated due to failure to file renewal applications, or to disapproval of renewal applications.

NOTE.—For permits by States, see table 10.

TABLE 12.—Permits under the Federal Alcohol Administration Act, fiscal year 1952

	Dis-tillers	Ware-housing and bottling	Reeti-fiers	Wine producers and blenders	Wine blenders	Im-porters	Whole-salers	Total
In effect July 1, 1951.....	358	402	253	711	77	1,287	14,598	17,686
Issued.....	37	46	26	45	19	157	1,893	2,223
Terminated.....	65	75	38	69	17	161	2,378	2,804
Revoked.....						2	13	15
Annulled.....						1	3	4
Voluntarily surrendered.....	23	47	28	35	15	113	1,402	1,663
Automatically terminated.....	42	29	10	34	2	45	960	1,122
In effect June 30, 1952.....	330	372	241	687	79	1,283	14,113	17,105
Amended.....	25	77	47	60	14	116	1,148	1,487
Suspended.....				1			3	4
Reinstated after suspension.....				1			4	5
In suspension June 30, 1952.....								

TABLE 13.—Permits under the Federal Alcohol Administration Act, by States, as of June 30, 1952

State	Dis-tillers	Ware-housing and bottling	Reeti-fiers	Wine producers and blenders	Wine blenders	Im-porters	Whole-salers	Total
Alabama.....				1			88	89
Alaska.....							27	27
Arizona.....						7	94	101
Arkansas.....				27		8	120	155
California.....	108	57	37	353	38	235	1,187	2,015
Colorado.....	1	1	1	2		13	101	119
Connecticut.....	1	9	7	2	3	38	97	157
Delaware.....						6	23	29
District of Columbia.....					1	29	34	64
Florida.....	1			2		39	183	225
Georgia.....				2		16	107	125
Hawaii.....	1			4		24	60	89
Idaho.....				1			95	96
Illinois.....	8	15	9	5	4	81	1,132	1,254
Indiana.....	12	15	12			10	283	332
Iowa.....	2	1		8			231	242
Kansas.....	2					1	207	210
Kentucky.....	95	98	26	2	1	9	236	467
Louisiana.....	3	4	1	4	1	35	162	210
Maine.....	1	2	1		3	2	73	82
Maryland.....	20	25	22	3		30	178	278
Massachusetts.....	5	15	12	4	3	66	177	232
Michigan.....	1	3	8	12	1	23	454	502
Minnesota.....		1	1			8	430	440
Mississippi.....						1	81	82
Missouri.....	6	6	2	5	2	39	316	375
Montana.....							75	75
Nebraska.....	2	1				4	120	127
Nevada.....							52	56
New Hampshire.....							33	33
New Jersey.....	3	13	11	22	4	56	325	434
New Mexico.....		1	1	12		6	62	82
New York.....	2	35	8	75	8	207	968	1,303
North Carolina.....				7		1	186	194
North Dakota.....							76	76
Ohio.....	5	8	7	72	3	53	499	638
Oklahoma.....							132	132
Oregon.....	1	1		12		9	132	155
Pennsylvania.....	19	37	30	6	5	43	2,273	2,413
Puerto Rico.....	15	13	39	11		37	485	600
Rhode Island.....						13	39	52
South Carolina.....				3		6	76	85
South Dakota.....							99	99
Tennessee.....	1	1		7	1	6	179	187
Texas.....						71	696	775
Utah.....	1						69	60
Vermont.....							32	32
Virginia.....	5	4		7	1	8	175	200
Washington.....	7	1	1	15		17	172	213
West Virginia.....							167	157
Wisconsin.....	2	5	5	1		22	773	808
Wyoming.....							72	72
Total.....	330	372	241	687	79	1,283	14,113	17,105

DEFINITIONS

Gallon: A "gallon" or "wine gallon" is a United States gallon of liquid measure equivalent to the volume of 231 cubic inches.

Proof: "Proof" is the ethyl alcohol content of a liquid at 60° F., stated as twice the percent of ethyl alcohol by volume.

Proof gallon: A "proof gallon" is the alcoholic equivalent of a United States gallon at 60° F., containing 50 percent of ethyl alcohol by volume.

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 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.

100-grain gallon: A wine gallon of vinegar which contains 10 percent acetic acid by weight is equivalent to one "100-grain gallon." In a wine gallon of vinegar which contains more or less than 10 percent acetic acid by weight, the number of "100-grain gallons" is proportionately greater or smaller than one. The "100-grain gallon" is equivalent to the "10-percent gallon."

II. UNDENATURED ETHYL ALCOHOL

(Relates to ethyl alcohol produced by industrial alcohol plants)

TABLE 14.—Materials:¹ Used at industrial alcohol plants in production of ethyl alcohol, by kinds and by months, fiscal year 1952

Month	Grain and grain products					
	Corn	Malt	Wheat	Sorghum grain	Other	Total
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
July.....	15,985,929	3,141,002	1,381,377	15,874,569		35,482,877
August.....	20,414,408	9,658,084	4,444,397	73,540,366		108,057,206
September.....	22,195,007	9,449,241	17,452,600	36,288,916	14,954,853	98,904,617
October.....	17,202,688	9,449,822	5,572,602	52,374,594	32,436,417	117,036,123
November.....	28,867,673	6,234,793	3,345,611	28,642,936	17,225,153	84,317,166
December.....	23,620,290	6,220,911	4,872,220	60,890,212	315,840	95,889,473
January.....	59,455,669	7,291,464	4,067,048	35,398,155	270,000	106,613,338
February.....	98,823,160	10,211,794	8,084,825	25,429,796	1,344	142,550,889
March.....	51,894,252	8,132,256	9,607,927	39,374,294		109,008,729
April.....	10,875,901	4,427,212	4,501,195	35,426,219		55,227,527
May.....	28,583,184	4,138,911	2,408,060	17,120,777	29,300	52,280,202
June.....	37,948,643	3,680,282	4,840,884	537,571	810	47,008,190
Total.....	414,938,805	80,630,692	70,609,716	420,863,405	65,233,717	1,052,276,335

Month	Ethylene gas	Molasses	Ethyl sulphate	Sulphite liquors	Products used in re-distillation	Other materials	
	<i>Pounds</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Proof gallons</i>	<i>Gallons</i>	<i>Pounds</i>
July.....	7,788,526	12,902,833	14,690,980	20,058,900	1,589,183	5,886,819	269,456
August.....	7,278,187	17,427,473	13,856,968	21,775,600	4,282,163	7,553,811	283,091
September.....	6,327,152	15,482,552	13,351,123	19,490,900	5,025,221	4,144,296	236,875
October.....	7,095,431	15,286,988	15,449,539	21,647,300	3,086,201	2,482,507	192,155
November.....	5,628,440	15,899,015	13,964,985	21,042,300	663,533	4,888,927	172,817
December.....	6,961,987	12,857,111	13,902,962	18,830,900	1,541,177	7,147,752	176,798
January.....	7,115,986	12,408,532	15,315,957	20,846,000	998,300	6,473,581	162,364
February.....	7,368,382	8,873,070	14,704,560	22,775,000	1,227,760	7,815,559	119,831
March.....	7,161,670	10,989,699	15,407,316	24,075,200	734,830	6,804,824	126,838
April.....	5,055,189	9,054,598	13,773,772	23,236,100	851,288	4,451,690	128,852
May.....	71,400	9,611,803	11,222,876	24,265,700	1,174,320	3,019,642	247,538
June.....	1,640,391	16,660,417	12,378,955	16,638,500	1,035,778	9,690,485	194,944
Total.....	69,499,741	158,354,091	168,020,007	254,882,400	22,209,754	66,359,898	2,312,169

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

² Includes 1,566,460 pounds of corn meal.

³ Includes 30,818,915 pounds of a wheat byproduct and 22,010,610 pounds of wheat flour.

⁴ Represents 64,432,333 pounds of mixed grain, 615,140 pounds of rice, and 186,244 pounds of rye.

⁵ Represents 23,432,371 gallons of whey, 17,005,156 gallons of petroleum products, 7,498,201 gallons of pine-apple juice, 6,461,674 gallons of wood sugar liquor, 5,837,070 gallons of enzyme extract, 2,559,357 gallons of cellulose pulp and chemical mixtures, 1,868,050 gallons of yeast beer, 1,238,180 gallons of citrus press juice concentrate, 918,576 gallons of crude alcohol mixtures, 845,801 gallons of apple pectin residue, 489,490 gallons of citrus waste concentrate, 164,448 gallons of corn sugar sirup, 15,834 gallons of wood sugar molasses, and 5,685 gallons of grape material.

⁶ Represents 2,189,330 pounds of whey, 75,000 pounds of dextrose, 47,045 pounds of dried skim milk, and 784 pounds of enzyme extract.

NOTE.—In addition to the materials reported above, the following were used at industrial alcohol plants in the production of products other than ethyl alcohol: 71,081,264 pounds of corn, 10,173,692 pounds of sorghum grain, 1,241,148 pounds of wheat, 346,630 pounds of rye, 2,181 pounds of malt (a total of 82,844,915 pounds of grain and grain products), 1,358,767 pounds of soybean meal and distiller's solubles, 12,614 pounds of enzyme extract, 14,000 pounds of copra meal, 3,400 pounds of cotton seed meal, 6,476,915 gallons of whey, 2,517,683 gallons of molasses, 102,289 gallons of grain sirup, 47,561 gallons of alcohol and acetons mixture, and 5,934 gallons of corn sugar byproduct.

TABLE 15.—Materials:¹ Used at industrial alcohol plants in production of ethyl alcohol, by kinds and by States, fiscal year 1952

State	Grain and grain products					
	Corn	Malt	Wheat	Sorghum grain	Other	Total
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
California.....						
Florida.....						
Hawaii.....						
Illinois.....	5,076,639	1,336	50,037	117,233	26,050	5,271,295
Indiana.....	39,098,755	3,984,780			158,040	43,241,575
Iowa.....	105,038,045	11,856,414		26,582,347		143,456,806
Kansas.....	1,560,540	3,652,770	24,560,110	5,237,445	6,520,370	42,471,235
Kentucky.....						
Louisiana.....						
Maryland.....	3,679,000	710,758		2,914,350		7,204,108
Massachusetts.....						
Michigan.....		3,351,725	30,818,915			34,170,640
Missouri.....	6,470,642	11,609,392		86,344,608	39,764,592	144,389,234
Nebraska.....	106,525,852	22,490,064	81,260	139,419,205	18,178,825	286,695,206
New Jersey.....						
New York.....						
Ohio.....	12,342,680	1,881,192		9,250,416		23,474,288
Oregon.....						
Pennsylvania.....	135,306,652	20,892,261	15,009,394	150,017,801	585,840	321,901,948
Puerto Rico.....						
Texas.....						
Utah.....						
Virginia.....						
Washington.....						
West Virginia.....						
Wisconsin.....						
Total.....	414,938,805	80,630,692	70,609,716	420,863,405	65,233,717	1,052,276,335

See footnotes at end of table.

TABLE 15.—Materials:¹ Used at industrial alcohol plants in production of ethyl alcohol, by kinds and by States, fiscal year 1952—Continued

State	Molasses	Ethyl sulphate	Products used in redistillation	Other materials	
	Gallons	Gallons	Proof gallons	Gallons	Pounds
California.....	6,232,434		55,516	495,175	75,000
Florida.....				1,258,180	
Hawaii.....				7,498,201	
Illinois.....				115	784
Indiana.....		10,612,900	1,882,857		
Iowa.....			1,032,817	284,765	
Kansas.....				2,195,092	
Kentucky.....	77,174,235	35,286,007	1,238,342		
Louisiana.....	466,482		6,068,221		
Maryland.....	9,369,524				
Massachusetts.....				13,182,420	47,045
Michigan.....				7,644,464	2,189,330
Missouri.....				21,349	
Nebraska.....			403,099		
New Jersey.....	30,277,454			1,868,050	
New York.....	1,752,502				
Ohio.....				6,477,508	
Oregon.....				5,552,190	
Pennsylvania.....	28,768,471		11,426,596		
Puerto Rico.....	4,299,204				
Texas.....		84,568,900	68,417	17,065,156	60,499,741
Utah.....	13,785				
Virginia.....			4,360	2,559,357	
Washington.....				254,882,400	
West Virginia.....		37,552,200	10,160	918,576	
Wisconsin.....				1,420,644	
Total.....	158,354,091	168,020,007	22,209,754	323,242,293	71,811,900

¹ See footnote 1, table 14.² Includes 1,566,460 pounds of corn meal.³ Includes 30,818,915 pounds of a wheat byproduct and 22,010,610 pounds of wheat flour.⁴ Represents 64,432,333 pounds of mixed grain, 615,140 pounds of rice, and 185,244 pounds of rye.⁵ Represents 489,490 gallons of citrus waste concentrate and 5,685 gallons of grape material.⁶ Dextrose.⁷ Citrus press juice concentrate.⁸ Pineapple juice.⁹ Enzyme extract.¹⁰ Whey.¹¹ Dried skim milk.¹² Represents 6,634,215 gallons of whey, 845,601 gallons of apple pectin residue, and 164,448 gallons of corn sugar sirup.¹³ Yeast beer.¹⁴ Represents 6,451,674 gallons of wood sugar liquor and 15,834 gallons of wood sugar molasses.¹⁵ Petroleum products.¹⁶ Ethylene gas.¹⁷ Cellulose pulp and chemical mixtures.¹⁸ Sulphite liquors.¹⁹ Crude alcohols mixtures.

NOTE.—See note, table 14.

TABLE 16.—Materials: Used at industrial alcohol plants in the production of ethyl alcohol, by kinds, and quantities of ethyl alcohol produced therefrom, fiscal year 1952

Kind of material	Quantity used		Ethyl alcohol produced	
	Amount	Unit	Proof gallons	Percent of total
Ethyl sulphate.....	168,020,007	Gallons.....	208,595,268	42.61
Molasses ¹	158,269,621	Gallons.....	128,570,003	26.26
Grain and grain products ²	1,052,276,335	Pounds.....	89,291,167	18.23
Ethylene gas.....	69,499,741	Pounds.....	29,982,948	6.12
Products used in redistillation.....	22,209,754	Proof gallons.....	21,714,661	4.43
Sulphite liquors.....	254,882,400	Gallons.....	5,817,252	1.19
Cellulose pulp, chemical and crude alcohols mixtures:				
Cellulose pulp and chemical mixtures.....	2,559,357	Gallons.....	2,045,228	.42
Crude alcohols mixtures.....	918,576	Gallons.....		
Whey ³	23,432,371	Gallons.....	1,023,003	.21
	2,189,330	Pounds.....		
Citrus press juice concentrate.....	1,268,180	Gallons.....	769,301	.16
Pineapple juice.....	7,498,201	Gallons.....	581,025	.12
Petroleum products.....	17,005,156	Gallons.....	566,461	.11
Citrus waste concentrate.....	489,490	Gallons.....	291,259	.06
Wood sugar liquor ⁴	6,317,049	Gallons.....	100,045	.02
Yeast beer.....	1,868,050	Gallons.....	83,580	.02
Apple pectin residue ⁵	643,075	Gallons.....	39,534	.01
Grape material.....	5,685	Gallons.....	1,155	(⁶)
Other mixtures:				
Apple pectin residue.....	202,726	Gallons.....	126,584	.03
Corn sugar sirup.....	164,448	Gallons.....		
Wood sugar liquor.....	144,625	Gallons.....		
Molasses.....	84,470	Gallons.....		
Dextrose.....	75,000	Pounds.....		
Wood sugar molasses.....	15,834	Gallons.....		
Total.....			489,599,474	100.00

¹ Additional amounts used in combination with other materials included under "other mixtures."² In addition 5,837,070 gallons and 784 pounds of enzyme extract were used in the production of ethyl alcohol from grain and grain products.³ In addition 47,045 pounds of dried skim milk were used in the production of ethyl alcohol from whey.⁴ Less than 0.01 percent.⁵ Represents gross production. Net production—that is, the gross production minus products used in redistillation—was 467,389,720 proof gallons.

TABLE 17.—Summary: Production, withdrawals, and stocks of ethyl alcohol,¹ by months, fiscal year 1952
[Proof gallons]

Month	Production	Withdrawals		
		Tax-paid	Tax-free	
			Used for denaturation ²	For use of the United States
July	35,497,062	2,232,910	43,654,861	13,818,628
August	44,665,033	3,032,853	42,508,789	14,010,436
September	40,944,565	3,595,118	39,923,966	10,740,383
October	47,335,886	3,016,437	43,361,553	9,983,432
November	40,477,497	3,178,913	45,739,033	8,442,834
December	39,825,468	2,398,654	42,060,766	10,677,856
January	42,253,911	1,992,958	48,916,926	6,783,481
February	42,420,688	1,788,300	44,935,140	6,085,945
March	41,128,586	1,860,626	40,939,433	9,373,593
April	33,866,609	1,754,794	34,107,686	9,054,342
May	26,062,133	1,394,984	30,538,753	9,718,937
June	32,922,282	1,446,672	33,101,966	7,860,705
Total	467,389,720	27,693,219	489,788,861	116,536,670

Month	Withdrawals—Continued				Stocks end of month
	Tax-free—Continued			Grand total	
	For hospital, scientific, and educational use	Other	Total		
July.....	221,507	12,822	57,702,818	59,935,728	101,248,200
August.....	194,979	20,299	55,734,503	59,767,356	107,737,912
September.....	173,921	16,568	50,853,838	54,448,966	101,680,728
October.....	202,813	13,521	53,561,419	56,577,856	103,927,191
November.....	207,746	15,303	54,404,915	57,583,828	91,110,043
December.....	163,759	18,982	52,921,353	55,320,007	89,360,601
January.....	188,547	10,147	55,899,101	57,892,059	94,441,637
February.....	211,894	17,242	51,251,221	53,039,521	94,565,941
March.....	178,831	13,327	50,505,184	52,365,810	95,361,420
April.....	199,827	22,681	43,384,534	45,139,328	97,550,276
May.....	210,227	11,421	40,479,338	41,874,322	82,344,081
June.....	182,083	14,229	41,148,982	42,595,654	74,420,162
Total.....	2,336,133	\$ 185,642	608,847,206	636,540,425	74,420,162

¹ Represents production at industrial alcohol plants, withdrawals from industrial alcohol plants, industrial alcohol bonded warehouses, and denaturing plants, and stocks at industrial alcohol bonded warehouses and denaturing plants. Withdrawals and stocks include imported alcohol mingled with domestic alcohol. For withdrawals and stocks of imported alcohol, see table 20.

² Represents domestic ethyl alcohol, imported ethyl alcohol, and spirits produced by registered distilleries (redesignated upon receipt at denaturing plants as alcohol).

³ Includes 11,641,164 proof gallons transferred to registered distilleries and internal revenue bonded warehouses which could be withdrawn as spirits for either industrial or beverage purposes.

⁴ In addition 1,763,529 proof gallons of rum (table 60) were used for denaturation at distillery denaturing bonded warehouses.

⁵ Represents withdrawals from industrial alcohol bonded warehouses in United States of 39,162 proof gallons for export, 1,129 proof gallons for transfer to customs manufacturing bonded warehouses; and withdrawals in Puerto Rico of 71,167 proof gallons for beverage purposes, 63,323 proof gallons for medicinal use, 10,261 proof gallons for export, and 600 proof gallons for industrial use.

TABLE 18.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of ethyl alcohol,¹ and premises operated, by State, fiscal year 1952
[Proof gallons]

State	Production	Withdrawals				
		Tax-paid	Tax-free			
			Used for denaturation ²	For use of the United States	For hospital, scientific, and educational use	Other
California	4,853,144	598,376	5,357,412	381,554	156,873	29
District of Columbia			551,949			
Florida	789,301		564,974	44		
Hawaii	581,026	1,640	459,318	103	4,022	
Illinois	327,276	1,416,921	11,519,836	35,808	311,879	
Indiana	18,721,507	7,334,221	17,689,383	4,617	68,054	
Iowa	11,571,242					
Kansas	3,545,070	31,949	75,356			
Kentucky	62,404	3,081,264	102,905,520	1,607	8,996	
Louisiana	106,778,155	602,026	59,645,587	1,799,433	237,050	216
Maryland	1,252,993	5,613,524	8,383,650	78,645	216,947	
Massachusetts	8,046,127	238,091	7,694,055	48,395	183,056	
Michigan	3,928,612	295,497	913,447	1,564	105,495	
Missouri	12,076,342	124,987	1,741,425	28,841	114,161	
Nebraska	23,638,402	309	1,326,475			
New Jersey	24,061,827	4,336,533	47,082,116	31,965	408,306	9,031
New York	1,489,003	82,349	4,861,082	22,721	79,399	6,166
Ohio	2,252,660	1,036,141		6,658	169,162	
Oregon	113,211		71,568			
Pennsylvania	51,071,981	2,922,903	49,464,711	114,091,946	246,962	24,889
Puerto Rico	1,714,798		1,331,403		6,627	145,381
Texas	129,897,524		107,271,141		580	
Utah	7,136		949	1,026		
Virginia	1,625,747		1,500,907			
Washington	6,817,252	6,744	3,044,021	1,212	17,490	
West Virginia	53,158,677	24,745	56,315,152	1,231	2,074	
Wisconsin	27,324		27,324			
Total	467,389,720	27,693,219	489,788,861	116,536,670	2,336,133	185,642

See footnotes at end of table.

TABLE 18.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of ethyl alcohol,¹ and premises operated, by States, fiscal year 1952—Continued

[Proof gallons]

State	Withdrawals—Con.		Losses in industrial alcohol bonded warehouses	Stocks June 30	Number of premises operated ⁸			
	Tax-free—Con.	Grand total			Industrial alcohol plants	Industrial alcohol bonded warehouses		
California	5,895,8 ⁸	6,489,243	22,381	356,503	5	5		
District of Columbia	551,949	551,949						
Florida	555,018	555,018	2,241	11,642	1	1		
Hawaii	463,443	465,083	2,135	37,979	1	1		
Illinois	11,867,523	13,284,444	64,853	2,169,2 ³	2	4		
Indiana	17,762,254	25,036,475	146,488	6,668,352	2	5		
Iowa			12,635	534,589	1	1		
Kansas	75,356	107,305		225,571	1	1		
Kentucky	102,916,123	105,997,387	5,870	11,533,970	1	4		
Louisiana	61,682,386	62,284,412	39,610	2,133,922	5	6		
Maryland	8,679,242	14,192,766	32,620	615,244	1	5		
Massachusetts	7,925,506	8,213,597	14,317	297,881	1	3		
Michigan	1,020,506	1,316,003	4,038	10,885	2	3		
Missouri	1,884,427	2,009,414	39,292	133,345	3	4		
Nebraska	1,326,475	1,326,784	17,037	681,330	1	1		
New Jersey	47,531,418	51,877,951	77,475	7,213,603	1	6		
New York	4,959,358	5,041,707	17,823	596,995	1	1		
Ohio	174,820	1,210,961	17,028	17,709	1	4		
Oregon	71,568	71,598	1,173		1	1		
Pennsylvania	163,827,478	166,750,381	253,847	36,831,254	2	8		
Puerto Rico	1,483,381	1,483,381	22,975	1,246,482	2	2		
Texas	107,271,721	107,271,721	40,416	2,273,644	4	3		
Utah	1,975	1,975		5,161	1	1		
Virginia	1,500,007	1,500,007			1			
Washington	3,032,723	3,032,723	3,697	55,639	1	2		
West Virginia	56,318,457	56,343,202	10,617	759,198	2	1		
Wisconsin	27,324	27,324			1			
Total	608,847,206	536,540,425	⁸ 849,068	74,420,162	45	72		

¹ Represents production at industrial alcohol plants, withdrawals from industrial alcohol plants, industrial alcohol bonded warehouses, and denaturing plants, and stocks at industrial alcohol bonded warehouses and denaturing plants. Withdrawals and stocks include imported alcohol mingled with domestic alcohol. For withdrawals and stocks of imported alcohol, see table 21.

² See footnote 2, table 17.

³ See footnote 3, table 17.

⁴ See footnote 4, table 17.

⁵ See footnote 5, table 17.

⁶ Represents number operated during any part of the year.

⁷ In addition, losses in denaturing plants amounted to 200,818 proof gallons.

TABLE 19.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of ethyl alcohol, and premises operated, fiscal years 1934 to 1952, inclusive

[Proof gallons]

Fiscal year ended June 30—	Production	Withdrawals			
		Tax-paid	Tax-free		
			For denaturation ¹	For use of the United States	Other ²
1934	165,103,582	16,154,614	137,418,765	793,803	1,787,340
1935	180,645,920	16,930,972	163,003,789	852,615	2,242,386
1936	196,126,236	24,052,532	172,478,748	993,734	2,413,783
1937	223,181,228	32,289,050	179,324,373	1,041,828	2,634,972
1938	201,033,858	28,973,602	164,263,210	950,700	2,687,989
1939	201,017,546	22,150,969	175,644,641	1,057,712	2,878,176
1940	243,727,756	24,344,303	223,321,704	1,224,504	2,930,214
1941	298,845,417	27,863,523	274,887,261	3,696,008	3,055,303
1942	424,804,091	24,932,310	374,700,259	43,319,325	3,013,962
1943	447,783,568	5,675,341	408,308,779	103,124,789	2,119,088
1944	636,575,216	6,178,698	973,439,551	122,397,846	2,340,431
1945	683,431,544	27,835,574	971,443,910	111,210,119	2,205,138
1946	329,389,962	47,233,159	393,458,500	12,751,377	2,620,142
1947	248,798,639	47,144,036	338,020,989	2,933,908	2,611,377
1948	332,282,148	38,768,397	301,101,168	284,447	3,433,774
1949	351,015,314	40,845,714	321,222,197	644,889	2,698,020
1950	313,535,129	40,564,876	322,581,322	581,210	4,237,215
1951	444,935,011	42,824,251	455,999,873	35,178,191	2,521,229
1952	467,389,720	27,693,219	489,788,861	116,536,670	2,521,775

Fiscal year ended June 30—	Withdrawals—Continued		Losses in industrial alcohol bonded warehouses ⁴	Stocks June 30 ⁵	Number of premises operated	
	Tax-free—Con.	Grand total			Industrial alcohol plants	Industrial alcohol bonded warehouses
	Total					
1934	139,997,908	156,152,522	490,854	27,970,640	34	70
1935	166,104,787	183,095,759	491,226	25,252,751	32	74
1936	175,889,218	193,938,800	438,851	21,300,340	35	72
1937	182,931,173	215,220,823	528,194	28,434,541	38	73
1938	167,901,959	196,878,588	524,879	32,046,632	36	68
1939	179,580,529	201,731,498	496,086	30,860,351	36	63
1940	227,476,422	251,820,728	496,294	21,798,554	37	65
1941	281,638,572	309,505,095	697,140	10,392,352	39	62
1942	421,143,546	446,075,886	824,254	29,014,265	45	68
1943	513,547,656	519,222,997	2,007,404	212,923,256	63	111
1944	1,038,177,833	1,104,356,531	1,688,524	127,919,667	66	111
1945	1,084,862,167	1,112,698,741	1,378,624	143,639,094	62	90
1946	408,830,009	456,033,168	1,133,305	110,538,987	48	90
1947	343,581,274	330,725,340	1,046,462	27,016,234	38	74
1948	304,825,389	343,583,786	897,782	38,273,358	47	76
1949	324,535,103	365,410,820	1,018,775	51,015,381	46	76
1950	327,399,747	367,964,623	935,633	23,247,967	38	73
1951	493,699,293	535,523,544	863,601	99,684,133	49	77
1952	608,847,206	636,640,425	849,068	74,420,162	45	72

¹ Represents withdrawals for denaturation 1934 through 1941, and 1948 through 1950. For 1942 through 1947, 1951 and 1952 represents products used for denaturation, that is, domestic ethyl alcohol, imported ethyl alcohol, and spirits produced by registered distilleries (redesignated upon receipt at denaturing plants as alcohol). During such years denaturing plants were permitted to store ethyl alcohol for purposes other than for denaturation. Accordingly, the quantity of ethyl alcohol used for denaturation is reported for such years in lieu of withdrawals for denaturation.

² Represents withdrawals for hospital, scientific and educational use, for export, and withdrawals in Puerto Rico for medicinal, beverage, export, and industrial use. Beginning with 1947, includes transfers to customs manufacturing bonded warehouses.

³ Represents gross production. Net production for such years—that is, the gross production minus products used in re-distillation—was 419,536,591 proof gallons for 1942, 334,698,973 proof gallons for 1943, 590,929,045 proof gallons for 1944, and 650,082,874 proof gallons for 1945.

⁴ Exclusive of losses in denaturing plants.

⁵ Represents stocks in industrial alcohol bonded warehouses and for 1942 through 1952 includes stocks at denaturing plants.

III. UNDENATURED IMPORTED ETHYL ALCOHOL

[Relates to ethyl alcohol imported tax-free for industrial purposes]

TABLE 20.—Summary: Importations, withdrawals, and stocks at industrial alcohol bonded warehouses, of imported ethyl alcohol, by months, fiscal year 1952

[Proof gallons]

Month	Tax-free withdrawals from customs custody			Tax-free withdrawals from industrial alcohol plants and bonded warehouses ¹			Stocks end of month at industrial alcohol bonded warehouses ¹
	For transfer to industrial alcohol plants and industrial alcohol bonded warehouses	For transfer to denaturing plants ²	Total importations	For transfer to denaturing plants ²	For use of the United States	For hospital, scientific, and educational use	
July	12,990,425		12,990,425	29,190,474			2,847,118
August	25,405,420	2,008,433	27,413,853	18,683,837			16,172,037
September	11,194,761		11,194,751	8,967,050			12,383,276
October	10,516,889	1,845,817	12,362,676	7,289,605			15,605,604
November	1,062,663	2,471,620	3,534,283	13,701,386			2,976,707
December	10,503,544	1,551,562	12,055,106	7,850,354			5,630,779
January	18,967,662	6,901,624	25,869,286	13,676,252			11,025,598
February	10,381,220		10,381,220	4,839,105			16,567,138
March	96,085	5,467,772	5,563,857	7,718,338			8,937,918
April	6,438,336		6,438,336	3,430,334			11,932,856
May	129,385		129,385	1,013,668			11,036,944
June	3,899,270		3,899,270	968,686			13,955,946
Total	111,584,630	20,246,828	131,831,458	116,629,689			13,955,946

¹ Represents imported alcohol not mingled with domestic alcohol.² Imported alcohol received at denaturing plants either direct from customs custody or by transfer from an industrial alcohol plant or bonded warehouse is not separately reported after receipt.

TABLE 21.—Summary: Importations, withdrawals, losses, and stocks at industrial alcohol bonded warehouses, of imported ethyl alcohol, by States, fiscal year 1952

[Proof gallons]

State	Tax-free withdrawals from customs custody			Total importations
	For transfer to industrial alcohol plants and industrial alcohol bonded warehouses	For transfer to denaturing plants ²		
Illinois				
Louisiana	108,367,038	13,340,083		121,707,121
New Jersey	1,953,405			1,953,405
New York	1,264,187			1,264,187
Texas		6,906,745		6,906,745
Total	111,584,630	20,246,828		131,831,458

State	Tax-free withdrawals from industrial alcohol plants and bonded warehouses ¹			Losses at industrial alcohol bonded warehouses ¹	Stocks June 30 at industrial alcohol bonded warehouses ¹
	For transfer to denaturing plants ²	For use of the United States	For hospital, scientific, and educational use		
Illinois	322,198			969	
Louisiana	111,583,844			103,399	13,926,061
New Jersey	3,255,977			3,706	
New York	1,467,670			4,816	29,885
Texas					
Total	116,629,689			112,890	13,955,946

¹ See footnote 1, table 20.² See footnote 2, table 20.

TABLE 22.—Summary: Importations, withdrawals, losses, and stocks at industrial alcohol bonded warehouses, of imported ethyl alcohol, fiscal years 1943 to 1952, inclusive

[Proof gallons]

Fiscal year ended June 30—	Tax-free withdrawals from customs custody			Tax-free withdrawals from industrial alcohol plants and bonded warehouses ¹		
	For transfer to industrial alcohol plants and industrial alcohol bonded warehouses	For transfer to denaturing plants ²	Total importations	For transfer to denaturing plants ²	For use of the United States	Other ³
1943 ⁴	3,338,635	4,659,807	8,998,442	5,272,716	39,717	
1944	2,053,072	30,485,607	32,538,679			
1945	45,864,196	31,784,148	77,648,344			
1946 ⁵	31,800,940	15,541,282	47,342,222	9,861,079		
1947 ⁶	20,348,242	11,605,310	31,953,552	22,474,318	3,246	83,864
1948	30,481,068	2,363,681	32,844,749	34,865,994	55,274	18,843
1949		635,238	635,238	960,887		
1950						
1951	163,248,135	37,131,266	200,379,401	118,854,886	23,506,995	48,690
1952	111,584,630	20,246,828	131,831,458	116,629,689		

Fiscal year ended June 30—	Imported alcohol mingled with domestic alcohol at industrial alcohol bonded warehouses	Losses at industrial alcohol bonded warehouses ¹	Stocks June 30 at industrial alcohol bonded warehouses ¹
1943 ⁴	61,946	3,402	3,233,570
1944		25,013	
1945	45,864,196		
1946 ⁵	14,843,398	49,478	9,232,132
1947 ⁶	5,186,274	167,877	5,988,578
1948	1,399,598	123,439	970,578
1949		7,629	
1950			
1951		278,483	19,082,051
1952		112,890	13,955,948

¹ Represents imported alcohol not mingled with domestic alcohol. Imported alcohol which has been mingled with domestic alcohol is included in table 19.

² Imported alcohol received at denaturing plants either direct from customs custody or by transfer from an industrial alcohol plant or bonded warehouse is not separately reported after receipt.

³ Represents withdrawals for hospitals, scientific and educational use, and for export.

⁴ The importation of alcohol free of tax for industrial purposes was authorized, effective October 22, 1942, by the Revenue Act of 1942.

⁵ Includes 1,392,890 proof gallons withdrawn for use of the United States.

⁶ Imported alcohol was transferred from denaturing plants to industrial alcohol bonded warehouses as follows: 2,198,301 proof gallons in 1946 and 7,654,735 proof gallons in 1947.

IV. DENATURED ALCOHOL

[Relates to denatured alcohol produced by denaturing plants]

TABLE 23.—Production: Ethyl alcohol used for denaturation and completely and specially denatured alcohol produced, by months, fiscal year 1952

Month	Ethyl alcohol used for denaturation ¹	Production		
		Completely denatured alcohol	Specially denatured alcohol	Total
	<i>Proof gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>
July	43,654,861	230,146	23,118,208	23,348,354
August	42,508,789	133,559	22,623,592	22,757,151
September	39,923,966	95,059	21,326,086	21,421,145
October	43,861,553	174,901	23,100,685	23,275,586
November	45,739,033	86,809	24,338,477	24,425,286
December	42,060,756	46,054	22,412,242	22,458,296
January	48,916,926	74,980	26,030,991	26,105,971
February	44,935,140	42,097	24,017,472	24,059,569
March	40,939,433	46,946	21,877,277	21,924,223
April	34,107,686	15,085	18,353,146	18,368,231
May	30,538,753	22,263	16,459,163	16,481,426
June	33,101,965	25,128	17,843,119	17,868,247
Total	489,788,861	993,027	261,500,458	262,493,485

¹ Represents domestic ethyl alcohol, imported ethyl alcohol, and spirits produced by registered distilleries (redesignated upon receipt at denaturing plants as alcohol).

TABLE 24.—Withdrawals: Completely denatured alcohol, by formulas and by months, fiscal year 1952

[Wine gallons]

Month	Formula ¹					Total
	12	13	14	16	Special formula ²	
July	11,075	187,528	20,695	5		219,303
August	15,609	5,608	113,436			134,653
September	16,001	29,603	41,316			86,920
October	47,830	21,617	110,763			180,210
November	24,519	20,832	53,195			98,546
December	4,119	2,846	33,983			40,948
January	16,974	19,126	46,318		972	83,390
February	16,891	1,987	14,963			33,821
March	5,094	862	27,575			33,531
April	1,014	972	18,301			20,290
May	7,225	1,608	12,378			21,211
June	9,728	1,209	16,172			27,109
Total	176,079	293,748	509,128	5	972	979,932

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, as amended by T. D. 5733.

² Experimental and governmental use.

³ Includes 16,928 wine gallons withdrawn for use of the United States.

TABLE 25.—Withdrawals: Specially denatured alcohol, by formulas, fiscal year 1952

[Wine gallons]

Formula ¹	Amount	Formula ¹	Amount	Formula ¹	Amount
1.....	20,416,397	25.....	12,637	38-B.....	591,750
2-B.....	24,733,936	25-A.....	28,114	38-C.....	30,261
3-A.....	5,668,244	27.....	22,458	38-D.....	10,216
3-B.....	462	27-A.....	2,344	39.....	925
4.....	743,999	27-B.....	59,625	39-A.....	36
6-B.....	18,260	28.....	165	39-B.....	58,598
12-A.....	224,038	28-A.....	773	39-C.....	1,209,504
13-A.....	214,023	29.....	184,657,432	39-D.....	1,680
17.....	2,710,107	30.....	2,175,276	40.....	4,320,622
18.....	5,051,068	32.....	1,727,820	40-A.....	5,353
19.....	32,870	33.....	6,426	42.....	24,847
20.....	8,478	35.....	8,233	44.....	216
22.....	2,014	35-A.....	5,285,605	45.....	16,210
23-A.....	417,916	36.....	1,254,429	46.....	2,322
23-F.....	310	37.....	600,558	Special formula.....	* 105,765
23-G.....	5	37-A.....	1,183		
23-H.....	1,569,396	38.....	375	Total.....	* 264,033,291

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, as amended by T. D. 5846.

² Experimental and governmental use.

³ Includes 3,369,740 wine gallons withdrawn for use of the United States.

TABLE 26.—Withdrawals: Specially denatured alcohol, by leading¹ formulas and by months, fiscal year 1952

[Wine gallons]

Formula	July	August	September	October	November	December
29.....	15,958,863	14,080,659	15,961,806	19,817,292	17,348,243	16,150,435
2-B.....	1,957,705	2,335,211	2,131,548	2,427,302	2,247,852	2,018,239
1.....	1,406,823	1,675,882	1,419,747	2,013,729	1,618,117	1,438,550
3-A.....	388,754	404,645	380,419	362,092	431,632	371,361
35-A.....	520,552	391,614	600,256	429,079	628,735	408,617
18.....	425,722	374,620	388,229	431,686	444,085	378,550
40.....	310,206	336,106	394,837	375,818	351,316	312,141
17.....	196,336	195,143	189,102	220,649	219,432	174,032
30.....	221,270	194,362	184,384	183,968	147,305	116,823
32.....	168,483	133,172	153,239	202,743	137,026	125,198
23-H.....	86,743	114,981	103,675	113,316	116,886	94,966
36.....	201,015	175,718	81,110	48,100	17,076	72,723
39-C.....	81,682	93,701	106,158	125,901	102,539	23,616
4.....	61,633	59,534	59,680	79,673	61,661	62,709
37.....	21,653	63,009	38,164	62,541	46,941	28,794
38-B.....	39,329	50,593	34,368	46,780	44,676	28,501
23-A.....	51,076	31,444	21,658	37,248	42,820	43,710
12-A.....	19,007	21,256	19,857	13,647	28,785	17,824
13-A.....	19,642	14,111	12,323	19,611	15,038	22,330
Special formula ²				9,990	15,714	
Other.....	25,527	36,278	24,932	26,480	31,740	26,752
Total.....	22,161,921	20,782,029	22,305,492	27,047,645	24,097,619	21,915,871

See footnotes at end of table.

TABLE 26.—Withdrawals: Specially denatured alcohol, by leading¹ formulas and by months, fiscal year 1952—Continued

[Wine gallons]

Formula	January	February	March	April	May	June	Total
29.....	17,838,064	14,416,536	14,717,313	13,484,288	13,265,311	11,618,622	184,657,432
2-B.....	2,229,184	2,193,647	2,093,438	1,846,143	1,809,605	1,444,062	24,733,936
1.....	1,885,616	1,798,760	1,764,128	1,881,096	1,787,347	1,726,062	20,416,397
3-A.....	358,441	598,854	566,455	584,256	554,198	667,137	5,668,244
35-A.....	328,233	321,104	385,798	402,970	337,624	531,023	5,285,605
18.....	423,147	438,673	437,582	412,299	466,871	429,604	5,051,068
40.....	359,518	407,170	385,080	351,015	380,639	356,776	4,320,622
17.....	226,032	233,861	259,762	275,275	269,174	251,309	2,710,107
30.....	150,964	163,777	153,040	199,321	215,619	204,453	2,175,276
32.....	116,039	127,965	121,306	117,825	163,528	161,296	1,727,820
23-H.....	168,431	165,768	123,025	146,230	149,845	185,530	1,569,396
36.....	112,462	98,076	84,753	177,963	121,470	63,963	1,254,429
39-C.....	128,457	110,973	95,657	144,604	101,001	95,215	1,209,504
4.....	59,760	60,140	52,622	63,677	61,713	61,297	743,999
37.....	71,869	61,891	64,029	43,726	61,130	36,811	600,558
38-B.....	50,798	61,533	68,772	55,661	68,563	42,176	591,750
23-A.....	27,043	34,635	41,748	27,633	30,810	28,091	417,916
12-A.....	12,347	24,155	18,331	14,806	19,214	14,809	224,038
13-A.....	14,524	13,436	2,900	9,430	34,416	36,353	214,023
Special formula ²	40,000				35,066	4,995	105,765
Other.....	43,985	22,926	31,474	25,071	29,164	31,077	355,406
Total.....	24,684,914	21,353,880	21,467,122	20,263,799	19,962,308	17,990,691	* 264,033,291

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

² Experimental and governmental use.

³ See footnote 3, table 25.

TABLE 27.—Summary: Ethyl alcohol used for denaturation, and production, withdrawals, stocks on hand June 30, and losses of denatured alcohol, and denaturing plants operated, by States, fiscal year 1952

State	Ethyl alcohol used for denaturation ¹	Completely denatured alcohol		
		Production	Withdrawals	Stock June 30
	Proof gallons	Wine gallons	Wine gallons	Wine gallons
California.....	5,357,412	128,672	134,289	2,709
District of Columbia.....	551,949			
Florida.....	564,974			
Hawaii.....	459,318			
Illinois.....	11,519,836	152,947	155,089	9,618
Indiana.....	17,689,383	79,428	79,362	50
Kansas.....	75,356			
Kentucky.....	102,905,520			
Louisiana.....	59,645,687	309,655	316,925	3,427
Maryland.....	8,383,650	54,358	46,254	17,108
Massachusetts.....	7,694,055		5	
Michigan.....	913,447			
Missouri.....	1,741,425			
Nebraska.....	1,326,475	1,134	1,350	
New Jersey.....	47,082,116	79,902	81,000	58
New York.....	4,851,082	14,145	14,145	170
Oregon.....	71,568			
Pennsylvania.....	49,464,711	150,793	145,971	6,944
Puerto Rico.....	1,331,403			
Texas.....	107,271,141			
Utah.....	949	533	162	371
Virginia.....	1,500,907			
Washington.....	3,044,021			
West Virginia.....	56,315,152	5,381	5,380	
Wisconsin.....	27,324	16,079		
Total.....	489,788,861	993,027	* 979,932	40,455

See footnotes at end of table.

TABLE 27.—Summary: Ethyl alcohol used for denaturation, and production, withdrawals, stocks on hand June 30, and losses of denatured alcohol, and denaturing plants operated, by States, fiscal year 1952—Continued

State	Specially denatured alcohol			Total losses	Number of plants operated ⁴
	Production	Withdrawals	Stocks June 30 ¹		
	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	
California	3,102,098	3,104,081	17,980	5,234	7
District of Columbia	568,731	568,068		663	1
Florida	308,888	301,228	8,306	156	1
Hawaii	244,164	243,678	1,556	234	1
Illinois	6,917,849	6,910,228	29,328	3,982	4
Indiana	9,393,771	9,364,832	48,662	31,241	2
Kansas	41,768	3,949	37,818	1	1
Kentucky	53,846,982	59,917,458	1,793,145	38,900	2
Louisiana	31,422,084	29,813,395	2,066,691	17,047	5
Maryland	4,405,444	4,332,440	67,885	9,619	1
Massachusetts	4,205,708	4,190,032	26,304	719	1
Michigan	500,138	513,459	38,974	1,760	2
Missouri	1,131,634	1,124,150	56,896	1,051	3
Nebraska	730,410	726,560		400	1
New Jersey	25,318,847	25,392,362	142,493	28,263	5
New York	3,345,377	3,340,092	7,810	809	2
Oregon	39,417	36,917	4,676	81	1
Pennsylvania	26,214,476	25,105,935	787,580	74,116	2
Puerto Rico	718,321	680,228	52,324	2,136	2
Texas	56,812,354	56,320,374	2,669,915	7,327	5
Utah					1
Virginia	794,137	794,137			1
Washington	1,602,929	1,602,929			1
West Virginia	29,833,951	29,646,759	186,664	16,286	2
Wisconsin					1
Total	261,500,458	264,033,261	8,015,009	240,025	55

¹ Represents domestic ethyl alcohol, imported ethyl alcohol, and spirits produced by registered distilleries (redesignated upon receipt at denaturing plants as alcohol).² Includes 15,928 wine gallons withdrawn for use of the United States.³ In addition to these stocks at denaturing plants, stocks held by bonded dealers are shown in table 28 and stocks held by bonded manufacturers are shown in table 29.⁴ Represents number operated during any part of the year.⁵ Includes 3,369,740 wine gallons withdrawn for use of the United States.

TABLE 28.—Operations in specially denatured alcohol by bonded dealers: By States, fiscal year 1952

State	[Wine gallons]				Number of dealers operating ¹
	Received ¹	Removed ¹	Losses	Stocks June 30	
Connecticut	21,762	21,560		3,581	1
Illinois	4,659,259	4,499,146	4,879	338,478	3
Kentucky	31,933	29,604		3,929	1
Maryland	27,576	38,637	24	6,269	2
Massachusetts	50,085	60,518	8	8,283	4
Michigan	50,327	52,680	4	2,587	2
Minnesota	80,885	72,252	2	11,356	2
Missouri	68,805	66,736	37	11,628	2
New Jersey	22,434,016	22,381,021	3,625	106,664	4
New York	2,044	2,437		143	2
Ohio	172,691	170,682	23	13,784	4
Texas	26,992,760	26,949,122	24,897	782,786	3
Utah	2,617	3,152		816	1
Washington	4,288	3,558	3	2,466	2
Total	54,599,098	54,351,105	33,502	1,291,770	34

¹ Excludes interdealer shipments.² Represents number operating during any part of the year.

TABLE 29.—Operations in specially denatured alcohol by manufacturers: By States, fiscal year 1952

State	[Wine gallons]					Number of manufacturers operating ¹
	Received	Recovered after use ¹	Used in manufacturing (including recovered alcohol)	Losses	Stocks June 30	
Alabama	74,328	1,965	76,756	5	10,149	33
Arizona	139		152		15	7
Arkansas	409,115		418,575		21,753	16
California	3,201,734	1,516,576	4,762,268	1,914	239,230	292
Colorado	33,033		34,504		12,684	26
Connecticut	604,989	2,560	604,644	500	32,779	81
Delaware	45,352		56,845	244	4,395	16
District of Columbia	584,977		586,678	131	15,304	17
Florida	95,977	81,265	175,109	45	8,936	39
Georgia	196,805		199,301	275	7,627	54
Hawaii	8,954		8,991		60	5
Idaho	69		73		11	6
Illinois	7,129,443	1,504,331	8,716,119	11,935	331,198	392
Indiana	2,474,397	8,767,686	11,178,741	146	248,694	104
Iowa	30,779		29,027	45	4,551	42
Kansas	55,615		55,248	13	3,294	35
Kentucky	60,027,708		60,028,072	7	9,771	43
Louisiana	1,547,104	11,667,850	13,261,013	5	19,936	66
Maine	491		754	1	1,791	17
Maryland	3,094,010	254,100	3,380,984	865	88,270	82
Massachusetts	3,457,929	5,670,427	9,127,742	4,667	127,669	234
Michigan	3,136,874	569,009	3,840,815	7,061	138,864	142
Minnesota	178,395	58	182,161	14	17,393	54
Mississippi	166,683	6,781,700	5,955,042	2	25,286	25
Missouri	2,629,295	3,424,799	6,060,282	4,118	164,134	138
Montana	60		64		6	4
Nebraska	75,135		74,909		387	25
Nevada	1,365,067		1,293,813		108,006	2
New Hampshire	64,106		64,894		2,593	6
New Jersey	22,397,579	15,943,292	38,338,147	29,579	885,704	327
New Mexico	241		277		4	2
New York	8,152,938	1,320,807	9,499,579	16,490	470,517	640
North Carolina	598,842		609,822	5	35,194	39
North Dakota	10		17		1	3
Ohio	1,569,147	468,466	2,098,196	14,888	136,111	228
Oklahoma	45,283		43,375		6,648	34
Oregon	352,883		336,693	2	31,842	26
Pennsylvania	19,897,333	19,002,255	38,987,490	5,061	262,019	336
Puerto Rico	690,225		679,359	19	1,405	17
Rhode Island	70,960	1,062,915	1,130,442		10,311	29
South Carolina	3,159		3,040		668	19
South Dakota	35		38		10	4
Tennessee	24,403,421	279	25,247,395	1,701	1,902,898	76
Texas	28,202,808	43,079	28,220,788	16,492	398,126	132
Utah	3,142		3,445	3	231	13
Vermont	417		403	20	40	7
Virginia	471,186	2,776,744	3,092,400	13	96,211	60
Washington	9,475	62,880	72,125	1	2,227	42
West Virginia	62,942,369	12,846,510	71,194,162	1,576,240	8,430,196	25
Wisconsin	394,318	4,378	447,792	1,107	19,263	88
Wyoming	40		38		16	4
Total	260,882,447	92,763,730	350,179,599	1,693,614	14,331,823	4,064

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 81,522 wine gallons recovered from solutions received containing specially denatured alcohol.

TABLE 30.—Summary: Ethyl alcohol used for denaturation, and production, withdrawals, receipts, quantities used, and stocks on hand June 30, of denatured alcohol, and premises operated, fiscal years 1934 to 1952, inclusive

Fiscal year ended June 30—	Ethyl alcohol used for denaturation ¹	Denaturing plants					
		Completely denatured alcohol			Specially denatured alcohol ²		
		Production	Withdrawals	Stocks June 30	Production	Withdrawals	Stocks June 30
	<i>Proof gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>
1934	139,681,129	27,174,311	28,443,067	748,967	55,067,082	54,734,827	777,674
1935	165,233,606	38,746,679	38,050,525	1,433,844	58,284,395	58,653,468	368,743
1936	174,357,295	36,522,358	35,700,192	2,250,899	64,955,485	64,819,485	455,724
1937	181,034,322	22,118,378	23,484,104	857,663	80,084,281	79,681,876	799,468
1938	165,848,246	25,598,717	25,727,946	699,772	69,009,024	69,253,258	491,852
1939	177,336,688	17,179,433	17,204,615	655,996	83,561,077	82,668,014	1,325,563
1940	225,160,792	15,352,033	15,495,290	498,982	111,409,797	111,509,432	1,163,490
1941	276,766,363	17,676,172	17,720,882	438,835	135,834,261	136,319,810	630,474
1942	376,624,412	28,628,181	28,958,998	94,442	179,217,153	177,058,630	2,721,991
1943	408,303,779	24,369,788	24,320,681	143,208	198,524,631	193,977,658	7,161,323
1944	973,439,556	52,331,761	52,210,817	224,133	471,781,825	465,909,511	18,154,806
1945	971,446,910	33,087,533	32,288,945	1,013,268	404,008,004	491,445,833	20,623,245
1946	303,458,500	26,144,437	27,118,835	45,595	186,657,673	197,554,311	8,919,656
1947	338,029,989	36,395,715	36,324,125	102,261	147,348,371	154,927,752	1,878,777
1948	339,651,745	34,887,789	34,748,659	226,077	149,394,637	150,359,372	846,582
1949	323,925,930	10,221,492	10,321,778	105,362	164,273,211	156,389,294	8,640,566
1950	322,836,727	4,414,058	4,397,961	85,961	170,259,583	176,804,418	2,012,789
1951	455,999,873	1,438,564	1,456,480	47,726	243,998,614	237,192,954	8,747,342
1952	489,788,861	993,027	979,932	40,455	261,500,458	264,033,291	8,015,009

Fiscal year ended June 30—	Specially denatured alcohol				Number of denaturing plants operated	Number of dealers operating	Number of manufacturers operating
	Bonded dealers		Manufacturers				
	Receipts ³	Stocks June 30	Used ⁴	Stocks June 30			
	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>			
1934	4,184,596	492,381	96,302,848	2,637,211	41	70	4,686
1935	3,976,293	391,240	99,452,531	2,790,602	39	71	4,279
1936	3,682,183	333,542	109,525,518	2,771,921	37	67	3,889
1937	3,997,465	349,789	139,054,615	3,369,068	45	67	4,323
1938	3,019,005	263,206	127,456,902	2,708,739	43	64	4,321
1939	3,243,249	378,009	142,969,775	3,162,641	38	55	4,405
1940	3,441,108	381,655	177,338,704	5,974,138	40	52	4,283
1941	4,053,733	279,383	223,745,901	5,217,459	43	51	4,200
1942	9,738,837	5,801,635	325,714,889	7,927,692	62	53	4,213
1943	7,590,158	9,090,979	395,807,695	18,874,162	76	50	4,031
1944	5,155,408	3,841,165	687,731,298	12,118,670	66	42	4,019
1945	16,177,196	164,153	761,625,286	10,975,875	65	38	4,061
1946	18,000,220	190,055	325,206,701	9,097,977	50	36	4,239
1947	21,241,606	295,487	283,281,330	8,361,845	49	39	4,238
1948	20,361,336	180,057	278,093,935	8,347,893	48	39	4,206
1949	28,783,315	877,028	296,174,139	13,979,713	47	37	4,153
1950	43,725,971	972,437	293,245,411	8,427,429	46	35	4,176
1951	60,955,109	1,071,839	351,915,212	12,939,023	48	36	4,128
1952	54,599,098	1,291,770	350,179,599	14,331,828	55	34	4,054

¹ For 1934 through 1941 represents *withdrawals* of all products for denaturation, that is, domestic ethyl alcohol, spirits produced by registered distilleries (redesignated upon receipt at denaturing plants as alcohol), and rum. For 1942 represents all products *used* for denaturation, that is, domestic ethyl alcohol, spirits, and rum. For 1943 through 1952 represents all products (except rum) *used* for denaturation, that is, domestic ethyl alcohol, imported ethyl alcohol, and spirits. Rum is included for 1934 through 1942 because denatured rum is included with specially denatured alcohol for those years.

² Prior to fiscal year 1943, includes denatured rum.

³ Excludes interdealer shipments.

⁴ Includes recovered alcohol.

V. DISTILLED SPIRITS: UNRECTIFIED

(Produced by registered and fruit distilleries)

TABLE 31.—Materials: Used at registered distilleries in production of distilled spirits,¹ by kinds and by months, fiscal year 1952

Month	Grain and grain products				
	Corn	Rye	Malt	Wheat	Sorghum grain
	Pounds	Pounds	Pounds	Pounds	Pounds
July	106,940,968	21,781,136	21,044,287	1,851,900	41,794,142
August	86,658,680	17,858,852	18,135,802	1,557,700	35,012,808
September	92,190,557	19,727,619	19,788,705	5,801,720	21,587,714
October	106,591,517	27,708,356	21,899,280	6,652,038	30,051,291
November	113,905,210	22,946,843	21,924,824	7,904,564	23,158,977
December	114,817,349	20,906,018	19,130,076	7,886,193	11,990,406
January	106,661,144	23,961,033	18,860,221	11,290,290	11,829,005
February	112,328,858	20,053,832	17,606,784	1,402,471	11,634,072
March	113,768,064	18,165,631	17,409,463	524,160	11,482,044
April	102,593,321	18,219,631	15,818,100	479,305	9,723,155
May	87,212,619	14,265,322	13,051,107	241,920	5,548,452
June	65,793,894	9,501,022	9,347,607	183,680	3,617,436
Total	² 1,209,433,179	235,095,095	214,016,256	³ 45,775,941	217,429,503

Month	Grain and grain products—Continued		Molasses	Products used in re-distillation	Other materials
	Mixed grain	Total			
	Pounds	Pounds	Gallons	Proof gallons	Pounds
July	6,946,068	193,412,431	206,164	1,418,781	33,830
August	6,946,068	169,169,910	228,214	1,634,534	36,640
September	24,634,209	183,730,524	208,972	1,594,374	35,668
October	3,068,696	195,971,178	245,614	1,579,853	35,089
November	1,218,000	191,059,418	265,525	1,955,692	29,792
December	174,730,042	170,858	1,095,490	1,095,490	26,953
January	172,601,694	185,348	778,464	778,464	22,762
February	163,026,017	174,064	714,431	714,431	17,835
March	151,349,262	211,698	1,133,266	1,133,266	23,351
April	146,803,412	178,892	1,377,198	1,377,198	16,189
May	120,319,420	171,824	1,434,404	1,434,404	21,008
June	88,443,639	199,038	1,160,206	1,160,206	17,006
Total	35,866,973	1,957,516,947	⁴ 2,447,111	15,875,693	⁵ 316,093

¹ Whisky, rum, gin, vodka, and spirits. For materials used at fruit distilleries in production of brandy and spirits-fruit, see table 33.

² Includes 363,700 pounds of corn meal.

³ Includes 15,229,911 pounds of wheat flour.

⁴ Used in production of rum.

⁵ Represents 229,847 pounds of diastalt, 83,222 pounds of malt sirup, and 3,023 pounds of enzyme extract.

TABLE 32.—Materials: Used at registered distilleries in production of distilled spirits,¹ by kinds and by States, fiscal year 1952

State	Grain and grain products				
	Corn	Rye	Malt	Wheat	Sorghum grain
	Pounds	Pounds	Pounds	Pounds	Pounds
California.....	12,117,407	1,967,335	1,700,070		473,358
Illinois.....	195,440,823	46,654,594	43,698,203	26,857,690	199,579,257
Indiana.....	279,466,210	20,981,278	33,238,181		6,941,606
Iowa.....	10,927,300		1,747,200		8,557,617
Kansas.....	672,620	22,310	2,532,730	15,229,911	9,190,590
Kentucky.....	536,051,791	129,244,141	95,515,834	3,688,349	
Maryland.....	86,815,275	27,850,899	14,388,443		3,508,176
Massachusetts.....	9,056,544	794,416	1,074,472		
Missouri.....	1,727,998	285,908	8,947,894		5,600,392
Nebraska.....			2,662,605		29,105,627
New York.....	11,739,616		2,119,936		7,339,808
Ohio.....	54,626,102	4,129,796	9,002,329		37,955,688
Pennsylvania.....	1,237,949	1,676,387	748,175		3,977,384
Tennessee.....	6,968,800	698,880	1,048,320		
Virginia.....	2,564,744	789,152	591,864		
Total.....	1,209,433,179	235,095,095	214,916,256	45,775,941	217,429,503

State	Grain and grain products—Continued		Molasses	Products used in re-distillation	Other materials
	Mixed grain	Total			
	Pounds	Pounds	Gallons	Proof gallons	Pounds
California.....		16,258,179		15,164	
Illinois.....	6,160,100	428,390,667		1,059,418	311,830
Indiana.....		338,727,275		4,623,906	
Iowa.....		19,232,117		420,759	
Kansas.....	789,761	28,437,922		205,015	
Kentucky.....		764,500,196	1,444,328	973,225	4,263
Maryland.....		132,562,793		1,205,108	
Massachusetts.....		10,925,432	1,002,783		
Missouri.....	28,917,112	49,479,304			
Nebraska.....		31,768,232		19,405	
New York.....		21,198,360		231,776	
Ohio.....		195,713,914		2,939,441	
Pennsylvania.....		6,739,895		3,983,476	
Tennessee.....		8,736,000			
Virginia.....		3,945,760			
Total.....	35,866,973	1,957,616,947	2,447,111	16,876,693	316,093

¹ Whisky, rum, gin, vodka, and spirits. For materials used at fruit distilleries in production of brandy and spirits-fruit, see table 34.

² See footnote 2, table 31.

³ See footnote 3, table 31.

⁴ Represents 227,411 pounds of diatom, 81,396 pounds of malt sirup, and 3,923 pounds of enzyme extract.

⁵ Represents 2,436 pounds of diatom and 1,827 pounds of malt sirup.

⁶ See footnote 4, table 31.

TABLE 33.—Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and by months, fiscal year 1952

Month	Fruit and fruit products ¹				
	Grape	Raisin	Total	Grape	Raisin
	Pounds	Pounds	Pounds	Gallons	Gallons
July.....	177,270	229,811	407,081	689,984	1,735
August.....	1,392,810	1,602,475	2,995,285	9,331,739	82,621
September.....	9,248,700	695,878	9,944,578	73,942,484	92,180
October.....	11,552,190	1,489,786	13,041,976	158,214,637	41,796
November.....	3,280,860	1,706,391	4,987,251	93,739,828	46,997
December.....	3,342,370	1,333,284	4,675,654	28,934,343	77,492
January.....	1,329,200	2,033,898	3,363,098	7,777,824	54,346
February.....		1,698,320	1,698,320	3,721,619	107,993
March.....		1,073,404	1,073,404	2,162,140	
April.....		707,966	707,966	1,196,841	
May.....		559,853	559,853	1,171,962	
June.....		973,698	973,698	305,326	14,135
Total.....	30,323,400	14,104,764	44,428,164	380,288,727	518,305

Month	Fruit and fruit products ¹ —Continued					
	Apple	Fig	Peach	Pear	Other	Total
	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons
July.....	99,004		4,900		2,003	796,726
August.....	417,499	35,501	78,455		6,700	9,952,515
September.....	357,976		20,137		5,664	73,518,441
October.....	427,350					158,633,783
November.....	451,520				2,390	94,239,835
December.....	264,867	510,552		60,886	1,590	29,839,640
January.....	248,855	542,121			2,073	8,625,219
February.....	168,800				7,307	4,005,719
March.....	216,143					2,378,283
April.....	210,212				7,221	1,414,274
May.....	100,009				220	1,272,191
June.....	12,700				5,650	337,711
Total.....	2,974,935	1,088,174	102,592	50,886	40,718	385,064,337

¹ In addition 172,531 proof gallons of brandy were used in re-distillation.
² Represents 19,753 gallons of cherry, 8,335 gallons of blackberry, 5,664 gallons of boysenberry, 5,376 gallons of loganberry, and 1,590 gallons of currant.

TABLE 34.—Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and by States, fiscal year 1952

Kind	Fruit and fruit products ¹					
	California	California	Colorado	Connecticut	Missouri	New Jersey
	Pounds	Gallons	Gallons	Gallons	Gallons	Gallons
Grape.....	30,323,400	379,195,948	5,386	3,176		302,350
Raisin.....	14,104,764	518,305				
Apple.....		841,131			199,468	905,627
Fig.....		1,088,174				
Peach.....		98,592				4,000
Pear.....						
Cherry.....			3,442			5,000
Blackberry.....			2,170			2,300
Boysenberry.....		5,664				
Loganberry.....			3,373			
Currant.....						
Total.....	44,428,164	381,747,814	14,371	3,176	199,468	1,219,277

² See footnote at end of table.

TABLE 34.—*Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and by States, fiscal year 1952—Continued*

Kind	Fruit and fruit products ¹ —Continued				
	New York	Ohio	Oregon	Washington	United States total
	Gallons	Gallons	Gallons	Gallons	Gallons
Grape		41,851		740,016	380,288,727
Raisin					518,305
Apple	47,050	48,125	159,724	92,242	² 2,974,935
Fig					1,088,174
Peach					102,592
Pear			50,886		50,886
Cherry		390		10,921	19,753
Blackberry		3,865			8,335
Boysenberry					5,664
Loganberry				2,003	5,376
Current				1,590	1,590
Total	47,050	94,231	210,610	846,772	385,064,337

¹ In addition 172,531 proof gallons of brandy were used in redistillation.² Includes 681,568 gallons in Virginia.TABLE 35.—*Production: ¹ Distilled spirits, by kinds and by months, fiscal year 1952*

[Tax gallons]							
Month	Whisky	Brandy	Rum	Gin ²	Vodka	Other spirits	Total
July	9,763,320	58,067	159,699	661,132	5,927	8,125,968	18,774,113
August	6,904,583	307,617	172,192	745,592	21,317	8,225,310	16,376,561
September	8,158,346	1,254,423	144,119	504,719	26,788	12,068,427	22,146,822
October	10,321,992	2,239,224	190,803	454,913	31,754	21,512,516	34,751,202
November	10,960,573	2,448,580	208,458	641,010	19,524	14,141,438	28,419,583
December	10,464,626	1,305,058	155,644	467,781	23,577	6,979,457	19,396,143
January	9,547,954	566,940	149,545	490,886	4,364	6,273,539	17,033,228
February	9,113,520	628,005	134,523	476,367	4,789	5,189,397	16,546,601
March	8,648,373	312,906	165,083	625,489	24,179	5,232,602	15,008,582
April	8,044,683	136,577	140,668	1,207,940	38,227	4,625,599	14,193,694
May	6,792,621	223,411	138,265	881,841	140,536	3,465,349	11,642,023
June	4,823,412	40,232	162,839	999,162	21,025	2,540,559	8,577,229
Total	³ 103,543,953	⁴ 9,521,040	⁵ 1,911,838	8,156,782	362,007	⁶ 98,370,161	221,865,781

¹ Represents production of whisky, brandy, rum, gin, vodka, and spirits by registered distilleries, and brandy and spirits-fruit by fruit distilleries. For purposes of withdrawal, see tables 39 and 43.² For production of gin at rectifying plants, see table 56.³ Represents 84,025,801 tax gallons of bourbon whisky, 9,517,107 tax gallons of rye whisky, 9,273,156 tax gallons of corn whisky, and 727,889 tax gallons of other whisky designated as bourbon mash whisky, rye mash whisky, etc., by virtue of being packaged in reused cooperage.⁴ Includes 3,270 tax gallons produced at registered distilleries. For kinds of brandy and spirits-fruit produced, see table 37.⁵ Represents production for beverage and industrial purposes. Includes 1,763,339 tax gallons removed for denaturation.⁶ Represents production for beverage and industrial purposes. Represents 36,655,525 tax gallons of spirits-fruit produced at fruit distilleries and 62,814,536 tax gallons of spirits—grain, spirits—cane, etc., at registered distilleries. Includes 1,880,184 tax gallons removed for denaturation and 1,269,533 tax gallons transferred to industrial alcohol plants and bonded warehouses which could be withdrawn for either industrial or beverage purposes.TABLE 36.—*Production: ¹ Distilled spirits, by kinds and by States, fiscal year 1952*

[Tax gallons]							
State	Whisky	Brandy	Rum	Gin ²	Vodka	Other spirits	Total
California	1,435,393	9,031,096		52,441	20,815	35,560,235	46,099,980
Colorado		4,469					4,469
Connecticut		1,014					1,014
Illinois	20,547,951			1,629,372	80,915	16,690,415	38,948,654
Indiana	9,465,303			1,365,587	29,346	19,066,686	29,926,922
Iowa					2,556	2,113,809	2,116,365
Kansas					33,433	2,775,175	2,808,608
Kentucky	61,993,643		1,144,701	566,426		5,606,557	69,311,321
Maryland	7,373,963			101,684		4,185,269	11,660,916
Massachusetts	604,955		767,137		50,032	299,052	1,721,176
Missouri	187,790					2,081,499	2,269,289
Nebraska						3,094,574	3,094,574
New Jersey		183,045					183,045
New York		4,121		1,018,383		820,379	1,842,883
Ohio	535,658	22,217		2,918,791	143,121	6,686,049	10,305,836
Oregon		56,074					56,074
Pennsylvania	311,708			504,104	1,789	³ -609,539	208,662
Tennessee	746,515						746,515
Virginia	341,074	77,440					418,514
Washington		141,564					141,564
Total	⁴ 103,543,953	⁵ 9,521,040	⁶ 1,911,838	8,156,782	362,007	⁷ 98,370,161	221,865,781

¹ Represents production of whisky, brandy, rum, gin, vodka, and spirits by registered distilleries, and brandy and spirits-fruit by fruit distilleries. For purposes of withdrawal, see tables 40 and 44.² For production of gin at rectifying plants, see table 56.³ Represents net production, that is, the original production plus production by redistillation of spirits, minus the quantity of spirits used in redistillation (previously reported as production). Where production for any State is only by redistillation of products, and spirits are produced in the same period that products were used for redistillation, the net production for such State results in a negative figure, due to losses in redistillation. A negative figure also results where the redistillation of products is not completed in the same period that the products were used for redistillation.⁴ See footnote 3, table 35.⁵ Includes 3,270 tax gallons produced at registered distilleries. For kinds of brandy and spirits-fruit produced, see table 38.⁶ See footnote 5, table 35.⁷ See footnote 6, table 35.TABLE 37.—*Production: Brandy and spirits by fruit distilleries, by kinds and by months, fiscal year 1952*

[Tax gallons]								
Month	Grape	Raisin	Apple	Fig	Pear	Peach	Other	Total
July	56,143	29,398	13,162			896	350	99,949
August	931,874	34,735	59,129		10,132		2,069	1,037,939
September	7,552,219	28,760	55,931	2,824	191	6,342		7,646,257
October	18,128,395	2,127	41,650				1,433	18,173,625
November	10,941,977	33,328	49,381				826	11,025,512
December	3,452,820	18,133	35,710		29,969	3,928	979	3,521,539
January	1,235,897	98,642	35,415		92,767			1,462,721
February	740,647	81,180	23,396		16,045		1,541	862,809
March	412,143	62,981	20,657					503,781
April	248,465	15,291	25,119				896	289,771
May	311,444	27,270	11,177				87	349,978
June	67,537	22,286	7,235		3,252		1,204	101,514
Total	¹ 44,059,561	² 454,121	³ 383,962	⁴ 141,605	⁵ 17,503	⁶ 7,238	⁷ 9,405	45,073,395

¹ Represents 8,521,971 tax gallons of brandy and 35,537,590 tax gallons of spirits-fruit.² Represents 446,827 tax gallons of brandy and 7,294 tax gallons of spirits-fruit.³ Represents 373,221 tax gallons of brandy and 10,741 tax gallons of spirits-fruit.⁴ Brandy.⁵ Represents the following quantities of brandy: 3,348 tax gallons of cherry, 2,120 tax gallons of blackberry, 1,855 tax gallons of loganberry, 686 tax gallons of boysenberry, and 366 tax gallons of current.

TABLE 38.—*Production: Brandy and spirits by fruit distilleries, by kinds and by States, fiscal year 1952*

[Tax gallons]

Kind	California	Colorado	New Jersey	Ohio	Oregon	Washington	Total
Grape	43,861,570	967	68,075	8,205		119,790	44,059,561
Raisin	454,121						454,121
Apple	111,656		112,324	9,741	38,571	19,368	383,962
Fig	141,605						141,605
Pear					17,503		17,503
Peach	6,342		896				7,238
Cherry		406	1,184	68		1,690	3,348
Blackberry		1,621	566	933			3,120
Loganberry		1,535				350	1,885
Boyssenberry	686						686
Current						366	366
Total	44,575,980	4,469	183,045	18,947	56,074	141,564	45,073,395

¹ Includes 1,014 tax gallons of brandy in Connecticut.

² Includes 10,741 tax gallons of spirits-fruit in Missouri, 4,121 tax gallons of brandy in New York, and 77,440 tax gallons of brandy in Virginia.

³ Represents 9,031,095 tax gallons of brandy and 35,544,884 tax gallons of spirits-fruit.

⁴ Brandy.

TABLE 39.—*Withdrawals: Distilled spirits, total tax-paid,¹ by kinds and by months, fiscal year 1952*

[Tax gallons]

Month	Whisky	Brandy	Rum	Gin	Vodka
July	3,686,407	155,232	19,673	780,898	13,170
August	5,901,627	188,722	23,311	918,716	15,736
September	6,887,621	225,408	26,541	595,165	24,822
October	9,129,476	440,756	43,605	608,941	31,172
November	6,673,987	305,786	32,661	520,665	27,088
December	4,682,073	226,321	27,376	384,218	8,409
January	4,095,331	229,682	20,199	366,110	13,521
February	4,645,503	186,699	15,839	438,173	7,367
March	5,536,073	196,979	24,664	675,558	16,453
April	4,997,495	154,097	23,951	1,202,090	19,524
May	4,545,724	201,856	19,205	807,033	15,092
June	5,026,246	163,252	25,699	919,739	26,860
Total	64,907,563	2,674,790	302,724	8,217,306	219,214

Month	Other spirits	Total	Alcohol	Grand total
July	2,362,325	7,017,705	2,232,910	9,250,615
August	2,490,427	8,638,539	3,032,853	11,671,392
September	3,493,181	11,252,738	3,595,118	14,847,856
October	5,418,599	15,672,549	3,016,437	18,688,986
November	3,493,232	11,053,419	3,178,913	14,232,332
December	2,402,296	7,730,695	2,398,654	10,129,349
January	1,863,057	6,587,900	1,992,958	8,580,858
February	2,453,318	7,746,899	1,788,300	9,535,199
March	3,307,304	9,757,031	1,860,626	11,617,657
April	3,176,029	9,573,186	1,754,794	11,327,980
May	3,756,491	9,345,401	1,394,984	10,740,385
June	3,559,553	9,721,349	1,446,672	11,168,021
Total	37,775,814	114,097,411	27,693,219	141,790,630

¹ Represents withdrawals upon taxpayment of whisky, rum, gin, and vodka from registered distilleries and internal revenue bonded warehouses; brandy from fruit distilleries and internal revenue bonded warehouses; other spirits from registered distilleries, fruit distilleries, and internal revenue bonded warehouses; and alcohol from industrial alcohol plants and bonded warehouses. Withdrawals of whisky, brandy, and rum from internal revenue bonded warehouses include bottled-in-bond tax-paid withdrawals as reported in table 41. Tax rate on and after Nov. 1, 1951, \$10.50 per tax gallon; before Nov. 1, 1951, \$9.

² For tax-free withdrawals, see table 43.

TABLE 40.—*Withdrawals: Distilled spirits, total tax-paid,¹ by kinds and by States, fiscal year 1952*

[Tax gallons]

State	Whisky	Brandy	Rum	Gin	Vodka
California	2,291,243	994,429	5,290	50,120	18,728
Colorado	900				712
Connecticut	128,822	5,391		62,505	
Georgia	9,428	373		890	
Hawaii					
Illinois	8,830,368	196,068	2,329	1,590,701	13,585
Indiana	7,796,344	280,668	33,857	1,760,277	3,021
Kansas					2,072
Kentucky	29,437,610	79,091	13,074	180,728	13,197
Louisiana					
Maine	163	1,599			
Maryland	4,088,602	6,869	5,537	105,302	
Massachusetts	559,625	146,140	193,157	2,656	46,417
Michigan	12,095	166,316	6,429		68,201
Minnesota	29,964	22,440		260	
Missouri	157,216	127		4,924	
Nebraska					
New Jersey	97,603	138,418			235
New York	1,547,250	44,415		1,018,383	
Ohio	1,256,377	144,945		2,920,408	46,869
Oregon		322			
Pennsylvania	6,141,196	447,329	43,051	520,150	6,677
Tennessee	345,345	1,463			
Virginia	177,412	387			
Washington					
West Virginia					
Total	64,907,563	2,674,790	302,724	8,217,306	219,214

State	Other spirits	Total	Alcohol	Grand total
California	1,190,897	4,550,707	593,375	5,144,082
Colorado	1,545	3,157		3,157
Connecticut	1,046,279	1,242,997		1,242,997
Georgia		10,691		10,691
Hawaii			1,640	1,640
Illinois	8,846,300	19,479,351	1,416,921	20,896,272
Indiana	7,490,794	17,364,958	7,334,221	24,699,179
Kansas	13,616	15,688	31,949	47,637
Kentucky	7,131,691	36,855,391	3,081,264	38,936,655
Louisiana			602,026	602,026
Maine		1,762		1,762
Maryland	3,554,020	7,760,330	5,513,524	13,273,854
Massachusetts	1,410,243	2,358,240	288,091	2,646,331
Michigan	42,316	295,357	295,497	590,854
Minnesota	106,293	158,957		158,957
Missouri	30,679	192,946	124,987	317,933
Nebraska			309	309
New Jersey	167,905	402,161	4,336,533	4,738,694
New York	1,290,684	3,900,732	82,349	3,983,081
Ohio	1,202,889	5,570,988	1,036,141	6,607,129
Oregon		322		322
Pennsylvania	4,249,666	13,408,069	2,922,903	16,330,972
Tennessee		346,808		346,808
Virginia		177,799		177,799
Washington			6,744	6,744
West Virginia			24,745	24,745
Total	37,775,814	114,097,411	27,693,219	141,790,630

¹ Represents withdrawals upon taxpayment of whisky, rum, gin, and vodka from registered distilleries and internal revenue bonded warehouses; brandy from fruit distilleries and internal revenue bonded warehouses; other spirits from registered distilleries, fruit distilleries, and internal revenue bonded warehouses; and alcohol from industrial alcohol plants and bonded warehouses. Withdrawals of whisky, brandy, and rum from internal revenue bonded warehouses include bottled-in-bond tax-paid withdrawals as reported in table 42. Tax rate on and after Nov. 1, 1951, \$10.50 per tax gallon; before Nov. 1, 1951, \$9.

² For tax-free withdrawals, see table 44.

TABLE 41.—*Withdrawals: Bottled-in-bond distilled spirits,¹ tax-paid, by kinds and by months, fiscal year 1952*

[Tax gallons]				
Month	Whisky	Brandy	Rum	Total
July.....	403,306	2,428	114	405,848
August.....	665,374	2,001	102	667,477
September.....	1,034,338	1,832	127	1,036,297
October.....	1,893,629	7,543	129	1,901,301
November.....	1,063,675	7,559	96	1,071,330
December.....	626,695	5,627	223	632,545
January.....	455,654	3,637	45	459,336
February.....	472,624	4,004	105	476,733
March.....	640,333	4,625	135	645,093
April.....	514,651	3,343	78	517,972
May.....	511,863	890	37	512,790
June.....	763,479	1,836	219	765,534
Total.....	9,035,521	45,418	1,415	9,082,354

¹ Represents withdrawals in cases of bottled-in-bond distilled spirits from internal revenue bonded warehouses. The withdrawals in this table are included in total tax-paid withdrawals reported in table 39.

TABLE 42.—*Withdrawals: Bottled-in-bond distilled spirits,¹ tax-paid, by kinds and by States, fiscal year 1952*

[Tax gallons]				
State	Whisky	Brandy	Rum	Total
California.....	358,977	7,549	—	366,526
Colorado.....	271	—	—	271
Connecticut.....	1,347	—	—	1,347
Illinois.....	468,354	4,345	—	472,699
Indiana.....	52,178	—	—	52,178
Kentucky.....	5,618,202	22,184	—	5,640,386
Maryland.....	128,278	18	—	128,296
Massachusetts.....	30,962	—	1,284	32,246
Minnesota.....	26,159	—	—	26,159
Missouri.....	50,105	—	—	50,105
New Jersey.....	20,751	3,876	—	24,627
New York.....	55,885	1,064	—	56,949
Ohio.....	190,001	5,274	—	195,275
Pennsylvania.....	1,009,613	1,118	131	1,010,862
Virginia.....	34,428	—	—	34,428
Total.....	9,035,521	45,418	1,415	9,082,354

¹ Represents withdrawals in cases of bottled-in-bond distilled spirits from internal revenue bonded warehouses. The withdrawals in this table are included in total tax-paid withdrawals reported in table 40.

TABLE 43.—*Withdrawals: Distilled spirits, total tax-free,¹ by kinds and by months, fiscal year 1952*

[Tax gallons]							
Month	For fortification of wine ²		For denaturation		For use of the United States		
	Brandy	Spirits-fruit	Rum	Spirits	Whisky	Brandy	Whisky
July.....	44,738	25,431	159,699	—	—	—	1,141,809
August.....	102,123	648,547	172,192	20,718	1,200	923	786,881
September.....	466,153	6,767,867	138,515	—	1,070	—	1,682,249
October.....	1,113,388	15,624,718	181,996	—	34	—	1,783,677
November.....	838,141	7,977,267	161,013	4,464	—	—	1,895,837
December.....	284,786	1,778,023	135,200	—	—	—	958,432
January.....	236,793	808,779	146,768	10,074	34	—	577,182
February.....	103,218	361,634	131,844	560,913	—	—	—
March.....	104,497	112,410	133,887	339,415	11,950	—	—
April.....	109,477	209,173	131,940	537,376	3,924	—	—
May.....	26,238	359,717	135,031	197,123	4,017	—	—
June.....	55,932	106,252	135,254	160,171	3,461	—	—
Total.....	3,487,484	34,774,818	1,763,339	1,880,184	25,690	923	8,826,067

* 2,225

Month	For export			To customs manufacturing bonded warehouses			Total
	Whisky	Spirits	Other	Whisky	Spirits	Other	
July.....	55,115	16,052	514	17,134	2,263	1,610	1,464,622
August.....	48,618	104	118	16,935	10,763	5,373	1,814,577
September.....	84,199	44,023	—	14,029	3,137	3,501	9,204,866
October.....	81,443	—	3	20,944	9,169	7,269	18,822,726
November.....	114,021	22,210	510	26,000	14,740	2,212	11,056,590
December.....	63,700	203	802	27,340	22,981	9,195	3,260,771
January.....	92,066	311	—	23,782	22,378	7,980	1,926,189
February.....	102,450	8,098	688	42,913	23,853	7,820	1,343,536
March.....	190,398	52,846	—	21,945	23,943	6,288	1,047,660
April.....	130,357	42,250	1,456	27,144	13,367	10,750	1,217,550
May.....	121,846	30,652	1,080	22,004	15,415	5,466	922,224
June.....	260,426	15,010	163	23,481	13,577	5,007	778,871
Total.....	1,344,641	231,759	5,334	288,651	176,586	57,471	52,880,182

¹ Represents withdrawals of whisky, rum, gin, and vodka from registered distilleries and internal revenue bonded warehouses; brandy from fruit distilleries and internal revenue bonded warehouses; and other spirits from registered distilleries, fruit distilleries, and internal revenue bonded warehouses. In addition 11,269,533 tax gallons of spirits were withdrawn for transfer to industrial alcohol plants and bonded warehouses.

² Represents 2,358,922 tax gallons of brandy and 31,655,166 tax gallons of spirits-fruit withdrawn from fruit distilleries and 1,128,562 tax gallons of brandy and 3,119,652 tax gallons of spirits-fruit from internal revenue bonded warehouses. (Under the Act of June 24, 1940 (Public Law 555, 76th Cong.), effective July 1, 1940, the tax on brandy and spirits-fruit used in fortification is included in the wine tax.)

³ Represents whisky, with the exception of six tax gallons of gin.

⁴ Represents 4,023 tax gallons of gin, 930 tax gallons of brandy, and 376 tax gallons of rum.

⁵ Represents 61,434 tax gallons of gin, 9,967 tax gallons of brandy, 8,482 tax gallons of rum, and 2,558 tax gallons of vodka.

TABLE 44.—*Withdrawals: Distilled spirits, total tax-free,¹ by kinds and by States, fiscal year 1952*

[Tax gallons]

State	For fortification of wine ²		For denaturation		For use of the United States			For vessels and aircraft
	Brandy	Spirits-fruit	Rum	Spirits	Whisky	Brandy	Spirits	Whisky
California.....	2,889,527	34,685,562			4,024			1,098
Colorado.....	3,687							
Connecticut.....	21,498							
Georgia.....	7,280			104,418	6,036		5,247,376	
Illinois.....	28,134			1,482,955			983,647	
Indiana.....				42,362			61,294	
Kansas.....			1,131,608			923		
Kentucky.....					240			76
Maryland.....	3,430		631,731					
Massachusetts.....		4,241						
Michigan.....	8,585	17,909		11,712	34		1,559,292	
Missouri.....				213,555			974,458	
Nebraska.....		67,106						
New Jersey.....	213,224							1,061
New York.....	42,394							
Ohio.....	21,277							
Oregon.....	25,412			25,182	15,356			
Pennsylvania.....	79,053							
Virginia.....	143,983							
Washington.....								
Total.....	3,487,484	34,774,818	1,763,339	1,880,184	25,690	923	8,826,067	2,235

State	For export			To customs manufacturing bonded warehouses			Total
	Whisky	Spirits	Other	Whisky	Spirits	Other	
California.....	99,014	15,316	2,836	3,349	1,101	5,945	37,707,772
Colorado.....							3,687
Connecticut.....	9,419						20,917
Georgia.....							7,280
Illinois.....	386,039	122,759	2,004	6,761	1,043	4,289	5,908,859
Indiana.....	118,024	18,903					2,603,529
Kansas.....							103,656
Kentucky.....	391,402	66,611		3,680	2,661		1,596,885
Maryland.....	274,364		376	178,886	112,167		569,163
Massachusetts.....	773			1,643	918	1,848	637,289
Michigan.....							12,826
Missouri.....							1,588,947
Nebraska.....							1,188,013
New Jersey.....	670						281,000
New York.....	42,533						35,988
Ohio.....			118				21,385
Oregon.....							25,412
Pennsylvania.....	22,403	8,170		94,332	58,696	60,389	284,528
Virginia.....							79,053
Washington.....							143,983
Total.....	1,344,641	231,759	4,534	288,651	176,586	72,471	52,880,182

¹ See footnote 1, table 43.² See footnote 2, table 43.³ Represents whisky, with the exception of six tax gallons of gin withdrawn in California.⁴ See footnote 4, table 43.⁵ See footnote 5, table 43.TABLE 45.—*Losses:¹ Distilled spirits in internal revenue bonded warehouses, by kinds and by States, fiscal year 1952*

[Tax gallons]

State	Whisky	Brandy	Rum	Gin	Vodka	Other spirits	Total
California.....	515,137	166,047	1,767	277		49,964	733,192
Colorado.....	86					28	114
Connecticut.....	38,009	766		39		2,822	41,636
Georgia.....	707	3,689		1			4,397
Illinois.....	1,986,271	39,180	569	57		400,805	2,426,885
Indiana.....	2,352,412	63,633	8,904	48,075		385,829	2,558,853
Iowa.....						5,701	5,701
Kansas.....						633	633
Kentucky.....	7,948,505	15,275	4,616	36	10	226,986	8,195,328
Maine.....	35	300					335
Maryland.....	1,281,929	2,335	793	3		190,188	1,475,248
Massachusetts.....	100,750	12,266	51,202	15	58	7,067	171,358
Michigan.....	1,718	3,467	786		205	153	6,329
Minnesota.....	826	6,427				249	7,502
Missouri.....	41,044	30			9	9,662	50,745
Nebraska.....						3,851	3,851
New Jersey.....	16,719	28,097			2	1,656	46,474
New York.....	412,924	13,072				555	426,551
Ohio.....	265,896	17,301		2	464	60,699	344,352
Oregon.....		398					398
Pennsylvania.....	2,828,619	76,229	18,194	3,023	2	178,932	3,104,999
Tennessee.....	57,721	426					58,147
Virginia.....	49,179	1,863					51,042
Washington.....		7					7
Total.....	17,898,477	450,808	86,731	51,537	744	1,525,780	20,014,077

¹ Represents original tax gallons less tax gallons withdrawn (includes losses tax-paid).TABLE 46.—*Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and by months, fiscal year 1952¹*

[Tax gallons]

Month	Whisky	Brandy	Rum	Gin	Vodka	Other spirits ²	Total
July.....	755,767,716	11,175,527	2,199,437	1,209,776	28,102	129,953,217	910,333,775
August.....	756,411,230	11,171,033	2,170,113	1,023,814	36,240	144,611,981	915,424,411
September.....	755,456,892	11,736,961	2,139,210	926,903	35,715	144,281,100	914,576,801
October.....	754,147,017	12,263,798	2,095,228	790,198	32,136	142,965,086	912,263,463
November.....	756,520,758	13,465,814	2,100,862	864,005	27,371	144,205,773	917,204,583
December.....	760,802,770	14,388,780	2,083,562	952,801	42,494	146,924,979	925,195,386
January.....	765,029,230	14,434,344	2,054,957	1,070,602	33,318	149,955,990	932,578,431
February.....	767,818,541	14,664,266	2,033,927	1,086,421	23,580	150,792,789	936,419,524
March.....	768,744,775	14,690,902	2,033,444	1,021,737	24,403	153,556,040	940,071,301
April.....	769,733,073	14,620,782	2,004,953	989,747	55,434	153,623,089	941,057,088
May.....	769,996,118	14,558,135	1,988,502	1,076,424	179,738	152,653,582	940,452,499
June.....	767,557,977	14,345,041	1,972,233	1,148,400	173,418	151,956,204	937,156,333

¹ Represents original entry tax gallons except for distilled spirits in cases, for which losses have already been determined. Stocks of distilled spirits in cases as of June 30 were as follows: 708,946 tax gallons of whisky, 27,014 tax gallons of brandy, 3,668 tax gallons of rum, and 121 tax gallons of gin.² Represents spirits produced by registered and fruit distilleries.

TABLE 47.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and by States, June 30, 1952¹
[Tax gallons]

State	Whisky	Brandy	Rum	Gin	Vodka	Other spirits ²	Total
California	5,348,320	9,961,471	35,403	29,480	1,589	3,857,903	19,234,166
Colorado	96	2,487			240	1,236	4,059
Connecticut	262,635	26,305		14,834	2,556	260,311	556,641
Illinois	94,202,236	258,119	2,675	14,093	3,782	33,750,704	128,231,509
Indiana	88,360,268	1,487,419	221,790	1,007,525	26,326	43,927,749	135,031,070
Iowa						576,214	576,214
Kansas	2,526				6,564	3,634,805	3,643,895
Kentucky	368,860,695	98,057	144,135	9,176	1,386	13,222,981	382,336,430
Louisiana	241,759		206,828				448,587
Maine	296	3,832					4,128
Maryland	61,713,827	13,798	8,721	3,948		13,344,993	75,095,287
Massachusetts	2,343,772	176,017	1,038,892	2,722	18,823	1,055,658	4,635,384
Michigan	6,375	74,369	8,709		7,905	5,362,240	5,450,598
Minnesota	8,363	122,057		3,374		133,690	267,484
Missouri	1,811,247	155		1,644		3,870,919	5,683,965
Nebraska						296	296
New Jersey	27,638	349,951				17,333	394,922
New York	247,758	241,876				499,748	990,382
Ohio	28,776,212	336,479	10,091	826	102,272	12,320,555	41,546,430
Oregon		141,751					141,751
Pennsylvania	111,251,380	974,092	295,589	60,838	1,976	16,131,637	128,715,512
Tennessee	2,512,713	5,244				2,517,957	5,030,614
Virginia	1,430,900	62,079					1,492,979
Washington		9,483				232	9,715
Wisconsin	148,961						148,961
Total	767,557,977	14,345,041	1,972,233	1,148,460	173,418	151,959,204	937,156,333

¹ See footnote 1, table 46.² See footnote 2, table 46.TABLE 48.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds, and by years and seasons of production, June 30, 1952¹
[Tax gallons]

Year	Season	Whisky	Brandy	Rum	Gin	Vodka	Other spirits ²	Total
1911	Spring	30						30
	Fall	135						135
1912	Spring	69						69
	Fall	9	108					117
1913	Spring	117						117
	Fall	3						3
1914	Spring	568						568
	Fall		165					165
1915	Spring	72						72
	Fall	237	24					261
1916	Spring	3,027						3,027
	Fall	3,645	123	105				3,873
1917	Spring	1,140	24	48				1,212
	Fall	1,394	6	105	67			1,572
1921	Spring	180						180
	Fall		558					558
1944	Fall	415,187	84,189	94,905			415	594,696
1945	Spring	1,799,668	89,965	116,901			11,332	2,017,866
	Fall	16,622,500	351,298	128,594			107,266	17,210,226
1946	Spring	20,359,909	300,510	245,055	5,350		182,125	21,092,949
	Fall	18,424,122	1,133,462	186,308			864,660	20,608,552
1947	Spring	45,596,814	1,438,650	218,374	180		1,479,575	48,733,593
	Fall	15,334,761	483,085	168,581			2,509,541	18,496,578
1948	Spring	77,825,947	109,709	64,512		3,462	3,562,471	81,568,101
	Fall	73,126,497	323,983	87,539			0,237,022	73,825,041
1949	Spring	72,043,119	5,112	97,786	3,426		4,341,885	76,496,319
	Fall	43,779,232	663,294	119,290	454		3,103,977	47,556,256
1950	Spring	66,918,105	60,674	73,364	61,854		8,012,944	75,126,941
	Fall	105,253,988	2,398,744	120,694	2,196		27,448,899	135,224,821
1951	Spring	100,074,045	588,279	119,642	72,056	1,832	49,426,274	150,273,128
	Fall	56,118,705	4,842,297	82,298	196,684	4,006	29,304,266	90,548,256
1952	Spring	46,858,761	1,470,172	65,823	805,625	164,118	17,316,562	66,681,951
Total		767,557,977	14,345,041	1,972,233	1,148,460	173,418	151,959,204	937,156,333

¹ See footnote 1, table 46.² See footnote 2, table 46.TABLE 49.—Stocks: Whisky in internal revenue bonded warehouses, by years and seasons of production, and by States, June 30, 1952¹
[Tax gallons]

State	Year and season of production											
	Spring 1911	Fall 1911	Spring 1912	Fall 1912	Spring 1913	Fall 1913	Spring 1914	Fall 1914	Spring 1915	Fall 1915	Spring 1916	Fall 1916
California												
Colorado												
Connecticut												
Illinois												
Indiana												
Kansas												
Kentucky												
Louisiana												
Maine												
Maryland												
Massachusetts												
Michigan												
Minnesota												
Missouri												
New Jersey												
New York												
Ohio												
Pennsylvania												
Tennessee												
Virginia												
Wisconsin												
Total	30	135	69	117	3	237	3	568	72	1,212	1,572	18,424,122

See footnote at end of table.

TABLE 51.—Summary: Production, withdrawals, and stocks on hand June 30, of distilled spirits, and premises operated, fiscal year 1952—Continued

State	Tax-free withdrawals ¹	Stocks, June 30 ⁴	Premises operated ²		
			Registered distilleries	Fruit distilleries	Internal revenue bonded warehouses
California.....	37,707,772	19,234,166	2	94	55
Colorado.....	3,687	4,059		1	2
Connecticut.....	30,917	556,641		1	3
Georgia.....	7,280				1
Hawaii.....					
Illinois.....	5,908,859	128,231,509	4		11
Indiana.....	2,603,629	135,031,076	5		13
Iowa.....		576,214	1		1
Kansas.....	103,656	3,643,895	1		2
Kentucky.....	1,596,885	382,336,430	42		72
Louisiana.....		448,587			1
Maine.....		4,128			1
Maryland.....	569,163	75,085,287	6		22
Massachusetts.....	637,589	4,635,384	3		8
Michigan.....	12,826	5,459,598			1
Minnesota.....		267,484			1
Missouri.....	1,588,947	5,683,965	3	1	10
Nebraska.....	1,188,013	296	1		1
New Jersey.....	281,000	394,922		3	4
New York.....	85,988	980,382	1	1	5
Ohio.....	21,395	41,546,435	4	2	10
Oregon.....	25,412	141,751		1	2
Pennsylvania.....	284,528	128,715,512	6		23
Tennessee.....		2,517,957	1		1
Virginia.....	79,053	1,492,979	1	2	1
Washington.....	143,983	9,715		7	2
West Virginia.....					
Wisconsin.....		148,961			1
Total.....	52,880,182	937,156,333	81	113	254

¹ See footnote 1, table 50.² See footnote 2, table 50.³ See footnote 3, table 50.⁴ See footnote 4, table 50.⁵ Represents number operated during any part of the year.⁶ Operations during year consisted only of transfers in bond.

TABLE 52.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of whisky and of total distilled spirits, and premises operated, fiscal year 1934 to 1952, inclusive

Fiscal year ended June 30—	Production ¹		Tax-paid withdrawals	
	Whisky	Total distilled spirits	Whisky	Total distilled spirits ²
1934.....	62,352,666	76,506,388	18,875,964	38,601,236
1935.....	149,112,923	169,126,472	50,780,940	75,073,993
1936.....	223,659,539	253,867,925	67,299,166	100,383,056
1937.....	223,457,850	258,956,886	72,616,195	120,011,294
1938.....	102,895,872	150,155,924	68,611,650	114,926,395
1939.....	93,003,917	145,326,176	72,059,023	114,678,069
1940.....	98,993,303	143,455,192	81,267,368	128,325,941
1941.....	121,851,983	175,208,746	80,541,974	130,552,148
1942.....	120,287,424	256,392,400	84,709,171	144,207,510
1943.....	19,529,698	426,474,062	87,913,792	136,836,651
1944.....		429,069,171	58,832,992	90,463,887
1945.....	41,562,303	535,439,513	63,891,224	142,330,770
1946.....	147,464,516	305,066,637	63,229,912	178,131,350
1947.....	167,994,805	315,157,700	58,822,676	173,505,111
1948.....	129,597,067	244,127,343	53,603,200	147,160,331
1949.....	149,595,239	266,542,499	52,674,964	141,766,697
1950.....	118,760,487	208,235,050	50,499,332	144,123,699
1951.....	208,702,480	401,452,796	76,442,149	174,625,188
1952.....	103,543,953	221,865,781	64,907,563	141,790,630

Fiscal year ended June 30—	Stocks June 30 ¹		Number of premises operated		
	Whisky	Total distilled spirits	Registered distilleries	Fruit distilleries	Internal revenue bonded warehouses
1934.....	57,717,662	63,065,017	51	85	117
1935.....	152,807,235	160,755,394	88	140	192
1936.....	300,658,508	310,803,839	121	148	253
1937.....	445,285,663	462,607,980	137	136	277
1938.....	471,159,539	497,627,755	118	138	285
1939.....	478,899,618	522,058,134	112	129	303
1940.....	480,937,009	525,394,924	101	120	295
1941.....	504,080,691	551,424,175	105	127	288
1942.....	516,918,887	587,751,374	116	120	275
1943.....	424,824,966	476,345,030	130	116	269
1944.....	348,646,331	376,277,850	122	137	258
1945.....	307,587,545	338,172,677	138	111	249
1946.....	374,072,055	420,262,363	144	141	278
1947.....	464,825,305	525,827,726	147	148	267
1948.....	522,260,756	594,733,085	130	123	262
1949.....	602,925,861	677,343,619	99	118	244
1950.....	643,279,511	708,562,193	82	109	236
1951.....	751,233,178	901,106,188	109	117	257
1952.....	767,557,977	937,156,333	81	113	254

¹ Exclusive of ethyl alcohol.² Includes ethyl alcohol.³ Represents gross production. Net production for such years—that is, the gross production minus products used in redistillation—was 255,915,204 tax gallons for 1942, 407,568,226 tax gallons for 1943, 420,833,502 tax gallons for 1944, and 524,301,407 tax gallons for 1945.

VI. DISTILLED SPIRITS AND WINES: RECTIFIED

(Produced by rectifying plants)

TABLE 53.—Materials:¹ Used in production of rectified spirits and wines, by kinds and by months, fiscal year 1952

[Proof gallons]

Month	Alcohol	Spirits ²	Whisky	Brandy	Wines	Other	Total
July	1,520,598	2,710,584	2,038,586	117,801	59,401	46,224	6,493,192
August	2,255,718	2,971,180	2,503,880	168,199	67,089	38,201	8,004,267
September	2,855,742	3,953,302	3,436,321	189,152	87,194	42,244	10,563,955
October	2,144,672	5,964,902	3,944,707	363,801	123,597	70,201	12,611,880
November	2,206,270	3,853,589	3,003,402	284,695	89,834	73,285	9,511,075
December	1,665,362	2,970,975	2,262,082	199,897	67,421	61,594	7,227,331
January	1,231,220	2,004,543	1,554,257	213,425	47,070	61,551	5,112,066
February	1,341,088	2,507,342	1,866,573	152,244	56,719	61,372	5,985,338
March	1,562,905	3,091,323	2,163,153	169,993	70,841	58,951	7,117,166
April	1,440,801	3,117,919	2,204,845	150,323	59,120	86,118	7,059,126
May	1,042,394	3,735,883	2,211,392	185,288	64,793	58,939	7,298,689
June	1,177,783	3,394,376	2,203,649	156,742	53,791	71,276	7,057,617
Total	20,444,551	40,275,918	29,392,847	2,351,560	846,870	³ 729,956	94,041,702

¹ Includes imported liquors as follows: 2,086 proof gallons of whisky, 23,676 proof gallons of brandy, 10,726 proof gallons of wines, 70,041 proof gallons of other liquors consisting of 63,760 proof gallons of rum, 2,288 proof gallons of gin, 694 proof gallons of vermouth, 745 proof gallons of cordials and liqueurs, 20 proof gallons of unclassified spirits, and 2,534 proof gallons of products for exportation.

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

³ Represents 124,755 proof gallons of rum, 165,926 proof gallons of gin, 92,524 proof gallons of vermouth, 46,521 proof gallons of cordials and liqueurs, 5,789 proof gallons of vodka, 38,050 proof gallons of unclassified spirits, and 256,391 proof gallons of products for exportation.

TABLE 54.—Materials:¹ Used in production of rectified spirits and wines, by kinds and by States, fiscal year 1952

[Proof gallons]

State	Alcohol	Spirits ²	Whisky	Brandy	Wines	Other	Total
California	289,032	1,329,759	501,036	882,917	46,166	61,298	3,203,208
Colorado	1,819	322	322	1,202	1,202	3,343	3,343
Connecticut	10,054	1,085,690	114,698	5,389	1,765	57,261	1,274,857
Illinois	412,166	8,651,068	4,173,710	161,548	134,356	105,583	13,638,431
Indiana	6,395,082	7,336,545	7,445,812	273,596	223,766	143,071	21,817,872
Kentucky	3,817,836	6,411,096	5,894,686	55,840	119,865	15,236	16,314,559
Louisiana	1,847	1,153	937	915	994	5,896	5,896
Maine	15,644	3,463	3,463	195	195	19,302	19,302
Maryland	1,092,421	5,751,065	3,791,300	3,631	113,019	52,850	11,404,286
Massachusetts	48,817	1,395,819	410,664	132,231	3,226	119,085	2,109,842
Michigan	161,083	52,372	16,421	192,592	35,679	30,360	488,507
Minnesota	85,448	4,099	4,099	22,680	2,546	4,916	119,689
Missouri	113,065	92,687	1,962	51,122	15,511	5,472	212,456
New Jersey	2,967,459	481,333	103,368	51,122	15,511	26,430	3,645,223
New Mexico	906	394	394	1,309	1,309	1,309	1,309
New York	746,496	1,889,396	1,545,205	44,053	13,728	40,650	4,279,528
Ohio	941,404	1,188,136	1,069,732	142,539	14,331	22,815	3,378,957
Pennsylvania	2,937,590	4,501,678	4,221,588	378,848	112,242	40,436	12,092,382
Washington	558	79	79	304	304	637	637
Wisconsin	8,735	5,010	4,221	3,659	9,468	304	31,397
Total	20,444,551	40,275,918	29,392,847	2,351,560	846,870	³ 729,956	94,041,702

¹ See footnote 1, table 53.

² See footnote 2, table 53.

³ See footnote 3, table 53.

TABLE 55.—Production:¹ Rectified spirits and wines, by kinds and by months, fiscal year 1952

[Proof gallons]

Month	Whisky	Gin	Cordials and liqueurs	Brandy	Vodka	Other	Total
July	5,836,989	299,679	189,079	88,491	41,517	28,029	6,483,784
August	6,901,135	426,677	279,031	110,972	102,231	20,987	7,841,033
September	9,500,638	352,039	319,363	105,076	83,792	20,780	10,381,678
October	11,271,178	475,313	507,566	258,108	95,714	37,445	12,645,324
November	8,520,785	311,592	400,898	194,481	86,614	36,078	9,550,248
December	6,515,566	258,395	313,977	143,749	89,135	33,660	7,354,482
January	4,347,755	190,477	304,649	128,178	94,123	34,891	5,100,073
February	5,410,463	217,574	221,025	119,869	73,039	48,908	6,090,876
March	6,185,702	368,002	245,584	106,427	133,316	48,607	7,089,638
April	6,037,149	362,458	239,593	123,997	125,894	55,269	6,944,360
May	6,468,541	430,716	241,961	113,826	117,860	49,385	7,422,309
June	6,149,993	416,788	220,389	121,716	66,326	48,921	7,024,133
Total	83,145,894	4,109,710	3,482,925	1,616,890	1,109,561	² 462,958	93,927,938

¹ For production of distilled spirits at registered distilleries, see table 35.

² Represents 2,294 proof gallons of alcohol, 22,694 proof gallons of high-proof spirits, 65,368 proof gallons of rum, 91,219 proof gallons of wines, 5,395 proof gallons of unclassified spirits, and 275,988 proof gallons of products for exportation.

TABLE 56.—Production:¹ Rectified spirits and wines, by kinds and by States, and premises operated, fiscal year 1952

[Proof gallons]

State	Whisky	Gin	Cordials and liqueurs	Brandy	Vodka	Other	Total	Number of plants operated *
California	1,628,394	276,506	39,651	864,355	290,114	81,349	3,180,369	32
Colorado	1,181	854	854	1,148	1,148	3,183	3,183	1
Connecticut	218,362	103,996	223,359	718,002	15,703	1,279,421	7	
Illinois	12,924,493	8,371	511,026	96,702	37,134	96,603	13,665,958	9
Indiana	21,321,944	8,371	238,169	191,747	28,767	36,971	21,825,069	9
Kentucky	16,211,886	626	17,439	53,406	11,575	16,294,931	18	
Louisiana	894	3,573	3,573	1,225	1,225	5,692	5,692	1
Maine	10,570	5,508	2,981	60	33,393	11,395,440	15	
Maryland	11,279,119	14,715	68,153	60	67,149	2,113,247	12	
Massachusetts	1,014,241	390,894	600,484	44,736	5,783	488,341	6	
Michigan	436,131	10,361	2,299	39,550	119,607	2,699	488,341	2
Minnesota	15,200	97,847	2,107	754	2,699	212,203	2	
Missouri	2,805	1,399	203,484	4,515	4,515	212,203	11	
New Jersey	210,854	3,019,220	323,482	10,899	6,324	3,602,383	11	
New Mexico	923	198	198	1,121	1,121	1,121	1,121	1
New York	4,084,884	33,742	94,877	27,197	7,490	4,256,297	8	
Ohio	3,007,384	7,353	284,463	53,527	5,567	3,370,069	7	
Pennsylvania	11,210,043	246,528	320,419	261,853	5,026	12,064,862	20	
Washington	191	401	28	401	620	620	620	2
Wisconsin	3,420	16,307	16,307	1,840	9,499	31,066	31,066	5
Total	83,145,894	4,109,710	3,482,925	1,616,890	1,109,561	* 462,958	93,927,938	169

¹ For production of distilled spirits at registered distilleries, see table 36.

² Represents number operated during any part of the year.

³ See footnote 2, table 55.

TABLE 57.—Summary: Materials used for rectification and production of rectified spirits and wines, and premises operated, fiscal years 1936 to 1952, inclusive

Fiscal year ended June 30—	Materials used for rectification					
	Alcohol	Spirits	Whisky	Brandy	Other	Total
1936.....	18,002,394	(¹)	14,072,589	172,408	569,348	32,816,739
1937.....	29,258,533	(¹)	15,123,437	208,962	658,041	45,248,973
1938.....	29,626,345	(¹)	13,573,665	248,548	539,288	43,987,846
1939.....	17,522,484	11,848,021	13,554,212	250,514	507,411	43,682,642
1940.....	17,475,958	13,901,129	15,295,513	321,911	586,877	47,581,388
1941.....	22,844,540	13,391,833	17,021,767	563,257	687,775	54,509,172
1942.....	19,675,212	25,892,987	20,650,946	904,227	897,793	68,021,165
1943.....	1,734,604	35,690,096	29,037,012	2,901,863	1,657,855	71,021,430
1944.....	2,331,970	25,160,722	32,111,417	2,772,289	5,557,375	67,933,773
1945.....	21,185,331	44,366,831	40,848,886	3,417,792	9,766,036	119,584,876
1946.....	42,301,841	54,399,168	45,829,758	3,939,793	5,003,234	151,473,794
1947.....	42,285,350	67,106,092	43,692,046	2,475,048	3,070,329	148,628,865
1948.....	33,674,979	49,916,962	39,596,883	1,067,098	1,319,933	125,575,845
1949.....	35,824,521	42,192,873	38,117,617	1,560,360	1,276,490	118,971,861
1950.....	34,092,237	37,119,549	33,269,402	1,818,176	1,651,908	107,951,272
1951.....	34,675,480	45,893,475	37,801,722	2,294,496	1,864,185	122,529,358
1952.....	20,444,551	40,275,918	29,392,847	2,351,560	1,576,826	94,041,702

Fiscal year ended June 30—	Production						Number of plants operated
	Whisky	Gin	Cordials and liqueurs	Brandy	Other	Total	
1936.....	21,726,565	6,767,295	3,117,552	93,435	743,959	32,448,806	379
1937.....	31,586,870	8,147,844	3,812,852	79,321	684,085	44,310,972	340
1938.....	32,675,622	7,663,863	2,721,758	33,824	464,983	43,559,950	304
1939.....	33,593,409	7,231,564	2,192,964	57,580	325,769	43,401,295	284
1940.....	37,977,224	6,866,997	2,437,706	74,272	301,171	47,656,570	255
1941.....	44,317,196	6,764,707	2,542,178	184,835	348,742	54,157,628	245
1942.....	65,961,730	7,597,941	3,228,135	366,321	616,776	67,770,903	232
1943.....	60,794,623	2,965,280	3,965,502	1,361,541	1,037,875	70,124,821	215
1944.....	57,862,477	898,304	3,985,429	1,515,052	3,425,143	67,686,405	229
1945.....	101,645,006	7,057,637	6,686,947	1,677,186	1,796,413	118,863,389	259
1946.....	124,727,150	11,497,751	11,398,854	1,942,899	1,402,734	150,878,888	261
1947.....	130,700,615	10,547,373	4,545,503	1,677,869	1,088,993	148,560,353	254
1948.....	114,916,903	7,267,090	2,207,673	654,478	686,678	125,732,822	237
1949.....	107,781,521	6,601,847	2,817,735	1,042,745	710,764	118,954,612	204
1950.....	94,907,517	7,784,318	2,946,210	1,193,163	1,024,275	107,861,483	178
1951.....	108,152,354	7,790,752	3,518,490	1,587,452	1,324,299	122,373,347	170
1952.....	83,145,894	4,109,710	3,482,925	1,616,890	1,572,519	93,927,938	169

¹ Included with alcohol.

VII. CONSUMPTION OF DISTILLED SPIRITS

[Distilled spirits bottled by rectifying plants, tax-paid bottling houses, and internal revenue bonded warehouses]

TABLE 58.—Bottling: Distilled spirits (rectified and unrectified) bottled for consumption, fiscal year 1952

Kind	Rectified products ¹			Bottled-in-bond products	Grand total
	Bottled at rectifying plants	Bottled at tax-paid bottling houses	Total		
Whisky.....	86,620,654	9,409,162	96,029,816		
Brandy.....	1,916,601	1,113	1,917,714		
Rum.....	73,412		73,412		
Gin.....	4,471,815	1,709	4,473,524		
Cordials and liqueurs.....	5,195,527	158,076	5,353,603		
Vodka.....	1,307,039	7,637	1,314,676		
Alcohol.....					
Other spirits.....	6,937		6,937		
Total.....	99,591,985	9,577,697	109,169,682		

Kind	Unrectified products			Bottled-in-bond products	Grand total
	Bottled at rectifying plants	Bottled at tax-paid bottling houses	Total		
Whisky.....	21,536,495	9,485,365	31,021,860	9,035,521	136,087,197
Brandy.....	494,413	214,237	708,650	45,418	2,671,782
Rum.....	499,929	45,503	545,432	1,416	620,259
Gin.....	4,029,397	4,817,237	8,846,634		13,320,158
Cordials and liqueurs.....					5,353,603
Vodka.....	228,332		228,332		1,541,008
Alcohol.....	55,433	1,123	56,556		56,556
Other spirits.....	29,448	519	30,967		36,904
Total.....	4,26,871,447	14,563,984	41,435,431	9,062,354	159,687,467

¹ Includes imported distilled spirits used for rectification as follows: 2,086 proof gallons of whisky, 23,676 proof gallons of brandy, 63,760 proof gallons of rum, 2,288 proof gallons of gin, 745 proof gallons of cordials and liqueurs, and 20 proof gallons of unclassified spirits.² Represents 777,779 wine gallons of blends of whisky 4 years old or older, 296,059 wine gallons of other blended whisky, and 94,955,978 wine gallons of spirit whisky.³ Includes imported rectified distilled spirits used in bottling as follows: 54 proof gallons of brandy and 841 proof gallons of cordials and liqueurs.⁴ Includes imported unrectified distilled spirits used in bottling as follows: 288,087 proof gallons of whisky, 223,863 proof gallons of brandy, 254,724 proof gallons of rum, and 6,238 proof gallons of unclassified spirits.⁵ Includes imported unrectified distilled spirits used in bottling as follows: 55,792 proof gallons of whisky, 63,631 proof gallons of brandy, 4,747 proof gallons of rum, 505 proof gallons of gin, and 59 proof gallons of unclassified spirits.⁶ Represents tax-paid withdrawals of distilled spirits bottled in bond.⁷ Exclusive of 226,856 wine gallons of rectified distilled spirits and 112,003 wine gallons of unrectified distilled spirits bottled for exportation and 343,696 tax gallons of whisky, 2,219 tax gallons of gin, and 195 tax gallons of brandy bottled in bond for export.

TABLE 59.—Summary: Distilled spirits (rectified and unrectified) bottled for consumption,¹ fiscal years 1941 to 1952, inclusive

(Wine gallons)

Fiscal year ended June 30—	Whisky	Brandy	Rum	Gln
1941.....	119,548,126	2,010,821	1,378,192	13,318,856
1942.....	136,038,633	2,340,879	1,813,449	14,396,909
1943.....	135,273,247	4,483,152	2,817,579	6,323,482
1944.....	96,430,899	4,538,048	12,994,466	7,461,770
1945.....	143,171,432	4,053,886	2,024,532	10,009,224
1946.....	163,796,884	3,612,167	951,314	19,812,035
1947.....	166,218,217	2,835,339	688,860	18,645,945
1948.....	140,232,495	1,242,383	400,298	11,409,038
1949.....	142,633,709	1,884,404	389,038	11,355,715
1950.....	139,653,133	2,205,635	602,706	13,515,693
1951.....	167,508,763	2,832,056	680,775	17,494,804
1952.....	136,087,197	2,671,782	620,259	13,320,158

Fiscal year ended June 30—	Cordials and liqueurs	Vodka	Alcohol	Other spirits	Total
1941.....	3,754,858	(2)	341,125	151,872	140,501,650
1942.....	4,755,808	(2)	232,167	170,735	159,748,590
1943.....	5,994,371	(2)	45,265	255,642	155,302,738
1944.....	5,949,531	(2)	35,916	2,791,290	130,201,920
1945.....	9,166,562	(2)	31,502	1,285,811	169,742,999
1946.....	13,985,185	(2)	132,697	1,176,418	203,566,700
1947.....	6,702,954	(2)	114,614	324,906	195,531,435
1948.....	3,380,360	(2)	77,901	146,199	165,888,683
1949.....	4,315,258	(2)	62,342	286,778	160,931,244
1950.....	4,490,533	(2)	73,539	575,809	161,117,048
1951.....	5,411,974	995,696	98,782	45,470	195,068,320
1952.....	5,353,603	1,541,008	56,556	36,904	159,687,467

¹ Prior to 1941 consumption was represented by tax-paid withdrawals. See table 52.² Included with "other spirits."

VIII. DENATURED RUM

[Relates to denatured rum produced by distillery denaturing bonded warehouses]

TABLE 60.—Summary: Rum used for denaturation, and production, removals, and stocks of specially denatured rum at distillery denaturing bonded warehouses, by months, fiscal year 1952¹

Month	Rum used for denaturation	Specially denatured rum		
		Production	Removals	Stocks end of month
	<i>Proof gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>
July.....	173,306	116,687	107,539	51,544
August.....	169,251	113,955	123,806	40,764
September.....	158,871	106,970	111,329	35,602
October.....	144,920	97,575	91,636	40,877
November.....	147,753	99,482	115,427	24,034
December.....	120,882	81,359	56,197	38,710
January.....	152,003	102,343	92,075	48,181
February.....	139,184	93,699	89,794	51,494
March.....	126,450	85,138	93,133	42,866
April.....	151,517	102,017	93,800	50,448
May.....	122,449	82,444	100,207	32,003
June.....	156,963	105,683	87,902	48,922
Total.....	1,763,529	1,187,382	1,172,845	48,922

¹ Formula 4 (Appendix to Regulations No. 3) is used in all denaturation of rum.TABLE 61.—Summary: Rum used for denaturation, and production, removals, and stocks on hand June 30, of specially denatured rum at distillery denaturing bonded warehouses, by States, fiscal year 1952¹

State	Rum used for denaturation	Specially denatured rum				Number of distillery denaturing bonded warehouses operated ²
		Production	Removals	Losses	Stocks June 30	
	<i>Proof gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	
Kentucky.....	1,131,798	762,061	749,923	5,875	27,584	1
Massachusetts.....	631,731	425,321	422,922	3,037	21,338	1
Total.....	1,763,529	1,187,382	1,172,845	8,912	48,922	2

¹ See footnote 1, table 60.² Represents number operated during any part of the year.

TABLE 62.—Operations in specially denatured rum by manufacturers: By States, fiscal year 1952

(Wine gallons)

State	Received	Used in manufacturing	Stocks June 30	Number of manufacturers operating ¹
Florida.....	8,524	8,734	232	2
Indiana.....	250	500	50	1
Kentucky.....	318,790	318,029	21,612	8
Michigan.....	2,338	1,878	326	1
Missouri.....	34,313	35,669	1,405	3
New Jersey.....	546	518	50	2
New York.....	8,796	8,615	584	5
North Carolina.....	421,573	413,046	29,956	5
Ohio.....	33,718	31,793	56	6
Pennsylvania.....	14,303	14,478	933	8
Tennessee.....	550	564	68	2
Virginia.....	342,527	338,826	24,188	9
West Virginia.....	1,800	1,702	308	1
Total.....	1,188,028	1,174,352	79,768	53

¹ Represents number operating during any part of the year.

IX. FERMENTED MALT LIQUORS AND CEREAL BEVERAGES

[Produced by breweries]

TABLE 63.—Materials: Used in production of fermented malt liquors and cereal beverages, by kinds and by months, fiscal year 1952

[Pounds]

Month	Grain and grain products					
	Malt	Corn	Rice	Wheat	Barley	Total
July.....	270,137,808	89,993,549	33,747,801	624,465	145,975	394,727,198
August.....	268,084,457	91,215,267	34,336,645	635,975	94,868	394,451,412
September.....	209,135,183	70,441,505	27,941,920	485,155	62,780	308,066,543
October.....	203,420,997	71,545,600	23,317,388	533,650	68,140	298,885,675
November.....	181,295,012	61,395,124	25,160,851	449,730	42,500	268,333,217
December.....	187,467,966	65,535,906	22,199,937	441,610	45,790	276,701,209
January.....	206,970,507	72,162,106	25,186,164	496,720	67,970	345,927,367
February.....	195,991,549	68,437,715	25,322,172	443,010	47,900	330,342,346
March.....	215,828,536	75,720,759	28,418,702	454,340	53,100	360,574,387
April.....	219,130,989	79,163,297	26,903,165	496,680	51,360	376,844,291
May.....	233,376,190	81,345,376	31,493,182	533,200	60,440	346,816,788
June.....	262,679,683	93,416,709	33,287,615	641,550	62,005	390,295,362
Total.....	2,653,518,877	920,372,813	337,305,542	6,236,085	802,828	3,919,065,795

TABLE 63.—Materials: Used in production of fermented malt liquors and cereal beverages, by kinds and by months, fiscal year 1952—Continued

[Pounds]				
Month	Soybeans and soybean products	Sugar and sirups	Hops and hop extracts	Cassava and cassava products
July.....	325,044	13,078,077	3,620,851	3,338
August.....	334,614	12,887,328	3,589,408	
September.....	249,250	9,562,136	2,796,302	
October.....	247,982	10,302,896	2,707,398	
November.....	204,987	8,446,822	2,429,926	1,333
December.....	213,371	8,486,272	2,469,810	
January.....	242,498	9,424,332	2,739,631	
February.....	236,760	8,480,935	2,595,795	2,003
March.....	245,559	8,832,281	2,856,700	
April.....	259,857	9,301,933	2,900,064	
May.....	250,750	9,692,263	3,068,194	
June.....	288,979	11,435,742	3,459,428	2,002
Total.....	3,099,651	119,939,017	35,233,507	8,676

¹ Represents 35,196,731 pounds of hops and 36,776 pounds of hop extracts.

TABLE 64.—Materials: Used in production of fermented malt liquors and cereal beverages, by kinds and by States, fiscal year 1952

[Pounds]							
State	Grain and grain products						
	Malt	Corn	Rice	Wheat	Barley	Sorghum grain	Total
Arizona.....	5,471,800	998,550	792,900			10,000	7,268,250
California.....	153,896,768	48,874,230	18,053,930				220,824,928
Colorado.....	21,783,098	1,527,790	11,015,095				34,325,983
Connecticut.....	3,898,640	995,778		36,500			4,930,918
Delaware.....	1,352,906	372,800	41,872	5,400			1,772,978
District of Columbia.....	3,481,760	1,448,900		1,000			4,931,660
Florida.....	10,408,795	3,793,640	5,400		1,000	21,700	14,230,535
Georgia.....	1,635,600	604,800	80,200				2,320,600
Hawaii.....	2,621,007	511,658	461,461				3,494,126
Idaho.....	1,734,372	590,550					2,324,922
Illinois.....	112,229,865	62,490,830	730,100	500	11,700		175,461,995
Indiana.....	71,377,457	31,259,605	136,000				102,773,062
Iowa.....	2,332,514	781,400					3,113,914
Kentucky.....	59,402,450	21,578,725	4,491,700				85,472,875
Louisiana.....	57,197,269	17,307,000	8,189,810				82,694,079
Maryland.....	69,861,420	25,884,380		158,000	84,955		95,988,755
Massachusetts.....	43,051,201	4,231,200	4,715,263	304,000	10,000		52,311,664
Michigan.....	133,104,801	61,456,980	8,171,390		500		202,733,681
Minnesota.....	83,798,496	26,071,087	7,125,767				116,995,350
Missouri.....	243,604,898	33,371,102	91,206,970				368,175,970
Montana.....	7,011,488	2,389,490			83,600		9,484,468
Nebraska.....	26,599,460	6,995,200	5,490,421				39,084,081
Nevada.....	511,350	300,100					811,450
New Jersey.....	219,132,244	76,021,000	23,456,380				318,609,624
New York.....	345,202,456	142,008,573	36,948,832	2,423,235	51,940	728,150	528,358,192
North Carolina.....	1,503,645	659,600	1,800				2,165,045
Ohio.....	138,506,896	51,133,567	14,426,174	356,900	404,883		204,818,420
Oklahoma.....	1,477,600	489,580					1,967,180
Oregon.....	11,210,950	2,336,100	1,585,600				15,132,650
Pennsylvania.....	241,237,977	70,483,164	10,953,893	2,834,350	20,700		325,530,984
Rhode Island.....	22,970,550	8,686,320		95,200			31,752,070
Tennessee.....	3,660,840	903,500	699,100	21,000			5,284,440
Texas.....	57,231,295	21,552,090	5,080,600		69,800		83,933,785
Utah.....	5,755,414	921,255	818,930				7,495,599
Virginia.....	4,775,350	2,244,500					7,019,860
Washington.....	58,057,765	23,043,343	3,984,344		13,520		85,098,972
West Virginia.....	1,832,800	664,380					2,497,180
Wisconsin.....	422,655,800	165,292,220	78,559,700		120,030		666,627,760
Wyoming.....	1,039,900	125,900	82,910				1,248,710
Total.....	2,653,618,877	920,372,813	337,305,542	6,236,085	802,828	829,650	3,919,065,796

TABLE 64.—Materials: Used in production of fermented malt liquors and cereal beverages, by kinds and by States, fiscal year 1952—Continued

[Pounds]				
State	Soybeans and soybean products	Sugar and sirups	Hops and hop extracts	Cassava and cassava products
Arizona.....	9,270	432,880	44,107	
California.....	270,479	2,723,837	1,996,950	
Colorado.....		5,217	321,824	
Connecticut.....	33,000	755,802	47,100	
Delaware.....		5,028	14,387	
District of Columbia.....		135,000	41,097	
Florida.....	21,375	1,549,526	138,146	8,676
Georgia.....		308,200	18,433	
Hawaii.....	9,844	446,208	30,225	
Idaho.....	6,548	90	18,051	
Illinois.....	345,641	2,254,495	1,465,508	
Indiana.....	1,600	703,032	905,171	
Iowa.....	2,705	94,373	30,055	
Kentucky.....	130,300	580,450	770,317	
Louisiana.....		4,592,928	777,951	
Maryland.....	1,110	3,499,623	913,706	
Massachusetts.....	222,925	19,877,876	626,917	
Michigan.....	6,130	3,501,295	1,754,359	
Minnesota.....	4,688	3,448,644	978,357	
Missouri.....	73,240	4,457,099	3,682,397	
Montana.....	4,359	452,200	87,280	
Nebraska.....		1,158,900	357,846	
Nevada.....	673		8,090	
New Jersey.....	52,930	19,779,523	3,028,453	
New York.....	244,650	9,400,386	4,930,258	
North Carolina.....		301,032	19,188	
Ohio.....	170,941	5,761,714	1,717,970	
Oklahoma.....		15,553	16,649	
Oregon.....	17,400	289,114	108,593	
Pennsylvania.....	43,798	32,592,115	3,096,323	
Rhode Island.....	38,850	3,066,030	292,642	
Tennessee.....		107,800	43,490	
Texas.....	780	88,300	655,444	
Utah.....		100	64,380	
Virginia.....	14,045	413,606	65,645	
Washington.....	65,839	2,701,225	735,865	
West Virginia.....	3,900	367,519	26,330	
Wisconsin.....	1,289,631	2,627,397	5,383,605	
Wyoming.....	16,000	435,900	20,378	
Total.....	3,099,651	119,939,017	35,233,507	8,676

¹ See footnote 1, table 63.

TABLE 65.—Summary: Production, withdrawals, losses, and stocks of fermented malt liquors, by months, fiscal year 1952¹

[Barrels of 31 gallons]

Month	Production	Tax-paid withdrawals ²			Tax-free withdrawals				Total withdrawals	Losses	Stocks end of month
		In bottles and cans	In barrels and kegs	Total	Consumed on premises	For cereal beverages	For export	Total			
July	9,021,842	6,326,857	2,165,637	8,492,494	27,192	4,804	56,718	88,714	8,581,208	408,552	11,406,266
August	8,997,071	6,667,439	2,218,624	8,886,063	28,194	3,891	87,558	119,643	9,005,705	424,166	10,930,468
September	7,032,141	5,205,791	1,789,162	6,994,953	22,013	2,819	75,308	100,140	7,095,093	333,171	10,521,138
October	6,841,393	4,884,576	1,847,882	6,732,458	22,335	255	55,884	78,474	6,810,932	332,709	10,211,573
November	6,136,858	4,734,115	1,676,645	6,410,760	20,028	1,576	96,058	117,662	6,528,422	303,630	9,505,407
December	6,291,348	4,536,413	1,552,742	6,089,155	19,089	1,076	134,574	154,739	6,243,894	308,550	9,240,030
January	6,970,699	4,827,971	1,618,895	6,446,866	20,922	2,041	102,803	125,766	6,572,632	321,595	9,303,278
February	6,607,165	4,070,690	1,533,277	5,603,967	19,594	2,611	88,399	110,604	5,714,571	292,345	9,895,420
March	7,326,427	4,566,149	1,533,127	6,099,277	20,103	3,180	102,512	125,795	6,225,072	324,728	10,662,909
April	7,438,731	4,992,556	1,751,937	6,744,493	21,138	2,811	112,545	136,494	6,880,987	319,402	10,890,895
May	7,962,076	5,485,702	1,895,355	7,381,057	22,158	3,356	122,323	147,837	7,528,894	366,459	10,941,003
June	8,975,165	6,348,678	2,063,425	8,412,103	24,721	1,943	108,869	135,533	8,547,636	393,042	10,961,684
Total	89,600,916	62,646,937	21,646,709	84,293,646	267,487	30,363	1,143,551	1,441,401	85,735,047	4,128,349	10,961,684

¹ Represents production, withdrawals, losses, and stocks at brewery premises.² Tax rate on and after Nov. 1, 1951, \$9 per barrel; before Nov. 1, 1951, \$8.TABLE 66.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, by States, fiscal year 1952¹

[Barrels of 31 gallons]

State	Production	Tax-paid withdrawals ²			Tax-free withdrawals				Total withdrawals	Losses	Stocks June 30	Number of breweries operated ³
		In bottles and cans	In barrels and kegs	Total	Consumed on premises	For cereal beverages	For export	Total				
Arizona	185,140	139,528	40,837	180,365	362	-----	-----	362	180,727	3,380	20,068	1
California	4,834,632	4,236,962	326,764	4,563,726	9,728	-----	10,853	20,581	4,584,307	249,526	569,037	16
Colorado	854,366	468,983	340,377	809,360	1,734	-----	-----	1,734	811,094	40,530	123,722	4
Connecticut	120,559	52,486	63,262	115,748	955	-----	-----	955	116,703	6,768	14,676	2
Delaware	37,244	30,441	11,179	41,620	199	305	-----	504	42,124	2,341	3,564	1
District of Columbia	108,706	85,049	18,945	103,994	883	-----	-----	883	104,877	6,005	13,036	1
Florida	341,950	244,957	81,199	326,156	1,353	-----	-----	1,353	327,509	13,639	47,296	6
Georgia	56,171	32,318	24,098	56,416	234	-----	-----	234	56,650	1,878	6,314	1
Hawaii	87,534	82,785	1,782	84,567	411	-----	244	655	85,222	5,116	14,436	5
Idaho	51,523	36,068	13,316	49,414	296	-----	-----	296	49,710	2,438	6,819	2
Illinois	3,917,694	2,887,180	858,221	3,745,401	13,951	16	384	14,351	3,759,752	207,324	498,602	26
Indiana	2,286,681	1,879,213	346,756	2,225,969	8,184	-----	-----	8,184	2,237,153	111,713	279,201	9
Iowa	71,919	33,398	36,371	69,769	313	-----	-----	313	70,082	3,602	15,748	3
Kentucky	2,028,994	1,677,683	260,685	1,938,368	4,914	-----	-----	4,914	1,943,282	89,692	231,960	6
Louisiana	2,029,722	1,834,645	73,764	1,908,409	6,912	-----	4,264	11,176	1,919,585	93,679	196,054	5
Maryland	2,219,224	1,722,830	381,807	2,104,637	6,989	-----	5,228	12,217	2,116,854	77,903	255,497	7
Massachusetts	1,308,648	580,148	635,915	1,216,063	6,168	-----	79	6,247	1,222,310	90,445	166,729	12
Michigan	4,557,785	3,619,667	835,671	4,455,338	11,827	-----	87	11,914	4,467,252	124,988	461,770	18
Minnesota	2,740,511	1,629,469	986,379	2,615,848	10,027	8,540	1,401	19,968	2,635,816	144,991	428,421	18
Missouri	8,228,466	6,065,241	1,409,820	7,475,061	27,121	8,377	237,192	272,690	7,747,751	465,584	1,217,774	10
Montana	216,235	129,581	76,721	206,302	1,256	393	-----	1,649	207,951	10,401	29,749	7
Nebraska	932,931	764,992	134,638	899,630	2,293	-----	-----	2,293	901,923	35,461	83,194	4
Nevada	17,110	8,776	6,667	15,443	70	-----	-----	70	15,513	1,122	5,276	1
New Jersey	7,353,059	4,445,565	2,425,788	6,871,353	15,612	2,780	114,546	132,938	7,004,291	371,994	825,177	9
New York	12,057,951	6,512,667	4,875,698	11,388,365	35,775	-----	121,120	156,895	11,545,260	522,995	1,474,638	27
North Carolina	52,183	30,212	19,899	50,111	386	-----	-----	386	50,497	2,478	7,095	1
Ohio	4,708,537	3,870,529	1,090,607	4,461,136	15,494	-----	42,230	57,724	4,518,860	218,383	566,845	30
Oklahoma	49,713	45,490	1,887	47,377	121	-----	-----	121	47,498	1,884	6,465	1
Oregon	353,130	162,674	171,651	334,325	982	-----	-----	982	335,307	13,712	52,607	2
Pennsylvania	7,727,886	4,769,440	2,617,629	7,387,069	30,417	80	2,995	33,492	7,420,561	322,186	926,914	47
Rhode Island	720,215	349,654	332,100	681,754	4,435	-----	943	5,378	687,132	33,594	95,137	2
Tennessee	123,641	113,096	13,309	126,405	1,308	-----	-----	1,308	127,713	4,919	14,311	2
Texas	1,937,097	1,734,251	114,786	1,849,037	6,199	-----	-----	6,199	1,855,236	80,344	201,312	7
Utah	175,201	106,757	60,154	166,911	500	-----	-----	500	167,411	11,051	29,008	2
Virginia	161,999	137,223	19,149	156,372	968	226	6	1,200	157,572	6,995	18,659	4
Washington	1,981,929	1,309,301	577,628	1,886,929	3,615	-----	-----	3,615	1,890,544	72,624	244,608	10
West Virginia	68,671	52,345	12,225	64,570	484	-----	-----	484	65,054	2,941	7,658	1
Wisconsin	14,856,352	11,231,298	2,342,660	13,573,964	34,771	9,646	601,979	646,396	14,220,360	671,028	1,794,581	46
Wyoming	39,652	34,005	3,359	37,364	240	-----	-----	240	37,604	2,692	7,726	1
Total	89,600,916	62,646,937	21,646,709	84,293,646	267,487	30,363	1,143,551	1,441,401	85,735,047	4,128,349	10,961,684	357

¹ See footnote 1, table 65.² See footnote 2, table 65.³ Represents number operated during any part of the year.

TABLE 67.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, fiscal years 1934 to 1952, inclusive
[Barrels of 31 gallons]

Fiscal year ended June 30—	Production	Withdrawals				Losses	Stocks June 30	Number of breweries operated
		Tax-paid		Tax-free	Grand total			
		In bottles and cans	In barrels and kegs					
1934	37,678,313	8,011,588	24,254,451	32,286,039	450,503	1,304,262	6,908,581	714
1935	45,228,605	10,954,702	31,274,069	42,228,831	553,547	1,587,255	7,766,433	750
1936	51,812,062	16,328,542	32,431,298	48,756,840	555,043	1,603,530	8,659,482	732
1937	58,748,087	22,929,824	32,462,136	55,391,960	532,304	1,895,057	9,501,466	720
1938	56,340,163	24,296,063	29,659,955	53,926,018	460,813	1,891,617	9,600,903	696
1939	53,870,533	24,729,985	27,086,889	51,816,874	416,306	1,857,024	9,447,166	653
1940	54,891,737	27,004,065	26,010,165	53,014,230	399,186	1,911,340	9,019,354	611
1941	55,213,850	27,840,167	24,939,014	52,799,181	479,034	1,922,057	9,037,708	574
1942	63,716,697	35,256,910	25,599,309	60,856,219	798,873	2,173,238	8,592,442	530
1943	71,018,257	41,112,864	27,523,579	68,636,434	662,298	2,362,051	8,283,508	491
1944	81,725,820	47,232,871	29,736,893	70,960,764	1,612,024	2,572,252	8,892,356	469
1945	86,604,080	50,404,576	29,186,022	79,590,598	3,976,091	2,655,624	9,261,800	471
1946	84,977,700	53,289,068	27,997,753	81,286,821	2,278,437	2,644,509	8,035,203	468
1947	87,856,902	54,875,027	27,754,414	82,629,441	1,015,998	2,665,834	8,584,515	465
1948	91,291,219	59,540,335	27,452,160	86,992,795	1,014,712	2,887,588	9,878,721	440
1949	89,735,647	59,987,886	25,841,188	85,809,068	1,063,575	2,893,145	10,981,904	407
1950	88,807,075	59,098,686	24,413,308	83,511,994	1,822,237	3,302,435	11,344,100	386
1951	88,976,226	60,530,839	22,715,323	83,246,162	1,172,131	4,036,545	11,981,684	357
1952	89,600,916	62,646,937	21,646,799	84,293,646	1,441,401	4,128,349		

TABLE 68.—Summary: Production, withdrawals, and stocks of cereal beverages,¹ by months, fiscal year 1952

[Barrels of 31 gallons]

Month	Production	Withdrawals	Stocks end of month
July	4,055	2,990	2,191
August	2,903	3,369	1,580
September	3,171	2,513	2,190
October	886	1,805	1,205
November	1,388	1,525	1,267
December	1,177	1,163	1,253
January	2,176	1,455	1,926
February	2,070	2,041	1,916
March	3,307	2,675	2,495
April	3,096	3,461	2,063
May	3,162	2,995	2,165
June	2,737	2,913	1,969
Total	30,328	28,905	1,969

¹ Containing less than one-half of 1 percent of alcohol by volume.

TABLE 69.—Summary: Production, withdrawals, and stocks on hand June 30, of cereal beverages,¹ and plants operated, by States, fiscal year 1952

[Barrels of 31 gallons]

State	Production	Withdrawals	Stocks June 30	Number of breweries at which cereal beverage transactions occurred ²
Connecticut	4,203	4,188		1
Delaware	305	294		1
Illinois	16	15		1
Massachusetts	575	563		1
Minnesota	8,275	8,212	615	1
Missouri	6,819	6,393	591	1
New Jersey	2,780	2,382	558	1
Pennsylvania	95		30	1
Virginia	230	226		1
Wisconsin	7,030	6,632	175	2
Total	30,328	28,905	1,969	11

¹ See footnote 1, table 68.

² Represents number operated during any part of the year.

X. WINES.

[Produced by bonded wineries]

TABLE 70.—Materials: ¹ Used in production of still wines, by kinds and by months, fiscal year 1952

Month	A. Fruit (pounds)									
	Grapes	Raisins	Berries	Apples	Peaches	Cherries	Figs	Pears	Other	Total
July	12,022,389	79,070	970,534	80,685	508,700	89,002			48,989	13,790,369
August	83,127,245	106,180	1,010,002	59,315	1,651,468	79,732	63,690	35,010		86,126,642
September	758,977,872	126,255	686,571	448,603	104,103	155,374		29,950	41,400	760,541,128
October	1,484,176,746	170,789	629,418	371,706	14,000	98,560		355,590	270	1,485,816,070
November	577,525,169	24,750	539,389	1,055,635	69,000	179,496		75,560	38,500	579,498,499
December	175,572,573	102,700	781,977		33,300	163,316			53,500	176,737,366
January	21,774,495	316,540	1,059,860		68,476	206,890	900,780		37,500	24,364,541
February	1,350,946	58,220	684,241	270,910	56,000	133,950			71,730	2,625,997
March	378,470	67,840	468,263	340,836		149,150			11,947	1,418,506
April	778,715		512,230	102,510						1,393,455
May	384,330	54,710	338,451		40,008	68,320			87,927	973,746
June	964,668		1,091,857		92,000	36,555			21,730	2,206,810
Total	3,117,032,618	1,107,045	8,742,793	2,731,200	2,628,055	1,384,345	964,470	496,110	413,493	3,135,500,129

Month	B. Juice and concentrate (gallons)								
	Grape	Apple	Fig	Berry	Cherry	Currant	Peach	Apricot	Total
July	262,002	17,938		300	224				280,464
August	2,186,062	19,000		6,387		162			2,211,611
September	11,240,106	185,116		1,200		2,246			11,428,668
October	2,732,298	284,433		8,140					3,024,871
November	1,105,665	330,473		1,400	3,160				1,440,698
December	495,836	58,520	100,594	7,356				1,030	663,336
January	852,650	53,326		55,416	2,695	3,655	800	600	771,142
February	390,579	56,128					2,715		449,422
March	537,092	39,955		5,955	3,300				586,302
April	570,770	8,276		4,550	15,360				598,956
May	430,172	46,530		1,300	7,217				485,219
June	569,590	15,770			1,000				586,360
Total	21,172,822	1,117,465	100,594	92,004	32,956	6,063	3,515	1,630	22,527,049

¹ Exclusive of sugar and other sweetening materials. Represents fermenting materials crushed or pressed and deposited in fermenters for the production of wines and for the production of distilling material used in the production of brandy.

² Represents 7,590,958 pounds of blackberries, 942,756 pounds of loganberries, 108,964 pounds of elderberries, 66,184 pounds of strawberries, 16,773 pounds of youngberries, 16,200 pounds of raspberries, and 958 pounds of boysenberries.

³ Represents 190,346 pounds of currants, 106,000 pounds of prunes, 99,900 pounds of apricots, 13,320 pounds of honey, 3,657 pounds of rhubarb, and 270 pounds of plums.

⁴ Represents 60,078 gallons of loganberry juice, 19,650 gallons of elderberry juice, and 12,276 gallons of blackberry juice.

TABLE 71.—Materials: ¹ Used in production of still wines, by kinds and by States, fiscal year 1952

Kind	California	Michigan	New Jersey	New York	Ohio	Oregon	Washington	All other States ²	Total
A. Fruit (pounds):									
Grapes	3,066,444,451	7,405,490	6,194,318	19,347,219	1,665,593	362,627	8,904,618	6,708,302	3,117,032,618
Raisins	1,052,500		54,545						1,107,045
Blackberries	797,754		2,022,450	2,830,485	276,673	412,751	67,890	1,182,955	7,590,958
Apples			6,532			762,646	1,288,595	673,427	2,731,200
Peaches	1,527,390		165,008	312,403				623,254	2,628,055
Cherries	119,734	30,900	340,325	776,134		602	59,150	57,500	1,384,345
Figs	964,470								964,470
Loganberries	130,702		175,750	88,795		305,144	242,365		942,756
Pears	64,960					431,150			496,110
Currants	101,410			26,000		19,829	43,107		190,346
Elderberries		11,704	79,700	17,500					108,964
Prunes	106,000								106,000
Apricots				99,900					99,900
Strawberries	48,915							17,269	66,184
Youngberries								16,773	16,773
Raspberries	16,200								16,200
Honey				13,320					13,320
Rhubarb								3,657	3,657
Boysenberries	958								958
Plums					270				270
B. Juice and concentrate (gallons):									
Grape	16,686,951	370,336	277,766	1,831,878	192,010		2,800	1,811,081	21,172,822
Apple	101,061	11,218	161,815	14,542	136,394		2,750	689,685	1,117,465
Fig	100,594								100,594
Loganberry	52,191					687		7,200	60,078
Cherry			4,597	21,675	224		3,300	3,160	32,956
Elderberry				19,650					19,650
Blackberry			4,655	3,281				4,340	12,276
Currant				5,901		162			6,063
Peach			1,550	1,985					3,515
Apricot				1,630					1,630

¹ See footnote 1, table 70.

² States in which more than 250,000 pounds or 100,000 gallons of the given material were used are footnoted.

³ Includes 1,815,702 pounds used in Arkansas, 910,676 pounds in Iowa, 2,206,827 pounds in North Carolina, and 985,135 pounds in South Carolina.

⁴ Includes 969,190 pounds used in Georgia.

⁵ Used in Arkansas.

⁶ Includes 394,826 pounds used in Georgia.

⁷ Includes 140,339 gallons used in Georgia and 1,597,630 gallons in Illinois.

⁸ Includes 606,076 gallons used in Virginia.

TABLE 72.—Production: Still wines produced and treatment of wines after fermentation, by months, fiscal year 1952

[Wine gallons]

Month	Production					Treatment of wines				
	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Total ¹	Distilling materials ²	Grand total	Amelioration		Fortification		Blending
						Wines used	Resulting product	Wines used	Resulting product	
July.....	1,026,142	10,528	1,036,670	602,270	1,638,940	1,428,436	1,537,751	315,754	360,411	3,723,469
August.....	4,067,993	30,164	4,098,157	8,829,939	12,928,096	1,478,269	1,646,716	2,089,616	2,465,732	5,229,706
September.....	28,982,168	63,756	29,045,924	73,229,031	102,274,955	1,562,505	1,732,449	19,992,490	23,585,329	6,672,653
October.....	77,316,743	187,848	77,504,591	150,629,686	228,134,277	5,092,620	6,723,201	46,754,573	55,083,184	16,800,726
November.....	38,966,506	170,703	39,137,299	87,329,600	126,466,899	4,442,233	5,036,660	27,838,279	32,193,414	12,864,144
December.....	8,371,031	24,629	8,395,660	25,981,285	34,376,945	2,537,437	2,833,735	7,078,535	8,133,827	12,834,978
January.....	2,909,696	27,114	2,936,810	6,252,670	9,189,480	2,288,976	2,531,489	3,455,649	3,923,363	9,682,436
February.....	1,340,395	27,147	1,367,542	526,826	1,893,368	2,444,934	2,704,803	2,155,257	2,420,909	11,075,181
March.....	1,434,824	27,382	1,462,206	455,784	1,917,990	1,859,914	2,032,594	898,896	1,010,315	11,425,013
April.....	1,642,297	1,623	1,643,920	769,970	2,413,790	1,263,428	1,388,312	1,025,411	1,176,758	10,012,477
May.....	1,622,292	17,239	1,639,531	125,674	1,765,205	1,408,721	1,564,003	1,354,129	1,558,671	8,931,993
June.....	834,376	18,745	853,121	155,207	1,008,328	1,135,387	1,268,859	618,484	705,027	8,908,932
Total.....	168,514,653	606,778	169,121,331	354,886,942	524,008,273	26,942,860	30,000,572	113,577,073	132,616,940	118,170,708

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 residua materials for use as distilling materials in the production of brandy. (See column 14, table 74.) Is

exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy. (See column 13, table 74.)

³ In producing fortified wines, 38,201,125 proof gallons of brandy and spirits-fruit were used.

TABLE 73.—Production: Still wines produced and treatment of wines after fermentation, by States, fiscal year 1952

[Wine gallons]

State	Production					Treatment of wines				
	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Total ¹	Distilling materials ²	Grand total	Amelioration		Fortification		Blending
						Wines used	Resulting product	Wines used	Resulting product	
Arkansas.....	241,530		241,530		241,530	885,679	451,376	212,387	240,834	2,226
California.....	152,966,960	326,674	153,293,634	354,187,277	507,480,911	9,670,729	11,096,674	109,149,257	127,635,241	105,018,454
Colorado.....	22,783		22,783		22,783	29,957	32,947	13,292	14,380	24,020
Connecticut.....	83,331		83,331		83,331	4,206	4,360	87,785	100,039	
District of Columbia.....										18,780
Florida.....	7,061		7,061		7,061	11,984	12,450			898
Georgia.....	493,521		493,521		493,521	465,623	495,878	284,959	321,030	134,459
Illinois.....	1,953,794	10,238	1,964,032		1,964,032	1,762,364	2,063,576			2,464,854
Iowa.....	2,656	3,684	6,343		6,343	306	330			63,455
Kentucky.....										228,846
Louisiana.....		6,750	6,750		6,750	396	420			
Maryland.....	4,971	22,582	27,553		27,553	30,009	31,563			
Michigan.....	1,377,240		1,377,240		1,377,240	2,367,372	2,616,807	488,129	531,521	2,172,041
Missouri.....	21,819		21,819		21,819	28,342	32,015	10,138	11,141	51,300
New Jersey.....	2,330,458		2,330,458		2,330,458	1,770,183	1,870,407	855,435	993,829	3,229,000
New Mexico.....	16,273		16,273		16,273					
New York.....	5,965,396	154,430	6,149,826		6,149,826	7,874,665	8,641,244	1,126,087	1,246,400	4,229,003
North Carolina.....	253,924		253,924		253,924	58,650	56,763			
Ohio.....	600,067	11,200	671,267		671,267	671,267	557,981	321,539	363,017	233,927
Oregon.....	248,240	461	248,701	168,470	417,171	350,158	373,520	5,893	6,765	6,482
Pennsylvania.....	134,860	12,020	146,880		146,880	71,635	77,613	31,636	36,472	105,197
South Carolina.....	171,323		171,323		171,323	58,071	61,094			
Texas.....	4,339		4,339		4,339	234	246			
Virginia.....	633,110		633,110		633,110	305,070	317,869	312,671	365,809	81,636
Washington.....	890,894	58,739	949,633	531,195	1,480,828	1,140,746	1,205,539	677,810	750,372	87,102
Total.....	168,514,653	606,778	169,121,331	354,886,942	524,008,273	26,942,860	30,000,572	113,577,073	132,616,940	118,170,708

¹ See footnote 1, table 72.

² Represents substandard wines produced with excessive water or residua materials for use as distilling materials in the production of brandy. (See column 14, table 75.) Is

exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy. (See column 13, table 75.)

³ See footnote 3, table 72.

TABLE 74.—Withdrawals: Still wines, by months, fiscal year 1952

[Wine gallons]

Month	Tax-paid withdrawals ¹				Tax-free withdrawals									Total
	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol	Total	For use in production of sparkling wines	For use in production of vermouth	For use in production of aperitif wines other than vermouth	For use in production of vinegar	For export	For family use	For use of the United States	Wines removed for use as distilling materials	Distilling materials removed	
July.....	1,933,721	5,035,693	13	6,969,427	52,738	175,609	12,235	55,907	9,298	810	2,114	257,281	556,656	1,122,648
August.....	2,325,789	6,245,754	1,396	8,572,939	143,828	194,975	-----	72,466	13,182	1,289	185	1,161,869	7,701,249	9,289,043
September.....	2,724,618	7,179,809	34	9,904,461	78,758	163,241	12,354	83,466	10,065	841	21	2,628,258	69,187,440	72,164,444
October.....	3,108,629	8,424,629	2,844	11,536,102	50,969	194,500	20,586	190,813	18,991	919	8	3,010,426	151,977,373	155,464,585
November.....	3,641,747	8,594,625	274	12,236,548	101,471	226,903	-----	189,484	17,860	1,338	18	2,725,450	88,895,962	92,158,476
December.....	3,395,170	7,507,428	1,519	10,904,117	121,126	178,399	70,844	30,753	15,168	2,756	70	1,543,662	26,818,416	28,781,194
January.....	3,130,454	7,671,884	1,422	10,703,760	146,826	179,313	20,658	83,971	19,675	1,144	1,186	807,820	7,339,664	8,690,257
February.....	2,756,605	7,873,427	68	10,630,100	71,605	232,366	12,335	70,179	17,878	1,564	367	2,230,867	642,824	3,279,985
March.....	3,360,028	8,049,155	1,530	11,410,713	47,755	292,720	800	58,636	20,644	1,378	1,512	1,100,200	451,124	1,974,769
April.....	2,858,969	7,592,642	1,445	10,453,056	217,938	254,960	62,713	63,170	19,384	1,320	1,645	456,798	741,901	1,819,829
May.....	2,304,218	7,060,535	2,801	9,367,554	131,377	259,417	6,194	83,641	17,348	1,496	112	520,355	124,579	1,144,519
June.....	2,288,215	6,831,660	82	9,119,957	107,468	188,941	36,582	76,537	13,819	4,757	3	126,603	137,977	692,687
Total.....	33,828,163	87,967,141	13,428	121,808,732	1,271,859	2,541,344	255,301	1,059,023	193,312	19,612	7,241	16,659,589	354,575,155	376,582,436

¹ Tax rates on and after Nov. 1, 1951, 17 cents per wine gallon on wines not over 14 percent alcohol, 67 cents on wines over 14 and not over 21 percent alcohol, and \$2.25 on wines over 21 and not over 24 percent alcohol; before Nov. 1, 1951, 15 cents, 60 cents, and \$2, respectively. For tax-paid withdrawals of vermouth and of aperitif wines other than vermouth, see tables 80 and 82.

TABLE 75.—Withdrawals: Still wines, by States, fiscal year 1952

[Wine gallons]

State	Tax-paid withdrawals ¹				Tax-free withdrawals									Total
	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol	Total	For use in production of sparkling wines	For use in production of vermouth	For use in production of aperitif wines other than vermouth	For use in production of vinegar	For export	For family use	For use of the United States	Wines removed for use as distilling materials	Distilling materials removed	
Alabama.....	-----	496	-----	496	-----	-----	-----	-----	-----	199	-----	-----	-----	199
Arkansas.....	17,543	163,209	1,158	181,910	-----	-----	-----	-----	1,989	-----	-----	-----	-----	1,989
California.....	15,082,886	56,193,491	12,270	71,238,647	440,082	929,087	1,055	703,038	141,181	9,642	4,600	15,529,614	353,869,462	371,627,761
Colorado.....	51,355	356,461	-----	407,816	-----	-----	-----	13,863	-----	-----	-----	11,053	-----	24,916
Connecticut.....	171,471	617,295	-----	788,766	-----	161,369	-----	2,268	-----	-----	-----	2,926	250	166,813
District of Columbia.....	56,722	543,897	-----	600,619	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Florida.....	33,482	212,197	-----	245,679	-----	-----	-----	-----	-----	22	-----	-----	-----	22
Georgia.....	173,538	366,156	-----	539,694	-----	-----	-----	6,137	-----	-----	-----	-----	-----	6,137
Idaho.....	33	-----	-----	33	-----	-----	-----	-----	-----	6	-----	-----	-----	6
Illinois.....	2,770,149	1,907,425	-----	4,677,574	-----	-----	-----	2,582	-----	-----	-----	-----	-----	2,582
Iowa.....	3,718	201,494	-----	205,212	-----	-----	-----	-----	-----	323	-----	-----	-----	323
Kentucky.....	113,500	2,080,327	-----	2,193,827	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Louisiana.....	955	373,362	-----	374,317	-----	-----	-----	-----	11,125	4	-----	-----	-----	11,129
Maine.....	1,050	314,867	-----	315,917	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Maryland.....	155,635	1,520,758	-----	1,682,393	-----	-----	-----	-----	3,589	96	-----	-----	-----	3,685
Massachusetts.....	137,383	2,101,828	-----	2,239,211	-----	-----	-----	-----	3,284	-----	-----	-----	-----	3,284
Michigan.....	1,332,899	1,153,228	-----	2,486,127	11,378	4,450	-----	-----	-----	-----	-----	-----	-----	15,828
Missouri.....	53,292	807,791	-----	861,083	74,925	-----	-----	-----	-----	173	-----	-----	-----	75,098
New Jersey.....	2,150,203	2,094,609	-----	4,244,812	58,873	431,190	-----	66,078	14,921	739	-----	423,550	-----	995,351
New Mexico.....	11,187	-----	-----	11,187	-----	-----	-----	-----	-----	858	-----	-----	-----	858
New York.....	8,375,582	7,612,995	-----	15,988,577	633,788	998,348	1,460	164,472	19,212	234	2,641	-----	-----	1,820,155
North Carolina.....	78,205	217,608	-----	295,813	-----	-----	-----	10,942	-----	93	-----	-----	-----	11,035
Ohio.....	455,676	1,102,078	-----	1,557,754	51,463	14,810	-----	10,518	-----	3,924	-----	94,231	-----	174,956
Oregon.....	297,360	292,442	-----	589,802	-----	-----	-----	-----	-----	440	-----	42,140	168,470	211,050
Pennsylvania.....	1,396,370	5,301,131	-----	6,697,501	-----	-----	252,786	79,125	-----	-----	-----	-----	-----	331,611
South Carolina.....	46,263	810	-----	47,073	-----	-----	-----	-----	-----	20	-----	-----	-----	20
Texas.....	14,558	492,840	-----	507,398	-----	-----	-----	-----	-----	28	-----	-----	-----	28
Virginia.....	776,967	1,205,224	-----	1,982,191	-----	-----	-----	-----	-----	332	-----	319,163	-----	319,495
Washington.....	119,931	865,372	-----	985,303	-----	2,090	-----	-----	-----	480	-----	236,912	536,973	776,455
Wisconsin.....	250	154,450	-----	154,700	1,350	-----	-----	-----	-----	-----	-----	-----	-----	1,350
Total.....	33,828,163	87,967,141	13,428	121,808,732	1,271,859	2,541,344	255,301	1,059,023	193,312	19,612	7,241	16,659,589	354,575,155	376,582,436

¹ Tax rates on and after Nov. 1, 1951, 17 cents per wine gallon on wines not over 14 percent alcohol, 67 cents on wines over 14 and not over 21 percent alcohol, and \$2.25 on wines over 21 and not over 24 percent alcohol; before Nov. 1, 1951, 15 cents, 60 cents, and \$2.00, respectively. For tax-paid withdrawals of vermouth and of aperitif wines other than vermouth, see tables 81 and 83.

TABLE 76.—Summary: Production, withdrawals, losses, and stocks of still wines, by months, fiscal year 1952

[Wine gallons]

Month	Production ¹	Withdrawals			Losses	Stocks and of month ⁴			
		Tax-paid ²	Tax-free ³	Total		Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol	Total
July	1,638,940	6,969,427	1,122,648	8,092,075	80,835	40,724,800	83,621,411	3,043,699	127,389,910
August	12,928,096	8,572,939	9,289,043	17,861,982	87,274	39,423,743	78,279,790	2,782,173	120,485,706
September	102,274,965	9,904,461	72,164,444	82,068,905	67,367	44,392,403	90,780,500	4,269,217	139,442,120
October	228,134,277	11,536,102	155,464,585	167,000,687	159,879	69,989,976	132,777,268	7,793,664	210,580,903
November	126,466,899	12,236,546	92,158,476	104,395,022	419,925	75,667,640	152,720,202	9,203,723	237,591,625
December	34,376,945	10,904,117	28,781,194	39,685,311	2,601,748	71,394,519	151,409,169	8,818,752	231,617,440
January	9,189,480	10,703,780	8,690,257	19,394,037	123,296	67,527,893	146,059,446	8,982,108	222,569,447
February	1,893,368	10,630,100	3,279,985	13,910,085	202,499	61,852,260	149,304,067	8,047,119	210,203,436
March	1,917,990	11,410,713	1,974,769	13,385,482	181,698	68,336,548	139,830,194	6,948,829	199,115,571
April	2,413,790	10,453,056	1,819,829	12,272,885	272,258	55,311,164	127,898,593	5,907,635	189,087,392
May	1,765,205	9,367,554	1,144,519	10,512,073	121,828	52,919,396	123,084,914	5,411,525	181,415,835
June	1,008,328	9,119,957	692,687	9,812,644	1,662,016	50,076,301	116,297,742	4,231,498	170,605,541
Total	524,008,273	121,808,732	376,582,436	498,391,168	5,980,623	50,076,301	116,297,742	4,231,498	170,605,541

¹ Includes distilling materials (substandard wines produced with excessive water or residue materials).

² For tax-paid withdrawals of varmouth and of aperitif wines other than vermouth, see tables 80 and 82.

³ Includes 371,234,744 wine gallons removed, as distilling materials for use in the produc-

tion of brandy, consisting of 16,669,589 wine gallons of still wines and 354,575,165 wine gallons of 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).

TABLE 77.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of still wines, and premises operated, by States, fiscal year 1952

[Wine gallons]

State	Production ¹	Withdrawals			Losses	Stocks June 30 ⁴				Number of premises operated ⁵	
		Tax-paid ²	Tax-free ³	Total		Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol	Total	Bonded wineries	Bonded storerooms and field warehouses
Alabama		496	199	695	30		558		558	1	
Arkansas	241,530	181,910	1,989	183,899	30,447	118,515	143,823	2,748	265,086	28	
California	507,480,911	71,238,647	371,627,761	442,866,408	4,714,018	39,621,821	107,689,565	3,910,220	151,221,606	349	52
Colorado	22,783	407,816	24,916	432,732	7,791	27,918	93,675		121,593	2	
Connecticut	83,331	788,766	166,813	955,579	26,552	18,643	155,222	106,141	280,066	2	3
District of Columbia		600,619		600,619	1,051	2,339	29,430		31,769		1
Florida	7,061	245,679	22	245,701	3,171	77,547	6,092		84,539	3	2
Georgia	498,521	539,694	6,137	545,831	25,298	137,773	164,207		301,980	2	
Hawaii					120		2,405		2,405		
Idaho		33	6	39	136		3,882		6,104	1	
Illinois	1,964,082	4,677,574	2,582	4,680,156	97,586	874,252	361,066		1,236,218	5	7
Iowa	6,343	205,212	323	205,535	3,084	35,010	33,232		68,242	9	
Kentucky		2,193,827		2,193,827	19,977	36,562	323,827		360,389	2	1
Louisiana	6,750	374,317	11,129	385,446	7,404	4,193	74,070		78,263	3	
Maine		315,917		315,917	5,582	810	93,804		94,614		3
Maryland	27,553	1,682,393	3,685	1,686,078	23,784	46,450	121,045		167,495	3	1
Massachusetts		2,239,211		2,239,211	24,807	26,735	230,193		256,928	4	3
Michigan	1,377,240	2,486,127	15,828	2,501,955	88,169	1,914,261	533,519	3,356	2,451,136	14	3
Missouri	21,819	861,083	75,098	936,181	41,477	137,332	92,884		230,216	6	3
New Jersey	2,330,468	4,244,812	995,351	5,240,163	74,012	592,663	416,974	14,748	1,024,385	21	6
New Mexico	16,273	11,187		11,187	726	10,101			10,101	13	
New York	6,149,826	15,988,677	1,820,155	17,808,832	526,036	4,586,168	3,443,644	179,700	8,209,512	79	10
North Carolina	253,924	295,813	11,035	306,848	6,367	46,456	27,062		73,518	7	
Ohio	671,267	1,557,754	174,956	1,732,710	55,948	1,006,837	609,613	14,585	1,631,035	74	8
Oregon	417,171	287,602	211,050	508,652	14,480	125,480	17,101		142,581	12	
Pennsylvania	146,880	6,697,301	331,911	7,029,212	57,684	184,133	384,517		568,650	6	6
South Carolina	171,323	46,573	20	46,593	6,845	105,307	1,276		106,583	3	
Texas	4,339	607,398	28	607,426	3,019	9,355	12,339		21,694	8	1
Virginia	633,110	1,982,191	319,495	2,301,686	30,756	135,746	201,928		337,674	7	1
Washington	1,480,828	965,303	776,455	1,741,758	84,164	189,426	1,027,961		1,217,387	17	
Wisconsin		154,700	1,350	1,504,050	107	586	2,688		3,274	1	1
Total	524,008,273	121,808,732	376,582,436	498,391,168	5,980,623	50,076,301	116,297,742	4,231,498	170,605,541	682	112

¹ See footnote 1, table 76.

² For tax-paid withdrawals of vermouth and of aperitif wines other than vermouth, see tables 81 and 83.

³ See footnote 3, table 76.

⁴ See footnote 4, table 76.

⁵ Represents number operated during any part of the year.

TABLE 78.—Summary: Production, withdrawals, losses, and stocks of sparkling wines,¹ by months, fiscal year 1952

[Half-pint units]

Month	Production	Withdrawals			Losses	Stocks end of month
		Tax-paid ²	Tax-free	Total		
July	1,180,691	1,122,563	86,842	1,209,405	43,718	30,926,078
August	2,979,321	1,419,706	60,430	1,480,136	63,918	32,336,072
September	1,349,698	1,892,834	77,025	1,969,859	43,263	31,691,432
October	948,898	2,697,806	143,133	2,840,939	43,650	29,690,399
November	1,602,180	3,467,146	110,296	3,577,442	56,849	27,687,152
December	2,355,037	3,466,540	81,195	3,547,735	184,377	26,323,250
January	2,827,325	1,525,310	272,244	1,797,554	50,224	27,294,867
February	1,331,155	1,211,221	278,002	1,489,223	41,266	27,082,358
March	1,103,110	1,180,460	286,634	1,467,094	66,953	26,670,566
April	4,017,387	1,381,700	99,933	1,481,633	42,142	29,151,477
May	2,587,743	1,424,058	74,209	1,498,267	46,166	30,200,827
June	2,031,742	1,710,760	108,900	1,819,660	123,864	30,294,052
Total	24,314,287	22,500,104	³ 1,678,843	24,178,947	806,390	30,294,052

¹ Includes artificially carbonated wines as follows: production, 456,092; tax-paid withdrawals, 392,365; tax-free withdrawals, 28,871; losses, 2,541; and stocks June 30, 161,112 half-pint units.

² Tax rates on and after Nov. 1, 1951, 17 cents per half-pint unit on naturally carbonated wines and 12 cents on artificially carbonated wines; before Nov. 1, 1951, 15 cents and 10 cents, respectively.

³ Represents 1,035,067 half-pint units removed for conversion to still wines and 643,776 removed for export.

TABLE 79.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of sparkling wines,¹ and number of premises operated, by States, fiscal year 1952

[Half-pint units]

State	Production	Withdrawals			Losses	Stocks June 30	Number of premises operated ³
		Tax-paid ²	Tax-free	Total			
California	8,071,556	7,174,879	907,038	8,081,917	206,876	10,460,335	43
Colorado		240		240		1,680	1
Illinois		172,770		172,770	1,836	85,462	4
Kentucky						1,860	1
Louisiana		1,008		1,008		144	1
Massachusetts		240		240			1
Michigan	235,832	256,656	6,718	263,374	2,386	290,140	4
Missouri	1,465,684	1,475,384	41,386	1,516,770	51,510	3,036,399	2
New Jersey	1,220,355	1,067,620	263,353	1,330,973	23,253	1,508,894	8
New York	12,288,024	11,504,468	437,206	11,941,674	429,246	11,756,708	36
Ohio	986,848	804,575	23,142	827,717	90,975	3,092,986	16
Pennsylvania		7,200		7,200			1
Texas		26,400		26,400			1
Wisconsin	45,988	8,664		8,664	308	59,444	1
Total	24,314,287	22,500,104	³ 1,678,843	24,178,947	806,390	30,294,052	120

¹ See footnote 1, table 78.

² See footnote 2, table 78.

³ Represents wineries, bonded storerooms, and field warehouses that operated during any part of the year.

⁴ Represents 1,035,067 half-pint units removed for conversion to still wines and 643,776 removed for export from California, Missouri, New Jersey, and New York.

TABLE 80.—Summary: Production, withdrawals, losses, and stocks of vermouth, by months, fiscal year 1952

[Wine gallons]

Month	Production	Withdrawals			Losses	Stocks end of month
		Tax-paid ¹	Tax-free	Total		
July	165,161	144,733	662	145,395	4,085	1,179,897
August	265,108	223,538	1,149	224,687	2,948	1,220,990
September	133,445	235,103	655	235,758	1,794	1,123,834
October	253,082	313,632	1,315	314,947	382	1,062,755
November	242,941	235,664	3,322	238,986	231	1,059,681
December	261,181	287,116	852	287,968	28,292	1,007,940
January	188,747	196,460	2,975	199,435	1,086	983,709
February	227,101	213,210	2,218	215,428	1,548	975,376
March	314,014	234,697	1,921	236,618	3,107	1,076,433
April	278,418	239,587	2,309	241,896	3,282	1,113,212
May	267,957	207,775	1,336	209,111	1,386	1,175,144
June	210,216	212,917	1,980	214,897	18,420	1,153,458
Total	2,807,371	2,744,432	² 20,694	2,765,126	66,561	1,153,458

¹ Represents wines over 14 and not over 21 percent alcohol. Tax rates on and after Nov. 1, 1951, 67 cents per wine gallon on vermouth over 14 and not over 21 percent alcohol; before Nov. 1, 1951, 60 cents.

² Represents 18,195 wine gallons removed for export and 2,499 wine gallons removed for use in the production of vinegar.

TABLE 81.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of vermouth, and number of premises operated, by States, fiscal year 1952

[Wine gallons]

State	Production	Withdrawals			Losses	Stocks June 30	Number of premises operated ³
		Tax-paid ¹	Tax-free	Total			
California	928,959	821,992	11,093	833,085	43,753	662,986	66
Colorado		1,506		1,506	21	778	2
Connecticut	189,705	198,016		198,016	1,444	48,049	5
Georgia		784		784	169	4,340	1
Illinois		35,106		35,106	29	6,468	3
Kentucky		1,968		1,968	116	2,482	1
Louisiana						255	
Maryland		716	5	721	22	111	1
Massachusetts		6,713		6,713	148	1,616	5
Michigan	4,450	3,574		3,574	309	8,830	2
Missouri		303		303	10	420	
New Jersey	443,955	450,376	334	450,710	1,427	41,879	15
New York	1,223,317	1,196,352	9,262	1,205,614	18,579	365,285	53
Ohio	14,891	12,616		12,616	306	8,502	5
Pennsylvania		11,707		11,707	252	774	3
Washington	2,094	2,080		2,080	14		1
Wisconsin		623		623	2	683	1
Total	2,807,371	2,744,432	² 20,694	2,765,126	66,561	1,153,458	166

¹ See footnote 1, table 80.

² Represents wineries, bonded storerooms, and field warehouses that operated during any part of the year.

³ Represents removals for export except 2,499 wine gallons removed from New York for use in the production of vinegar.

TABLE 82.—Summary: Production, withdrawals, losses, and stocks of aperitif wines other than vermouth, by months, fiscal year 1952

Month	Production	Withdrawals			Losses	Stocks end of month
		Tax-paid ¹	Tax-free	Total		
July	32,394	13,381	168	13,489	405	214,273
August	12,909	31,872	6,400	38,272	46	188,878
September	157	4,593	11,684	16,277	222	172,336
October	11,991	14,171	30	14,201	74	170,066
November	20,586	13,825		13,825	66	178,760
December	702	19,982	144	20,126	634	156,642
January	44,097	10,523	42	10,565	74	190,040
February	29,098	21,828		21,828	180	197,123
March	30,969	58,311	120	58,431	334	169,328
April		10,822		10,822	45	168,460
May	20,356	7,563		7,563	241	171,011
June	31,872	11,104		11,104	324	191,455
Total	235,131	217,975	² 18,528	236,503	2,654	191,455

¹ Represents wines over 14 and not over 21 percent alcohol. Tax rates on and after Nov. 1, 1951, 67 cents per wine gallon on aperitif wines other than vermouth over 14 and not over 21 percent alcohol; before Nov. 1, 1951, 60 cents.

² Represents 432 wine gallons removed for export, 18,084 wine gallons removed for use in the production of still wines, and 12 wine gallons removed for use in the production of vermouth.

TABLE 83.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of aperitif wines other than vermouth, and number of premises operated, by States, fiscal year 1952

State	Production	Withdrawals			Losses	Stocks June 30	Number of premises operated ¹
		Tax-paid ¹	Tax-free	Total			
California	1,811	1,254	16,084	19,338	657	7,579	4
Connecticut		1,000		1,000	245	7,580	1
New York	1,567	2,755	12	2,767	244	6,741	6
Ohio					55	2,210	1
Pennsylvania	231,753	212,966	432	213,398	1,453	167,345	1
Total	235,131	217,975	² 18,528	236,503	2,654	191,455	13

¹ See footnote 1, table 82.

² Represents wineries, bonded storerooms, and field warehouses that operated during any part of the year.

³ See footnote 2, table 82.

STATISTICAL TABLES

TABLE 84.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of still and sparkling wines, and premises operated, fiscal years 1934 to 1952, inclusive

Fiscal year ended June 30—	Still wines and distilling materials (wine gallons)							
	Production ¹			Tax-paid withdrawals of still wines	Stocks June 30 of still wines	Number of premises operated		
	Still wines		Distilling materials			Grand total	Bonded wineries	Bonded storerooms and field warehouses
	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol							Total
1934					14,525,688	50,168,336	744	101
1935					35,400,400	56,454,407	1,116	92
1936					47,474,404	78,545,340	1,245	112
1937					62,035,287	68,128,002	1,206	104
1938					61,175,582	102,016,413	1,175	102
1939					67,376,384	94,841,570	1,137	102
1940					82,176,366	98,244,903	1,090	98
1941					88,592,333	117,866,723	1,064	106
1942	126,369,335	1,178,482	127,547,817	186,158,446	102,016,313	133,195,452	1,010	116
1943	77,668,972	644,023	78,312,995	116,911,790	108,426,407	91,031,471	980	123
1944	99,530,461	644,918	100,175,379	164,677,476	84,672,638	94,313,027	911	111
1945	107,919,012	335,524	108,254,536	206,728,619	88,791,749	102,724,527	903	110
1946	118,029,922	665,857	118,695,779	200,240,202	107,994,670	160,014,100	880	113
1947	104,879,654	569,775	105,449,429	345,707,766	102,211,690	160,210,696	840	107
1948	104,879,654	545,124	105,424,549	208,903,247	110,114,160	147,708,343	821	111
1949	139,010,105	869,633	139,879,738	286,045,119	119,106,689	162,686,142	789	116
1950	102,245,309	721,663	102,966,972	194,890,132	133,055,099	125,996,839	738	121
1951	135,412,527	887,600	136,300,127	288,521,298	123,253,307	133,977,008	724	112
1952	168,514,553	606,778	169,121,331	354,886,942	121,808,732	170,605,541	682	112

See footnotes at end of table.

TABLE 84.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of still and sparkling wines, and premises operated, fiscal years 1934 to 1952, inclusive—Continued

Fiscal year ended June 30—	Sparkling wines ¹ (half-pint units)					Vermouth ² (wine gallons)					Aperitif wines other than vermouth ⁴ (wine gallons)					
	Production	Tax-paid with- drawals	Stocks June 30	Number of premises operated	Production	Tax-paid with- drawals	Stocks June 30	Number of premises operated	Production	Tax-paid with- drawals	Stocks June 30	Number of premises operated	Production	Tax-paid with- drawals	Stocks June 30	Number of premises operated
1934	10,657,488	5,688,456	9,015,440	105												
1935	6,213,645	5,275,453	9,273,593	152												
1936	8,277,011	5,790,429	10,781,785	156												
1937	9,622,525	7,906,213	11,648,046	141	164,747	82,712	68,314	54								
1938	9,780,274	7,223,416	13,248,748	128	201,481	153,207	103,089	88								
1939	6,083,762	6,337,846	12,943,627	118	206,184	187,288	102,024	111								
1940	9,634,791	8,376,690	13,207,501	128	479,074	394,245	176,076	126								
1941	18,210,635	14,464,136	15,872,251	122	1,610,701	1,077,362	649,076	195								
1942	24,581,516	17,559,831	20,991,572	129	1,921,514	1,474,105	978,898	225								
1943	20,347,950	22,070,627	17,647,807	125	2,107,056	2,210,457	916,032	169								
1944	30,191,692	28,990,591	18,714,510	112	2,769,750	2,566,489	773,302	238								
1945	31,016,708	28,993,307	22,633,677	109	3,385,612	2,980,707	1,240,113	171								
1946	40,569,388	33,720,721	24,497,817	109	2,886,466	2,619,309	1,359,729	155								
1947	48,548,043	30,984,544	39,490,778	109	2,077,493	1,916,933	1,436,223	161								
1948	20,422,173	20,413,746	36,466,412	105	1,502,757	1,686,508	1,440,115	184								
1949	22,835,772	21,665,256	34,859,413	118	2,138,445	2,136,544	1,353,238	181								
1950	21,225,108	20,934,246	32,387,187	118	2,238,837	2,306,526	1,225,436	192								
1951	25,013,727	23,780,448	30,694,393	117	2,672,088	2,673,420	1,172,245	171								
1952	24,314,287	22,500,104	30,294,052	120	2,807,371	2,744,452	1,153,458	166								

¹ Represents total amount removed from fermenters.² Breakdown not available.³ Includes champagne, other sparkling wines and artificially carbonated wines.⁴ Represents production at wineries under provisions of sec. 2801, Internal Revenue Code, as amended.
⁵ Not available.

STATISTICAL TABLES

TABLE 85.—Summary: Materials used for the production of ethyl alcohol, distilled spirits, fermented malt liquors, and vinegar, by kinds, fiscal year 1952¹

Kind	Industrial alcohol plants	Registered distilleries	Breweries	Vinegar plants using the vaporizing process	Total
Grain and grain products:	Pounds	Pounds	Pounds	Pounds	Pounds
Malt	80,630,692	214,016,256	2,653,518,877	731,866	2,948,897,691
Corn	414,938,805	1,209,433,179	920,372,813	6,397,240	2,551,142,037
Sorghum grain	420,863,405	217,429,503	829,650		639,122,558
Rice	615,140		337,305,542		337,920,682
Rye	186,244	235,095,095		692,744	235,974,083
Wheat	70,609,716	45,775,941	6,236,085		122,621,742
Mixed grain	64,432,333	35,866,973			100,299,306
Barley			802,823		802,828
Total	1,052,276,335	1,957,616,947	3,919,065,795	7,821,850	6,936,780,927
Sugar and sirups		83,223	119,930,017	51,600	120,064,840
Ethylene gas	69,499,741				69,499,741
Hops and hop extracts			35,233,507		35,233,507
Soybeans and soybean products			3,099,651		3,099,651
Other materials	2,312,159	232,870	8,676	72,363	2,626,068
Sulphite liquors	Gallons	Gallons	Gallons	Gallons	Gallons
Ethyl sulphate	254,882,400				254,882,400
Molasses	168,020,007	2,447,111		1,536,210	168,020,007
Other materials	158,354,091			684,300	162,337,412
Products used in redistillation	68,359,893				69,044,193
	Proof gallons	Proof gallons	Proof gallons	Proof gallons	Proof gallons
	22,209,754	15,876,693			38,086,447

¹ Exclusive of materials used at fruit distilleries for the production of brandy and spirits-fruit and at wineries for the production of wine.

XI. VINEGAR

(Produced by vinegar plants using the vaporizing process)

TABLE 86.—Summary: Materials used at vinegar plants, and production and stocks of vinegar, by months, fiscal year 1952

Month	Materials used				
	Grain and grain products			Molasses	Citrus waste concentrate
	Corn	Rye	Malt		
July	Pounds 530,000	Pounds 60,480	Pounds 64,800	Gallons 125,391	Gallons 88,575
August	170,000	19,040	20,400	132,157	72,175
September	245,000	27,440	29,400	121,402	67,400
October	330,000	36,960	39,600	130,546	76,800
November	375,000	42,000	45,000	96,202	73,375
December	500,280	57,672	60,440	112,065	51,650
January	723,952	80,192	82,234	160,061	57,375
February	793,488	84,800	88,312	119,721	68,775
March	825,760	84,648	95,048	103,182	92,075
April	740,760	78,512	81,368	142,145	8,400
May	588,640	60,798	62,686	148,066	37,700
June	676,360	60,202	62,578	145,272	
Total	6,397,240	692,744	731,866	1,536,210	684,300

TABLE 86.—Summary: Materials used at vinegar plants, and production and stocks of vinegar, by months, fiscal year 1952—Continued

Month	Materials used—Continued		Vinegar	
	Chemicals	Cane sugar	Production	Stocks end of month
	Pounds	Pounds	100-grain gallons	100-grain gallons
July	5,474		891,112	1,225,738
August	6,637		841,165	1,090,264
September	7,315		845,948	618,262
October	8,072		866,390	727,144
November	5,819		693,822	811,659
December	5,364		642,145	967,746
January	6,137		654,482	1,098,061
February	5,086		675,428	1,251,088
March	5,088		788,363	1,494,741
April	6,498	42,900	757,420	1,569,269
May	5,979	8,700	837,052	1,669,596
June	4,891		834,286	1,578,730
Total	72,363	51,600	9,327,613	1,678,730

TABLE 87.—Summary: Materials used at vinegar plants, production and stocks of vinegar, and premises operated, fiscal years 1943 to 1952, inclusive

Fiscal year ended June 30—	Materials used					Molasses
	Grain and grain products					
	Corn	Rye	Malt	Wheat	Other	
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Gallons</i>
1943	13,703,436	952,050	2,149,426	55,374	196,000	4,048,706
1944	4,064,120	933,920	1,378,186	5,767,582	10,865	5,438,244
1945	7,587,069	892,104	1,370,059	1,401,731		5,178,148
1946	3,826,424	872,292	1,172,477	3,795,255	346,851	5,331,935
1947	8,441,974	981,826	1,334,799	735,445		5,483,643
1948	8,472,182	951,180	1,053,847			5,770,950
1949	8,396,560	950,634	1,026,640			5,877,516
1950	7,994,000	896,230	912,970			2,932,107
1951	7,195,000	807,900	867,950			1,603,892
1952	6,397,240	692,744	731,866			1,536,219

Fiscal year ended June 30—	Materials used—Continued				Vinegar		Number of plants operated
	Yeast mash beer	Chemicals	Other materials		Production	Stocks June 30	
	Gallons	Pounds	Pounds	Gallons	100-grain gallons	100-grain gallons	
1943	10,287,191	17,559	40,000	1,210,946	22,126,578	3,065,621	18
1944	14,045,890	16,271			24,516,355	3,521,233	15
1945	19,907,360	20,914			24,755,614	4,264,553	15
1946	22,036,550	24,759			25,235,255	3,014,634	13
1947	21,187,375	38,073		23,933	26,855,444	3,588,247	11
1948	6,790,400	46,662	7,358	254,861	24,816,502	4,428,397	11
1949	4,829,034	42,467	153,440	404,473	25,417,460	2,877,138	11
1950	2,571,450	47,648			14,448,276	1,448,877	10
1951		44,851	20,000	300,574	8,884,283	1,251,984	8
1952		72,363	51,600	684,300	9,327,613	1,678,730	8

1 Barley.

2 Oats.

3 Represents 273,556 pounds of barley and 73,295 pounds of oats.

4 Cane sugar.

5 Corn sirup.

6 Citrus sirup.

7 A molasses product.

8 Represents 254,311 gallons of citrus waste concentrate and 550 gallons of cane sirup.

9 Represents 125,890 pounds of corn sirup, 26,550 pounds of raw sugar, and 1,000 pounds of hydrol.

10 Citrus waste concentrate.

11 Cane sugar.

XII. VOLATILE FRUIT-FLAVOR CONCENTRATES

[Produced by concentrate plants]

TABLE 88.—Production: Volatile fruit-flavor concentrates, by kinds and by months, fiscal year 1952¹

Month	[Wine gallons]					Total
	Grape	Apple	Cherry	Berry	Other	
July	4,724		16	231	1,965	6,936
August	12,478		11	132		12,621
September	55,384	47			25	55,456
October	108,862	206	10	3	35	109,106
November	474	667	7	3	44	1,195
December		225	4	3		232
January	1,466	1,692	49	49		3,256
February	4,982		5	75	2	5,064
March	25,554		41	1		25,596
April	26,759		9	21		26,789
May	44,505		10	5		44,520
June	48,261		4	453	5,823	54,541
Total	333,439	2,837	166	875	7,894	345,312

¹ Represents operations under Regulations 30, Volatile Fruit-Flavor Concentrates, effective Sept. 27, 1949.
² Represents 519 wine gallons of strawberry, 287 wine gallons of raspberry, 105 wine gallons of elderberry, and 65 wine gallons of blackberry.

³ Represents 5,824 wine gallons of pineapple, 1,865 wine gallons of currant, 79 wine gallons of quince, 25 wine gallons of plum, and 1 wine gallon of peach.

XIII. CLAIMS

TABLE 89.—Claims for redemption of stamps and remission, abatement, and refund of taxes, fiscal year 1952

	Redemption of stamps	Remission of taxes	Abatement of taxes	Refund of taxes	Uncollectible taxes	Total number	Total amount
On hand July 1, 1951	272	14	24	707	46	1,063	\$778,519
Received during year	1,459	706	328	6,834		9,327	8,902,767
Reopened during year	13		1	8	1	23	27,053
Total	1,744	720	353	7,549	47	10,413	9,708,339
Allowed	1,443	584	126	6,076	34	8,263	7,906,839
Rejected	137	128	64	152	6	487	418,203
On hand June 30, 1952	164	8	163	1,321	7	1,663	1,313,297
Total	1,744	720	353	7,549	47	10,413	9,708,339

TABLE 90.—Claims for drawback, fiscal year 1952

	Distilled spirits used in nonbeverage products		Products exported			
			Distilled spirits and wines bottled especially for export		Distilled spirits exported in original packages	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1951	94	\$457,694	216	\$207,995		
Received during year	3,931	33,048,925	4,007	2,614,574		
Total	4,025	33,506,619	4,223	2,822,569		
Allowed	3,724	30,937,199	3,699	2,162,528		
Rejected	27	56,311	5	16,222		
On hand June 30, 1952	274	2,513,109	519	643,819		
Total	4,025	33,506,619	4,223	2,822,569		

TABLE 90.—*Claims for drawback, fiscal year 1952—Continued*

	Products exported— Continued		Stillis exported		Total	
	Alcohol used in flavoring extracts and toilet and medicinal preparations					
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1951.....	96	\$95,055	1	\$22	407	\$780,766
Received during year.....	681	846,522	2	88	8,621	36,510,109
Total.....	777	941,577	3	110	9,028	37,270,875
Allowed.....	709	848,657	3	110	8,135	33,948,494
Rejected.....		304			32	72,837
On hand June 30, 1952.....	68	92,616			861	3,249,644
Total.....	777	941,577	3	110	9,028	37,270,875

XIV. LABEL ACTIVITY

TABLE 91.—*Label activity under Federal Alcohol Administration Act, fiscal year 1952*

	Applications received			Certificates issued		Applications disapproved	Total
	For approval	For exemption	Total	Approvals	Exemptions		
DISTILLED SPIRITS							
Domestic.....	9,990	93	10,083	9,176	83	212	9,471
Imported.....	1,192		1,192	1,210		70	1,280
Total.....	11,182	93	11,275	10,386	83	282	10,751
WINES							
Domestic.....	13,184	193	13,377	12,769	165	234	13,168
Imported.....	7,642		7,642	7,137		192	7,329
Total.....	20,826	193	21,019	19,906	165	426	20,497
MALT BEVERAGES							
Domestic.....	1,118		1,118	1,012		21	1,033
Imported.....	163		163	139		9	148
Total.....	1,281		1,281	1,151		30	1,181
Grand total.....	33,289	286	33,576	31,443	248	738	32,429

IV. ENFORCEMENT, ALCOHOL AND TOBACCO TAX DIVISION

TABLE 92.—*Enforcement, Alcohol and Tobacco Tax Division:¹ Seizures and persons arrested, by months, fiscal year 1952*

Month	Seizures							Persons arrested
	Stillis	Non-tax-paid distilled spirits (wine gallons)	Non-tax-paid wines (wine gallons)	Mash (wine gallons)	Automobiles	Trucks	Property (appraised value) ²	
July.....	776	13,792	4	409,803	145	39	\$184,999	809
August.....	783	13,495	5	355,966	124	39	191,594	767
September.....	785	12,043	177	458,323	116	49	209,653	720
October.....	901	12,598	35	462,843	148	42	191,853	811
November.....	711	10,696	81	432,180	104	35	177,645	613
December.....	825	11,158	236	511,366	142	45	240,681	874
January.....	996	13,798	198	570,386	127	39	234,709	909
February.....	944	13,396	154	569,779	144	67	330,120	934
March.....	977	13,929	21	532,880	122	47	227,373	1,015
April.....	969	16,681	520	537,386	162	44	289,118	849
May.....	804	15,480	212	481,671	148	59	325,597	781
June.....	796	13,672	138	378,016	142	54	213,690	769
Total.....	10,269	160,738	1,781	5,700,599	1,624	559	2,817,032	9,851

¹ Includes seizures and arrests in cases adopted, as well as originated by the Alcohol and Tobacco Tax Division. Does not include seizures and persons arrested in cases arising out of violations of laws relating to tobacco after the transfer on Nov. 13, 1951, to the newly designated Alcohol and Tobacco Tax Division (formerly Alcohol Tax Unit) of functions concerning such laws, as follows: Property seized, valued at \$46, and 1 person arrested.

² Includes \$81,267, representing the appraised value of 32 automobiles, 8 trucks, and 1,525 wine gallons of tax-paid liquors, seized for violations of the Liquor Enforcement Act of 1936, and the value of 12,394 wine gallons of tax-paid liquors seized for violations of other internal revenue laws. In addition as a result of floor stocks tax evasion, there were seized 16,313 wine gallons of tax-paid distilled spirits, 24,441 wine gallons of tax-paid wine, and 45 wine gallons of tax-paid fermented malt liquor, valued at a total of \$941,575.

TABLE 93.—*Enforcement, Alcohol and Tobacco Tax Division:*¹ *Seizures and persons arrested, by States, fiscal year 1952*

State	Seizures						Persons arrested
	Still	Non-tax-paid distilled spirits (wine gallons)	Non-tax-paid wines (wine gallons)	Mash (wine gallons)	Automobiles	Trucks	Property (appraised value) ²
Alabama	1,613	13,509		709,709	175	43	\$294,576
Arizona	3	1		77	1	2	500
Arkansas	66	944		25,615	19	12	29,012
California	7	290	430	750	19		12,038
Colorado					1		1,500
Connecticut	4	144	190	7,295		3	2,100
Delaware	2	262		5,640	3		1,623
District of Columbia	1	105			2		675
Florida	304	9,813		394,213	87	41	176,109
Georgia	1,774	33,661	165	960,825	184	92	254,598
Hawaii					4		4,840
Idaho	2	96		100	1		70
Illinois	4	8		300	2		27,346
Indiana	19	121		765	3		1,440
Iowa		3			2		1,600
Kansas					8	1	36,661
Kentucky	527	3,708	17	89,565	44	13	104,949
Louisiana	9	62		1,630	4	2	6,692
Maine	1						
Maryland	70	1,190	122	32,595	14	8	16,850
Massachusetts	9	49		2,541	2	1	2,978
Michigan	12	315	260	3,550	6		9,785
Minnesota	2	2		145			
Mississippi	661	8,544		394,280	123	52	208,458
Missouri		3			14	4	29,440
Montana							
Nebraska					1		50
Nevada							10
New Hampshire	1	335		1,306	1	1	1,987
New Jersey	45	934		159,001	10	8	192,435
New Mexico					1		1,306
New York	40	5,175	3	46,129	35	20	166,268
North Carolina	1,600	27,515		962,620	256	99	347,027
North Dakota							5
Ohio	17	193	150	2,185	5		6,285
Oklahoma	209	1,796		67,318	79	24	119,883
Oregon	4	40		127	1	1	1,577
Pennsylvania	165	2,465	4	68,802	66	12	111,656
Puerto Rico							
South Carolina	1,168	14,678		511,405	154	32	227,542
Tennessee	1,172	14,122	1	542,270	121	26	192,976
Texas	56	233		9,606	22	8	31,282
Vermont	3	58	167	5			547
Virginia	648	20,112	332	688,189	147	50	141,847
Washington	6	114		1,250	4	1	3,695
West Virginia	115	709		12,603	3	2	7,440
Wisconsin		2					
Wyoming						1	
Total	16,269	160,738	1,781	5,700,599	1,624	559	2,817,032
							9,851

¹ See footnote 1, table 92.² See footnotes 2, table 92.

TOBACCO

TABLES 94-111

TABLE 94.—Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1951, by collection districts

District	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by 1—			
	In business Jan. 1, 1951	Opened	Closed	In business Jan. 1, 1952	Unstemmed	Stemmed	Scraps	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds 30, 516	Pounds	Pounds 30, 516
Alabama	1			1									
First California	3			3									
Sixth California	4		2	2									
Connecticut	58	5	7	56	576, 652				576, 652	22, 217, 402			22, 217, 402
Delaware	1			1									
Florida	39	34	37	36	87, 606	1			87, 607	26, 671, 723	1, 747		26, 673, 470
Georgia	63	238	245	66	6, 925, 857	139, 754			7, 065, 611	154, 565, 020			154, 565, 020
First Illinois	10		4	6	224				224	836			836
Indiana	15	11	13	13						10, 423, 255	21, 509		10, 444, 764
Kentucky	477	227	253	451	59, 074, 210	281, 110	34, 502	45, 785	59, 435, 607	447, 698, 279		264, 405	447, 698, 279
Louisiana	1			1		39, 951			39, 951				39, 951
Maryland	59	46	49	56	8, 267, 115	10, 391			8, 277, 506	38, 701, 637			38, 701, 637
Massachusetts	13	2	1	14	99, 145				99, 145	8, 215, 079	75		8, 215, 154
Michigan	2	1	1	2									
Minnesota	1			1						205, 808			205, 808
First Missouri	3			3									
Sixth Missouri	3			3						5, 303, 424			5, 303, 424
Fifth New Jersey	4			4							12, 050		12, 050
First New York	5	2	2	5		312			405				
Second New York	96	9	13	92	8, 295, 946	61, 118			8, 357, 064	6, 890, 006	1, 465		8, 891, 473
Third New York	31	6	7	30	1, 005, 218	115, 230			1, 120, 448	8, 127, 063			8, 127, 061
Fourteenth New York	6		1	5	84	266			350				
Twenty-eighth New York	2			2						619, 334			619, 334
North Carolina	518	628	623	523	86, 755, 453	1, 358, 092	216, 065	525, 143	88, 854, 753	962, 755, 491			962, 755, 491
First Ohio	20	5	7	18						15, 255, 943			15, 255, 943
Tenth Ohio	5			5						3, 799, 130	150		3, 799, 280
Eleventh Ohio	1	1	1	1						108, 638			108, 638
Eighteenth Ohio	3		1	2	218				218		100		100
Oregon											140		140
First Pennsylvania	76	2	9	69	40, 515				40, 515	55, 657, 678	94, 205	364	55, 751, 647
Twelfth Pennsylvania	7			7						3, 110			3, 110

Twenty-third Pennsylvania	3			3	124, 584				124, 584				
South Carolina	109	191	196	102	21, 063, 501				21, 063, 501	157, 343, 158			157, 343, 158
Tennessee	265	142	148	250	10, 890, 439	1, 217, 788	79, 657	2, 520	12, 190, 404	164, 023, 157			164, 023, 157
First Texas	1			1						83, 395			83, 395
Virginia	238	111	104	245	314, 747, 703	13, 971, 569	596, 818	1, 792, 002	331, 108, 092	191, 503, 917			191, 503, 917
West Virginia	10	6	8	8						7, 209, 064			7, 209, 064
Wisconsin	24	1	2	23	42, 888				42, 888	21, 960, 584			21, 960, 584
Total, 1951	2, 177	1, 668	1, 736	2, 109	517, 967, 451	17, 195, 582	927, 042	2, 365, 450	538, 455, 525	2, 309, 348, 520	165, 067	264, 769	2, 309, 778, 356
Total, 1950	2, 232	1, 889	1, 944	2, 177	454, 657, 906	19, 128, 108	1, 326, 890	3, 787, 218	478, 300, 122	2, 053, 685, 719	135, 341	186, 207	2, 053, 907, 267
Increase					63, 309, 545				60, 155, 403	255, 762, 801	29, 726	78, 562	255, 871, 089
Decrease	55	221	208	68		1, 932, 526	399, 848	1, 421, 768					

¹ In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 32,357,890 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 95.—Manufactured tobacco: Number of factories operated, leaf tobacco and other material used, calendar year 1951, by collection districts

District	Number of factories ¹				Materials used in manufacturing tobacco								
	In bus- ness Jan. 1, 1951	Opened	Closed	In bus- ness Jan. 1, 1952	Un- stemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California	5			5	6,367	416,424	178,805	3,499		60,840	193,820	87,798	947,553
Sixth California	10	2	1	11	67	999	1,468	7,936					19,470
Connecticut	5			5			1,961	4,488					6,449
Delaware	1			1	1,612,092		177,752	52,373	473,216				2,215,433
First Illinois	17	2	4	15	5,567,907	132,517	33,513	5,805	386,076	231,653		5,421,354	11,778,825
Eighth Illinois	12			12	44	109	66,749		393				67,295
Indiana	7		2	6	5,493		17,597	146	374		1,664	1,925	27,199
Iowa	4			3			7,982						7,982
Kansas	1			1	200								200
Kentucky	13	2	4	11	4,992,501	4,404,873	1,692,059	3,919,553	1,923,828	696,552	3,873,954	2,869,109	22,772,420
Massachusetts	13			12	18,541		57,676	49,807	21,200	13		175	147,412
Michigan	17	1	5	13	59,476	2,899,918	1,277,089	2,593	13,041	543,738	1,365,756	1,463,659	7,625,320
Minnesota	2			2			9,493						9,493
First Missouri	7		1	7	1,962,933	10,229,321	614,318	11,764	1,695,850	2,331,777	3,354,338	1,628,965	21,729,266
Fifth New Jersey	8	2	1	9	3,094,255	66,662	114,716	3,376	5,222,161	621,568	80,663	223,915	9,327,315
First New York	15	1	2	14	166,192	35,916	170,534	7,904					380,546
Second New York	26	1	2	25	33,063	19,346	15,022	25,126	33,226		87	462	117,332
Third New York	7	1	2	6			1,891	16,829	198				18,828
Fourteenth New York	3	1	1	2			2,923		705		2		2,730
Twenty-first New York	9		1	8	544		449,128		189		220	700	450,772
Twenty-eighth New York	8		1	7			2,379	4,320					6,660
North Carolina	8			8	39,609,458	4,314,785	9,737,554	1,163,831	1,840,390	8,191,187	11,377,423	6,532,918	82,677,546
First Ohio	3		1	2	1,230,622	2,966,458	1,129,665	367,842	369,056	388,592	1,401,551	983,595	7,937,681
Tenth Ohio	3	1	1	3	2,314,287	4,723	645,474	11,597		208,784	891,220	1,056,372	6,132,457
Eighteenth Ohio	13	2	2	13	2,320		116,528	1,778			180	306	121,112
Oregon	2			2			595	230					825
First Pennsylvania	29	2	1	30	141,457	8,261	1,409,150	235,442	78,857	104,113	335,528	117,030	2,429,778
Twenty-third Pennsylvania	7	1	1	7			26,425						26,425
Rhode Island	2			2	676		975						1,651
Tennessee	9			9	6,697,926		197,982	12,742,984	1,830,565	376,661	170,862	182,075	22,195,155
First Texas	2			2	12,610		17,809				375		30,794
Virginia	5			6	5,459,675	8,256,065	927,520	1,660	3,805,955	1,783,166	2,964,933	2,285,925	25,484,899
West Virginia	3			3	8,596,094	5,989	5,694	59,853		398,232	562,412	2,962,522	12,580,787
Wisconsin	9	1		10		205	159,406						159,511
Total, 1951	285	19	34	279	80,584,800	32,853,502	19,365,834	18,700,736	16,798,091	15,737,198	26,574,986	25,819,105	236,431,162
Total, 1950	300	16	31	285	88,804,173	32,294,126	21,011,626	18,892,970	16,965,262	15,672,741	26,919,028	26,040,458	246,590,373
Increase		3	3			559,377				64,367			
Decrease	15			15	8,219,373		1,645,692	191,334	170,161		335,042	221,353	10,159,211

¹ Includes only those factories producing a taxable product, excluding 169 quasi manufacturers whose operations are reported in table 97.

TABLE 96.—Tobacco and snuff manufactured and removed, calendar year 1951, by collection districts

District	Tobacco manufactured					Manufactured tobacco removed					
						Without payment of tax				Tax-paid	
	Plug	Twist	Fine-cut	Scrap chewing, smoking, and snuff ¹	Total	For export	For use as sea stores	For use of the United States	Total	At 18 cents per pound	At 19 cents per pound ²
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California				946,805	946,805	39,229			39,229	744,739	148,257
Sixth California				10,753	10,753					6,463	2,068
Connecticut				6,611	6,611					5,266	1,492
Delaware				1,746,129	1,746,129					1,463,730	292,399
First Illinois			1,999,332	9,731,308	11,730,640	34,611	332	156	34,999	9,813,950	1,909,623
Eighth Illinois				66,990	66,990					56,253	19,737
Indiana		1,222		27,630	28,852					25,728	3,208
Iowa				8,958	8,958					6,749	1,277
Kansas				225	225					150	75
Kentucky	284,455	954,836	19,441	21,863,133	23,121,865	286,811	21,839	1,742	319,392	18,739,420	4,039,172
Massachusetts				172,060	172,060					143,529	28,148
Michigan	93,360	24,790	368,328	7,167,436	7,653,914					6,508,148	1,103,236
Minnesota				9,926	9,926					7,784	1,242
First Missouri	8,091,926	500,568	106,773	14,468,890	28,188,157	1,064,916	24,523	4,445	1,093,884	18,366,563	3,727,501
Fifth New Jersey			1,065	7,735,498	7,736,563					6,522,030	1,216,189
First New York				367,949	367,949	12,205			12,205	316,917	67,690
Second New York				117,305	117,305	79			79	92,427	24,025
Third New York				19,009	19,009					15,235	3,774
Fourteenth New York				3,214	3,214					3,191	474
Twenty-first New York				440,495	440,495					371,254	68,125
Twenty-eighth New York				6,888	6,888					5,106	1,434
North Carolina	30,818,757	795,393		46,664,861	78,189,911	1,079,146	28,433	27,369	1,134,948	64,861,840	11,969,605
First Ohio	129,468			7,452,747	7,582,216	464,725	7,169		902	7,044,800	80,353
Tenth Ohio				5,233,650	5,233,650	459			41	4,331,683	743,443
Eighteenth Ohio			773	137,011	137,784					116,117	21,361
Oregon				825	825					735	90
First Pennsylvania			44,115	2,246,840	2,290,955	10,632	415		11,047	1,874,673	389,330
Twenty-third Pennsylvania				26,127	26,127					22,402	3,725
Rhode Island				1,633	1,633					1,485	149
Tennessee	79,375	1,905,266	109,504	18,118,962	20,213,097	3,520			3,520	16,441,196	3,776,979
First Texas		11,889		22,583	34,472					32,042	1,062
Virginia	421,079	446,778	167,985	24,040,950	25,076,793	2,659,396	114,719	5,921	2,780,927	18,920,929	3,420,864
West Virginia				10,783,444	10,783,444	12,269			12,269	9,041,344	1,769,182
Wisconsin				159,960	159,960					138,237	26,223
Total, 1951	39,918,420	4,550,733	2,817,316	179,865,005	227,151,474	5,667,998	197,421	40,476	5,905,895	220,865,913	
Total, 1950	40,241,629	5,467,171	2,738,259	186,742,428	235,189,487	4,899,969	175,926	314,317	5,388,442	230,242,245	
Increase			79,957			768,899	22,395		517,453		
Decrease	323,209	916,438		6,877,423	8,038,913			273,841		9,376,332	

¹ Scrap chewing tobacco heretofore classified as smoking tobacco has been reported separately by manufacturers since Jan. 1, 1931, but is included with smoking tobacco and snuff in this table; the total of each class manufactured during the year is as follows: Scrap chewing tobacco, 39,088,277 pounds; smoking tobacco, 101,324,062 pounds; and snuff, 39,452,666 pounds.² The lower rate became effective Nov. 1, 1951.³ Includes 186,023,510 pounds tobacco tax-paid at 18 cents per pound and 34,842,403 pounds tobacco tax-paid at 19 cents per pound.

TABLE 97.—Quasi tobacco manufacturers classified: Number of factories operated and tobacco material handled, calendar year 1951

Class ¹	Number of factories in business Jan. 1, 1951	On hand Jan. 1, 1951					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1.....	4			53,666			
2.....	42	4,965		67,433			305
3.....	23	610,114	137,664	341,761	56,984	91,620	
4.....	27	2,205,788	14,312	1,072,573	2,348	390,950	150,643
5.....	4			2,444	14,204	86,180	2,539
6.....	9	149		64,424		14,877,448	3,282,177
7.....	27	2,911,241	24,882	1,507,515	6,636,409	473,233	3,650
8.....	18		292,685				
9.....	2				1,200		
Total.....	156	5,732,257	469,543	3,109,816	6,711,145	15,909,431	3,439,314
Class ¹	Number of factories in business Jan. 1, 1951	On hand Jan. 1, 1951					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1.....	1			280,639			
2.....	3	39,787	7,081	470,434			14,186
3.....	2	22,423,070	7,753,304	9,049,324	3,201,526	4,450	29,027
4.....	4	16,096,927	19,506	4,463,385		12,232,425	1,594,682
5.....		918		144,757	3,299	1,651,139	15,082
6.....		12,429	183,106	1,870,954		199,246,589	36,989,074
7.....	2	24,071,743	267,437	7,608,428	7,684,028	9,764,807	1,151,106
8.....		16,244	248,161				
9.....	1	1,400	97,271				
Total.....	13	62,662,524	8,575,866	23,887,921	10,891,968	222,899,410	39,794,157
Class ¹	Number of factories in business Jan. 1, 1951	On hand Jan. 1, 1951					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1.....	9			278,088			15,184
2.....	3	14,350,071	6,684,678	15,669,559		96,070	419,260
3.....	1	47,851	3,359	16,661,417	4,295	12,710,271	2,607,516
4.....				379,656	32,074	1,412,983	18,872
5.....	3	(²)		49,478		2,357,572	314,374
6.....		11,678	1,586	982,911		184,763,065	22,011,518
7.....	1	13,920,932	274,054	6,134,514	24,626,816	1,011,392	1,079,599
8.....			39,951				
9.....	4		271,615				
Total.....	21	28,330,532	9,175,243	40,526,892	24,666,900	202,351,353	26,466,323

See footnotes at end of table.

TABLE 97.—Quasi tobacco manufacturers classified: Number of factories operated and tobacco material handled, calendar year 1951—Continued

Class ¹	Number of factories in business Jan. 1, 1952	On hand Jan. 1, 1952					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1.....	5			54,467			11
2.....	36	44,183	3	162,364			
3.....	22	1,227,078	117,985	842,555	80,815		
4.....	30	1,676,952	2,654	1,080,832	2,348	306,600	260,708
5.....	4			4,137	3,413	34,841	4,723
6.....	6			590		17,863,664	3,494,221
7.....	28	2,437,453	11,466	1,502,657	7,534,114	674,466	137,651
8.....	15		344,167				
9.....	2				600		
Total.....	148	5,386,364	476,805	3,647,963	7,621,200	18,879,571	3,897,314
Loss.....		34,677,885					
Gain.....			606,639	17,177,118	14,685,077	17,577,917	12,869,834

¹ Description of classification: Class 1, dealers in imported scrap tobacco; class 2, dealers in domestic scrap tobacco; class 3, dealers in imported and domestic scrap tobacco; class 4, producers of scrap filler tobacco; class 5, reclaiming scraps from stems; class 6, manufacturers of fertilizer, insecticide, nicotine, etc.; class 7, storage, scraps, etc.; class 8, growers of, and dealers in perique tobacco; class 9, miscellaneous.

² Grown.

³ Transferred to registries.

⁴ Used in production of nicotine, extract, and fertilizer.

⁵ Exported.

TABLE 98.—Cigars: Number of factories operated, quantity of tobacco used, number of cigars manufactured, and removed without payment of tax, calendar year 1951, by collection districts

District	Number of factories ¹				Tobacco used in making cigars ²			Cigars weighing more than 3 pounds per thousand				
	In business Jan. 1, 1951	Opened	Closed	In business Jan. 1, 1952	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	Removed without payment of tax ³			
									For export	For use as sea stores	For personal consumption	Total
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number
Alabama	4		1	3	1,207,348	3,628	1,975,513	143,442,895			53,274	53,274
Arkansas	1			1	151	263		28,875				
First California	26		3	23	162,995	15,679	462	10,023,400	10,000		22,880	32,880
Sixth California	23	4	8	26	95,278	424,657	2,122	25,536,027	180,000	67,250	51,798	309,043
Colorado	3		1	2	529	1,124	361	108,981			2,331	2,331
Connecticut	55		7	48	204,858	235,420	48,185	22,466,631			166,033	166,033
Delaware	2			2	712		869	63,509				
Florida	120	19	28	115	8,109,965	1,331,120	12,366,804	1,095,798,571	15,762,563	119,000	2,069,612	18,872,175
Georgia	6		1	5	1,505,370	34	2,650,303	195,902,079			2,771	2,771
First Illinois	130	6	23	113	79,152	90,277	40,006	10,491,536			175,626	175,626
Eighth Illinois	39		6	33	20,855	6,057	3,476	1,479,996			18,996	18,996
Indiana	18		2	16	1,393,035	379,368	150,162	83,243,875	10,000		33,990	43,990
Iowa	6			6	4,326	632	1,194	313,002			2,652	2,652
Kansas	2			2	51	8	73	6,650				
Kentucky	12		4	8	552,876	1,163,568	72,591	94,655,590			35,512	35,512
Louisiana	3			3	505,381	837,335	181,472	87,532,270	22,000			22,000
Maine	6			5	3,462	3,058	866	417,857			4,462	4,462
Maryland	7	1	3	5	223,686	25,209	251,659	24,202,808			78	78
Massachusetts	83	2	10	75	407,122	204,318	339,564	53,306,781	3,500		114,105	117,605
Michigan	42	5	12	35	228,975	792,609	95,553	55,735,122	12,200		141,134	153,334
Minnesota	28	1	8	21	5,106	3,823	2,532	638,575			6,752	6,752
First Missouri	21		2	19	28,316	21,831	8,413	2,718,526			65,925	65,925
Sixth Missouri	5			5	35,994	87,195	84	6,835,542			192	192
Montana	2		1	1	12	1	2	1,257			87	87
Nebraska	4			4	431	191	205	47,296			396	396
Nevada	1			1								
New Hampshire	14	1	2	13	410,647	21,346	249,032	32,619,182	4,500		139,551	144,051
First New Jersey	11		1	10	817,652	1,441,408	590,818	137,142,893	217,000	5,000	17,722	239,722
Fifth New Jersey	49	3	9	43	1,187,247	2,438,086	41,718	213,283,345	1,853,000	55,000	198,656	2,106,656
New Mexico	1			1	53			3,000				
First New York	99	3	15	87	722,939	117,163	37,129	42,579,321			123,758	123,758
Second New York	83	8	17	74	516,228	90,753	10,593	32,023,257			75,030	75,030
Third New York	87	9	16	80	41,056	132,255	9,540	8,242,969	3,000		53,918	56,918
Fourteenth New York	104	12	15	101	260,173	542,133	11,545	42,565,407	145,000	6,000	88,663	192,663
Twenty-first New York	14			13	12,846	3,317	602	746,437			4,712	4,712
Twenty-eighth New York	33		5	28	36,415	838	2,704	1,767,898			10,272	10,272

North Carolina	5			5	315,065		324,155	29,835,398			44,800	44,800
North Dakota	1			1	81		78	25				
First Ohio	11	1	2	10	124,007	126,618	713	18,045,087			20,941	20,941
Tenth Ohio	14		3	11	1,185,356	2,309,297	428,904	180,226,745	118,500		325,552	444,052
Eleventh Ohio	11	1	3	9	15,142	1,167	3,349	1,132,237			513	513
Eighteenth Ohio	23	3	5	21	320,723	88,558	362,574	37,253,703			50,956	50,956
Oregon	3			3	811		303	75,852			2,127	2,127
First Pennsylvania	255	10	46	219	14,792,895	9,518,659	6,245,905	1,541,195,199	27,444,200	5,690,850	506,861	33,041,911
Twelfth Pennsylvania	20		1	19	4,418,563	9,194,333	669,294	825,949,559	18,297,750	3,973,000	63,185	22,333,935
Twenty-third Pennsylvania	20	1		20	177,416	3,715	87,835	14,043,818			8,412	8,412
Rhode Island	20		3	17	55,783	1,359	2,258,185	2,258,185			3,781	3,781
South Carolina	2			2	1,138,340	1,500,920	554,585	211,039,629	2,296,500	109,500	1,026	2,407,026
Tennessee	2		1	2	626,016	26,628	624	34,442,621			1,251	1,251
First Texas	4			4	97,770	119,790	671	9,900,790			2,170	2,170
Second Texas	2	1	1	2	914	1,178	3,743	346,741			2,222	2,222
Utah	1			1	1,185	3,829		282,709			1,059	1,059
Vermont	1			1								
Virginia	5			4	2,276,701	577,027	630	140,670,735	2,052,200	994,950	578	3,047,728
Washington	3			2	101	144	55	17,824			549	549
West Virginia	13	1	4	16	967,708	1,272,049	463	115,584,057				
Wisconsin	100	4	16	88	106,346	46,550	110,922	13,065,116			131,848	131,848
Wyoming	1			1		2		225				
Total, 1951	1,667	96	285	1,478	46,413,189	36,248,849	27,850,767	5,594,290,925	69,424,913	11,020,550	4,737,080	85,182,543
Total, 1950	1,821	110	264	1,667	45,368,585	35,635,020	25,089,477	5,399,089,052	36,950,125	4,619,300	5,815,666	46,885,091
Increase	154		21		44,604		2,151,290	195,201,873	32,474,788	6,401,250		38,297,452
Decrease		14		189		386,180					578,586	

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER THOUSAND

Sixth California						232	406	212,800				
First New York						352	149	264,320				
Fourteenth New York						717	82	754,600				
Virginia						62,098	154,349	67,984,200	146,000	222,000		368,000
Total, 1951						88,157	156,420	69,215,920	146,000	222,000		368,000
Total, 1950						88,115	47,083	68,876,600	84,000			84,000
Increase							109,337	339,320	62,000	222,000		284,000
Decrease						4,949						

¹ The number of factories in business includes factories which manufactured small cigars.

² A average quantity of leaf tobacco used per 1,000 large cigars, 23.15 pounds; 1,000 small cigars, 3.94 pounds. The number of large cigars of each class removed tax-paid at different tax rates is shown in the following table.

³ Cigars were also removed from factories without payment of tax for use of the United States as follows: First New Jersey, 1,230; First Pennsylvania, 69,750; Twelfth Pennsylvania, 27,500.

TABLE 99.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1951, by collection districts ¹

District	Class A (manufactured to retail at not more than 2½ cents each)—tax, \$2.50 per thousand	Class B (manufactured to retail at more than 2½ cents each and not more than 4 cents each)—tax, \$3 per thousand	Class C (manufactured to retail at more than 4 cents each and not more than 5 cents each)—tax, \$4 per thousand	Class D (manufactured to retail at more than 5 cents each and not more than 6 cents each)—tax, \$5 per thousand	Class E (manufactured to retail at more than 6 cents each and not more than 8 cents each)—tax, \$7 per thousand	Class F (manufactured to retail at more than 8 cents each and not more than 15 cents each)—tax, \$10 per thousand	Class G (manufactured to retail at more than 15 cents each and not more than 20 cents each)—tax, \$15 per thousand	Class H (manufactured to retail at more than 20 cents each)—tax, \$20 per thousand	Total
	Number	Number	Number	Number	Number	Number	Number	Number	Number
Alabama			145,070,000	4,100	4,000				145,078,100
Arkansas			7,275	17,400	2,200				26,875
First California		7,817,000	1,070,000	801,700	758,800		393,950	10,250	10,861,700
Sixth California			163,400	218,100	19,896,058	15,210,075	272,250		28,557,911
Colorado			30,800	12,000	64,300		750		107,850
Connecticut		40,000	572,975	2,643,900	19,183,320	500,600			22,945,795
Delaware			53,000	15,500					68,500
Florida	7,716,960	57,244,544	631,044,707	251,117,816	72,600,599	8,989,319	45,672,092		1,084,396,037
Georgia	1,670	1,258,150	195,759,606	3,429	14,525				197,037,374
First Illinois	151,000	1,000	400,300	721,450	7,374,879	1,032,491	690,775		10,411,895
Eighth Illinois			44,800	868,600	753,400				1,466,800
Indiana	149,775	26,500	8,942,509	21,144,395	55,247,872	35,050	10,500		85,556,601
Iowa			20,000	158,400	139,800				318,200
Kansas	2,600		10,950	100					13,650
Kentucky	93,750	37,850	324,550	296,900	97,550,820	5,750			98,390,420
Louisiana				14,198,300	82,030,298	10,382,625	696,811		87,393,032
Maine			4,000	160,608	243,600				408,103
Maryland	150		22,653,550	442,650	820,400	150			23,921,900
Massachusetts	782,000	393,500	4,803,830	33,424,890	13,440,230	770,850	36,925		53,634,045
Michigan	8,100	115,000	8,439,215	2,730,657	43,024,607	1,319,775	10,625		55,647,979
Minnesota			251,230	75,500	305,275	1,050	2,825		638,700
First Missouri	15,300		87,450	1,003,850	1,549,250		350		2,656,200
Sixth Missouri			3,646,325	119,750	3,374,450				7,140,525
Montana			700		600				1,200
Nebraska			13,450	17,908	15,450				46,800
New Hampshire				461,675	32,057,422	3,000	8,825		32,530,822
First New Jersey	216,375		7,858,850	3,033,450	121,670,032	3,031,036	950,730		136,567,553
Fifth New Jersey	223,857	256,200	61,711,470	10,927,755	119,125,005	8,421,275	1,853,196		202,518,758
New Mexico			3,050						3,050
First New York	620,450	5,353,650	21,595,089	1,875,720	17,501,978	256,430	61,822		47,071,139
Second New York	425,100	4,597,700	20,174,550	2,178,600	2,812,938	945,925	712,475		31,847,333
Third New York	117,150	169,300	1,430,100	754,400	3,339,855	1,402,210	1,800,095		9,013,110
Fourteenth New York	180,650	1,136,900	1,422,850	853,725	27,334,030	1,323,608	305,600		32,562,063
Twenty-first New York	33,000	157,000	207,700	163,650	139,725	69,500			770,575
Twenty-eighth New York	47,500	726,500	551,950	103,700	453,650				1,860,300
North Carolina			25,408,200	4,184,475	34,450				29,627,125
North Dakota			10,000						10,000
First Ohio	17,000	3,600	84,900	154,750	9,741,477	48,250			16,049,977
Tenth Ohio		700,700	21,444,450	39,343,700	112,807,890	407,998			174,704,738
Eleventh Ohio	24,200	199,900	943,497	1,500	23,050	1,000			1,193,147
Eighteenth Ohio	6,500	447,900	24,573,690	3,209,275	10,194,505	196,475	105,625		38,733,871
Oregon			8,100	16,200	49,375				73,675
First Pennsylvania	4,755,630	8,787,600	574,213,552	94,519,098	752,621,084	55,100,793	18,673,913		1,509,671,660
Twelfth Pennsylvania	2,692,450	2,197,550	158,387,036	45,191,676	594,880,382	9,714,716	87,800		813,151,670
Twenty-third Pennsylvania	13,400	538,400	10,903,350	2,050,600	134,240				13,681,990
Rhode Island	35,000	966,200	1,008,700	151,990	90,300				2,261,190
South Carolina	66,800	82,044,000	688,650	434,560	128,638,539				211,869,569
Tennessee		6,181,640	15,653,150	10,554,960	44,055				32,413,796
First Texas		1,400	1,105,400	819,800	5,334,219	2,912,680	55,900		10,220,390
Second Texas				338,650	15,100				358,750
Utah					282,175				282,175
Virginia	63,600	18,831,200	63,344,033	300,100	50,239,569				132,798,402
Washington			3,775	550	14,600				18,925
West Virginia	17,750	345,200	14,928,822	31,776,030	67,296,340				114,382,172
Wisconsin			1,686,250	503,960	10,387,500	153,225	194,675		13,028,610
Wyoming					225				225
Total, 1951	18,456,517	200,559,084	2,053,497,460	593,884,132	2,456,280,189	122,735,586	72,203,889		5,517,816,957
Total, 1950	22,216,221	200,359,244	1,924,494,955	604,728,211	2,424,959,117	112,586,884	75,979,636		5,365,324,268
Increase		199,840	129,002,505		31,321,072	10,148,702			152,292,689
Decrease	3,759,604			10,844,079			3,775,747		

¹ In addition, cigars weighing not more than 3 pounds per thousand were removed tax-paid during 1951 as follows: Sixth California, 167,000; First New York, 284,500; Fourteenth New York, 780,700; Virginia, 66,943,480; total, 68,176,680 cigars.

TABLE 100.—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 1951¹

Year	Number of warehouses				Tobacco used ²			Manufactured
	In business Jan. 1	Opened	Closed	In business Dec. 31	Unstemmed	Stemmed	Scraps	
1951	5			5	Pounds 713,074	Pounds 2,143,263	Pounds 63,153	Number 173,325,273
1950	5			5	818,265	1,763,260	76,797	156,687,755
Increase						380,003		16,637,518
Decrease					105,191		7,644	

Year	Removed tax-paid								Value of stamps used
	Class A	Class B	Class C	Class D	Class E	Class F	Class G	Total	
1951	Number 250	Number 70,300	Number 4,443,270	Number 9,572,602	Number 44,909,917	Number 41,956,764	Number 69,960,368	Number 170,913,471	\$2,562,650.80
1950	600	70,050	5,364,510	11,498,080	41,776,002	42,067,644	57,635,018	158,411,804	2,303,629.80
Increase		250			3,133,915				259,021.00
Decrease	350		921,240	1,925,478		116,780	12,325,356	12,501,667	

¹ Compiled from monthly returns filed with collectors of customs by the manufacturers operating the warehouses. The above figures are not included in table 98, 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 thousand cigars, 21.09 pounds.

TABLE 101.—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 1951, by collection districts

District	Number of factories ¹				Tobacco used ²		
	In business Jan. 1, 1951	Opened	Closed	In business Jan. 1, 1952	Unstemmed	Stemmed	Scraps, cuttings, and clippings
					Pounds	Pounds	Pounds
First California	2		1	1			
Sixth California	1			1		636	
Florida	1		1				
Kentucky	5			5	59,190,811	91,527,302	2,666,938
Massachusetts	1		1				
First Missouri	1			1			399,069
Fifth New Jersey	3	1	1	3	1,636,352	20,195,679	1,813,798
First New York	3	1	2	2	85,802	1,723,508	134,992
Second New York	7			7	462,576	2,207,117	3,138
Third New York	2	1	1	2	626		
Fourteenth New York	1			1	88	202	
North Carolina	6	1		7	33,745,937	453,506,594	4,357,200
Tenth Ohio	1		1				
Eighteenth Ohio		1		1			17
First Pennsylvania	1			1	4,119		5,143,233
Twelfth Pennsylvania	1			1	843	32	
Virginia	12	1		13	90,355,935	158,154,872	8,025,324
Total, 1951	48	6	8	46	185,483,089	727,315,342	22,043,709
Total, 1950	51	1	4	48	167,287,460	685,036,522	19,645,345
Increase		5	4		18,195,629	42,278,820	2,998,364
Decrease	3			2			

See footnotes at end of table.

TABLE 101.—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 1951, by collection districts—Continued

District	Cigarettes weighing not more than 3 pounds per thousand					
	Manufactured			Removed without payment of tax		
	Number	For export	For use as sea stores	For use of the United States	For personal consumption	Total
First California	226,740					
Sixth California						
Florida	66,243,004,762	385,880,202	138,430,000	20,000	4,484,520	528,814,722
Kentucky	156,497,840	132,703,780	80,775,000	23,134,800		312,703,780
Massachusetts	10,304,094,830	266,794,200	712,000			312,703,780
First Missouri	887,247,815	23,123,540	6,727,000		5,766	312,703,780
Fifth New Jersey	1,385,669,012	3,894,400				312,703,780
Second New York	182,000	174,000				312,703,780
Third New York	225,974,024,972	12,213,157,200	3,754,225,000	1,513,434,200	7,100,360	17,487,906,760
Fourteenth New York						
North Carolina						
Tenth Ohio						
Eighteenth Ohio						
First Pennsylvania	2,289,711,940	1,661,939,800		530,000	1,920	1,662,613,200
Twelfth Pennsylvania	111,499,785,628	16,172,651,180	1,741,460,000	770,660,000	6,520,000	18,691,261,240
Virginia						
Total, 1951	418,801,800,520	30,860,330,302	5,721,329,000	2,312,779,000	18,262,953	38,912,701,255
Total, 1950	391,955,743,087	26,228,107,730	4,425,820,500	1,148,294,340	13,418,733	31,513,941,303
Increase						
Decrease						
Removed tax-paid						
At \$3.50 per thousand	Number					
At \$4 per thousand	Number					
First California	56,200					
Sixth California						
Florida	169,700					
Kentucky	55,118,666,670					
Massachusetts	10,606,245,110					
First Missouri						
Fifth New Jersey	24,275,840					
Second New York	8,517,486,020					
Third New York	732,873,580					
Fourteenth New York	1,125,196,122					
North Carolina	146,300					
Tenth Ohio	214,200					
Eighteenth Ohio	4,200					
First Pennsylvania	32,322,924,068					
Twelfth Pennsylvania	176,184,635,109					
Virginia						
Total, 1951	4378,734,518,495					
Total, 1950	390,198,165,389					
Increase						
Decrease						

¹ The number of factories in business includes those factories which manufactured large cigarettes shown in table 102.

² Average quantity of leaf tobacco used per thousand cigarettes, 2.83 pounds.

³ The higher rate became effective Nov. 1, 1951.

⁴ Includes 321,883,697,727 cigarettes tax-paid at \$3.50 per thousand and 57,840,820,768 cigarettes tax-paid at \$4 per thousand.

TABLE 102.—Cigarettes weighing more than 3 pounds per thousand: Quantity of tobacco used, number of cigarettes manufactured and removed, calendar year 1951, by collection districts

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
First New York	292	895		263,940	5,000	258,940
Second New York	100	927	65	209,050	3,600	267,730
Third New York	5			500		500
North Carolina	161			40,900		40,900
Virginia			1,060	241,000	11,000	230,000
Total, 1951	558	1,822	1,125	815,390	19,600	798,070
Total, 1950	826	2,097	88	685,920	16,150	671,780
Increase			1,037	129,470	3,450	126,290
Decrease	268	275				

¹ Average quantity of leaf tobacco used per thousand large cigarettes, 5.5 pounds.

NOTE.—The number of factories in business is included in table 101.

TABLE 103.—Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1947 to 1951¹

LEAF TOBACCO USED						
Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Weighing more than 3 pounds per thousand ¹	Weighing not more than 3 pounds per thousand	Weighing more than 3 pounds per thousand	Weighing not more than 3 pounds per thousand		
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
1947.....	135,028,366	309,472	2,735	1,055,591,192	164,184,731	1,355,116,548
1948.....	139,465,561	357,340	3,263	1,099,173,092	181,092,653	1,400,091,309
1949.....	124,842,632	330,787	3,837	1,096,150,593	161,019,845	1,382,347,694
1950.....	127,134,593	274,865	3,739	1,106,063,282	159,878,374	1,393,354,853
1951.....	129,546,010	272,576	4,487	1,184,628,490	150,210,581	1,464,662,144

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 104.—*Production of manufactured tobacco, snuff, cigars, and cigarettes, calendar years 1947 to 1951*

TOBACCO AND SNUFF MANUFACTURED							
Year	Plug	Twist	Fine-cut	Scrap chewing	Smoking	Snuff	Total
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1947.....	47,305,808	5,151,735	3,793,349	42,188,634	104,680,032	39,163,514	242,283,072
1948.....	45,345,930	5,631,713	3,206,919	42,088,146	107,599,262	40,808,952	244,680,922
1949.....	41,902,543	5,585,821	2,757,097	39,642,015	108,146,061	40,908,289	238,941,826
1950.....	40,241,629	5,467,171	2,738,259	39,018,903	107,731,777	39,991,748	235,189,487
1951.....	39,918,420	4,550,733	2,817,316	39,088,277	101,324,062	39,452,666	227,151,474

CIGARS AND CIGARETTES MANUFACTURED				
Year	Cigars		Cigarettes	
	Large	Small	Large	Small
	Number	Number	Number	Number
1947.....	5,487,656,171	79,689,570	536,870	369,682,768,875
1948.....	5,645,104,476	89,134,180	641,250	386,825,746,052
1949.....	5,452,994,329	83,460,200	707,230	384,961,695,063
1950.....	5,399,089,052	68,876,600	685,920	391,955,743,087
1951.....	5,594,290,925	69,215,920	815,390	418,801,800,620

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 bonded manufacturing warehouses and removed for domestic consumption, see table 100.

TABLE 105.—*Summary of operations of manufacturers of tobacco and cigars, calendar years 1950 and 1951*
NUMBER OF TOBACCO FACTORIES, AGGREGATE QUANTITY OF EACH KIND, AND TOTAL OF ALL KINDS OF TOBACCO PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1950 AND 1951

Output of tobacco (pounds)	Tobacco and snuff ¹				Percent of total	
	Number of factories		Increase or decrease (—)	Pounds	1950	1951
	1950	1951				
Under 50,000.....	261	249	-12	1,113,621	0.47	0.48
50,000 to 100,000.....	9	10	1	662,257	.28	.29
100,000 to 250,000.....	9	6	-3	1,354,278	.59	.40
250,000 to 500,000.....	6	9	3	1,205,413	.51	1.37
500,000 to 1,000,000.....	15	14	-1	3,113,734	1.09	1.88
1,000,000 to 5,000,000.....	16	16	0	31,668,621	13.78	13.94
Over 5,000,000.....	316	304	-12	189,718,656	84.00	83.52
Total.....				227,151,474	100.00	100.00

Output of cigars	Aggregate cigar production				Percent of total production	
	Number of factories		Increase or decrease (—)	Pounds	1950	1951
	1950	1951				
Under 250,000.....	1,641	1,483	-158	67,012,184	1.24	1.07
250,000 to 500,000.....	72	79	7	59,595,600	.46	.50
500,000 to 1,000,000.....	50	29	-21	25,101,639	.65	.38
1,000,000 to 2,000,000.....	17	25	8	34,835,380	.47	.65
2,000,000 to 3,000,000.....	16	12	-4	25,134,387	.70	.51
3,000,000 to 4,000,000.....	12	14	2	38,032,727	.76	.86
4,000,000 to 5,000,000.....	3	4	1	41,172,858	.40	.31
5,000,000 to 10,000,000.....	16	16	0	13,298,000	.25	.25
10,000,000 to 20,000,000.....	18	15	-3	100,203,142	1.86	1.81
20,000,000 to 40,000,000.....	21	22	1	153,626,510	2.84	2.31
Over 40,000,000.....	25	24	-1	314,796,651	5.83	5.91
Total.....	1,931	1,763	-168	5,399,089,052	100.00	100.00

¹ For details as to production of various classes of manufactured tobacco see table 96.

TABLE 106.—Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1952

Classification	Large cigars							Total
	Class A	Class B	Class C	Class D	Class E	Class F	Class G	
Domestic manufacture.....	Number 24,255,818	Number 222,298,574	Number 2,135,992,069	Number 608,222,133	Number 2,467,979,003	Number 132,599,709	Number 84,847,282	Number 5,676,194,688
Bonded manufacturing warehouses 1.....	250	70,300	4,443,270	9,572,602	44,517,605	41,709,781	69,960,368	170,913,471
Imported—Cuba.....	300	250	950	6,545	74,693	27,321	13,680,342	14,924,773
Imported—Other countries 2.....	3,180	1,225	405,135	816,379	618,617,559	175,233,575	108,577,277	1,406,218
Total.....	24,259,548	222,370,449	2,140,841,424	618,617,559	2,513,481,218	175,530,002	168,577,277	5,863,441,150
Puerto Rican manufacture.....	252	70,600	54,600	29,700	259,700	245,437	29,250	680,520
Total.....	24,259,800	222,441,049	2,140,896,024	618,647,359	2,513,740,918	175,530,002	168,606,527	5,864,130,679
Classification	Small cigars							Total tobacco and snuff
	Large cigars							
	Chewing and smoking to- bacco							
	Pounds							
Domestic manufacture.....	Number 66,092,929	Number 1,404,659	Number 385,425,695	Number 180,104,849	Number 385,425,695	Number 180,104,849	Number 38,979,031	Pounds 219,083,880
Imported—Cuba.....	190	53,750	1,929,166	20,356	20,356	20,356	9,647	39,003
Imported—Other countries 2.....	66,093,119	1,459,509	385,428,193	180,134,651	385,428,193	180,134,651	38,988,678	219,128,329
Total.....	66,093,261	1,459,609	385,428,430	180,134,651	385,428,430	180,134,651	38,988,678	219,128,329
Puerto Rican manufacture.....	72,142	237,600	66,165,261	180,134,651	66,165,261	180,134,651	38,988,678	219,128,329
Total.....	66,165,261	1,459,609	385,428,430	180,134,651	385,428,430	180,134,651	38,988,678	219,128,329

¹ Manufactured under customs supervision from tobacco imported from any one country.² Includes Philippine Islands.

TABLE 107.—Domestic and imported cigarette papers and tubes withdrawn tax-free and tax-paid, fiscal years 1951 and 1952

Fiscal year	Cigarette papers				Cigarette tubes			
	Tax-free packages, books, or sets		Tax-paid packages, books, or sets		Tax-free		Tax-paid	
	Domestic	Imported	Domestic	Imported	Domestic	Imported	Domestic	Imported
1952.....	Number 517,272,863	Number 538,549,376	Number 64,881,599	Number 78,259,630	Number 115,734,260	Number 9,717,400	Number 5,573,200	Number 7,468,300
1951.....	.....	.....	.....	.....	.....	.....	.....	.....

TABLE 108.—Withdrawals of manufactured tobacco, snuff, cigars, and cigarettes from bonded internal revenue tobacco export warehouses,¹ for export, year ended June 30, 1952

Class of product	Withdrawn from warehouses during year	Exported	Tax-paid or returned to factory
Tobacco and snuff..... pounds.....	2	2	.....
Large cigars..... number.....	1,350	19,147,400	.....
Small cigarettes..... do.....	19,132,400	.....	.....

¹ There were 3 such warehouses in operation at the close of the year.

TABLE 109.—Withdrawals of manufactured tobacco, snuff, cigars, and cigarettes from factory in bond, for shipment or delivery as sea stores, year ended June 30, 1952

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.....	93,650	89,569	353	83
Small cigars..... number.....	16,000	21,000	.....	9,000
Large cigars..... do.....	4,740,700	4,741,950	7,500	27,500
Small cigarettes..... do.....	4,048,128,880	4,182,551,640	1,510,000	10,752,040

¹ Class C, 435,000; class D, 14,500; class E, 4,167,600; class F, 119,000; class G, 4,600 cigars.TABLE 110.—Withdrawals of manufactured tobacco, snuff, cigars, and cigarettes from tobacco sea stores warehouses,¹ for shipment or delivery as sea stores or export, year ended June 30, 1952

Class of product	Withdrawn from warehouses during year	Delivered		Tax-paid or returned to factory ¹
		To vessels for sea stores	For export	
Tobacco and snuff..... pounds.....	93,181	65,722	28,358	60
Small cigars..... number.....	21,000	12,000	9,000	.....
Large cigars..... do.....	4,991,450	2,995,350	2,028,700	80,000
Small cigarettes..... do.....	4,141,921,980	3,736,207,740	412,996,920	2,961,600
Cigarette papers..... booklets.....	75,000	75,000	.....	.....

¹ There were 47 bonded internal revenue and 16 Navy warehouses in operation at the close of the year.² Figures include tobacco, cigars, and cigarettes destroyed at the warehouses.

TABLE 111.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1952, by collection districts*¹

District	Manufactured tobacco and snuff		Cigarettes weighing not more than 3 pounds per thousand ²		
	Removed for exportation	Exported	Removed for exportation	Exported	Delivered to export warehouses
	Pounds	Pounds	Number	Number	Number
First California	54,665	55,039			
First Illinois	35,752	35,617			
Kentucky	619,711	642,931	325,502,380	347,630,380	4,400
First Missouri	1,217,149	1,107,388	85,533,590	95,002,390	
Fifth New Jersey			235,879,600	243,472,600	
First New York	1,358	1,358	1,981,180	4,326,180	
Second New York	139	139	7,926,400	7,892,400	14,165,000
North Carolina	854,176	893,894	13,424,910,980	13,793,203,380	
First Ohio	192,752	213,576			
Tenth Ohio	432	432			
First Pennsylvania	256,805	256,673	1,117,372,600	1,138,097,600	
Tennessee	3,562	3,562			
Virginia	3,247,747	3,428,003	17,949,535,200	18,030,804,880	4,962,000
West Virginia	27,992	27,866	5,910,000	670,000	
Total	6,512,240	6,666,478	33,154,551,930	33,666,099,810	19,131,400

District	Cigars weighing more than 3 pounds per thousand ³		Unmanufactured tobacco materials		Cigarette paper books ⁴	
	Removed for exportation ⁴	Exported	Removed for exportation	Exported	Removed for exportation	Exported
	Number	Number	Pounds	Pounds	Number	Number
First California			5,863	5,863		
Sixth California	15,250	42,750				
Connecticut					3,520,140	3,210,800
Florida	18,662,615	16,300,215	3,679	3,359		
Indiana	8,100	8,100				
Louisiana			24,110	19,804		
Massachusetts	20,000	20,000			8,860,884	8,768,044
Michigan	25,500	10,500				
First Missouri			125	125		
New Hampshire	10,900	400				
First New Jersey	254,000	218,000				
Fifth New Jersey	1,903,200	1,872,450	54,992	65,014		
Second New York			21,282	21,282	10,800	10,800
Third New York	5,000	5,000	120			
Fourteenth New York	28,500	17,500				
North Carolina				100,015	53,805,400	38,336,600
Tenth Ohio	146,000	128,000				
First Pennsylvania	31,460,200	33,875,950	948,192	868,669		
Twelfth Pennsylvania	20,053,000	20,553,500	3,574	14,344		
South Carolina	3,548,000	3,644,000				
Tennessee			74,865	99,480		
Virginia	1,533,200	1,582,700	375,666	375,666		
West Virginia	1,000		6,250			
Total	77,674,465	80,279,065	1,518,718	1,573,621	66,197,224	50,320,244

¹ Tax-paid or returned to factory, or destroyed after removal and prior to exportation: 314 pounds of tobacco and snuff, 11,564,120 small cigarettes, 1,000 large cigarettes, and 29,500 large cigars.² Cigarettes weighing more than 3 pounds per thousand: 25,500 removed for exportation, 24,500 exported.³ Cigars weighing not more than 3 pounds per thousand: 332,000 removed for exportation, 332,000 exported.⁴ Class A, 00,000; class B, 218,000; class C, 25,353,620; class D, 1,747,670; class E, 49,495,900; class F, 535,700; class G, 233,575 cigars.⁵ Cigarette tubes: 108,933,000 removed for exportation, 110,433,000 exported.

STAMP TAXES

TABLES 112-116

OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 112.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1952, or portion thereof, under the various annual rates, by collection districts and States

Collection districts ¹ or States	Distilled spirits										Wines			
	Manu- facturers of stills, \$55	Rectifiers		Whole- sale dealers, \$200	Retail dealers			Manufacturers of non- beverage products			Wholesale dealers		Retail dealers	
		Less than 500 bar- rels, \$110	500 bar- rels or more, \$220		\$50	At large, \$50	Medio- linal spirits, \$50	Less than 25 gal- lons, \$25	Not ex- ceeding 50 gal- lons, \$50	50 gal- lons or more, \$100	Wines, \$200	Wines and malt liquors, \$200	Wines, \$50	Wines and malt liquors, \$50
Alabama				16	511		4		3	8	3			4
Alaska				18	802									
Arizona				82	2,164									
Arkansas				13	835				1					
First California	8	16	8	652	19,698					2				
Sixth California	2	6	4	410	16,787			3	3	54		19		394
Colorado		1		52	2,313			6	7	44	9		4	
Connecticut	1	6	3	144	5,334	7	323	2	1	8				
Delaware	2			15	626			4		11		1		46
Florida				126	6,386			2						
Georgia	1	1		102	1,748	3		1	3	2				
Hawaii				43	1,020			2	2	15	3	44	46	3,302
Idaho				6	854					1		19		1,139
First Illinois	6	1	4	371	19,714			5	11	86				
Eighth Illinois	2			111	6,807			2	1	9	3	1	3	2
Indiana	3	4	8	38	5,293			1		20				
Iowa				3	2,910			1		11	3	13	4	2,417
Kansas				32	1,041			5	1	1				
Kentucky	4	6	17	271	2,399	24		2	1	2				
Louisiana	1	1		78	6,895			1	1	6				
Maine				6	323			1	2	15	1		1	5
Maryland	5	4	13	310	6,674					4				
Massachusetts	8	6	4	294	8,165	180		2	2	27				
Michigan	1	3	3	364	17,139		836	7	4	63				420
Minnesota		1	1	111	2,616			38	3	1				
Mississippi				47	1,703			5	1	20	1	12		
First Missouri	8		1	47	4,313			1		5	2	3	1	2
Sixth Missouri		1		100	2,468	64		1	3	38	2	2	10	363
Montana				31	1,861	16		1	1	4	4		3	1
Nebraska				12	1,631							2		2
Nevada				28	1,106	150				2				
New Hampshire				1	349									
First New Jersey	2	1	1	44	3,803				1	1				
Fifth New Jersey	16	2	8	172	10,491	18		1	1	7	3	1	5	2
New Mexico		1		45	1,647			6	5	62	23		19	1

First New York	3	3	1	183	7,895	4	2	2	2	49	13		9	\$7
Second New York	2	1		131	2,139	180		2	1	52	49		53	47
Third New York			1	191	3,294	1	1	1		15	24	1	23	28
Fourteenth New York	5		2	67	8,422				3	31	16			
Twenty-first New York	2	1		22	4,167			2	1	14				
Twenty-eighth New York	6			40	5,497			1	3	22	3		2	
North Carolina				51	243		7	1	2	6	6	25	79	1,326
North Dakota				18	1,123									
First Ohio	4	1	4	98	4,046	5		3		32	8		5	7
Tenth Ohio				82	3,138			1	2	9				
Eleventh Ohio	1			103	2,628			2		19				
Eighteenth Ohio	6		2	247	11,226			5	3	24				12
Oklahoma	1			6	596					2				
Oregon				73	2,387			1		6				
First Pennsylvania	13	4	12	314	8,927	18	2	4	4	65				
Twelfth Pennsylvania	1		1	116	4,531					6				
Twenty-third Pennsylvania	6	6	3	247	19,335			2	2	15				
Rhode Island				46	1,981			1	1	7				
South Carolina				18	1,240					1		19	1	2,898
South Dakota				8	1,034									
Tennessee				80	1,175		6	3	2	25				5
First Texas	2			39	3,183	19		1	1	7		19		6,057
Second Texas	2			132	3,229			2		1				
Utah				1	125					2				
Vermont				4	465		2		1	15	5	28	3	1,088
Virginia	1			2	174		26	1		14		51		4,639
Washington	1	2		255	6,171					1				69
West Virginia	2			1	739					14				
Wisconsin		4	1	109	13,766	2	569							
Wyoming				1	710									
Total	127	85	107	6,880	281,012	685	2,058	128	88	974	181	263	271	24,303
STATES														
California	19	24	12	1,062	36,485			9	16	98	9		4	2
Illinois	8	1	3	482	25,521		12	7	12	95	3	1	3	3
Missouri	8	1	1	147	6,781	74	9	2	4	42	4	2	8	2
New Jersey	18	3	9	216	14,294	18		6	6	59	26	1	24	7
New York	18	4	4	634	31,414	185	3	8	10	183	104	1	87	112
Ohio	11	1	6	530	21,038	5		11	6	75	8		6	
Pennsylvania	19	16	16	677	23,798	18	2	6		86				
Texas	4			171	6,412	19		3	1	19		19		6,957

¹ Combine Alaska with Washington to obtain the number of special-tax payers for the Washington collection district.

TABLE 112.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1952, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts ¹ or States	Fermented malt liquors					National Firearms Act					Coin-operated devices, billiard, pool, and bowling alley				
	Brewers		Whole- sale dealers, \$100	Retail dealers		Tempo- rary dealers in liquors (beer or wine), \$2.26 per month	Manufacturers or importers		Pawn- brokers, class 3, \$300	Dealers other than pawn- brokers, class 4, \$200	Dealers, class 5, \$1	Billiard or pool room premises, \$20	Bowling alley premises, \$26	Amuse- ment device premises, \$10	Gaming device premises, \$250
	Less than 500 barrels, \$56	500 barrels or more, \$110		Retail \$22	At large, \$22		Class 1, \$500	Class 2, \$25							
Alabama			101	3,084		3						388	19	2,939	166
Alaska			29	52								55	22	433	162
Arizona		1	15	289		5					1	224	25	2,600	213
Arkansas			63	2,002		2						617	20	3,894	83
First California		10	205	5,414		536						1,003	151	14,282	829
Sixth California		6	130	6,493		280	1			12		1,028	209	13,187	236
Colorado		4	92	1,137		20						497	61	3,530	297
Connecticut		2	353	3,134		522	1				6	316	241	4,735	5
Delaware		2	13	42		3						54	8	658	4
Florida		7	100	5,837	2	4					16	736	70	9,532	40
Georgia		1	80	2,366		1						583	59	5,094	694
Hawaii		5	24	69		2						293	32	1,347	3
Idaho		2	97	1,885		14					1	289	31	2,514	1,162
First Illinois		21	807	673		1,161						887	478	17,127	529
Eighth Illinois		8	278	512		464					2	1,077	220	10,008	603
Indiana		8	225	1,231		146						1,074	260	8,479	30
Iowa		3	302	4,472		20					4	1,230	154	6,020	
Kansas			171	4,877		59					5	1,037	123	6,358	875
Kentucky		6	201	2,988	2	114						711	60	6,131	1,473
Louisiana		5	123	4,141		132						672	29	10,403	2,986
Maine			68	2,731		5					3	328	115	2,178	22
Maryland		8	230	2,617	3	886					3	496	193	8,331	2,301
Massachusetts		12	632	238	3	733	1					885	527	7,532	109
Michigan		18	346	352		1,007		1			13	881	542	12,709	18
Minnesota		1	513	10,485	2	408						797	268	8,051	92
Mississippi			93	3,605		11					1	525	14	4,521	1,016
First Missouri		7	184	4,248	11	347					1	721	131	8,143	17
Sixth Missouri		3	133	2,315	4	31						579	60	4,827	23
Montana		7	80	421		32						220	55	2,924	114
Nebraska		4	184	1,485		1					5	343	90	3,377	1
Nevada		1	30	219		13						31	11	1,108	1,275
New Hampshire			35	1,900		1		1				207	79	1,478	17
First New Jersey		3	237	164		118						260	100	3,767	68
Fifth New Jersey		7	483	385		567						381	411	9,355	17
New Mexico			24	22		4					2	199	26	2,240	5
First New York		7	295	10,535	13	72						327	247	7,633	9
Second New York		1	35	1,532		28					1	89	46	1,279	
Third New York		1	21	2,919	1	26					1	98	43	1,721	
Fourteenth New York		4	187	8,621		344					1	382	295	8,021	15
Twenty-first New York		4	117	3,063		265	1					353	243	4,970	23
Twenty-eighth New York		10	156	4,930		360					3	337	282	5,527	56
North Carolina		1	105	4,608	1	6					29	1,658	73	3,817	75
North Dakota			75	474		30						508	57	1,900	18
First Ohio		7	55	697		439						330	105	4,224	6
Tenth Ohio		5	43	489		208						460	119	5,323	103
Eleventh Ohio		5	28	452		78						366	57	3,791	30
Eighteenth Ohio		11	81	409		791						722	330	9,931	77
Oklahoma		1	142	5,001	1	36					3	721	45	3,738	80
Oregon		2	89	3,177		87						485	77	4,908	47
First Pennsylvania		21	1,670	2,050		7						918	371	12,816	1,226
Twelfth Pennsylvania		10	275	612		36						424	196	6,122	975
Twenty-third Pennsylvania		14	1,098	1,451		2				1	1	913	461	9,758	403
Rhode Island		2	69	61		32						140	92	1,995	29
South Carolina			45	2,535		59						426	27	3,208	82
South Dakota			101	1,474		12					1	389	64	1,334	78
Tennessee		2	138	5,920		23						600	35	6,640	251
First Texas		6	500	12,131	20	109					11	1,675	133	12,978	115
Second Texas		1	256	4,096		39						563	59	8,095	104
Utah		2	49	1,551		10						199	81	1,293	65
Vermont			20	116		9						133	61	800	14
Virginia		4	129	3,661		2					2	878	223	5,921	60
Washington		11	141	1,533		85					1	503	116	6,623	2,745
West Virginia		1	107	4,628								751	69	6,292	343
Wisconsin		46	954	5,631		988						581	643	14,146	11
Wyoming		1	73	155		26						124	18	1,249	146
Total	1	358	13,226	175,147	63	11,861	4	2		18	117	35,382	9,524	376,149	23,069
STATES															
California		16	335	11,907		815	1			12		2,631	360	27,419	1,059
Illinois		29	1,685	1,185		1,625					2	1,994	698	27,135	1,132
Missouri		10	317	6,563	15	378					1	1,300	191	12,975	40
New Jersey		10	720	519		685						641	511	13,112	85
New York		27	811	31,659	14	1,095	1			5	6	1,586	1,186	29,151	103
Ohio		26	207	2,247		1,516						1,878	511	23,269	216
Pennsylvania		45	2,443	4,113		45					1	2,255	1,028	28,691	2,804
Texas		7	756	16,227	20	148					11	2,238	192	21,073	219

¹ Combine Alaska with Washington to obtain the number of special-tax payers for the Washington collection district.

TABLE 112.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1952, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts or States	Adulterated butter			Process or renovated butter, manufacturers, \$50	Filled cheese			Wagering, \$50	Narcotics						Marihuana					Total number of all special-tax payers
	Manu- factur- ers, \$600	Whole- sale dealers, \$480	Retail dealers, \$48		Manu- factur- ers, \$400	Whole- sale dealers, \$250	Retail dealers, \$12		Manu- factur- ers, im- porters, and com- pound- ers of opium, etc., \$24	Whole- sale dealers, \$12	Retail dealers, \$3	Practi- tioners, \$1	Deal- ers, un- taxed prepara- tions, \$1	Labor- atories, etc., \$1	Manu- factur- ers, \$24	Deal- ers, \$3	Pro- duc- ers, \$1	Prac- tition- ers, \$1	Labor- atories, \$1	
Alabama				3				304	1	21	771	2,415	8	3		1		1		10,877
Alaska								232			33	100								1,938
Arizona								18		9	292	992	10							6,942
Arkansas								84			620	1,775	27			1		2		10,460
First California								89	3	31	1,663	8,674	30	3		2		1	1	53,334
Sixth California								142	5	48	2,021	11,965	43	13				23		53,107
Colorado								48		25	651	2,293	12			1		2		11,429
Connecticut								42	2	21	900	3,509	121	9				3	1	19,455
Delaware								87			107	453	8	1				2		2,092
Florida								685		18	1,020	2,703	3	1						31,646
Georgia				1				237	1	36	1,126	3,358	29	6						16,755
Hawaii								4		6	40	452	48	1				1		3,391
Idaho								527		2	217	689								8,290
First Illinois								1,363	5	46	2,438	10,134	69	16		5		13	3	56,041
Eighth Illinois								1,766	2	23	717	2,753	64	3		1		5		24,445
Indiana								988	5	47	1,337	4,738	62	4				5	1	26,444
Iowa									2	40	807	3,350	96	4				7		19,442
Kansas								66	1	3	806	2,374	15					1		17,550
Kentucky								334		18	717	2,721	30			6		1		18,283
Louisiana								1,265		15	983	3,019	24	3			37	1	2	29,802
Moine								9		5	301	1,293	4	1						7,397
Maryland								63	8	29	1,034	5,455	14	5		2		8		28,729
Massachusetts								88	5	39	1,993	8,279	18	17				16	3	30,521
Michigan								163	9	53	2,163	6,131	114	9		3		5		44,107
Minnesota								39	3	23	1,024	4,356	12			2		1		29,549
Mississippi								171		5	539	1,642	44							14,319
First Missouri								93	8	21	886	3,441	39	8				1		22,802
Sixth Missouri								58	1	21	724	2,650	51	3		1		2		14,077
Montana								1,994		5	236	702	1	1						8,684
Nebraska									1	8	591	1,820	23	3	1	3	1	30	1	10,092
Nevada								166		1	85	232	3							4,408
New Hampshire								12	1	3	173	763	17							4,941
First New Jersey								29		2	476	1,841	3			2		6		10,937
Fifth New Jersey								28	12	11	1,344	5,685	17	15		1		8		29,538
New Mexico								3		1	236	720	6	1						5,085

First New York								24	8	12	2,607	10,361	38	6	1				1	40,399
Second New York									5	33	395	1,557	22	5	2					7,741
Third New York								14	3	10	776	7,761	16	9		7		15	1	17,023
Fourteenth New York																				
Twenty-first New York								52	4	4	1,527	4,392	20	8	1			5	1	32,429
Twenty-eighth New York								27	5	19	465	2,441	24	1				3		16,233
New York								43	3	17	770	3,760	20	6				11		21,865
North Carolina								39		16	894	3,543	331	4						16,346
North Dakota								24		3	186	558								4,985
First Ohio								68	3	16	624	2,458	29	4		1		3		13,472
Tenth Ohio								98	1	14	366	1,493	37	2				7		12,000
Eleventh Ohio								163	3	20	419	1,785	24	2				5		9,972
Eighteenth Ohio								566	8	36	1,185	4,806	24			1		3		30,494
Oklahoma								124		21	903	2,728	38					1		14,250
Oregon								489	1	16	553	2,239	6	1		1		1		14,955
First Pennsyl- vania								135	18	59	2,226	9,073	54	19		5		16	3	39,450
Twelfth Pennsyl- vania								67		11	490	1,879	6	1		1		11		15,733
Twenty-third Pennsylvania								145	2	18	1,205	4,899	16	4		2		5		31,008
Rhode Island								18		9	333	1,182	27	1		1				6,112
South Carolina								26	1	9	616	1,674	3			1		5	1	12,895
South Dakota								7		4	258	664	5							5,933
Tennessee								348	1	31	986	3,382	32	6						19,692
First Texas								445	1	27	1,364	4,999	313	5		2		5		44,163
Second Texas								56	2	52	2,078	8,015	368	4						27,160
Utah								1,085		11	230	950	3							5,606
Vermont									3	3	109	600	97	2						3,553
Virginia								169	3	15	797	3,409	348	2				2		19,953
Washington								3,576	1	29	890	3,300	14	4				2		25,417
West Virginia								487	1	9	392	2,002	1	1					1	15,948
Wisconsin								6	4	18	1,170	4,183	43		1	2	209	2		43,099
Wyoming								362		2	120	3,342						2		3,326
Total				4	2			19,655	153	1,190	54,069	216,977	3,028	227	6	56	247	254	20	1,258,171
STATES																				
California								231	8	79	3,684	20,639	78	16		2		24	1	106,441
Illinois								3,129	7	69	3,205	12,887	133	19		6		18	3	80,486
Missouri								151	9	42	1,610	6,091	90	11		1		3		36,879
New Jersey								87	12	13	1,820	7,526	20	15		3		14		40,475
New York								160	28	95	6,540	30,272	140	35	4	7		34	3	135,690
Ohio								835	15	86	2,594	10,542	114	8		2		19		65,938
Pennsylvania								347	20	88	3,921	15,851	76	24		8		32	3	86,231
Texas								501	3	79	3,442	13,014	681	9		2		5		71,323

* Combine Alaska with Washington to obtain the number of special-tax payers for the Washington collection district.

TABLE 113.—*Production and withdrawals of renovated butter, year ended June 30, 1952, by collection districts*

District	On hand July 1, 1951	Produced	Withdrawn tax-paid	Lost or destroyed	On hand June 30, 1952
	Pounds	Pounds	Pounds	Pounds	Pounds
Alabama.....	425,665	792,676	808,110	-----	410,231
Georgia.....	26,372	304,296	306,918	-----	23,750
Total.....	452,037	1,096,972	1,115,028	-----	433,981

TABLE 114.—*Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1943 to 1952*

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
	Pounds	Pounds		Pounds	Pounds
1943.....	3,442,368	3,433,385	1948.....	1,246,525	1,252,693
1944.....	3,144,299	3,121,526	1949.....	1,327,209	1,316,265
1945.....	3,173,629	3,169,298	1950.....	1,451,179	1,453,323
1946.....	1,751,116	1,737,269	1951.....	938,065	941,006
1947.....	1,017,115	1,068,777	1952.....	1,096,972	1,115,028

TABLE 115.—*Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1952*

Month	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	Imported
On hand July 1, 1951.....	21,125,776	-----	-----	-----	-----	-----
1951						
July.....	2,534,490	2,760,307	353,511	17,688	-----	76
August.....	4,923,627	4,468,271	651,595	198,568	-----	16
September.....	4,454,791	4,969,979	627,019	27,624	-----	9
October.....	5,831,400	5,709,195	524,408	3,996	-----	57
November.....	5,262,711	5,940,635	838,398	29,976	-----	146
December.....	4,316,718	4,581,058	684,673	7,632	-----	213
1952						
January.....	5,359,178	5,760,425	1,050,282	169,344	-----	8
February.....	5,404,027	5,392,026	552,350	10,512	-----	126
March.....	5,277,977	4,893,889	689,210	1,224	-----	-----
April.....	6,091,837	4,201,745	617,333	128,480	-----	-----
May.....	5,305,629	3,637,070	286,783	3,024	-----	-----
June.....	5,270,677	4,152,118	566,437	6,326	-----	22
Total.....	60,033,112	56,436,718	7,241,994	599,394	-----	668
On hand June 30, 1952.....	-----	16,880,782	-----	-----	-----	-----

TABLE 116.—*Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1951 and 1952*

Kind	Quantity		Value	
	1951	1952	1951	1952
Liquors:				
Distilled spirits, bulk lots.....	1,959,380	334,210	\$3,741,645,925	\$730,830,612
Distilled spirits, cask stamps.....	1,671,000	637,700	794,339,100	346,292,790
Certificate of tax payment, dis- tilled spirits for shipment in tank cars.....	14,950	7,200	(¹)	(¹)
Export (secs. 2878 and 2885, I. R. C.).....	34,400	43,200	3,440	4,320
Bottled-in-bond, export (blue strips).....	3,550,000	2,331,400	24,625	22,902
Bottled-in-bond, domestic (green strips).....	120,242,000	86,625,000	1,119,920	815,588
Container or bottle stamps (red strips).....	1,608,465,000	1,142,751,000	15,665,775	11,131,631
Rectification tax.....	348,200	298,800	39,727,032	26,719,223
Rectified, Puerto Rico.....	550,000	610,000	341,000	377,000
Rectified, class A (tax-free).....	1,500	2,100	(²)	(²)
Alcohol warehousing.....	1,250	52,500	(²)	(²)
Wholesale liquor dealer's packages.....	66,000	44,800	(²)	(²)
Wine.....	30,788,200	67,981,750	57,178,402	26,540,000
Fermented malt liquor.....	47,156,300	42,184,556	656,696,000	729,972,480
Tobacco:				
Manufactured tobacco.....	1,336,383,840	1,217,850,830	34,946,452	22,192,777
Snuff.....	320,974,832	312,980,882	7,543,593	4,836,316
Cigars, large.....	180,283,120	192,206,080	46,264,386	48,002,176
Cigars, small.....	8,549,000	6,677,000	64,485	50,475
Cigarettes, class A.....	18,651,063,100	19,357,637,200	1,305,180,767	1,483,381,809
Cigarettes, class B.....	103,100	264,400	17,893	44,643
Cigarettes, tubes.....	-----	-----	-----	-----
Oleomargarine:				
Domestic, colored.....	-----	-----	-----	-----
Domestic, uncolored.....	-----	-----	-----	-----
Process or renovated butter.....	60,000	113,000	1,500	4,230
Playing cards.....	72,908,900	57,816,700	9,478,157	7,516,171
Documentary.....	37,327,140	39,187,888	67,527,857	80,401,669
Stock transfer.....	4,789,740	4,187,688	31,528,473	22,221,394
Silver transfer.....	15,268	22,080	110,379	397,026
Narcotic.....	9,713,100	9,451,276	415,839	385,064
Order forms for opium.....	1,613,000	1,689,000	16,130	16,890
Marihuana.....	-----	-----	-----	-----
Order forms for marihuana.....	-----	-----	-----	-----
National Firearms Act (sec. 2720, I. R. C.):				
Machine guns, silencers, etc.....	40	40	8,000	8,000
Certain short guns.....	600	200	600	200
Special or occupational stamps.....	1,519,420	2,058,290	590,217,256	587,906,215
Total.....	22,440,155,380	22,546,036,819	7,399,962,984	4,128,065,641

¹ Value inserted when purchased.² Have no money value.

APPELLATE

TABLES 117-129

TABLE 117.—Analysis of the work of the Appellate Staff during the fiscal year 1952, Income, profits, estate, and gift tax cases

FIELD OPERATIONS—ALL DISTRICTS, CONSOLIDATED

PART I.—CASES NOT BEFORE THE TAX COURT

(A) PROGRESS OF WORK

	Number of cases	Revenue agent's finding or statutory notice ¹		
		Deficiency in tax	Penalty	Overassessment
Pending at beginning of year:				
Awaiting Staff action.....	9, 232	\$338, 320, 805	\$18, 221, 614	\$72, 044, 275
Awaiting taxpayer's action on statutory notice directed or sustained.....	975	42, 376, 487	1, 779, 059	9, 219, 525
Received during year (net—transfers, etc., deducted).....	7, 398	181, 616, 520	19, 910, 314	19, 868, 655
Total.....	17, 605	562, 313, 812	39, 910, 987	101, 132, 455
Disposed of:				
Closed.....	5, 958	102, 651, 907	5, 391, 582	22, 636, 544
Petitioned to Tax Court.....	1, 570	91, 181, 089	4, 381, 803	11, 497, 733
Total disposed of.....	7, 528	193, 832, 996	9, 773, 385	34, 134, 277
Pending at end of year:				
Awaiting Staff action.....	8, 867	322, 112, 443	26, 653, 016	62, 195, 528
Awaiting taxpayer's action on statutory notice directed or sustained.....	1, 210	46, 368, 373	3, 484, 586	4, 802, 650
Total.....	10, 077	368, 480, 816	30, 137, 602	66, 998, 178

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 rejection).....	4, 097	\$43, 851, 641	\$1, 940, 296	\$14, 783, 285
Agreements on agents' statutory notices during 90-day period.....	466	461, 580	17, 653	40, 617
Agreements on reconsideration after Staff's statutory notices.....	71	861, 617	103, 738	181, 917
Defaults on Staff's statutory notices (no petition filed).....	647	9, 405, 235	461, 802	1, 892, 460
Defaults on agents' statutory notices sustained by Staff (no petition filed).....	155	1, 336, 694	269, 635	8, 071
Unagreed overassessments and claim rejections.....	522	60, 493	.....	637, 350
Total.....	5, 958	55, 977, 260	2, 793, 124	17, 543, 700

TABLE 117.—Analysis of the work of the Appellate Staff during the fiscal year 1952, Income, profits, estate, and gift tax cases—Continued

FIELD OPERATIONS—ALL DISTRICTS, CONSOLIDATED—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.....	7, 543	\$406, 419, 807	\$57, 649, 596	\$51, 256, 877
Received during year (net—transfers, etc., deducted):				
Cases considered before petition.....	1, 435	.....	.....	.....
Cases not considered before petition.....	4, 943	.....	.....	.....
Cases reopened after trial.....	56	.....	.....	.....
Total receipts.....	6, 434	249, 703, 840	41, 324, 303	29, 307, 646
Total to be accounted for.....	13, 977	656, 123, 647	98, 973, 899	80, 564, 523
Disposed of during year:				
Closed by stipulation-agreed settlement.....	3, 373	106, 825, 382	19, 811, 223	10, 247, 167
Closed by dismissal or default.....	596	3, 676, 879	932, 542	69, 830
Tried before the Tax Court on merits.....	1, 002	39, 100, 996	2, 639, 169	4, 841, 768
Total disposed of.....	4, 971	149, 602, 957	23, 382, 934	15, 158, 765
Pending at end of year:				
In hands of technical advisors.....	5, 120	302, 901, 391	48, 528, 059	42, 893, 970
In hands of district counsel.....	3, 886	203, 619, 299	27, 062, 906	22, 511, 788
Total.....	9, 006	506, 520, 690	75, 590, 965	65, 405, 758

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
Number of cases.....	3, 373
Deficiency in tax.....	\$41, 633, 075
Penalty.....	6, 940, 805
Overassessment.....	12, 633, 584
Net deficiency and penalty.....	\$36, 240, 296

TABLE 118.—Summary: Income, profits, estate, and gift tax appeals docketed, stipulated, defaulted, and defended on the merits before The Tax Court (formerly Board of Tax Appeals), fiscal years 1940 to 1952, inclusive

Fiscal year	Number docketed per Tax Court compilations	Number stipulated per Tax Court compilations	Number defaulted per Bureau statistics	Defended on the merits per Bureau statistics
1940.....	4,240	3,383	267	1,301
1941.....	4,366	3,064	239	1,522
1942.....	3,676	2,617	175	1,269
1943.....	3,390	2,764	163	1,138
1944.....	3,178	1,964	180	927
1945.....	3,185	1,787	160	993
1946.....	2,777	1,787	142	873
1947.....	3,652	1,913	217	791
1948.....	4,402	2,526	458	949
1949.....	4,537	3,065	413	946
1950.....	5,362	2,732	419	955
1951.....	6,137	3,364	541	1,064
1952.....	6,870	3,326	596	1,002
Total.....	55,762	34,182	3,970	13,731

NOTE.—Excess of total filings, 55,762 docketed cases, over total disposals of 61,883 represents an increase of 3,879 cases in previously existing case inventories.

TABLE 119.—Analysis of work on compromise, extension of time, and final closing agreement cases, fiscal year 1952

	Compromise cases	Extension of time cases	Final closing agreement cases
On hand, July 1, 1951.....	3,686		78
Received (net).....	3,184	89	190
Total to be disposed of.....	6,870	89	268
Accepted, granted or approved.....	1,134	33	221
Rejected.....	1,677	55	36
Withdrawn.....	471		
Transferred.....	163		
Total disposed of.....	3,445	88	257
On hand, June 30, 1952.....	3,425	1	11

TABLE 120.—Summary of receipts, dispositions,¹ and pending² inventories of nondocketed, docketed, and compromise work (income, profits, estate, and gift tax cases), fiscal years 1943 to 1952, inclusive

Cases	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952
NONDOCKETED										
Receipts.....	6,730	6,845	6,087	5,661	5,325	7,616	8,086	7,384	7,014	7,396
Dispositions.....	5,930	6,480	5,754	4,579	5,243	5,473	6,108	6,896	7,147	7,528
Inventory.....	4,020	4,385	4,718	5,800	5,882	7,924	9,852	10,340	10,207	10,077
DOCKETED										
Receipts.....	3,432	3,278	3,181	2,745	3,332	4,598	4,624	5,335	6,115	6,434
Dispositions.....	4,081	3,019	2,922	2,816	2,986	3,879	4,494	4,097	4,941	4,971
Inventory.....	3,479	3,738	3,997	3,926	4,272	4,991	5,131	6,369	7,543	9,006
COMPROMISE										
Receipts.....	947	783	960	787	1,075	1,629	2,434	3,810	3,862	3,184
Dispositions.....	1,062	817	815	702	863	1,293	1,942	2,327	3,348	3,445
Inventory.....	453	419	564	649	861	1,197	1,689	3,172	3,686	3,425
TOTAL										
Receipts.....	11,109	10,906	10,228	9,193	9,732	13,742	15,094	16,629	16,991	17,016
Dispositions.....	11,073	10,318	9,491	8,097	9,092	10,645	12,534	13,320	15,436	15,944
Inventory.....	7,952	8,542	9,279	10,376	11,015	14,112	16,672	19,881	21,436	22,508
Conferees.....	140	139	144	156	171	169	214	223	232	227

TABLE 121.—Progress in disposition of cases pending before The Tax Court of the United States

FISCAL YEAR 1952								
Kind of tax	Pending July 1, 1951		Filed or reopened during year		Disposed of during year ¹		Pending June 30, 1952	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income and profits.....	8,014	\$864,146,943	6,009	\$579,721,457	4,588	\$195,463,524	9,435	\$1,248,414,876
Estate and gift.....	593	110,615,452	393	31,160,006	325	47,602,867	661	94,172,591
Processing.....	3	8,152,858					3	8,152,858
Total.....	8,610	982,915,253	5,402	610,881,463	4,913	243,066,391	10,099	1,350,740,325

¹ Includes cases in which the Tax Court's decision was appealed.

TABLE 122.—Analysis of cases disposed of in Tax Court

FISCAL YEAR 1952							
Basis of closing	Number	Amount in dispute		Amount approved		Saved or recovered	
		Deficiency	Overpayment	Deficiency	Overpayment	Amount ¹	Percentage of amount in dispute
Income and profits:							
Dismissed.....	589	\$4,551,771	\$3,007,850	\$4,261,551	\$29,089	\$7,240,312	95.8
Decision on merits.....	881	41,524,580	6,434,198	12,122,927	1,141,438	17,415,687	36.3
Agreed settlement.....	3,118	85,401,119	54,534,006	39,813,245	8,046,160	86,302,091	61.7
Total.....	4,588	131,477,470	63,976,054	56,197,723	9,216,687	110,958,090	56.8
Estate and gift:							
Dismissed.....	7	57,350	9,102	57,350		66,452	100.0
Decision on merit.....	63	6,818,610	103,509	1,227,307	3,047	1,327,769	22.4
Agreed settlement.....	255	41,235,436	378,610	9,060,635	10,218	9,429,227	22.7
Total.....	325	47,111,446	491,421	10,345,292	13,265	10,823,448	22.7
Grand total.....	4,913	178,588,916	64,467,476	66,543,016	9,228,952	121,781,538	50.1

¹ Amount of deficiency approved plus excess of overpayment in dispute over overpayment approved.

TABLE 123.—Tax Court cases on review in courts of appeal or Supreme Court

FISCAL YEAR 1952

Kind of tax	Pending July 1, 1951		Appealed during year		Disposed of during year		Pending June 30, 1952	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Income and profits....	331	\$18,751,171	319	\$31,901,912	249	\$14,848,947	401	\$35,804,136
Estate and gift.....	23	1,737,483	15	2,760,056	20	1,287,411	18	3,210,128
Total.....	354	20,488,654	334	34,661,968	269	16,136,358	419	39,014,264

TABLE 124.—Analysis of Tax Court cases on review in courts of appeal or Supreme Court

FISCAL YEAR 1952

Cases	In courts of appeal	In Supreme Court
Pending July 1, 1951:		
Appealed by Commissioner.....	95	
Appealed by taxpayers.....	246	3
Appealed by both.....	10	
Total.....	351	3
Appealed during year:		
By Commissioner.....	87	
By taxpayers.....	234	4
By both.....	13	
Total.....	334	4
Disposed of during year:		
Favorable to Commissioner.....	146	
Favorable to taxpayers.....	91	2
Modified.....	30	
Total.....	267	2
Pending June 30, 1952:		
Appealed by Commissioner.....	126	
Appealed by taxpayers.....	270	5
Appealed by both.....	18	
Total.....	414	5

¹ Excludes cases in which the Supreme Court granted certiorari.TABLE 125.—Suits by taxpayers ¹

FISCAL YEAR 1952

Court	Pending July 1, 1951 ²		Instituted during year		Closed during year ³		Amount refunded	Percentage refunded	Pending June 30, 1952 ⁴	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute			Number	Amount in dispute
Court of Claims.....	247	\$32,389,388	142	\$13,876,087	64	\$3,080,314	\$1,163,956	37.8	325	\$43,185,161
District courts.....	2,068	52,606,491	1,018	20,306,169	839	10,739,158	5,085,361	46.9	2,247	62,173,502
Total.....	2,315	84,995,879	1,160	34,182,256	903	13,819,472	6,199,317	44.9	2,572	105,358,663

¹ Primarily suits for refund of taxes or to enjoin the collection of taxes (other than those relating to alcohol, tobacco, and firearms taxes).² Includes 10 processing tax cases: 1 pending in Court of Claims, \$46,207 in dispute; 9 pending in district courts, \$398,027 in dispute.³ Includes 1 processing tax case in district court, \$1,349 in dispute, nothing refunded.⁴ Includes 9 processing tax cases: 1 pending in Court of Claims, \$46,207 in dispute; 8 pending in district courts, \$396,677 in dispute.TABLE 126.—Claims and suits by the United States ¹

FISCAL YEAR 1952

Status	Number in suit	Number not in suit	Total number	Amount in dispute	Amount recovered	Percentage of recovery
Pending July 1, 1951.....	238	313	551	\$51,353,704		
Received during year for institution of suit.....		348	348	176,586		
Total.....		661				
Suits instituted during year.....	114	(114)				
Total to be accounted for.....	352	647	899	51,530,291		
Closed during year.....	69	111	180	3,125,230	\$1,018,492	32.6
Pending June 30, 1952.....	283	436	719	48,405,060		

¹ Primarily suits to collect taxes or to recover erroneous refunds (other than those relating to alcohol, tobacco, and firearms taxes).

TABLE 127.—Lien cases

FISCAL YEAR 1952

Status	Cases in court ¹		Cases not in court ²	
	Number	Amount collected	Number	Amount collected
Pending July 1, 1951.....	981		96	
Instituted or received during year.....	986		473	
Total to be disposed of.....	1,967		569	
Closed during year.....	966	\$186,070	466	\$1,847,192
Pending June 30, 1952.....	1,001		103	

¹ Primarily suits for foreclosure or to quiet title by mortgagees and other secured creditors, to which the United States is made a party.² Primarily applications for discharge of property from tax liens.

TABLE 128.—*Insolvency and other debtor proceedings*

FISCAL YEAR 1952

Status	Reorganiza- tion proceed- ings ¹	Bankruptcy and receiver- ship proceed- ings ²	Miscellane- ous proceed- ings ³	Total
Pending July 1, 1951.....	1, 253	8, 014	4, 357	13, 624
Initiated during year (net) ⁴	653	5, 626	2, 554	8, 833
Total to be disposed of.....	1, 906	13, 640	6, 911	22, 457
Closed during year.....	807	6, 503	2, 480	9, 790
Pending June 30, 1952.....	1, 099	7, 137	4, 431	12, 667

¹ Proceedings instituted under the following sections or chapters of the Bankruptcy Act: Sections 75 (agricultural compositions and extensions) and 77 (railroad reorganizations) and chapters X (corporate reorganizations), XI (arrangements of unsecured indebtedness), XII (real property arrangements), and XIII (wage earners' plans) which involve tax claims and other rights and interests of the United States.

² Strict bankruptcy proceedings and Federal or State receivership proceedings which involve tax claims of the United States.

³ Proceedings relating to corporate dissolutions, insolvent banks, assignments for the benefit of creditors or administration of estates of decedents which involve tax claims of the United States.

⁴ Reflects adjustment for proceedings shifted from reorganization to bankruptcy and receivership (264), from bankruptcy and receivership to reorganization (18), and from miscellaneous to bankruptcy and receivership (23).

TABLE 129.—*Results obtained in insolvency and other debtor proceedings closed*

FISCAL YEAR 1952

Type of proceeding and character of closing	Number	Amount claimed	Amount collected	Percentage collected
Reorganization proceedings: ¹				
Payment.....	438	\$3, 969, 295	\$3, 627, 728	91. 4
Uncollectible.....	20	104, 891		
Abatement.....	1			
No amount due.....	267			
Other.....	81	294, 649	20, 501	7. 0
Total.....	807	4, 368, 835	3, 648, 229	83. 5
Bankruptcy and receivership proceedings ²	6, 503	26, 960, 035	6, 367, 706	23. 6
Miscellaneous proceedings: ³				
Payment.....	1, 841	9, 098, 995	5, 976, 524	65. 7
Compromise.....	139	4, 374, 303	1, 732, 844	39. 6
Uncollectible.....	416	1, 608, 313		
Abatement.....	39	102, 832		
Barred by limitations.....	1	1, 029		
Other.....	44	5, 812, 688		
Total.....	2, 480	20, 998, 160	7, 709, 367	36. 7
Grand total.....	9, 790	52, 327, 030	17, 725, 302	33. 9

¹ See footnote 1, table 128.

² See footnote 2, table 128.

³ See footnote 3, table 128.

COST OF ADMINISTRATION

TABLES 130-131

TABLE 130.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1952*
A. OBLIGATIONS INCURRED FOR COLLECTORS OF INTERNAL REVENUE¹

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscella- neous	Total
Alabama.....	\$1,511,693	\$55,878	\$89,222	\$11	\$8,922	\$34,491	\$15,482	\$1,715,700
Arizona.....	615,510	27,902	3,352	9	3,838	10,673	3,612	664,796
Arkansas.....	963,988	64,179	5,628	675	6,052	24,641	6,861	1,072,024
California:								
First District.....	4,466,418	79,421	60,033	16	35,651	27,404	127,049	4,795,989
Sixth District.....	5,569,876	85,216	82,267	41	49,457	36,961	148,896	5,972,693
Colorado.....	1,226,494	17,880	6,845	6	7,207	29,825	5,254	1,291,347
Connecticut.....	2,026,682	25,344	28,439	27	17,276	81,021	12,577	2,191,347
Delaware.....	364,269	3,569	50	6	1,288	19,640	2,261	391,105
Florida.....	2,235,630	85,088	28,707	123	10,746	17,318	18,755	2,391,365
Georgia.....	1,862,954	77,528	28,239	67	11,971	20,020	11,549	2,012,329
Hawaii.....	743,076	7,873	22,031	10	4,952	3,052	9,276	790,270
Idaho.....	573,786	18,568	780	10	3,546	5,016	3,839	605,545
Illinois:								
First District.....	6,144,655	28,998	28,935	3	72,751	47,150	217,272	6,539,766
Eighth District.....	2,713,667	64,947	12,406	108	13,442	5,971	10,262	2,820,803
Indiana.....	3,281,233	66,998	19,492	18	19,898	27,793	20,290	3,435,728
Iowa.....	2,481,197	69,676	41,012	1	8,823	25,637	9,309	2,635,655
Kansas.....	1,515,854	76,236	10,602	5	9,953	63,242	7,306	1,683,698
Kentucky.....	1,778,510	64,771	6,600	2	10,250	69,396	16,968	1,939,896
Louisiana.....	1,680,762	52,519	57,296	6	4,451	16,707	9,448	1,779,693
Maine.....	973,924	46,494	30,532	21	8,937	26,291	9,492	1,127,466
Maryland.....	3,609,930	29,263	212,210	2	23,606	32,330	142,655	3,868,315
Massachusetts.....	4,513,762	60,796	35,774	20	42,986	30,047	16,927	4,676,730
Michigan.....	5,432,645	80,618	15,180	2	82,798	21,611	137,884	5,741,360
Minnesota.....	2,529,986	54,164	4,981	96	16,162	16,162	10,754	2,642,407
Mississippi.....	889,525	53,594	13,980	2	5,797	14,749	4,648	1,071,760
Missouri:								
First District.....	2,624,692	49,576	6,120	1	6,903	45,942	6,679	2,746,668
Sixth District.....	1,463,916	44,660	150	12	3,107	40,361	7,574	1,569,525
Montana.....	636,758	28,531	860	399	4,337	3,249	2,973	674,777
Nebraska.....	1,338,759	52,804	21,008	78	1,376	11,564	7,263	1,415,132
Nevada.....	256,701	6,439	860	11	2,994	1,418	1,329	268,200
New Hampshire.....	571,331	13,608	3,025	2	4,004	19,822	8,887	1,303,019
New Jersey:								
First District.....	1,239,712	27,567	14,002	1	27,672	22,337	98,016	3,833,699
Fifth District.....	3,638,905	32,725	2,076	1	2,092	8,599	2,507	3,833,699
New Mexico.....	494,691	25,450						530,416
New York:								
First District.....	4,761,988	11,279	36,546	8,136	27,437	26,582	78,363	4,942,195
Second District.....	2,009,282	1,106	3,300	19	11,464	13,439	31,206	2,077,934
Third District.....	2,989,846	1,658	94,394	5	35,901	33,235	50,794	3,205,843
Fourteenth District.....	3,097,672	36,995	49,512	1	18,734	27,039	19,689	3,249,626
Twenty-first District.....	1,391,579	24,547	2,520	1	4,340	37,379	7,061	1,467,427
Twenty-eighth District.....	2,117,634	20,648	2,400	7,931	22,441	7,496	2,178,539	
North Carolina.....	1,943,697	73,057	4,345	126	7,664	41,583	19,767	2,090,240
North Dakota.....	593,687	36,594	3,500	161	2,691	3,516	3,417	643,516
Ohio:								
First District.....	1,688,453	20,210	14,242	2	6,559	58,896	12,135	1,800,497
Tenth District.....	1,102,855	24,722	1,285	362	6,749	28,473	5,075	1,168,521
Eleventh District.....	1,124,220	21,742	3,360	2	5,988	45,785	7,142	1,208,237
Eighteenth District.....	3,254,423	37,189	114,492	1	21,247	31,535	147,417	3,606,302
Oklahoma.....	1,568,980	71,735	17,076	19	11,159	39,486	9,483	1,717,988
Oregon.....	1,502,603	56,432	3,840	10,869	39,579	11,282	1,624,004	
Pennsylvania:								
First District.....	4,562,185	51,404	31,966	4	21,319	29,401	132,886	4,829,166
Twelfth District.....	1,400,450	14,585	4,988	92	4,150	27,119	6,596	1,467,930
Twenty-third District.....	2,831,615	35,516	13,428	3	5,792	14,490	13,939	2,914,784
Rhode Island.....	858,462	6,198	35,906	76	9,803	4,148	13,133	927,727
South Carolina.....	930,779	37,172	3,960	1	3,896	6,632	5,896	988,487
South Dakota.....	644,198	36,740	4,140	16	2,530	18,166	2,103	707,893
Tennessee.....	1,726,454	40,534		10	6,918	61,213	8,702	1,833,881
Texas:								
First District.....	2,851,293	83,918	3,540	82	15,315	33,553	15,500	3,003,200
Second District.....	2,808,693	96,246	42,675	11	16,456	42,912	31,912	3,038,905
Utah.....	537,986	11,364	624	9	2,118	16,867	3,121	571,079
Vermont.....	405,292	16,704	25,874	9	4,414	19,525	7,057	476,875
Washington.....	2,198,732	74,634	62,889	104	16,261	56,706	19,652	2,428,978
West Virginia.....	2,515,363	57,150	13,260	291	18,011	68,480	25,471	2,686,026
Wisconsin.....	1,163,290	36,545	2,100	44	5,009	10,412	8,069	1,225,470
Wyoming.....	3,301,406	87,793	68,499	4	14,924	87,189	13,963	3,573,779
Puerto Rico.....	326,198	1,877	720	69	1,949	8,088	2,530	358,378
Undistributed.....	139,704	88,906	26,795	1	1,811	860	979	167,630
Total.....	130,424,210	2,610,894	1,603,783	11,373	816,192	1,798,724	2,019,806	139,494,982

¹ From the appropriation "Salaries and Expenses, Bureau of Internal Revenue, 1952."

TABLE 130.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1952—Continued
B. OBLIGATIONS INCURRED FOR INTERNAL REVENUE AGENTS¹

Division	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta.....	\$772,249	\$40,219	\$650	—	\$1,940	\$3,081	\$2,317	\$820,457
Baltimore.....	1,861,784	20,921	45,721	—	7,722	16,173	9,738	1,962,080
Birmingham.....	583,202	31,690	1,334	\$2	1,730	4,097	3,060	625,112
Boston.....	2,286,030	41,954	300	—	7,818	2,962	7,178	2,346,243
Brooklyn.....	1,589,356	13,608	426	—	7,396	1,639	11,409	1,623,834
Buffalo.....	1,266,206	25,432	955	—	4,832	3,557	3,217	1,304,201
Chicago.....	3,802,641	27,795	5,796	—	17,289	14,590	16,800	3,884,911
Cincinnati.....	1,078,820	32,567	10,889	—	3,098	4,288	6,384	1,136,046
Cleveland.....	1,883,388	32,002	8,590	—	6,930	7,877	7,994	1,946,781
Columbia.....	424,766	21,440	4,350	—	1,695	2,153	2,413	458,829
Dallas.....	2,389,313	147,967	17,829	—	8,088	7,469	8,164	2,589,338
Denver.....	824,356	42,118	1,465	—	3,388	6,624	9,149	885,008
Detroit.....	2,316,376	60,170	4,033	—	7,670	6,035	7,366	2,398,550
Greensboro.....	876,842	53,660	1,195	—	3,062	2,382	3,294	940,439
Honolulu.....	337,223	7,475	15,346	—	1,411	2,479	2,675	366,509
Huntington.....	482,779	24,489	2,616	—	1,525	2,417	2,190	510,016
Indianapolis.....	952,383	42,322	1,817	—	4,437	5,917	7,785	1,014,662
Jacksonville.....	992,699	42,389	19,884	—	3,761	4,098	4,698	1,067,528
Los Angeles.....	2,407,087	51,518	10,926	—	11,875	7,412	18,940	2,507,758
Louisville.....	658,765	32,700	438	—	2,295	3,438	3,033	700,668
Milwaukee.....	938,831	26,862	3,150	—	3,642	3,984	5,549	981,019
Nashville.....	828,696	32,217	374	—	4,937	3,587	5,341	876,132
Newark.....	2,214,480	17,006	100,177	—	11,516	12,618	8,733	2,365,181
New Haven.....	1,481,584	20,363	8,241	—	6,483	3,594	7,454	1,527,721
New Orleans.....	996,637	50,039	3,377	—	3,735	11,683	5,537	1,071,234
New York:								
Second Division.....	3,889,075	17,142	—	—	10,627	7,362	8,239	3,932,445
Upper Division.....	4,289,264	13,532	—	—	15,912	8,488	21,647	4,348,843
Oklahoma City.....	824,979	57,143	8,551	—	2,708	3,210	4,812	901,410
Omaha.....	939,196	58,497	5,880	—	3,083	2,304	9,371	1,018,381
Philadelphia.....	2,557,174	52,489	6,680	—	9,724	8,948	8,590	2,642,595
Pittsburgh.....	1,418,865	22,877	3,220	—	3,379	8,977	4,228	1,461,846
Richmond.....	789,825	42,406	3,128	—	3,325	2,685	4,980	846,353
Salt Lake.....	632,118	40,115	5,689	—	2,842	4,635	3,966	689,268
San Francisco.....	1,806,044	44,817	13,605	—	10,173	8,018	11,200	1,893,859
Seattle.....	1,085,349	62,239	—	—	6,349	3,787	4,816	1,162,642
Springfield.....	631,647	38,125	1,596	—	1,650	1,552	5,808	680,398
St. Louis.....	1,444,320	36,985	300	—	3,315	7,760	8,053	1,500,737
St. Paul.....	1,051,025	60,720	7,297	—	5,346	6,891	3,603	1,139,895
Wichita.....	784,216	63,973	5,734	—	2,790	4,922	3,005	864,041
Undistributed.....	5,168	109,645	9,080	—	—	—	632	124,425
Total.....	56,397,159	1,650,228	340,636	106	219,866	220,573	278,556	59,107,123

¹ From the appropriation "Salaries and Expenses, Bureau of Internal Revenue, 1952."

C. OBLIGATIONS INCURRED FOR DISTRICT SUPERVISORS' OFFICES¹

District	Salaries of supervisors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston.....	\$1,062,762	\$18,462	—	\$12	\$4,415	\$3,192	\$32,146	\$1,120,990
New York.....	1,501,996	42,935	\$1,790	13	9,391	8,772	64,572	1,629,470
Philadelphia.....	1,635,076	61,621	999	16	5,321	5,090	41,194	1,749,215
Newark.....	802,341	19,055	11,715	—	3,475	4,879	26,583	868,050
Baltimore.....	1,980,844	103,243	4,980	94	8,933	4,915	105,799	2,188,808
Atlanta.....	1,212,136	64,706	16,507	84	10,902	7,978	126,301	1,438,721
Louisville.....	2,516,176	71,472	—	20	4,846	84,929	2,683,110	2,883,110
Detroit.....	1,054,545	39,367	—	12	5,011	3,426	44,185	1,146,547
Chicago.....	2,353,845	72,580	—	72	5,422	4,278	78,700	2,514,897
New Orleans.....	1,115,214	58,069	2,820	40	4,980	3,680	60,846	1,245,649
Kansas City.....	984,989	74,538	300	63	7,425	6,450	73,016	1,146,781
St. Paul.....	620,648	37,061	—	31	3,108	2,800	37,462	701,109
Denver.....	275,615	21,075	—	8	1,419	2,152	15,924	316,194
San Francisco.....	1,787,241	95,501	3,159	22	6,736	5,630	65,595	1,962,883
Seattle.....	427,809	38,951	—	22	3,256	927	26,619	497,684
Undistributed.....	6,269	76,056	—	—	—	—	193,732	276,057
Total.....	19,287,504	894,673	42,270	510	84,518	68,988	1,077,602	21,456,065

D. OBLIGATIONS INCURRED FOR APPELLATE STAFF FIELD DIVISIONS¹

District	Salaries, Appellate Staff field employees	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlantic.....	\$339,322	\$2,168	—	\$1	\$2,151	\$7,302	\$2,678	\$353,621
Central.....	255,772	3,397	\$24,400	1	3,722	18,142	2,829	308,262
Chicago.....	313,394	2,705	1,717	—	4,461	9,685	3,082	340,042
Eastern.....	433,740	924	—	—	4,341	17,392	4,128	460,525
New England.....	162,179	273	—	—	2,685	5,770	1,838	162,748
New York.....	546,403	714	—	—	5,371	12,806	4,947	570,240
North Central.....	368,058	987	—	—	2,156	11,427	2,944	385,575
Northwestern.....	154,376	1,417	251	—	3,046	14,583	2,194	175,868
Pacific.....	362,533	2,255	882	—	3,670	8,446	3,075	381,862
Southern.....	312,156	4,945	4,572	—	4,629	20,530	3,102	349,835
Southwestern.....	448,313	3,873	5,020	—	5,475	24,119	4,903	492,705
Western.....	317,773	3,142	—	—	4,160	22,413	3,280	350,767
Undistributed.....	—	16,156	850	—	—	—	—	17,006
Total.....	4,010,018	43,958	37,692	7	45,870	172,613	39,000	4,349,158

¹ From the appropriation "Salaries and Expenses, Bureau of Internal Revenue, 1952."

TABLE 130.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1952—Continued*E. OBLIGATIONS INCURRED FOR CHIEF COUNSEL FIELD DIVISIONS¹

Division	Salaries of Chief Counsel field employees	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlantic.....	\$112,144	\$148					\$881	\$113,172
Central.....	167,134	2,576		\$5	\$103	\$1,692	3,295	114,806
Chicago.....	226,813	5,796		4	357	1,684	4,279	238,433
Eastern.....	267,074	2,985		1	249	2,127	6,028	268,463
New England.....	75,176	839			65	533	1,594	78,207
New York.....	321,045	3,779		3	2,416	1,748	4,172	333,161
North Central.....	129,159	1,671			112	891	2,862	134,595
Northwestern.....	78,145	2,241		3	304	1,609	2,628	84,929
Pacific.....	245,496	11,496	\$2,772	6	888	3,466	9,171	273,296
Southern.....	124,574	8,055		14	94	3,485	2,379	138,901
Southwestern.....	176,328	4,710		8	211	1,813	3,615	186,685
Western.....	103,614	4,865			332	1,077	3,127	113,015
Atlanta Regional Counsel.....	118,471				1,060	584	2,315	122,430
New York Regional Counsel.....	227,298			2	1,168	1,653	3,342	233,462
Chicago Regional Counsel.....	161,536				2,853	1,107	3,169	168,965
San Francisco Regional Counsel.....	152,629			1	2,361	620	5,082	160,693
Undistributed.....		15,214					73	16,286
Total.....	2,615,735	65,275	2,772	46	12,573	24,088	58,910	2,779,499

F. OBLIGATIONS INCURRED FOR DEPARTMENTAL SERVICE AND FIELD FORCES OPERATING FROM WASHINGTON¹

	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Supervisors, A & C.....	\$635,963	\$122,781				\$4,034	\$469	\$763,268
Processing Division.....	4,157,565	195			\$1,100	27,080	12,876	4,198,817
Field Inspection Service, Alcohol Tax Division.....	119,816	8,548						119,365
Excise tax agents.....	292,509	17,308			1,385	275	947	312,419
Intelligence Division field force.....	9,654,870	547,252	\$66,715	\$150	79,727	92,962	103,918	9,945,594
Excess Profits Tax Council.....	752,574	20,587			2,170	62	1,948	777,339
Regional finance offices.....	384,277	2,915	29,120	1	2,611	61,451	4,807	485,182
Departmental.....	18,192,839	120,593	4,164	13,626	67,853	1,335,098	7,859,566	27,593,737
Inspection Service field force.....	308,401	87,117	3,615	1	1,168	70,741	10,431	481,474
Position classifiers.....	15,917	2,423					728	18,168
Total.....	33,904,832	929,713	103,614	13,777	156,015	1,591,723	7,995,689	44,695,364

¹ From the appropriation "Salaries and Expenses, Bureau of Internal Revenue, 1952."

G. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Salaries and Expenses, Bureau of Internal Revenue, 1952:								
Collectors.....	\$130,424,210	\$2,810,894	\$1,603,783	\$11,373	\$816,192	\$1,798,724	\$2,019,806	\$139,484,982
Agents.....	56,397,159	1,650,228	340,636	106	219,866	220,573	278,556	59,107,123
Supervisors.....	19,287,504	894,673	42,270	510	84,518	68,988	1,077,602	21,456,065
Appellate Staff, field force.....	4,010,018	43,958	37,692	7	45,870	172,613	39,000	4,349,158
Chief Counsel, field force.....	2,615,735	65,275	2,772	46	12,573	24,088	58,919	2,779,499
Departmental service and field forces operating from Washington.....	33,904,832	929,713	103,614	13,777	156,015	1,591,723	7,995,689	44,695,364
Total.....	246,640,459	6,394,742	2,130,767	25,819	1,335,033	3,876,708	11,468,663	271,872,192

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATION

Appropriation	Total
Refunding internal revenue collections.....	\$2,333,544,315

TABLE 131.—*Cost of printing and binding for Internal Revenue Service, fiscal years 1951 and 1952*

Class of work	1951		1952	
	Quantity	Cost	Quantity	Cost
Tax return forms.....	752,641,265	\$2,014,072	786,200,290	\$2,213,534
Instructions for tax returns.....	69,795,370	421,479	68,426,190	411,604
Administrative forms.....	295,321,850	1,149,039	352,767,326	1,034,819
Reports, regulations, etc.....	2,408,251	255,781	1,913,585	185,274
Letterheads, miscellaneous binding, etc.....	37,124,307	84,523	97,626,077	224,060
Reproductions.....	5,540,750	30,896	9,510,190	44,871
Total.....	1,162,831,793	3,955,790	1,316,443,478	4,114,162

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