

ANNUAL REPORT
OF THE
COMMISSIONER OF
INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1940



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GOVERNMENT PRINTING OFFICE
WASHINGTON : 1940

ANNUAL REPORT

COMMISSIONER

INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE

1940

TREASURY DEPARTMENT

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Internal Revenue



UNITED STATES
CONTROLLING PRINTING OFFICE
WASHINGTON, D. C.

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ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., October 31, 1940.

The honorable the SECRETARY OF THE TREASURY.

SIR: I have the honor to submit the following report upon the work of the Bureau of Internal Revenue for the fiscal year ended June 30, 1940:

COLLECTIONS

Total collections of internal revenue taxes during the year¹ amounted to \$5,340,452,347, as compared with \$5,181,573,953 during the fiscal year 1939, an increase of \$158,878,394, or 3 percent.

Income tax collections received during the March and June quarters, 1939, which includes the first two quarterly payments on 1938 earnings, amounted to \$1,037,864,431, while the corresponding figures for the year of this report are \$1,313,014,582, an increase of \$275,150,151. The taxes imposed on 1938 incomes were levied under the Revenue Act of 1938, while taxes imposed on 1939 incomes were levied under the Revenue Act of 1938 as amended by the Revenue Act of 1939 and the Public Salary Tax Act of 1939. The principal changes are in the method of computing the corporation income tax as outlined in the Revenue Act of 1939, and in taxing the compensation of employees of a State, Territory, or any political subdivision thereof.

The following table shows the increases or decreases in general sources of internal revenue for 1940 compared with 1939:

Summary of collections, fiscal years 1939 and 1940

General source	Fiscal year		Increase, or decrease (-)	
	1939	1940	Amount	Percent
Income Tax Unit:				
Corporation income tax.....	\$1,122,540,800.61	\$1,120,581,550.75	-\$1,959,249.86	-0.2
Individual income tax.....	1,028,833,796.49	982,017,376.17	-46,816,420.32	-4.6
Excess-profits tax.....	27,056,372.81	18,474,201.83	-8,582,170.98	-31.7
Unjust enrichment tax.....	6,683,334.54	8,536,178.32	1,852,843.78	27.7
Dividend tax ¹ (repealed).....	1,294.64	20.36	-1,274.28	-98.4
Total.....	2,185,115,599.09	2,129,609,327.43	-55,506,271.66	-2.5
Alcohol Tax Unit:				
Distilled spirits, imported, excise tax.....	25,014,547.12	27,874,052.19	2,859,505.07	11.4
Distilled spirits, domestic, excise tax.....	258,560,244.87	289,857,903.07	31,297,658.20	12.1
Floor taxes (on stocks of Jan. 12, 1934, and June 30, 1938).....	10,677,293.20	11,854,090.97	1,176,797.77	11.0
Distilled spirits, rectification tax.....	5,427,570.63	12,200.32	-5,415,370.31	-99.8
Bottle, or container stamps.....	9,871,917.10	11,224,905.49	1,352,988.39	13.7

¹ Tax due on dividends declared between June 16 and Dec. 31, 1933.

¹ The year, unless otherwise noted, means the fiscal year ended June 30, 1940.

Summary of collections, fiscal years 1939 and 1940—Continued

General source	Fiscal year		Increase, or decrease (—)	
	1939	1940	Amount	Percent
Alcohol Tax Unit—Continued.				
Wines, including fortifying brandy	\$7,754,747.08	\$9,866,706.29	\$1,611,959.21	20.8
Fermented malt liquors, excise tax	259,703,925.76	264,579,036.03	4,875,110.27	1.9
Special, or occupational, taxes	10,789,454.92	9,484,261.75	-1,305,193.17	-12.1
Total	587,799,700.68	624,253,156.11	36,453,455.43	6.2
Miscellaneous Tax Unit:				
Capital stock tax	127,203,006.99	132,738,587.17	5,535,528.18	4.4
Estate and gift taxes	360,715,210.12	390,071,106.94	-844,043.18	-2.2
Tobacco taxes	580,159,205.74	608,518,443.59	28,359,237.85	4.9
Sales taxes (manufacturers' excise taxes, admissions, communications, oleomargarine, documentary stamps, coal, etc.)	534,738,304.48	583,595,382.47	48,857,077.99	9.1
Sugar tax	65,414,958.42	68,145,357.56	2,731,299.14	4.2
Total	1,668,229,787.75	1,753,068,887.73	84,839,099.98	5.1
Accounts and Collections Unit:				
Federal Insurance Contributions Act	529,335,533.76	605,350,175.64	75,514,641.88	14.3
Federal Unemployment Tax Act	101,166,703.68	106,123,156.21	4,956,452.53	4.9
Carriers taxes	109,426,627.62	122,047,643.66	12,621,016.04	11.5
Total	740,428,865.06	833,520,975.51	93,092,110.45	12.6
Total, all collections	5,181,573,952.58	5,340,452,346.78	168,878,394.20	3.1

Comparative statement of tax collections by quarters, fiscal years 1939 and 1940

Quarter ended—	Income taxes	Miscellaneous internal-revenue taxes	Employment taxes, including carriers taxes	Total collections
Sept. 30, 1938	\$562,716,572.51	\$666,232,573.67	\$169,307,311.90	\$1,398,256,458.08
Dec. 31, 1938	550,793,594.05	584,666,260.76	169,426,753.60	1,284,886,608.41
Mar. 31, 1939	603,541,813.43	508,504,711.85	228,716,424.38	1,340,762,949.66
June 30, 1939	434,322,617.11	550,366,944.14	178,979,375.18	1,163,668,936.43
Fiscal year 1939	2,151,374,597.10	2,289,770,490.42	740,428,865.06	5,181,573,952.58
Sept. 30, 1939	404,101,228.59	735,155,042.82	182,509,494.71	1,321,765,766.12
Dec. 31, 1939	385,483,116.56	552,500,230.89	192,865,039.17	1,130,848,386.62
Mar. 31, 1940	786,089,686.99	534,411,289.00	252,002,566.66	1,572,503,542.65
June 30, 1940	546,944,895.78	582,265,881.64	206,143,874.97	1,335,354,652.39
Fiscal year 1940	2,102,598,926.92	2,404,332,444.35	833,520,975.51	5,340,452,346.78

NOTE.—Effective July 1, 1938, the rate on distilled spirits (except brandy) was increased from \$2 to \$2.25 per tax gallon.

The capital stock tax is due to be paid in the September quarter and the gift tax in the March quarter. Other miscellaneous taxes are payable monthly. The March quarter includes full-paid calendar year income tax returns.

The taxes on future delivery; production, refining, or processing of crude petroleum; brewers' wort, malt, chewing gum, matches (at the one-half cent and 2 cent rates), toilet preparations (at the 5 percent rate), furs, phonograph records, sporting goods, and cameras, were repealed as of close of business June 30, 1938.

In the appendix will be found tables showing the amount of internal revenue tax receipts in detail for the year, with statements of comparative collections by districts, States, and Territories, during the fiscal years 1939 and 1940. Tables are presented also showing the quantities of liquor, tobacco, oleomargarine, etc., tax-paid for consumption.

Additional assessments.—The additional assessments, including interest and penalties, resulting from office audits and field investigations made during the fiscal years 1939 and 1940, were as follows:

Class of tax	Fiscal year	
	1939	1940
Income	\$279,487,977.51	\$291,198,664.00
Miscellaneous internal revenue:		
Estate	59,014,649.49	52,350,045.30
Gift	5,247,767.42	6,354,319.72
Capital stock	1,302,784.84	1,732,327.10
Sales	8,479,047.99	4,561,082.62
Liquors	3,519,941.10	3,854,693.05
Miscellaneous	19,183,519.80	7,943,709.74
Tobacco	344,588.19	122,703.57
Coal	312,564.31	424,504.29
Silver	18,947.86	26,925.90
Sugar	4,935.83	197,251.35
Total miscellaneous	97,428,746.83	\$77,667,562.64
Employment and Carriers taxes	26,902,431.93	\$25,143,458.86
Grand total	403,819,156.27	393,909,685.50

¹ Includes for Income taxes, \$284,390,799 from the Income Tax Unit and \$6,807,365 from the Accounts and Collections Unit. The assessments of the Income Tax Unit include \$28,727,135 made under the jeopardy provisions of section 279 of the Revenue Act of 1926 and section 273 of subsequent Revenue Acts.

² Includes, for miscellaneous internal revenue, \$68,692,979.59 from the Miscellaneous Tax Unit, \$7,019,890 from the Accounts and Collections Unit, and \$3,854,693.05 from the Alcohol Tax Unit.

³ Includes for employment and carriers taxes, \$6,625,316.86 from the employment tax activities of the Accounts and Collections Unit and \$18,518,142 from the collectors' offices.

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

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1939 and 1940

Class of tax	Number of claims		Amount refunded or repaid		Interest allowed (included in amount refunded)	
	1939	1940	1939	1940	1939	1940
Refund of internal-revenue collections:						
Income taxes	136,186	132,532	\$27,390,777.03	\$46,022,031.85	\$4,925,559.52	\$9,155,587.93
Miscellaneous internal-revenue taxes:						
Bituminous coal	88	103	2,336.27	6,567.92	65.50	399.50
Capital stock	2,589	2,131	466,643.14	381,857.55	33,308.59	45,437.40
Distilled spirits	7,905	5,902	227,161.75	641,275.23	2,613.55	1,182.43
Estate	1,336	1,582	3,500,014.05	5,491,476.11	429,879.32	880,308.78
Gift	580	421	923,614.42	3,498,569.60	117,684.71	541,207.97
Miscellaneous tax	340	462	207,185.45	585,298.30	21,035.75	60,532.53
Narcotics	128	127	218.17	205.31		
Sales	1,202	1,105	1,559,649.47	2,165,637.45	312,900.83	198,916.29
Sugar	1,288	1,537	986,019.30	1,683,636.96	420.56	620.99
Tobacco	4	9	55.35	573.94		27.03
Employment taxes: ¹						
Carriers	626	131	93,413.91	10,216.61	187.53	469.73
Federal Insurance Contributions Act ²	5,186	5,605	380,262.46	546,219.77	29,602.99	52,572.13
Federal Unemployment Tax Act ³	15,913	14,972	1,382,517.67	1,909,393.72	42,730.72	56,243.52
Agricultural adjustment	84,773	49,027	12,293,817.96	11,503,970.56	533,597.15	1,418,310.02
Total	258,144	215,706	49,413,686.40	74,446,930.88	6,449,586.72	12,409,716.22

¹ Listed as pay roll taxes in 1939 report.

² Listed as Social Security, Title VIII, in 1939 report.

³ Listed as Social Security, Title IX, in 1939 report.

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1939 and 1940—Continued

Class of tax	Number of claims		Amount refunded or repaid		Interest allowed (included in amount refunded)	
	1939	1940	1939	1940	1939	1940
Repayments (not refund of taxes erroneously collected):						
Redemption of stamps:						
Distilled spirits.....	2,268	2,112	\$60,113.34	\$54,232.68	\$1,016.26	\$597.80
Miscellaneous.....	2,360	1,984	379,239.13	215,588.17	46,310.52	18,892.44
Narcotics.....	101	57	1,098.79	218.43		
Silver.....	3	2	104.61	55.00		
Tobacco.....	1,746	1,985	1,338,945.73	1,832,670.38		
Total.....	6,478	6,140	1,779,501.60	2,102,764.66	47,326.76	19,490.24
Drawbacks:						
Alcohol.....	656	640	176,157.78	177,189.48		
Tobacco.....	13	17	2,736.63	3,823.77		
Total.....	669	657	178,894.41	181,013.25		
Grand total.....	265,291	222,503	51,372,082.41	76,730,708.79	6,496,913.50	12,429,206.46

NOTE.—There were also refunded from Philippine coconut oil tax collections (trust fund) the amounts of \$91,359.66, including \$3,471.10 interest, covering 700 claims, during the fiscal year 1939, and \$175,292.66, including \$1,054.19 interest, covering 451 claims, during the fiscal year 1940.

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

COST OF ADMINISTRATION

The amount of \$59,877,500 was appropriated for the fiscal year 1940 for salaries and expenses in connection with the assessment and collection of internal revenue taxes and the administration of the internal revenue laws. The expenditures and obligations against this appropriation were \$59,675,518, leaving an unexpended balance of \$201,982. The expenditures do not include amounts expended for refunding taxes illegally or erroneously collected and for redeeming stamps. The cost of collecting a total of \$5,340,452,347 during the year was \$1.12 per \$100, compared with \$1.13 per \$100 for 1939.

The amount of \$4,250,000 was appropriated for the fiscal year 1940 for salaries and administrative expenses in connection with making refunds authorized by Titles IV and VII of the Revenue Act of 1936. The amount expended and obligated from this fund amounted to \$3,635,549, leaving an unexpended balance of \$614,451.

Personnel.—A comparative statement of the number of employees in the various branches of the Internal Revenue Service on June 30, 1939, and on June 30, 1940, is given in the following table:

Branch of service	June 30, 1939	June 30, 1940	Increase or decrease (-)
Employees in the departmental service.....	4,202	13,993	-209
Offices of collectors of internal revenue.....	8,355	8,376	21
Internal revenue agents' forces:			
Income and estate taxes.....	4,804	4,834	30
Miscellaneous and sales taxes.....	47	61	14
Offices of district supervisors.....	4,147	4,083	-64
Miscellaneous field force (Alcohol Tax Unit).....	17	16	-1
Supervisors of accounts and collections.....	46	46	
Field force (Intelligence Unit).....	298	296	-2
Field force (Assistant General Counsel's Office).....	179	177	-2
Field force (Technical Staff).....	528	541	13
Total.....	22,623	22,423	-200

¹ Exclusive of 109 temporary employees on the internal revenue roll and 483 employees on the refunding processing tax roll.

² Exclusive of 548 temporary employees on the internal revenue roll, 251 permanent and 80 temporary employees on the refunding processing tax roll.

³ Exclusive of 27 temporary employees and 459 general deputy collectors on the refunding processing tax roll.

⁴ Exclusive of 2 temporary employees.

There were 99 employees retired on annuity during the fiscal year 1940, of whom 48 were retired on account of disability.

IMPORTANT LEGISLATIVE AND OTHER CHANGES AFFECTING THE BUREAU DURING THE FISCAL YEAR 1940

Public, No. 242, approved July 28, 1939, amends the Bankruptcy Act by conferring original jurisdiction on courts of bankruptcy with respect to any proceeding initiated by the filing of a petition on or before July 31, 1940, with respect to modifications of the securities or capital structures of railroads; provides that the provisions of sections 1801, 1802, 3481, and 3482 of the Internal Revenue Code shall not apply to the issuance, transfer, or exchange of securities or the making or delivery of conveyances to make effective any plan or adjustment confirmed under the Act; that no income, gain, or profit taxable under any law of the United States or of any State shall in respect to the adjustment of the indebtedness of any petitioner be deemed to have accrued or to have been realized by such petitioner by reason of a modification of or cancellation in whole or part of the indebtedness of a petitioner affected by such proceeding; gives the court power to determine the amount and legality of claims of the United States for taxes and to order payment thereof, the order of the court to have the effect of adjudication of bankruptcy of the petitioner for the purpose of section 274 of the Internal Revenue Code; and suspends the running of the statute of limitations on the assessment or collection of any internal revenue tax while a proceeding under the Act is pending and until it is finally dismissed.

Public, No. 259, approved August 4, 1939, amends the Merchant Marine and Shipping Acts to provide for the exemption from Federal income taxes of the gain resulting from the transfer of an obsolete vessel to the Commission under the provisions of the Act, and for an adjustment of the basis for gain or loss upon a sale or exchange and for depreciation of a new vessel acquired in connection with such transfer.

Public, No. 264, approved August 4, 1939, authorizes the Commissioner to make certain allowance for loss by leakage and evaporation upon withdrawal of packages of brandy or fruit spirits filled from storage tanks prior to June 26, 1936.

Public, No. 334, approved August 7, 1939, amends section 2857(a) of the Internal Revenue Code by eliminating the requirement that records of receipt and disposition of distilled spirits be kept by wholesale liquor dealers who are such dealers only by reason of their dealings in wine at wholesale, but do not deal in distilled spirits at wholesale.

Public, No. 361, approved August 9, 1939, provides additional time for the filing of claims for refund of taxes paid under the Bankhead Cotton Act, the Kerr Tobacco Act, and the Potato Act of 1935.

Public, No. 379, Social Security Act Amendments of 1939, approved August 10, 1939, comprehensively amends the Social Security Act and the tax provisions of that Act which were incorporated in the Internal Revenue Code. The most important changes made in the taxes under subchapter A of chapter 9 of the Code are the reduction of the rate on both employers and employees for the years 1940, 1941, and 1942 from 1½ percent to 1 percent; the extension of coverage, effective January 1, 1940, to services of seamen on American vessels and of employees of

certain Federal and State instrumentalities (chiefly bank employees); the removal, effective January 1, 1939, of the previous exemption of services by individuals after they attain age 65; and the provision for refund to an employee who because he has two or more employers pays tax on more than \$3,000 of wages earned in any year after 1939. With respect to the tax under subchapter C of chapter 9 of the Code, the major changes are the measurement of the tax for 1939 and subsequent years by "wages paid" as distinguished from "wages payable" under the prior law; the limiting of the application of the tax to the first \$3,000 paid after 1939 to an employee by an employer for services rendered in any calendar year; the liberalization of the conditions of allowance of credit against the Federal tax for 1939 and subsequent years for contributions paid to State unemployment funds; and the extension of coverage, effective January 1, 1940, to services of employees of certain Federal and State instrumentalities (chiefly bank employees). The amendments also provide for the liberalization of the conditions of allowance of credit against the Title IX tax for the years 1936, 1937, and 1938 for contributions paid to State unemployment funds. Effective January 1, 1940, certain services previously taxable are exempt from the taxes under subchapters A and C of chapter 9 of the Code, principally services in the field of agricultural labor, certain services performed in the employ of nonprofit organizations exempt from income tax, and certain services performed by students and newsboys. Public, No. 379, also extends the time for filing claims for payment with respect to floor stocks, held on January 6, 1936, of certain articles processed from commodities subject to the processing tax under the Agricultural Adjustment Act.

Public, No. 654, approved June 24, 1940, amends sections 2803(c) and 2903 of the Internal Revenue Code to remove unnecessary restrictions upon the redemption of red strip stamps for containers of distilled spirits and to authorize the redemption of case and strip stamps for containers of spirits bottled in bond.

Public, No. 655, approved June 24, 1940, amends sections 3030(a)(1)(A) and 3031(a) of the Internal Revenue Code as of July 1, 1940, to eliminate the tax of 10 cents per proof gallon imposed on spirits used in the fortification of wines, and to compensate for the loss of revenues thereby occasioned by increasing by 5 cents per gallon the tax on all wines containing more than 14 percent and not exceeding 24 percent of absolute alcohol by volume. The Act likewise amends section 3030(a)(2) of the Internal Revenue Code to correct a clerical error made in the Liquor Tax Administration Act, approved June 26, 1936, where the tax on artificially carbonated wine was fixed at "1½ cents on each one-pint or fraction thereof." The words underscored, descriptive of the quantitative basis of the tax, should have been "one-half pint."

Public, No. 656, Revenue Act of 1940, approved June 25, 1940, amends the Internal Revenue Code by increasing the rate of tax on corporations; increasing individual surtax rates; increasing the rates of tax on nonresident alien individuals; increasing the taxes on distilled spirits, wine, fermented malt liquor, etc., and on certain occupations; amending the withholding of tax at source provisions to conform to the rates on nonresident alien individuals and foreign corporations; decreasing the personal exemption; changing the requirement for filing returns in the case of individuals and fiduciaries to de-

pend on the amount of gross income rather than net income; amending the provision relating to information returns to conform to the requirement for filing individual returns; and imposing in addition to the increase in individual and corporate income tax rates a flat tax of 10 percent of the tax computed under the Internal Revenue Code, as amended, designated as a "Defense Tax," effective for a 5-year period. This Act also increases by 10 percent for a 5-year period the excess profits, capital stock, estate and gift taxes, and tax on transfers to avoid income taxes. The Act continues in effect until June 30, 1941, certain of the manufacturers' excise taxes and miscellaneous taxes which would have terminated on June 30 or July 31, 1941. It also increases the rate of numerous miscellaneous taxes and lowers certain exemptions applicable to the miscellaneous taxes. The Act also provides that the 10 percent defense tax shall be set aside as a special fund which shall be available only for retirement of obligations authorized by the Act to the extent of \$4,000,000,000, the proceeds of which are to be used for the national defense. The Public Salary Tax Act of 1939 was amended to relieve certain individuals receiving compensation paid indirectly by the United States from penalties due to failure to make return and pay tax due.

Public, No. 671, approved June 28, 1940, amends section 3 of the Act of March 27, 1934 (48 Stat. 505), as amended by the Acts of June 25, 1936 (49 Stat. 1926), and April 3, 1939 (53 Stat. 560; U. S. Code, Supp., V, Title 34, sec. 496), and as made applicable to contracts for aircraft or any portion thereof for the Army by such Act of April 3, 1939, to limit to June 30, 1942, the allowable profit on naval vessels of the Army or Navy aircraft or portions thereof to 8 per centum of the contract price, or 8.7 per centum of the cost of performing the contract or subcontract on other than prime contracts made on a cost-plus-fixed-fee basis, in lieu of 10 percent and 12 percent specified in Public Law No. 18, approved April 3, 1939. It limited the application of the Act to the period of the national emergency declared to exist by the President on September 8, 1939, and to those contracts and subcontracts in which the award exceeds \$25,000. Provision was also made for charging against a contract or subcontract a percentage of the cost of special additional equipment and facilities acquired to facilitate, during the national emergency, the completion of naval vessels of the Army or Navy aircraft or portions thereof in private plants pursuant to a certification to be made to the Commissioner by the Secretary of War or the Secretary of the Navy, as the case may be, after agreement with the contractor or subcontractor. Such certification is to be made under regulations prescribed by the President and is required to state the necessity for such special additional equipment and facilities, the cost thereof, and the percentage of the cost to be charged against the contract or subcontract.

The practical operation of the plan of decentralizing the determination of income, profits, estate, and gift tax liabilities, consummated during the fiscal year 1939, has been further perfected and standardized during the past fiscal year. In continuation of this policy, the jurisdiction to handle a substantial volume of the offers in compromise of income, profits, and unjust enrichment taxes, including cases arising under the Vinson Act and other similar legislation, and certain related offers of other taxes, under section 3761 of the Internal Revenue Code (formerly Revised Statutes 3229) was delegated, with the approval of

the Secretary, to the Technical Staff field divisions on September 6, 1939.

Under the provisions of section 4 of Public Resolution No. 75, Seventy-sixth Congress, approved June 4, 1940, section 2 of Reorganization Plan No. III, transmitted to the Congress by the President on April 2, 1940, became effective June 30, 1940. In conformity with Order No. 30 of the Secretary of the Treasury, issued June 12, 1940, pursuant to the plan of reorganization referred to, the functions heretofore performed by the Federal Alcohol Administration, the Administrator and officers thereof, are administered by the Deputy Commissioner of Internal Revenue in charge of the Alcohol Tax Unit, under the supervision of the Commissioner of Internal Revenue and the Secretary of the Treasury.

ACCOUNTS AND COLLECTIONS UNIT

The Accounts and Collections Unit is the central administrative organization for the 64 internal-revenue collection districts and makes the administrative audit of all expenditures for the Internal Revenue Service. The Unit also administers the taxes imposed under Chapter 9 of the Internal Revenue Code, the taxes under Subchapter A being with respect to employment by others than carriers, Subchapter B with respect to employment by carriers, and Subchapter C with respect to the tax on employers of eight or more. Since enactment of the Social Security Act Amendments of 1939 (Public, No. 379, approved August 10, 1939), Subchapter A of Chapter 9 of the Code has been known as the Federal Insurance Contributions Act and Subchapter C as the Federal Unemployment Tax Act. Prior to enactment of the Internal Revenue Code the provisions of Subchapters A, C, and B of Chapter 9 were contained in Titles VIII and IX of the Social Security Act and in the Carriers Taxing Act of 1937, respectively, and the taxes imposed thereunder are now generally designated as "Employment taxes."

There were 19,199,932 tax returns filed in collectors' offices during the fiscal year 1940, an increase of 1,491,075 over the previous year. Of the total returns filed, 8,988,412 were income tax returns, an increase of 1,416,729 during the year. The increase in tax returns filed may be largely attributed to the Public Salary Tax Act under which employees of States and political subdivisions thereof were required to file income tax returns.

A total of 13,351,512,052 revenue stamps, valued at \$1,188,107,282, was issued to collectors of internal revenue and the Postmaster General during the year, compared with 12,594,476,279 stamps, valued at \$1,144,003,042, issued during 1939.

Revenue stamps returned by collectors of internal revenue and by the Postmaster General, and credited to their accounts, amounted to \$31,206,229. There were 390 applications allowed for restamping packages from which the original stamps, had been lost, mutilated, or destroyed, compared with 431 applications in the preceding year.

During the year 34,774 income tax, 4,700 miscellaneous tax, and 77,472 employment tax returns were investigated by field deputy collectors, and 10,505,875 information returns were verified. At the close of business June 30, 1940, there were outstanding in the 64 collection districts, for field investigation, 3,212 income tax returns, com-

pared with 5,205 as of June 30, 1939. The number of information returns on hand June 30, 1940, was 5,315,926, compared with 6,026,786 as of June 30, 1939. On June 30, 1940, there were 212,701 warrants for distraint in the custody of the collectors' field forces for collection, compared with 205,980 as of June 30, 1939.

Collectors of internal revenue, after having taken the necessary administrative action, transmitted to the Bureau or otherwise disposed of 249,007 claims, as compared with 312,429 claims in 1939, a decrease of 63,422. The number of claims on hand in collectors' offices at the end of the fiscal year was 14,126, compared with 22,627 at the close of the previous fiscal year.

During the year 379,228 warrants for distraint were served by field deputy collectors of internal revenue, which resulted in the collection of \$52,220,175. An average of 2,718 producing field deputy collectors made a total of 1,622,104 revenue-producing investigations, including the serving of warrants for distraint, compared with 1,889,579 such investigations made by an average of 2,704 producing field deputy collectors in the preceding year. The total amount collected and reported for assessment by field deputy collectors was \$84,566,072, as compared with \$97,826,243 in the previous year. The average number of investigations made per field deputy and the average amount of tax collected and reported for assessment were 597 and \$31,113, respectively, as compared with 699 and \$36,178 in 1939.

The supervisors of accounts and collections submitted 113 reports covering their examination of the accounts of collectors of internal revenue during the year, compared with 115 reports submitted during 1939. Every collector's office was examined at least once, and all but 18 of the collectors' offices were examined twice during the year. The internal-revenue stamps in the office of the United States internal-revenue stamp agent for the Philippine Islands were verified twice, by the auditor general for the Philippines during the year. Four new collectors and two acting collectors were installed during the fiscal year. Nine collectors' offices were transferred under renewal bonds and one under confirmation bond.

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

The Disbursement Accounting Division administratively examined and recorded 1,553 monthly accounts of collectors of internal revenue, internal revenue agents in charge, district supervisors, including the Philippine branch of the district of Maryland, the internal revenue-salary payments made by the special disbursing agent, San Juan, P. R., and the special disbursing agent, Paris, France, comprising a total of 127,646 vouchers, in addition to which 8,351 expense vouchers of employees and 14,015 vouchers covering passenger and freight transportation and miscellaneous expenses were audited and passed to the Chief Disbursing Officer, Treasury Department, or General Accounting Office for payment.

Assessments of employment taxes.—During the year 5,479 assessment lists, an increase of 423 over the previous year, consisting of 8,049,247 items totaling \$785,973,246, were approved by the Commissioner. These lists included original and additional assessments of taxes under Chapter 9 of the Internal Revenue Code, formerly Titles VIII and IX of the Social Security Act and Carriers Taxing Act of 1937. Included in this total were 1,631 lists prepared by the collectors' offices and adjusted by the Bureau, consisting of 8,004,830 items totaling \$779,347,929, and 3,848 lists prepared in the Bureau, consisting of 44,417 items totaling \$6,625,317, as further analyzed in the following tabulations:

Analysis of employment tax assessments appearing on collectors lists

Sources	Items	Tax and penalty	Interest	Total
Federal Insurance Contributions Act	7,606,764	\$572,534,357.08	\$509,893.62	\$573,044,250.70
Federal Unemployment Tax Act	365,133	82,340,705.83	295,443.78	82,636,149.61
Carriers taxes	32,933	123,652,057.71	15,471.00	123,667,528.71
Total	8,004,830	778,527,120.62	820,808.40	779,347,929.02

Analysis of employment tax assessments appearing on Commissioner's lists

Sources	Items	Tax	Penalty	Interest	Total
Federal Insurance Contributions Act	18,718	\$977,652.39	\$125,582.94	\$50,922.91	\$1,154,158.24
Federal Unemployment Tax Act	25,628	4,509,399.33	328,536.19	365,000.61	5,202,936.13
Carriers taxes	71	247,543.94	17.39	20,661.16	268,222.49
Total	44,417	5,734,595.66	454,136.52	436,584.68	6,625,316.86

Taxes under the Federal Insurance Contributions Act.—Collections of taxes imposed under the Federal Insurance Contributions Act amounted to \$605,350,176 for the year, as compared with \$529,835,534 for 1939, an increase of \$75,514,642. These amounts include both the employees' tax and the employers' tax, each of which was imposed at the rate of 1 percent of taxable wages paid. Returns under the Act are required on a quarterly basis, 7,868,402 being filed during the fiscal year, as compared with 7,520,711 filed in the preceding year. The complete and final audit of returns under the Act is conducted in the offices of collectors of internal revenue.

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

Claims under the Federal Insurance Contributions Act and/or Title VIII of the Social Security Act received and disposed of during the fiscal year 1940

Claims:	Number
Pending at beginning of year	5,180
Filed during year (new claims)	15,307
Received from other sources	342
Total to be disposed of	20,829
Allowed in full or in part	14,391
Rejected	3,597
Canceled	197
Total disposed of	18,185
Pending at end of year	2,644
Certificates of allowance issued when no claims were filed	5,321

Claims under the Federal Insurance Contributions Act and/or Title VIII of the Social Security Act received and disposed of during the fiscal year 1940—Con.

Overassessments settled by:	Amount
Abatement	\$810,583.44
Credit	70,554.57
Refund	467,614.03
Total	1,348,752.04
Interest	49,556.04
Grand total	1,398,308.08

NOTE.—The amount involved in claims filed during the year 1940 was 81,364,682.99. Included in the allowed claims shown in the above tabulation were 6,206 collectors' claims for abatement, of which 160 were multiple-item claims involving 3,953 items. There were also allowed 372 collectors' claims recommending refunds of \$7,963.14 plus interest of \$298.05. The amount involved in the claims rejected during the year totaled \$295,138.17.

Offers in compromise.—On July 1, 1939, there were on hand 51 offers in compromise, aggregating \$4,876, which had been submitted in settlement of an aggregate liability of \$14,458 incurred under Title VIII of the Social Security Act. There were 267 offers received, in the total amount of \$39,626, involving an aggregate tax liability of \$118,465 incurred under Title VIII of the Social Security Act and/or the Federal Insurance Contributions Act; 121 offers in the amount of \$9,931 were accepted in settlement of tax liability of \$27,010; 68 offers, amounting to \$7,744 and involving tax liability of \$34,449, were rejected, leaving on hand at the close of the year, 129 offers totaling \$26,827 and involving tax liability of \$71,464.

Coordination with Social Security Board.—The Bureau and the Social Security Board continued to coordinate their decisions on questions involving provisions common to Title II of the Social Security Act and the Federal Insurance Contributions Act. At the beginning of the fiscal year, 77 inquiries from the Board relating to such provisions were pending before the Bureau. During the fiscal year, 613 similar inquiries were received from the Board, and 512 were disposed of, leaving 101 pending at the close of the fiscal year. Copies of 423 opinions of the general counsel of the Federal Security Agency were furnished to the Bureau, and copies of 90 opinions of, or rulings approved by, the Chief Counsel for the Bureau were transmitted to the Federal Security Agency.

Tax under the Federal Unemployment Tax Act.—The tax under the Federal Unemployment Tax Act is imposed on employers of eight or more. The rate is 3 percent on taxable wages paid during 1939 with respect to employment. Collections amounted to \$106,123,156, as compared with \$101,166,703 for the fiscal year 1939, an increase of \$4,956,453. There were 367,670 returns filed during the fiscal year, as compared with 367,235 filed during the preceding fiscal year.

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

Against the tax imposed by the Act, a taxpayer is entitled to a credit (not exceeding 90 percent of the tax) for contributions paid to unemployment funds under a State law approved and certified by the Social Security Board to the Secretary of the Treasury. With certain exceptions the contributions, to be allowable as credit, must be paid into the State funds on or before the date the Federal return is required to be filed. The Social Security Act Amendments of 1939, enacted August 10, 1939, extended the time within which contributions could

be paid into a State fund in order to be allowable as credit against the Federal tax. With respect to the calendar years 1936 to 1938, inclusive, the amendments provide that contributions paid before the sixtieth day after enactment could be allowed as credit. For the year 1939 it is provided that contributions may be credited against the Federal tax, in addition to contributions paid on or before the last day the Federal return is required to be filed, if paid after such last day but before July 1 next following. However, with respect to contributions paid after the last day the Federal return is required to be filed but before July 1 next following, the taxpayer may only credit an amount which does not exceed 90 percent of the amount which would have been allowable as credit on account of such contributions had they been paid on or before such last day.

The amendments made a further important change in the law, beginning with the year 1939, by imposing the tax on a wages "paid" basis as distinguished from a wages "payable" basis as used in the prior years. Beginning with January 1, 1940, numerous changes were made by the amendments in exemptions from the tax, excepted services, and the amounts which constitute taxable wages.

For the calendar year 1939 unemployment compensation laws of the 48 States, the District of Columbia, and the Territories of Alaska and Hawaii were approved and certified to the Secretary of the Treasury by the Board.

For the purpose of enabling the Bureau to determine whether the amount of credit claimed by a taxpayer for contributions to a State fund is correct, each State furnished the Bureau with a statement for each employer, showing the amount of contributions paid by the employer on or before the date the Federal return is required to be filed and the amounts and dates of payments made thereafter. During the fiscal year 1940 there were received from the States 1,172 such statements for the year 1936, 4,446 for 1937, 55,564 for 1938, and 440,888 for 1939.

In addition to the credit against the Federal tax for contributions actually paid into State funds, the taxpayer may be entitled to an additional credit under section 1601(b) of the Act. This additional credit is allowable to an employer if, by reason of having stabilized the employment of his employees in a State, he is granted a "merit rate" under the laws of the State and is thereby permitted to pay contributions at a lower rate than that paid generally by other employers. Certain conditions with respect to a State law are imposed by the Act that must be met before an employer is entitled to the additional credit. For the calendar years 1938 and 1939 the State of Wisconsin was the only State having a law that complied with the conditions imposed by the Act. For the year 1938 there were 110 employers with employment in that State who were granted a "merit rate," and for the year 1939, 2,804.

Field investigations conducted by the States in connection with the administration of State unemployment laws resulted in numerous correction statements being submitted to the Bureau, showing changes in the amounts standing to the employers' credit in the State funds. This caused a considerable number of cases to be reopened for audit by the Bureau.

Number of Federal unemployment tax returns (annual) received, reopened, and disposed of by the Bureau during the fiscal year 1940 and the number pending at the beginning and close of the year, by tax years

Tax year	On hand July 1, 1939	Received during year	Reopened during year	Total	Disposed of during year	On hand June 30, 1940
1936 -----	2,984	5,424	9,999	18,407	16,846	1,561
1937 -----	39,378	15,241	19,479	74,098	61,829	12,269
1938 -----	308,789	20,248	19,512	348,549	323,906	24,643
1939 -----	None	326,757	None	326,757	None	326,757
Total -----	351,151	387,670	48,990	767,811	402,581	365,230

The Bureau submitted 249 returns to the field for investigation during the fiscal year. Independent of these cases, the field force submitted reports, prepared in connection with income tax investigations, for the years 1936, 1937, and 1938, which are included in the following table:

Revenue agents' reports received and disposed of by the Bureau during the fiscal year 1940 and the number pending at the beginning and close of the year, by tax years

Tax year	On hand July 1, 1939	Received during year	Total	Disposed of during year	On hand June 30, 1940
1936 -----	304	2,272	2,576	2,506	70
1937 -----	1,101	4,141	5,242	4,845	397
1938 -----	None	4,382	4,382	3,542	840
Total -	1,405	10,795	12,200	10,893	1,307

Of the total of 10,893 revenue agents' reports disposed of during the year, 1,904 were closed showing no change in tax liability, 7,777 showing deficiencies in tax amounting to \$1,158,859, and 1,212 showing overassessments of \$216,205.

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

Claims under the Federal Unemployment Tax Act and/or Title IX of the Social Security Act received and disposed of and certificates of overassessment issued during the fiscal year 1940

Claims:	Number
Pending at beginning of year -----	8,439
Filed during year (new claims) -----	22,984
Received from other sources -----	53
Total to be disposed of -----	31,476
Allowed in full or in part -----	18,074
Rejected -----	4,534
Canceled -----	250
Total disposed of -----	22,858
Pending at end of year -----	8,618
Certificates of overassessment and certificates of allowance issued when no claims were filed -----	7,829

Claims under the Federal Unemployment Tax Act and/or Title IX of the Social Security Act received and disposed of and certificates of overassessment issued during the fiscal year 1940—Continued

Overassessments settled by:	<i>Amount</i>
Abatement -----	\$2, 338, 112. 84
Credit -----	65, 235. 65
Refund -----	1, 833, 301. 74
Total	4, 236, 650. 23
Interest -----	54, 178. 86
Grand total -----	4, 290, 829. 09.

NOTE.—The amount involved in claims filed during the year 1940 was \$4,891,260.46. Included in the allowed claims shown in the above tabulation were 3,051 collectors' claims for abatement, of which 38 were multiple-item claims involving 613 items. There were also allowed 4,665 collectors' claims recommending refunds of \$65,886.79, plus interest of \$1,715.59. The amount involved in the claims rejected during the year totaled \$527,414.21.

Offers in compromise.—On July 1, 1939, there were on hand 81 offers in compromise, aggregating \$8,226, which had been submitted in settlement of an aggregate liability of \$46,454, incurred under Title IX of the Social Security Act. There were 222 offers received, in the total amount of \$28,895, involving an aggregate tax liability of \$191,992, incurred under Title IX of the Social Security Act and/or the Federal Unemployment Tax Act; 74 offers in the amount of \$6,364 were accepted in settlement of tax liability of \$36,731; 127 offers, amounting to \$14,249 and involving tax liability of \$96,232, were rejected, leaving on hand at the close of the year 102 offers totaling \$16,508 and involving tax liability of \$105,483.

Carriers taxes (Chapter 9, Subchapter B, I. R. C.).—Collections of employers' tax and employees' tax under Chapter 9, Subchapter B, of the Internal Revenue Code (employment by carriers) aggregated \$122,037,661, as compared with \$109,419,458 for the previous year, an increase of \$12,618,203. Each tax was imposed at the rate of 2% percent of the taxable compensation earned during 1939, and at the rate of 3 percent earned during 1940. Collections of employee representatives' tax, which was imposed at the rate of 5% percent of the taxable compensation earned during 1939, and at the rate of 6 percent earned during 1940, amounted to \$9,982, as compared with \$7,169 for the previous year, an increase of \$2,813. Returns are required on a quarterly basis, 31,915 being filed by employers and 1,698 by employee representatives, an increase of 1,294 and 291, respectively, over the previous year. The complete and final audit of these returns is conducted in the offices of collectors of internal revenue.

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

Claims under Chapter 9, Subchapter B, Internal Revenue Code, and/or the Carrier & Taxing Act of 1937 received and disposed of during the fiscal year 1940

Claims:	<i>Number</i>
Pending at beginning of year -----	92
Filed during year (new claims) -----	273
Received from other sources -----	9
Total to be disposed of -----	374

Claims under Chapter 9, Subchapter B, Internal Revenue Code, and/or the Carriers Taxing Act of 1937 received and disposed of during the fiscal year 1940—Con.

Claims—Continued.	<i>Number</i>
Allowed in full or in part -----	257
Rejected <input type="checkbox"/> -----	56
Canceled -----	17
Total disposed of -----	330
Pending at end of year -----	44
Certificates of allowance issued when no claims were filed -----	21
Overassessments settled by:	<i>Amount</i>
Abatement -----	\$104, 737. 36
Credit -----	115, 095. 14
Refund -----	8, 794. 11
Total -----	228, 626. 61
Interest -----	405. 57
Grand total -----	229, 032. 18

NOTE.—The amount involved in claims filed during the year 1940 was \$168,245. Included in the allowed claims shown in the above tabulation were 50 collectors' claims for abatement. There were also allowed 4 collectors' claims recommending refunds of \$940.27, plus interest of \$63.72. The amount involved in the claims rejected during the year totaled \$56,279.07.

Coordination with Railroad Retirement Board.—The Bureau and the Railroad Retirement Board continued to coordinate their decisions on questions involving provisions common to the Railroad Retirement Act of 1937, the Railroad Unemployment Insurance Act, and Subchapters B and C of Chapter 9 of the Internal Revenue Code, as amended. At the beginning of the fiscal year, 2 inquiries from the Board relating to such provisions were pending before the Bureau. During the fiscal year, 13 similar inquiries were received, and 12 were disposed of, leaving 3 pending at the close of the year. Copies of 263 opinions of the General Counsel of the Railroad Retirement Board were furnished to the Bureau and copies of 18 opinions of, or rulings approved by, the Chief Counsel for the Bureau were transmitted to the Board.

INCOME TAX UNIT

General functions.—The Income Tax Unit is charged with the administration of the internal-revenue laws with reference to taxes on income, excess profits of corporations, excess profits on Navy and National Defense Act contracts, unjust enrichment tax, and refunds of certain processing taxes. The administration includes interpretative instructions and rulings regarding the provisions of the revenue laws relating to such taxes and the verification and adjustment of the returns through audits and field investigations for the purpose of securing the correct determination of tax liabilities as required by law.

INCOME AND EXCESS-PROFITS TAXES

Collections.—During the fiscal year 1940, collections of income and excess-profits taxes amounted to \$2,121,073,129. This compares with \$2,178,430,970 collected in the fiscal year 1939, a decrease of \$57,357,841, or 2.6 percent. The comparison in detail is as follows:

>Returns on Form 1040-A, individual income tax returns for net incomes of not more than \$5,000 derived chiefly from salaries, wages, dividends, interest, and annuities, and Form 1040-C, individual income tax returns of departing aliens, are audited by the collectors of internal revenue and not by the Income Tax Unit.

Collections during the fiscal years 1939 and 1940

Source	Fiscal year		Increase or decrease (-)
	1939	1940	
Corporation income tax: ¹			
Current collections ²	\$963,353,166	\$958,260,442	-\$5,092,724
Back collections ²	159,187,635	162,321,108	3,133,473
Total ¹	1,122,540,801	1,120,581,550	-1,959,251
Excess-profits tax:			
Current collections ²	24,484,167	15,388,825	-9,095,342
Back collections ²	2,572,206	3,085,378	513,172
Total.....	27,056,373	18,474,203	-8,582,170
Individual income tax:			
Current collections ²	937,380,280	891,764,121	-45,626,159
Back collections ²	91,453,516	90,263,255	-1,190,261
Total.....	1,028,833,796	982,017,376	-46,816,420
Total income and excess-profits tax.....	2,178,430,970	2,121,073,129	-57,357,841
Unjust enrichment taxes.....	6,683,335	8,536,178	1,852,843
Grand total.....	2,185,114,305	2,129,609,307	-55,504,998

¹ The corporation income tax collections for the fiscal year 1939 include \$9,775 and for the fiscal year 1940 include \$2,931 paid by the Alaska Railways under sections 1300 and 1301 of the Internal Revenue Code. This figure differs from the corresponding item in the report for the fiscal year 1939, due to the fact that the income tax collections of \$9,775 paid by the Alaska Railway were omitted from this item but were included in the grand total. In addition, these collections also include tax withheld at source under sections 143 and 144 of the Internal Revenue Code, and reported by withholding agents, although much of this tax was withheld from taxpayers other than corporations. The exact amount of these collections cannot be stated as it has not been tabulated separately.

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

Returns filed.—The number of all types of income tax returns filed during the past fiscal year on which tax was assessed was 4,324,275, compared with 3,439,041 returns filed in the fiscal year 1939,¹ an increase of 885,234, or 25.7 percent. In addition, 4,664,137 taxpayers filed returns during the fiscal year 1940 showing no income subject to tax, compared with 4,132,592 such returns for the preceding fiscal year. The total number of income tax returns filed by individuals was 7,840,079, which is larger than the number filed in any previous fiscal year in which substantially similar filing requirements existed. Details on the number of returns filed are as follows:

Income tax returns of	Fiscal year					
	1939 ²			1940		
	Taxable	Nontaxable	Total	Taxable	Nontaxable	Total
Individuals ¹	3,099,449	3,314,864	6,414,313	3,970,543	3,869,636	7,840,079
Domestic and foreign corporations.....	170,547	373,149	543,696	200,715	340,220	540,935
Personal holding companies.....	654	5,767	6,421	397	5,471	6,868
Nonresident alien individuals.....	101,339	(*)	101,339	73,783	(*)	73,783
Withholding agents for tax withheld at source.....	15,167	(*)	15,167	14,928	(*)	14,928
Fiduciaries.....	51,885	160,393	212,278	63,909	157,376	221,285
Partnerships.....		277,573	277,573		290,704	290,704
All other.....		896	896		830	830
Total.....	3,439,041	4,132,642	7,571,683	4,324,275	4,664,137	8,988,412

¹ Includes 1,831,331 taxable and 2,228,063 nontaxable Forms 1040-A filed during the fiscal year 1939 and 2,465,118 taxable and 2,748,046 nontaxable Forms 1040-A filed during the fiscal year 1940. In the 1939 report the taxable fiduciary returns were included with returns of individuals, whereas in this report these returns are shown separately.

² Reported with the taxable returns.

³ Returns of nontaxable fiduciaries and partnerships and the group designated "All other" are included in this table for the first time and, therefore, the total nontaxable returns shown as filed for 1939 is larger than the corresponding item in the 1939 report by the number of such returns.

⁴ Including in each fiscal year the delinquent returns filed during that year relating to prior years.

Examination of income tax returns upon receipt by the Income Tax Unit.—The returns described in the foregoing table, with certain exceptions, are forwarded by the collectors to the Income Tax Unit at Washington.¹

As of June 30, 1940, substantially all the returns filed within the fiscal year by taxpayers had been transmitted to the Washington office of the Income Tax Unit and examination had been completed of all of these returns, with the exception of those not accepted as filed. The number of returns of individuals, taxable fiduciaries, and corporations which were not accepted as filed was 747,198. The returns not accepted as filed are transmitted to the field offices of the Income Tax Unit for further consideration. In the main this represents the work load of the field offices for the fiscal year 1941. Prior to shipment of these returns to the field offices various information at the source forms and other documents bearing upon the audit of these returns are associated with them for use in the investigation work of these offices. The number of information at the source forms filed during the fiscal year showing income payments was approximately 21,350,000.

Investigations and adjustments of income tax returns by the field offices.—The number of income tax returns, including partnerships and fiduciaries, investigated during the fiscal year 1940 was 424,072, as compared with 490,673 for the previous fiscal year. These figures include all returns for which the examiner's report has been submitted, whether or not the case has been finally disposed of by the reviewing officers. Notwithstanding this decrease in number of investigations, the additional tax assessments (excluding jeopardy and duplicate items) increased, being \$200,342,371 for 1940, as compared with \$195,278,426 for the previous year.

In relation to the total technical personnel assigned to the field offices, the average amount of additional tax assessed for each agent was higher for 1940 than for 1939, being \$59,573 for the fiscal year 1940 as against \$58,695 for 1939. The actual number of individual, taxable fiduciary, and corporation income tax returns disposed of by the field offices during the fiscal year 1940, with and without investigation, was 858,321—consisting of 588,631 returns in which no change in tax liability was made, 211,629 returns in which additional tax was recommended, and 58,061 in which a reduction of tax was recommended. In addition, the field offices disposed of 550,842 partnership and nontaxable fiduciary returns. There was a net improvement in the position of the field offices as indicated by the following inventory.

Inventory of returns on hand in the field offices as of June 30, 1940.—The number of open income tax returns on hand in the field offices as of June 30, 1940, was 406,616, as compared with 455,256 for June 30, 1939. The net reduction as between the end of the two fiscal years was 48,640, or 10.7 percent. The net reduction in prior-year work was 10,264 in number of returns, or 15.6 percent. The percent of open prior-year work to open current-year work at the end of 1940 was 15.8, as compared with 16.9 percent for 1939.

¹ Returns on Form 1040-A, individual income tax returns for net incomes of not more than \$5,000 derived chiefly from salaries, wages, dividends, interest, and annuities, and Form 1040-C, individual income tax returns of departing aliens, are audited by the collectors of internal revenue and not by the Income Tax Unit. Nontaxable fiduciary returns, Form 1041, and partnership returns, Form 1065, are retained in the offices of the collectors for examination by representatives of the field offices of the Income Tax Unit.

Number of income tax returns on hand in the field offices for investigation and in process of settlement, by tax years, as of June 30, 1939 and 1940

Tax years	Number of income tax returns on hand as of June 30--		Tax years	Number of income tax returns on hand as of June 30--	
	1939	1940		1939	1940
1920 and prior	122	239	1933	1,435	1,113
1921	31	63	1934	4,885	2,885
1922	36	63	1935	12,349	5,620
1923	37	76	1936	44,532	16,041
1924	43	84	1937	100,144	26,432
1925	79	104	1938	289,161	110,789
1926	88	132	1939	268	240,010
1927	114	160	1940		388
1928	133	225			
1929	258	376	Totals	455,256	406,615
1930	366	508	Total prior year returns	65,693	55,429
1931	619	572	Total current year returns	389,563	351,187
1932	686	741			

Unagreed adjustments pending.—The number of returns involving unassessed back taxes was materially reduced during the year. The number of examined income tax returns involving adjustments not agreed to by the taxpayers and pending action by the Bureau and its field offices on June 30, 1940, was 31,507.¹ This compares with 45,033¹ adjusted returns pending without taxpayers' agreement on June 30, 1939, a decrease of 13,526. The number of returns for 1939 shown as 45,033 is the revised figure. It was shown in the previous report as 43,984.

Revenue results of audit and investigative efforts of the Income Tax Unit.—The total additional assessments made during the fiscal year 1940 was \$284,442,733. Excluding jeopardy and duplicate items, the amount was \$242,856,510, which was the largest for any fiscal year since 1929. An analysis of the assessments for the fiscal year 1940 as compared with the fiscal year 1939 follows:

Additional income tax assessments made during the fiscal years 1940 and 1939, by nature of assessment

Nature of assessment	Number of returns	Additional tax	Interest	Penalty	Total
FISCAL YEAR 1940					
Regular	212,797	\$200,342,371	\$39,631,242	\$2,882,897	\$242,856,510
Jeopardy ¹	1,568	19,676,342	4,307,076	4,800,345	26,783,763
Duplicate ¹	542	11,132,999	1,570,829	98,632	12,802,460
Totals	214,907	231,151,712	45,509,147	7,781,874	284,442,733
FISCAL YEAR 1939					
Regular	240,317	195,278,426	39,102,219	1,883,594	236,264,239
Jeopardy ¹	1,904	20,301,346	5,059,731	3,568,826	28,929,903
Duplicate ¹	854	2,377,633	1,009,318	191,960	3,578,911
Totals	243,075	217,957,405	45,171,268	5,644,380	268,773,053

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

¹ Includes 5,273 income tax returns, on which statutory notices have not been issued, which were pending before the field offices of the Technical Staff as of June 30, 1940, and 4,950 such returns as of June 30, 1939.

For a distribution of the additional income tax assessments made during the fiscal year 1940 by tax years to which the assessments relate, see pages 103-107.

Stage at which additional tax was assessed.—Further progress was made in effecting settlement of additional tax liabilities by agreement with the taxpayers prior to the issuance of the statutory notice required in those cases in which the taxpayers desire to exercise their right of appeal to the Board of Tax Appeals and the appellate courts. Of the total number of 213,339 returns on which regular additional assessments (including duplicate-regular) were made, 199,044, or 93.3 percent, was by agreement with the taxpayers without the necessity of a statutory notice. Of the total regular additional tax assessed (including duplicate-regular), aggregating \$211,475,370, the amount assessed by agreement was \$165,810,823, or 78.4 percent.

A comparison of the assessments by stages at which made as between the fiscal years 1939 and 1940 follows:

Number and amount of additional income tax assessments made by the Income Tax Unit during the fiscal years 1940 and 1939 by stages at which assessment was made

Stage at which additional assessment was made	Number of returns	Percent of total	Additional tax	Percent of total	Interest	Penalty	Total
FISCAL YEAR 1940							
On agreements executed prior to mailing of 90-day letter	199,044	93.3	Dollars 165,810,823	78.4	Dollars 25,386,376	Dollars 1,259,158	Dollars 192,456,357
Default or agreement after issuance of 90-day letter	10,522	4.9	12,714,788	6.0	2,500,731	821,881	16,037,400
In appealed cases, after trial on the merits and decision by the Board of Tax Appeals, or upon stipulation before the Board of cases settled by Technical Staff and/or Chief Counsel	3,773	1.8	32,949,759	15.6	13,314,964	900,490	47,165,213
Total	213,339	100.0	211,475,370	100.0	41,202,071	2,981,529	255,658,970
Jeopardy provisions of the Code	1,568		19,676,342		4,307,076	4,800,345	28,783,763
Grand total	214,907		231,151,712		45,509,147	7,781,874	284,442,733
FISCAL YEAR 1939							
On agreements executed prior to mailing of 90-day letter	226,216	93.8	144,506,648	73.1	20,443,922	643,655	165,594,225
Default or agreement after issuance of 90-day letter	10,840	4.5	17,767,854	9.0	3,738,315	1,063,206	22,569,375
In appealed cases after trial on the merits and decision by the Board of Tax Appeals, or upon stipulation before the Board of cases settled by Technical Staff and/or Chief Counsel	4,115	1.7	35,381,557	17.9	15,929,300	368,692	51,670,549
Total	241,171	100.0	197,656,059	100.0	40,111,537	2,075,553	239,843,149
Jeopardy provisions of the Code	1,904		20,301,346		5,059,731	3,568,826	28,929,904
Total	243,075		217,957,405		45,171,268	5,644,379	268,773,053

For a distribution of the additional assessments made during the fiscal year 1940 by tax years for each stage at which assessment was made, see pages 103-107.

An historical comparison of the progress in settlement of additional tax liabilities by agreement with the taxpayers without the necessity of issuing a statutory notice follows:

Percent of total additional tax, interest, and penalties assessed by agreement with taxpayers without the necessity of issuing a statutory notice to total regular additional tax, interest, and penalties assessed for the fiscal years 1931 through 1940

Fiscal years:	Percent	Fiscal years:	Percent
1931.....	47.2	1936.....	61.4
1932.....	50.7	1937.....	73.3
1933.....	36.3	1938.....	73.2
1934.....	31.6	1939.....	69.0
1935.....	50.9	1940.....	75.3

Petitions to the Board of Tax Appeals of income tax cases.—Income tax cases petitioned to the Board during the fiscal year 1940 involved 5,386 returns and proposed tax deficiencies of \$69,970,847. This compares with 6,197 returns and tax deficiencies of \$84,191,420 for the fiscal year 1939. For a statement showing the number of returns, proposed tax, interest, and penalties in petitioned cases, classified by tax years, see pages 103–107.

Refunds, abatements and credits.—The number of income tax cases which involved refunds or credits of tax or interest to taxpayers or abatement of tax audited and closed by the Income Tax Unit during the fiscal year 1940 was 81,711, by comparison with 76,834 such cases closed during the fiscal year 1939, an increase of 4,877, or 6.3 percent. Of the total of 81,711 overassessments for 1940, 38,771 were made to taxpayers without the necessity for filing claims. This compares with 41,930 in the previous year.

Of the overassessments settled by the Income Tax Unit in 1940, 71,648 represented refunds or credits of tax or interest involving \$55,810,102, by comparison with 58,422 involving \$38,020,839 in 1939.

The amount involved in overassessments of all types for 1940 represented by refunds, credits, interest, and abatements for income tax cases audited in the collectors' offices as well as by the Income Tax Unit was \$185,936,641, as compared with \$90,601,200 the previous year.

There follows a table showing a comparison of claims and certificates of overassessments issued for the fiscal years 1939 and 1940 by the Income Tax Unit:

Number of certificates of overassessment issued and claims disposed of during the fiscal years 1939 and 1940

	1939	1940
Allowances:		
Certificates of overassessment issued when no claims had been filed.....	41,930	38,771
Claim allowed in full or in part.....	34,904	42,940
Total allowances.....	76,834	81,711
Status of claims:		
Pending at beginning of year.....	32,415	40,140
Filed during year (new claims).....	51,925	53,080
Total to be disposed of.....	84,340	93,220
Allowed in full or in part.....	34,904	42,940
Rejected.....	9,296	16,775
Total disposed of.....	44,200	59,715
Pending at end of year.....	40,140	33,505

There were also allowed 30,950 collectors' claims, of which 14,364 recommended abatements or credits and 16,586 recommended refunds. These claims were largely multiple-item claims, or claims for refund to numbers of taxpayers, and involved 27,648 items for abatement or credit and 72,777 items for refund.

There follows a table showing the amount involved in tax overassessments settled during the years 1939 and 1940 resulting from audit of income tax returns, including cases settled by the collectors' offices as well as the Income Tax Unit:

Amounts of overassessment, by method of settlement, and interest allowed on all income tax cases closed during the fiscal years 1939 and 1940

	Fiscal year ending June 30—	
	1939	1940
Overassessments settled by—		
Abatement:		
Regular.....	\$33,909,690	\$98,764,513
Duplicate.....	16,663,843	29,527,955
Credit.....	12,347,755	11,711,124
Refund.....	22,772,014	36,824,426
Total.....	85,693,302	176,828,018
Interest.....	4,907,898	9,108,623
Grand total.....	90,601,200	185,936,641

NOTE.—The amount involved in claims filed during the year 1940 was \$156,272,676, compared with \$117,408,145 the preceding year. Of the claims disposed of during the year, the amount rejected totaled \$143,847,884, compared with \$85,236,575 the preceding year.

Depreciation.—Depreciation deductions claimed by taxpayers on returns filed were disallowed in the aggregate amount of \$103,132,078. Additional tax resulting from such disallowances was proposed in the amount of \$14,661,992, of which \$14,553,217 was agreed to by the taxpayers.

MISCELLANEOUS TAX UNIT

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

Collections of miscellaneous taxes for the fiscal year 1940 amounted to \$1,753,068,908, an increase of \$84,837,826 as compared with collections for the preceding year.

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

Collections of estate tax for the year amounted to \$330,886,049, a decrease of \$1,393,564 as compared with collections for the preceding year.

Collections of gift tax amounted to \$29,185,118, representing an increase of \$749,521 over the previous year.

Assessment and collection of additional taxes amounting to \$14,410,452 proposed in 321 estate tax and gift tax cases were deferred pending the adjudication of appeals filed with the United States Board of Tax Appeals.

Returns.—There were 18,908 estate tax returns and 14,435 gift tax returns filed during the year.

The close of this fiscal year marked the end of the first full year in which the decentralization program was in effect throughout the entire field. In addition to the results obtained through the post-audit review of the cases closed in the field, appropriate steps were taken to furnish the field officers with information designed to secure greater uniformity of action and to explain or clarify the procedure and practice. Formulas and tables were furnished field officers to be used in the determination of the tax in the more complicated cases.

As a result of Bureau and field investigations and audits, deficiencies in tax amounting to \$47,874,115 were assessed in estate tax cases and \$5,693,999 in gift tax cases.

Number of estate tax and gift tax returns on hand, received, and audited during the fiscal years 1939 and 1940

	Estate tax		Gift tax	
	1939	1940	1939	1940
On hand at beginning of year.....	12,878	14,173	5,094	4,814
Received.....	18,265	18,908	13,614	14,435
Total to be disposed of.....	31,143	33,081	18,708	19,249
Disposed of.....	16,970	20,174	13,894	13,657
On hand at end of year.....	14,173	12,907	4,814	5,592

¹ This figure does not include any cases in which field investigations were made. There were filed with the Bureau 801 reports reflecting the field settlement of gift tax cases; post-audit reviews were made in 804 cases, and on June 30, 1940, there remained 26 cases on hand awaiting the Bureau post-audit review.

Claims.—Claims for refund of estate tax and gift tax, with interest thereon, were allowed in the amount of \$8,997,204 in 2,003 cases. The amount allowed included \$3,612,654, the refund of which was authorized as a result of court decisions.

Estate tax and gift tax claims received and disposed of during the fiscal year 1940

	Estate tax claims				Gift tax claims			
	Refund		Abatement		Refund		Abatement	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Claims filed:								
On hand July 1, 1939	435	\$6,718,066.46	6	\$2,456.38	177	\$13,712,713.40		
Received	793	11,516,535.55	320	4,018,176.34	393	3,649,078.91	68	\$57,521.55
Reopened	49	1,064,795.12			34	190,725.11		
Total to be disposed of.....	1,277	19,299,397.13	326	4,020,632.72	604	17,552,517.42	68	57,521.55
Allowed.....	565	2,597,980.63	294	3,976,938.54	219	2,698,000.60	63	18,622.49
Rejected.....	275	4,632,863.79	4	1,541.47	208	11,010,562.41		
Total disposed of.....	840	7,230,844.42	298	3,978,480.01	427	13,708,563.01	63	18,622.49
On hand June 30, 1940	437	12,068,552.71	28	42,152.71	177	3,843,954.41	5	38,899.06
No claims filed, overassessments allowed	1,017	2,015,380.08	346	3,879,126.51	202	284,325.96	44	112,793.16
Interest allowed		880,308.78				541,207.97		
Total amount allowed, including interest.....	1,582	5,493,669.49	640	7,856,064.05	421	3,503,534.53	107	131,405.65

Court decisions.—On November 6, 1939, the Supreme Court of the United States handed down a decision in the case of *Sanford's Estate v. Commissioner* (308 U. S., 39), which involved the question of whether in the case of a transfer in trust the gift tax was applicable when the donor relinquished a power to revest title in himself although he retained the right to change the beneficiaries, or whether the gift was completed at a later date when he relinquished the right to change the beneficiaries. The Court held that the gift was completed and the tax attached at the later date.

On January 29, 1940, the Supreme Court decided, in the case of *Helvering v. Hallock* (309 U. S., 106) and certain related cases, that an *intervivos* transfer of property in trust, with provision for return or reversion of the corpus to the donor upon a contingency terminable at his death, comes within section 302(c) of the Revenue Act of 1926, and that section as amended by section 803 of the Revenue Act of 1932, relating to transfers intended to take effect in possession or enjoyment at or after death.

TOBACCO DIVISION.—The Tobacco Division is concerned with the administration of the laws and regulations relating to the taxes on tobacco, snuff, cigars, cigarettes, cigarette papers and tubes, the purchase and sale of leaf tobacco, and the removal of tobacco products without the payment of tax, for export, for use of the United States and as sea stores.

The collections of tobacco taxes for the year amounted to \$608,518,444, which amount represents an increase of \$28,359,238, or approximately 5 percent over the collections for the preceding year.

A comparison of the collections of tobacco taxes for the fiscal years 1939 and 1940

Source	1939	1940	Increase or decrease (—)	
			Amount	Percent
Cigars (large):				
Class A.....	\$9,748,672.51	\$9,894,669.68	\$145,997.07	1.5
Class B.....	139,641.82	127,370.68	-12,271.24	-8.8
Class C.....	2,472,023.36	2,435,020.90	-37,002.56	-1.5
Class D.....	374,686.98	378,882.52	4,195.54	1.1
Class E.....	57,525.82	61,820.09	4,294.27	7.5
Total.....	12,792,550.49	12,897,763.57	105,213.08	.8
Cigars (small).....	120,452.82	97,685.79	-22,767.03	-18.9
Cigarettes (large).....	19,267.94	16,854.96	-2,412.98	-12.5
Cigarettes (small).....	504,036,932.48	533,042,544.34	29,005,611.86	5.8
Tobacco, manufactured.....	54,757,043.76	54,383,802.79	-373,240.97	-.7
Snuff.....	6,932,019.20	6,798,556.63	-133,462.57	-1.9
Total.....	61,689,062.96	61,182,359.32	-506,703.64	-.8
Leaf tobacco sold.....	7,163.25	1,727.71	-5,435.54	-75.8
Cigarette papers.....	1,477,961.76	1,262,252.40	-215,709.36	-15.3
Cigarette tubes.....	15,864.04	27,255.50	11,401.46	71.9
Grand total.....	580,169,205.74	608,518,443.59	28,359,237.85	4.9

The tax on small cigarettes amounted to \$533,042,544, an increase of \$29,005,612, or 5.8 percent over the previous fiscal year, representing 87.6 percent of the total tobacco taxes collected during the current year.

The withdrawals of tobacco products tax-free for use of the United States amounted to 66,407,000 cigarettes and 313,460 pounds of

manufactured tobacco. During the year 2,352 permits were issued for such withdrawals.

Number of claims for the refund and abatement of tobacco taxes, for the redemption of tobacco stamps, and for drawback, received and disposed of during the fiscal year 1940

	Refund		Redemption		Abatement		Uncollectible		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1939.	3	\$312.73	274	\$170,457.37	18	\$3,420.86			1	\$10.63
Received.....	11	3,303.80	1,984	1,842,806.77	73	11,530.28	9	\$726.26	16	3,804.21
Reopened.....			12	1,694.75	1	69.86				
Allowed.....	6	1,864.40	1,985	1,832,670.38	66	7,536.00	2	651.89	17	3,823.77
Rejected.....	4	559.59	27	3,776.06	19	6,658.61	7	74.37		.07
On hand June 30, 1940	4	2,692.54	238	178,512.45	7	826.39				

¹ In addition, interest in the amount of \$14.68 was allowed.

The sum of \$1,832,670, representing claims allowed for the redemption of stamps, includes the following: Stamps which were rendered useless, \$1,366,697; stamps for which the owner alleged he had no further use, \$13,787; and the value of stamps affixed to packages of tobacco products withdrawn from the market by the manufacturer or importer, \$452,186.

Under the provisions of section 317 of the Tariff Act of 1930, manufacturers are authorized to withdraw from their factories tobacco products, without the payment of tax, for use as sea stores. These products are delivered directly to vessels or to bonded tobacco sea stores warehouses for subsequent delivery to vessels. There are 26 such warehouses now in operation.

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

SALES TAX DIVISION.—The functions of the Sales Tax Division include the work relating to the manufacturers' excise taxes, the taxes applicable to the transportation of oil by pipe line, electrical energy, telegraph, telephone, cable and radio communications and facilities, safe deposit boxes, admissions and dues, pistols and revolvers, the processing of coconut and other vegetable oils, bituminous coal, silver, hydraulic mining, narcotics and marihuana, the documentary stamp taxes, special occupational taxes, and the enforcement of the National Firearms Act and the Federal Firearms Act.

Collections during the fiscal years 1939 and 1940

Source	1939	1940	Increase or decrease (-)
Documentary stamps:			
Bonds of indebtedness, capital stock issues, etc.	\$19,366,429.92	\$18,145,227.94	-\$1,221,201.98
Capital stock sales or transfers	17,064,488.08	15,527,050.19	-1,536,537.89
Sales of produce (future delivery)	¹ 248,982.30		-248,982.30
Playing cards	4,141,166.60	4,814,430.40	673,263.80
Silver bullion, sales or transfers	² 261,772.52	193,736.79	-68,035.73
Total.....	41,082,839.42	38,681,345.32	-2,401,494.10

¹ Repealed as of June 30, 1938.
² 1939 collections reported in text under Bituminous Coal and Silver Tax Division.

Collections during the fiscal years 1939 and 1940—Continued

Source	1939	1940	Increase or decrease (-)
Oleomargarine:			
Colored.....	\$38,657.40	\$31,116.52	-\$7,540.88
Uncolored.....	822,417.67	759,463.51	-62,954.16
Special taxes.....	1,349,310.98	1,223,020.00	-126,290.98
Total.....	2,210,386.05	2,013,600.03	-196,786.02
Adulterated butter.....	6,661.06	13,275.31	6,614.25
Renovated butter.....	8,488.86	7,002.89	-1,485.97
Mixed flour.....	6,214.71	6,241.83	27.12
Filled cheese.....		155.24	155.24
Total.....	21,364.63	26,675.27	6,310.64
Manufacturers' excise taxes (Title IV, Revenue Act of 1932, as amended, and Subtitle C, Chapter 29, Internal Revenue Code, as amended):			
Transportation of oil by pipe line.....	356,965,318.61	404,298,499.35	47,333,180.74
Electrical energy.....	10,954,732.60	11,510,646.54	555,913.94
Telegraph, telephone, cable and radio messages, etc.	39,859,173.55	42,338,501.94	2,479,328.39
Leased wires, etc. (telegraph and telephone)	22,631,282.09	25,000,050.81	2,368,768.72
Safe deposit boxes.....	1,462,436.76	1,367,894.21	-94,542.55
Total.....	433,853,468.64	486,604,526.64	52,651,058.00
Admissions.....	19,470,801.85	21,887,916.00	2,417,114.15
Dues and initiation fees.....	6,216,900.29	6,334,908.82	118,008.53
Total.....	25,687,702.14	28,222,824.82	2,535,122.68
Pistols and revolvers.....	66,511.36	89,508.54	22,997.18
Narcotics.....	567,550.40	605,395.66	37,845.26
Marihuana.....	4,537.53	4,702.60	165.07
Delinquent under repeated laws.....	¹ 96,294.55	² 502,322.11	406,027.56
Total.....	734,893.84	1,201,928.91	467,035.07
Coconut oils, etc., processed.....	27,664,929.62	22,744,354.47	-4,920,575.15
Crude petroleum processed, refined, etc.	¹ 106,053.32	(³)	-106,053.32
National Firearms Act.....	9,079.08	12,388.68	3,309.60
Total.....	27,780,061.02	22,756,743.15	-5,023,317.87
Hydraulic mining.....		2,326.14	2,326.14
Bituminous coal.....	⁴ 3,317,259.01	4,161,663.92	844,404.91
Other miscellaneous receipts.....	51,621.37	23,768.63	-27,852.74
Grand total.....	534,739,599.12	583,595,402.83	48,855,803.71

¹ Repealed as of June 30, 1938.
² Includes taxes of \$83,848.18 on jewelry, \$5,361.79 on soft drinks, \$4,288.24 on checks, \$1,500.65 on candy, \$1,294.64 on dividends, and \$1.05 on grape concentrate. Does not include taxes on sales of produce (future delivery), brewer's wort and malt, toothpastes and toilet soaps, etc., articles made of fur, sporting goods, cameras, chewing gum, and crude petroleum processed, refined, etc., which were repealed as of June 30, 1938.
³ Includes taxes of \$159,810.67 on fur, \$143,095.47 on sporting goods, \$71,655.79 on candy, \$64,332.64 on jewelry, \$45,242.33 on toothpastes and toilet soaps, etc., \$6,822.13 on cameras and lenses, \$2,488.17 on malt, \$2,308.58 on checks, \$2,075.86 on chewing gum, \$2,061.60 on soft drinks, \$1,588.13 on brewer's wort, \$555.39 on crude petroleum processed, refined, etc., \$270.09 on grape concentrate, and \$20.35 on dividends.
⁴ Collections for fiscal year 1940 included in "Delinquent under repeated laws."
⁵ 1939 collections reported in text under Bituminous Coal and Silver Tax Divisions.

Admission taxes.—Considerable attention has been paid to cases where attempts have been made to avoid payment of the proper taxes on tickets or cards of admission to theaters, operas, and other places of amusement, sold at prices in excess of the established price thereof. Investigations were likewise conducted with respect to the delinquent taxes on admissions to cabarets. Collections of delinquent taxes from these sources were materially increased and a number of theater ticket brokers and proprietors of places of amusement and cabarets were prosecuted for evading payment of appropriate taxes and for failure properly to stamp tickets. Convictions were obtained and fines and terms of imprisonment were imposed in a number of cases.

Documentary stamp taxes.—The collections of documentary stamp taxes applicable to the issue and transfer of corporate bonds, the issue and transfer of shares of stock, deeds of conveyance, passage tickets, and foreign insurance policies amounted to \$33,673,178, as compared with \$36,679,900 for the preceding year.

Playing cards.—There were 67 manufacturers, repackers, or importers of playing cards registered during the year. There were manufactured, repacked, or imported a total of 51,667,930 packs of playing cards, as compared with 45,143,829 packs manufactured, repacked, or imported during the preceding year.

Oleomargarine; adulterated, process, or renovated butter.—At the beginning of the year there were 40 manufacturers of uncolored oleomargarine engaged in the business, and at the end of the year there were 41 such manufacturers. The number of manufacturers of colored oleomargarine was 24 at the beginning of the year and 24 at the close of the year. The production of colored oleomargarine amounted to 1,859,931 pounds and the production of uncolored oleomargarine amounted to 301,857,570 pounds, as compared with 1,380,891 pounds of colored and 331,591,928 pounds of uncolored oleomargarine produced during the previous fiscal year. During the year 17,378 returns were filed by manufacturers and wholesale dealers in oleomargarine.

The withdrawals, tax free, for export of colored oleomargarine amounted to 649,489 pounds, as compared with 155,748 pounds of colored oleomargarine withdrawn for export during the preceding year, and the tax-free withdrawals of colored oleomargarine for use of the United States amounted to 896,387 pounds, as compared with 867,925 pounds so withdrawn during the previous year.

There were no registered manufacturers of adulterated butter engaged in business during the year. Four manufacturers of process or renovated butter were in business, producing 2,706,852 pounds of process or renovated butter, as compared with a production of 2,906,117 pounds in the previous year.

Mixed flour.—There were 21 makers, packers, or repackers of mixed flour engaged in business during the year, who made, packed, or repacked a total of 25,468,470 pounds of mixed flour, as compared with 23,767,230 pounds for the fiscal year 1939.

Firearms, under the National Firearms Act and the Federal Firearms Act.—There were registered with the Bureau during the year, in accordance with the requirements of the National Firearms Act, 11,223 machine guns and other firearms subject to the provisions of that Act, and 141,768 transfers of firearms were made under applications for such transfers. The total number of firearms registered in accordance with the provisions of the Act from July 26, 1934, the effective date of the Act, to June 30, 1940, is 59,399. The collections of taxes under the National Firearms Act, including special taxes, amounted to \$12,389.

The total number of licenses issued during the current year to manufacturers and dealers in firearms, in accordance with the provisions of the Federal Firearms Act, was 27,352.

Narcotics and marihuana.—The collections of taxes on narcotics, including special taxes, amounted to \$605,396, as compared with \$567,550 collected during the preceding year. Collections of taxes on marihuana, including special taxes, amounted to \$4,703, as compared with \$4,538 for the preceding year.

Bituminous coal.—Under the provisions of the Bituminous Coal Act of 1937, now Chapter 33 of the Internal Revenue Code, two taxes are imposed with respect to the sale or other disposal of bituminous coal by the producer—a tax of 1 cent per ton on all sales or other disposals and a tax in an amount equal to 19% percent of the selling price or fair market value of the coal while the producer is not a member of the Bituminous Coal Code if the transaction is subject to the provisions and conditions of the code.

During the current year, 63,624 returns of tax were filed by producers and the collections of bituminous coal taxes amounted to \$4,161,664, as compared with 69,243 returns and \$3,317,259 in collections for the preceding year.

Silver tax.—Section 8 of the Silver Purchase Act of 1934, now section 1805 of the Internal Revenue Code, imposes a tax equal to 50 percent of the net profit realized on the transfer of an interest in silver bullion, with certain exemptions and rights of abatement available to registered dealers and producers. The collections of silver tax amounted to \$193,737 during the year, as compared with \$261,773 for the preceding year.

Hydraulic mining.—The Act of March 1, 1893 (as amended by an Act of June 19, 1934), known as the California Debris Control Act, imposes a tax with respect to certain hydraulic mining, the debris from which flows into or is in whole or in part restrained by dams or other works erected for the detention of debris by the California Debris Commission. The first of four dams to be erected has been completed and one mining operation performed. The tax is paid annually and the rate of tax for the completed darn has been determined by the California Debris Commission to be 2.6 cents per cubic yard mined. The collections of taxes for the year amounted to \$2,326.

Assessments.—A total of \$1,109,316,701, representing 990,074 items, was assessed on 2,503 miscellaneous tax assessment lists, which included original and additional assessments of all miscellaneous internal revenue taxes. Included in the lists were 42,015 additional assessments resulting from office audits and field investigations, representing taxes of \$66,692,980, and the interest assessed and paid amounted to \$7,650,060.

Field reports and returns.—At the beginning of the year there were on hand 266 field reports, representing additional taxes in the amount of \$7,479,833. During the year, 8,496 field reports were received, representing \$8,408,339 in additional taxes. At the close of the year there were on hand 119 reports which were awaiting additional data or which had not yet been reached for consideration. In addition to the foregoing, 439,292 sales tax returns, representing \$524,353,288, were received and examined during the year.

As a matter of administrative convenience, the Sales Tax Division completes assessments, schedules claims and certificates of overassessment, and passes on offers in compromise for the Estate Tax Division, the Tobacco Division, the Capital Stock Tax Division, and the Processing Tax Division with respect to sugar-tax claims.

Claims.—The number of claims received and disposed of by the Sales Tax Division during the fiscal year ended June 30, 1940, is shown in the following table:

Number of claims received and disposed of by the Sales Tax Division during the fiscal year 1940

Claims	Refund		Abatement		Redemption		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Sales taxes:								
On hand July 1, 1939	1,342	\$10,355,146.40	477	\$5,733,099.55			2	\$9,540.64
Received	1,989	7,528,391.55	831	2,960,108.21			1,457	659,513.90
Reopened	100	763,333.57	42	259,266.47				
Allowed	1,505	2,338,369.43	795	3,545,316.95			1,458	669,049.54
Rejected	1,020	8,260,998.83	197	2,035,037.07				
On hand June 30, 1940	906	8,045,503.26	358	3,374,120.30			1	5.00
Miscellaneous stamps:								
On hand July 1, 1939	206	513,052.73	92	299,399.08	379	\$78,749.55	1	945.50
Received	281	317,338.72	220	344,953.88	2,557	376,630.86	225	83,792.81
Reopened	14	54,396.79	10	42,453.97	15	28,605.43		
Allowed	356	450,084.23	194	288,904.63	1,941	197,222.16	225	73,938.31
Rejected	84	289,753.73	76	211,677.14	495	93,263.72	1	10,800.00
On hand June 30, 1940	61	144,950.28	52	185,225.16	516	193,499.96		
Narcotics:								
On hand July 1, 1939	29	59.50			2	13.00	(1)	(1)
Received	116	180.75	8	223.25	48	370.96	26	19,558.26
Reopened								
Allowed	135	221.55	7	16.75	46	218.58	26	19,558.26
Rejected	1	5.44		4.00	1	14.00		
On hand June 30, 1940	9	13.25	1	202.50	3	151.28		
Marihuana:								
On hand July 1, 1939							11	28,800.00
Received	3	609.78	8	28,990.96	7	16.00	37	145,955.26
Reopened			1	1,677.30				
Allowed	1	250.00	3	28,554.75	6	12.00	38	174,755.26
Rejected	1	250.00	5	1,913.51				
On hand June 30, 1940	1	109.78	1	100.00	1	4.00		
Silver:								
On hand July 1, 1939								
Received	3	130,581.57	78	18,213.89	3	105.00	1	203.37
Reopened								
Allowed			77	18,022.94	2	55.00	1	203.37
Rejected	3	130,581.57			1	50.00		
On hand June 30, 1940			1	190.95				
Coal:								
On hand July 1, 1939	24	303.65	98	22,697.66			11	1,330.37
Received	101	12,931.76	901	332,273.55			735	57,446.61
Reopened	1	452.55	2	4.53				
Allowed	106	6,390.94	834	302,044.04			710	51,398.95
Rejected	12	6,987.43	67	21,240.70			32	6,809.25
On hand June 30, 1940	8	309.69	100	31,695.00			4	568.78
Total claims:								
On hand July 1, 1939	1,601	10,868,562.28	667	6,055,196.29	381	478,762.65	115	40,616.51
Received	2,493	7,988,034.13	2,046	3,684,768.74	2,615	377,122.52	2,481	966,470.21
Reopened	115	819,182.91	55	303,302.27	16	28,605.43		
Allowed	2,103	2,795,316.06	1,910	4,152,859.97	1,995	197,507.84	2,458	988,903.69
Rejected	1,121	8,688,577.00	345	2,267,872.42	497	93,327.72	33	17,609.25
On hand June 30, 1940	985	8,190,886.26	513	3,592,534.91	520	193,655.24	5	573.78

¹ One claim for \$28,800 transferred from narcotics uncollectibles on hand to marihuana uncollectibles on hand.
² Transferred from Bituminous Coal and Silver Tax Division to Sales Tax Division on July 1, 1939.
³ Includes 133 claims involving \$24,331.58 transferred from Bituminous Coal and Silver Tax Division to Sales Tax Division on July 1, 1939.

Interest was allowed in connection with the claims shown in the foregoing table in the amount of \$286,801.

Credit cases.—At the beginning of the fiscal year there were on hand 1,172 sales tax credit cases involving \$1,001,077. During the year 8,546 cases involving \$11,957,524 were received and 8,741 cases involving \$11,743,173 were disposed of by allowances totaling \$11,708,569 and rejections in the amount of \$34,604. At the close of the year there were on hand 977 sales tax credit cases involving \$1,215,428. In addition, 2,673 bituminous coal tax credit cases were disposed of during the year.

Offers in compromise.—On July 1, 1939, there were on hand 553 offers in compromise, aggregating \$463,036, which had been submitted in settlement of civil and criminal liabilities incurred in connection with the various miscellaneous taxes. There were received 6,206 offers, aggregating \$994,287; 5,971 offers, aggregating \$744,905, were accepted; 234 offers in the amount of \$89,397 were rejected, and 36 offers totaling \$12,158 were withdrawn during the year. At the close of the year there were on hand 518 offers aggregating \$610,863 awaiting additional evidence or under consideration.

Miscellaneous tax special squads.—The group of internal revenue agents and general deputy collectors assigned to duty under the direction of the Miscellaneous Tax Unit and operating as a mobile force investigating delinquent taxes on gasoline, lubricating oil, admissions, documentary stamps, oleomargarine, tobacco, and various other miscellaneous and manufacturers' excise taxes, continued to obtain excellent results in connection with these activities. During the year field officers reported a total of 2,640 cases involving \$4,855,673 in additional taxes, penalties, and interest.

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

The collections of capital stock tax during the year amounted to \$132,738,537, an increase of \$5,535,528 as compared with collections for the preceding year.

During the year domestic and foreign corporations filed a total of 530,584 returns. Of the total number of returns received during the year, 30,609 were filed by corporations organized subsequent to June 30, 1938, and 31,573 were delinquent returns covering the years 1933 to 1938, inclusive.

As a result of the review and audit of returns during the year, 16,457 assessments were made, involving tax in the amount of \$1,732,327, as compared with 15,772 assessments totaling \$1,302,785 made during the previous fiscal year.

Number of capital stock tax claims received and disposed of during the fiscal year 1940

	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1939	497	\$635,966.42	108	\$41,622.97	99	\$11,297.20	704	\$688,886.59
Received	19,750	45,433,665.46	876	337,171.36	1,525	105,749.22	22,151	45,875,586.04
Reopened	77	58,986.28	11	1,339.17			88	60,325.45
Allowed	2,195	351,782.65	617	152,555.10	1,317	100,400.18	4,129	604,737.93
Rejected	17,407	44,448,488.78	162	77,502.52	4	1,918.03	17,573	44,527,909.33
On hand June 30, 1940	722	1,328,346.73	216	150,075.88	303	14,728.21	1,241	1,493,150.82

Of the 19,750 claims for refund filed during the year, 16,407 were based on the contention that the capital stock tax statute is unconstitutional.

PROCESSING TAX DIVISION.—The Processing Tax Division is concerned with the administration of the tax imposed on the manufacture of manufactured sugar under Chapter 32 of the Internal Revenue

Code, and the adjustment of several types of claims arising as a result of the invalidation of the taxing provisions of the Agricultural Adjustment Act and the repeal of related legislation.

Sugar Tax.—During the fiscal year 1940 monthly returns numbering 1,927 were filed by manufacturers and tax was collected in the amount of \$68,145,358, as compared with 1,950 monthly returns and collections of \$65,414,058 for the fiscal year 1939, a gain in collections of \$2,731,300. There were 1,614 claims in the total amount of \$2,048,263 filed for refund of tax applicable to sugar exported, as compared with 1,151 claims filed, in the total amount of \$842,541, during the preceding fiscal year.

Claims.—The following types of claims are handled by the Processing Tax Division:

(a) Claims under section 601 of the Revenue Act of 1936 with respect to certain articles exported or delivered for charitable distribution or use.

(b) Claims under section 602 of the Revenue Act of 1936 for payment with respect to floor stocks held on January 6, 1936, of certain articles made from commodities subject to processing tax under the Agricultural Adjustment Act. The period of limitations for filing these claims, which originally expired on December 31, 1936, was extended by section 911 of the Social Security Act Amendments of 1939 to December 31, 1939. This extension resulted in the reopening of 1,000 claims and the filing of 1,022 claims during the year.

(c) Claims under Title VII of the Revenue Act of 1936 for refund of processing tax, floor stocks tax, and compensating tax paid under the Agricultural Adjustment Act. There were reopened 1,467 of these claims and 10,678 were filed during the fiscal year in pursuance of the provisions of section 405 of the Revenue Act of 1939, which extended the filing date to December 31, 1939. During the same period 723 claims filed by persons who were also liable for the unjust enrichment tax imposed by Title III of the Revenue Act of 1936 were transferred to the Unjust Enrichment Division of the Income Tax Unit.

(d) Claims for refund of taxes paid under the Bankhead Cotton Act, the Kerr Tobacco Act, and the Potato Act of 1935. The period of limitations for filing these claims, which originally expired on June 30, 1939, was extended by the Third Deficiency Appropriation Act, fiscal year 1939, to June 30, 1940.

Claims for refund or payment received and disposed of during the fiscal year 1940

	Revenue Act of 1936					
	Section 601		Section 602		Title VII	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1939.....	2	\$15,494.33	102	\$2,912,467.13	2,708	\$14,924,283.73
Received.....	7	2,958.33	1,022	2,213,804.80	10,678	185,383,354.87
Reopened.....	13	5,827.20	1,406	1,567,961.52	1,656	3,067,686.24
Total.....	22	24,279.86	2,530	5,694,233.45	15,242	203,375,224.84
Allowed.....	16	14,852.62	1,251	2,249,794.58	9,035	2,838,529.94
Rejected.....	6	9,427.24	937	2,841,155.63	3,165	19,540,742.16
Transferred to Income Tax Unit.....			723	171,479,840.89		
On hand July 1, 1940.....			342	1,608,283.24	2,319	9,516,111.83
Total.....	22	24,279.86	2,530	5,694,233.45	15,242	203,375,224.84

Claims for refund or payment received and disposed of during the fiscal year 1940—Continued

	Cotton Ginning Act		Tobacco Act		Potato Act	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1939.....	2,481	\$51,174.04	5,542	\$271,850.20		
Received.....	19,933	942,666.29	14,352	484,586.02	2	\$431.11
Reopened.....	158	2,486.67	501	21,192.13	1	249.99
Total.....	22,572	996,327.00	20,395	777,628.35	3	681.10
Allowed.....	18,646	330,617.61	16,004	534,421.89	2	431.11
Rejected.....	3,363	656,788.28	3,943	224,450.55	1	249.99
Transferred to Income Tax Unit.....						
On hand July 1, 1940.....	563	8,721.11	448	18,765.91		
Total.....	22,572	996,327.00	20,395	777,628.35	3	681.10

	Grand total	
	Number	Amount
On hand July 1, 1939.....	10,835	\$18,175,269.43
Received.....	45,994	189,027,801.42
Reopened.....	3,935	4,665,303.75
Total.....	60,764	211,868,374.60
Allowed.....	44,954	5,968,847.75
Rejected.....	11,415	23,272,813.87
Transferred to Income Tax Unit.....	723	171,479,840.89
On hand July 1, 1940.....	3,672	11,148,672.09
Total.....	60,764	211,868,374.60

Sugar tax claims received and disposed of during the fiscal year 1940

	Export		Overpayment		Livestock	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1939.....	96	\$67,773.40	3	\$37.48		
Received.....	1,614	2,048,262.77	34	148,977.79	4	\$1,390.80
Reopened.....	7	249.43				
Total.....	1,717	2,116,285.60	37	149,015.27	4	1,290.80
Allowed.....	1,521	2,080,087.79	20	13,398.84	2	993.73
Rejected.....	54	26,531.17	12	129,134.52	2	297.07
On hand July 1, 1940.....	42	10,666.64	5	5,481.91		
Total.....	1,717	2,116,285.60	37	149,015.27	4	1,290.80

	Abatement		Grand total	
	Number	Amount	Number	Amount
On hand July 1, 1939.....	1	\$280.07	100	\$68,090.95
Received.....	22	83,367.71	1,574	2,281,899.07
Reopened.....	4	31,413.55	11	81,662.98
Total.....	27	115,061.33	1,785	2,381,653.00
Allowed.....	22	112,692.29	1,665	2,207,172.65
Rejected.....	5	2,369.04	73	157,331.80
On hand July 1, 1940.....			47	17,148.55
Total.....	27	115,061.33	1,785	2,381,653.00

ALCOHOL TAX UNIT

Collections of the liquor taxes amounted to \$624,253,156 in the fiscal year 1940, as compared with \$587,799,701 in 1939, an increase of \$36,453,455, or 6.2 percent. In comparing the yield from the excise taxes on liquors (see table 1, pp. 54 to 61 for taxes grouped under this heading), it is found that the largest increase was in distilled spirits, for which collections increased 12 percent over the previous year. The collections from the excise tax on wines increased 26 percent, while the collections from the excise tax on fermented malt liquors increased 1.9 percent.

Of the total liquor taxes collected, \$346,833,775 came from distilled spirits, \$9,643,194 came from wines, and \$267,776,187 came from fermented malt liquors. Taxes collected from distilled spirits constituted 55.6 percent of the total in 1940, compared with 53.8 percent in the previous year.

On June 30, 1940, the following producers and distributors of alcohol and alcoholic beverages, and users of tax-free alcohol, were under the supervision of the Alcohol Tax Unit:

	Number
Distilleries:	
Alcohol.....	38
Brandy.....	127
All other.....	124
Bonded warehouses:	
Alcohol.....	61
Internal-revenue.....	283
Wineries.....	1,036
Bonded wine storerooms.....	98
Breweries.....	580
Rectifying plants.....	250
Wholesale liquor dealers.....	5,531
Wholesale malt liquor dealers.....	10,597
Denaturing plants.....	37
Bonded dealers in specially denatured alcohol.....	52
Bonded manufacturers using specially denatured alcohol.....	4,193
Hospitals, laboratories, and educational institutions using tax-free alcohol.....	6,482

During the year a number of regulations were revised and several new regulations issued. A general revision of regulations of this Unit had not previously been accomplished since the repeal of the eighteenth amendment.

PROCEDURE DIVISION.—This division is responsible for planning and developing procedure for the headquarters and field offices of the Alcohol Tax Unit; assists in drafting regulations, Treasury decisions, mimeographs, and circulars; reviews for revision all forms prescribed by the Alcohol Tax Unit; and is charged with the administration of regulations relating to traffic in containers of distilled spirits and the supervision of the Statistical Section.

Regular monthly and annual statistical reports and releases concerning the activities of the Alcohol Tax Unit were prepared. Special statistical research work was performed relating to proposed legislation and inquiries from officials and the public. Statistical tables covering the operations relating to distilled spirits, fermented malt liquors and wines, and enforcement activities are contained in the Appendix.

Statistics.—The following data summarize operations of the legitimate liquor industry under the supervision of the Alcohol Tax Unit:

Ethyl and denatured alcohol.—More ethyl alcohol was produced during the fiscal year 1940 than in any prior year. Production amounted to 243,727,756 proof gallons, which is 44,710,210 proof gallons more than the previous year's figure. Tax-paid withdrawals increased from 22,150,969 proof gallons in 1939 to 24,344,306 proof gallons in 1940: Of the denatured alcohol produced, 15,352,033 wine gallons were completely denatured and 111,409,797 wine gallons were specially denatured. This compares with 17,179,433 wine gallons of completely denatured and 83,561,077 wine gallons of specially denatured alcohol produced during the fiscal year 1939.

Distilled spirits.—The total production of whisky, rum, gin, brandy, and other distilled spirits in 1940 was 143,455,192 tax gallons, a decrease of 1,870,984 tax gallons, or 1.3 percent, from the production in 1939. Compared with the previous year, whisky production increased by 5,989,386 tax gallons, or 6.4 percent, while brandy production decreased by 9,019,471 tax gallons, or 32.9 percent.

Tax-paid withdrawals of domestic distilled spirits, other than alcohol, increased from a total of 92,427,100 tax gallons in 1939 to 103,981,635 tax gallons in 1940, or 12.5 percent. Each kind of spirits except brandy shared in this increase. Tax-paid withdrawals of whisky increased 12.8 percent, and withdrawals of high-proof spirits used in rectification increased over 19 percent. The trend toward the consumption of more mature whiskies continued, the withdrawals of bottled-in-bond whisky, for example, being increased from 6,316,668 tax gallons to 13,569,728 tax gallons, or by approximately 115 percent.

Withdrawals of distilled spirits for tax payment are permitted in packages and tank cars direct from distillery cistern rooms. During the fiscal year, tax-paid withdrawals direct from distilleries were as follows: In packages, 438,521 tax gallons; in tank cars, 10,069,763 tax gallons. A total of 103,981,635 tax gallons were withdrawn on payment of tax during the fiscal year (see table 58), of which 93,472,592 tax gallons were withdrawn from internal-revenue bonded warehouses and 759 tax gallons from export storage warehouses. Withdrawals from internal-revenue bonded warehouses consisted of 821,599 tax gallons from tanks, 11,981,487 tax gallons in cases, and 80,669,526 tax gallons (including 1,717,695 tax gallons for bottling in bond after tax payment) in packages.

Total stocks of spirits in internal-revenue bonded warehouses at the close of the fiscal year aggregated 525,394,924 tax gallons, of which 480,937,609 tax gallons were whisky.

Rectified spirits.—The production of rectified spirits increased from 43,401,295 proof gallons to 47,656,570 proof gallons, or an increase of 9.8 percent. The quantity of rectified whisky produced increased from 33,593,409 proof gallons to 37,977,224 proof gallons, or an increase of 13 percent. The production of cordials and liqueurs increased 11.2 percent, while the production of rectified gin decreased 5.1 percent.

Fermented malt liquors.—Tax-paid withdrawals of fermented malt liquors increased from 51,816,874 barrels to 53,014,230 barrels in the fiscal year 1940, or an increase of 2.3 percent. The percentage of beer withdrawn by pipe line for bottling increased from 47.7 percent of the total in 1939 to 50.9 percent during the current fiscal year.

Wines.—Production of still wine decreased from 231,959,287 gallons to 212,367,737 gallons. Tax-paid withdrawals of still wine

aggregated 82,176,586 gallons, or an increase of 22 percent over the previous fiscal year. The withdrawals of domestic sparkling wines increased by 32 percent, and tax-paid withdrawals of domestic vermouth produced at wineries increased from 187,288 gallons to 394,245 gallons, or by 110 percent.

ENFORCEMENT DIVISION.—The activities of the Enforcement Division include the investigation, detection, and prevention of willful and fraudulent violations of the internal revenue laws relating to distilled spirits, wines, and fermented malt liquors.

During the fiscal year, 10,663 stills were seized, having an aggregate mash capacity of 1,653,775 gallons,¹ and in connection therewith 6,480,240 gallons of mash were seized and destroyed. Investigators also seized 264,594 gallons of spirits and 4,523 automobiles and trucks. The total appraised value of the property seized amounted to \$2,042,851. A total of 25,638 persons was arrested for Federal liquor law violations. Compared with the previous fiscal year, still seizures decreased 11.6 percent, mash seizures decreased 19.8 percent, and arrests decreased 11.1 percent. These decreases applied generally throughout the country and are in contrast to the increases reported in the previous year. Enforcement progress during the past five years may be measured by mash seizures, which declined from 21,373,107 gallons in 1935 to 6,480,240 gallons in 1940, a reduction of 67 percent.

The control of raw materials through enforcement of Regulations No. 17 and Regulations No. 92 has continued to be effective as a preventive measure. Reports from distributors of raw materials have supplied data leading to the apprehension and conviction of illicit distillers who are being forced to secure materials in small quantities at scattered points which require transportation over considerable distances. This has been an important factor in reducing the number and size of illicit distilleries. Information furnished by dealers under Regulations No. 17 has led to the seizure, during the year, of more than 500 illicit distilleries and 150 vehicles, and to more than 700 arrests.

During the fiscal year, 193 automobiles were seized and 276 persons convicted for violations of the Liquor Enforcement Act of 1936. In connection with the importation of tax-paid liquors into the dry States of Kansas and Oklahoma. These seizures and convictions followed the passage by these States of enabling legislation as provided in the Act. Two major conspiracy cases under this Act were perfected, involving 140 and 169 defendants, respectively.

During the past year 288 applications for pardon and 3,845 applications for parole were examined and reports submitted. A total of 288 applications for pardon and 3,804 applications for parole were received.

FIELD INSPECTION DIVISION.—This division plans, coordinates, and supervises the permissive functions in the field offices of the 15 field districts. A group of technically trained field inspectors, who serve as representatives of the Alcohol Tax Unit in maintaining an efficient permissive organization in the field offices, are assigned and directed by this division. They make frequent examinations by actual in-

¹ Represents the cubic capacity of still pots and cookers. Column stills which operate without a still pot or cooker are not reflected in this total. The size of illicit stills is reflected more properly by the mash facilities. The cubic measurement of the mash fermenters of all the illicit stills seized during the fiscal year was 9,252,833 gallons.

spection of records, documents, etc., to determine whether law, regulations, established policy and procedure are being followed; devise and recommend plans and methods for greater efficiency and economy in the conduct of the work; supervise the installation of new procedures which have been approved by the headquarters office; coordinate and standardize the functions and work in the various units of the permissive divisions; determine the adequacy and efficiency of the personnel and suitability of space and equipment and the practicability of its reallocation for the proper handling of the work; make recommendations relative to the judicious expenditure of public funds; and confer with district supervisors on problems of organization, management, and service.

The division maintains general supervision over the activities of inspectors and storekeeper-gaugers in the field districts and provides for the general instruction of these groups. A total of 64,197 inspections of plants and permittees was made during this period by general inspectors in the supervisory districts. All inspections of retail dealers during the fiscal year 1940 were conducted by junior inspectors, due to the fact that the W. P. A. inspection projects were discontinued prior to the beginning of the fiscal year. The following comparative statement shows the results accomplished by junior inspectors during the fiscal years 1939 and 1940:

	Fiscal year 1939	Fiscal year 1940
Number of inspections made -----	204,362	284,081
Number of dealers violating -----	21,750	28,057
Number of violations found -----	23,776	31,618
Percent of dealers found violating -----	10.6	9.9
Amounts collected -----	\$366,577.81	\$542,453.40

This division is also responsible for the final determination for the approval or disapproval of applications for the establishment of industrial alcohol plants, alcohol bonded warehouses and denaturing plants, distilleries, fruit distilleries, distillery denaturing bonded warehouses, internal revenue bonded warehouses, and rectifying plants. Final review of qualifying documents submitted in connection with the establishment of bonded field warehouses, bonded storerooms, bonded wineries, and breweries is handled by the division.

Many changes were made in the premises, construction, and equipment of established plants during the fiscal year, requiring examination of applications, notices, bonds, consents of surety, plats, plans, and other documents submitted in connection with such changes. The total number of such examinations, including those covering 117 new plants and 218 plants discontinued, was 18,970.

The schedule governing the return of master meters from the various field districts to the National Bureau of Standards for recalibration was revised. Previously master meters were used for approximately 50 tests of brewers' meters before return to the Bureau of Standards. The revised schedule, based upon the history of each meter, prescribes the extent of use in terms of barrels, and meters are returned to the Bureau of Standards at such time as the continuous counter reaches the prescribed limit. The use of each meter is predetermined and assures that the meter will remain in use during the cycle of maximum

efficiency. This program will result in greater accuracy and longer use of individual meters, and will reduce the frequency of return of master meters to the Bureau of Standards, with corresponding savings in transportation costs.

LABORATORY DIVISION.—The Laboratory Division comprises a central laboratory in Washington, D. C., and 15 branch laboratories located throughout the country.

The division performs all the chemical work for the Bureau of Internal Revenue and Bureau of Narcotics; it frequently assists the Bureau of Customs, Secret Service, Federal Bureau of Investigation, Coast Guard, Post Office Department, State alcoholic beverage control boards, and police departments. The greater part of the work, however, has to do with the permissive and enforcement features of internal revenue and narcotic laws.

The Washington Laboratory is primarily concerned with basic problems, such as the development and modification of methods of analyses for the great variety of products submitted and the formulation of denatured alcohol. This necessitates intensive research as to the actual components for all alcoholic products; a knowledge of the effect of diverse manufacturing processes on related products; abstracting current technical publications; and the testing of proposed denaturants.

Routine activities of the Washington laboratory include the examination of the formulas for all preparations and processes in which denatured alcohol is used before permits are issued by the district supervisors for the withdrawal of alcohol.

Preparations manufactured with tax-paid alcohol and wine are examined for the purpose of determining whether they are fit for use as a beverage and thus subject to the tax levied on rectified spirits. Processes used in distilleries, wineries, breweries, industrial alcohol and rectifying plants are reviewed by the laboratory.

For the Miscellaneous Tax Unit the laboratory examines such commodities as oleomargarine, mixed flour, filled cheese, adulterated butter, lubricating oils, soaps, etc.

Members of the laboratory staff frequently conferred with the Federal Alcohol Administration concerning standards of identity and labeling of alcoholic beverages; they appeared as witnesses for the Government in many cases involving the refund of taxes; they assisted in the revisions of regulations and the drafting of Treasury decisions. Several members served as associate referees in revising "The Methods of Analysis of the Association of Official Agricultural Chemists."

Except for the research features, the work of the field laboratories parallels that of the Washington laboratory. The chemists act as advisors to the district supervisors on technical matters; they inspect breweries, distilleries, rectifying plants, and places seized by enforcement officers.

The problem of finding or developing a compound which could be used to prevent the beverage use of bay rum, rubbing alcohol, and similar preparations has been earnestly investigated.

The methods for the detection of grape wine in blackberry wine have been greatly improved so that the chemists are now in a position to give positive evidence in such cases.

A major portion of the whisky samples submitted every six months by all distilleries have been analyzed and the data obtained are being studied for interpretation of its significance.

During the year, 80,006 samples were received by the branch laboratories, which is an increase of 2,127 over the preceding year. The laboratory in Washington, D. C., examined 8,893 samples, which is 1,863 more than during the preceding year.

AUDIT DIVISION.—This division is responsible for the tax accounting, assessment, claim, and compromise work of the Alcohol Tax Unit. It administers the provisions of internal revenue laws and regulations pertaining to the manufacture, storage, tax payment, exportation, sale, and use of alcohol, denatured alcohol, distilled spirits, wines, and malt liquors.

Assessments.—During the fiscal year, 18,886 reports of violations of the internal revenue laws pertaining to alcoholic liquors were received from the field offices, reviewed and audited, and tax liabilities disclosed thereby were assessed, including ad valorem penalties. There were certified to the Commissioner for assessment 13,808 items, totaling \$3,854,693, listed in the Bureau, and 155,793 items, aggregating \$92,691,905, listed by collectors.

Number of claims received and disposed of by Audit Division during fiscal year

	Redemption of stamps	Refund	Abatement	Uncollectible	Total	Amount
On hand July 1, 1939	79		217	110	723	\$2,700,733.65
Received during year	2,371		1,627	12,657	22,482	9,695,320.05
Allowed	2,084		1,282	12,506	21,528	5,456,661.59
Rejected	304		331	132	1,006	2,605,000.22
On hand June 30, 1940	62		231	129	671	4,334,292.89

Offers in compromise.—At the beginning of the fiscal year there were on hand 580 offers, aggregating \$40,487. During the year, 11,010 offers, amounting to \$344,765, were received, of which 226 were forwarded to the Department of Justice and 319 were returned to the field offices. During the year, 9,461 offers, aggregating \$239,807, were accepted, and 1,001 offers, totaling \$37,310, were rejected, leaving 583 offers on hand at the end of the fiscal year.

Drawback claims	Number received	Amount allowed
Alcohol used in flavoring extracts, and toilet and medicinal spirits exported	530	\$168,333.49
Distilled spirits bottled for export	91	9,533.02
Stills exported	5	100.00
Total	626	177,966.51

ALCOHOL TAX DIVISION OF THE OFFICE OF THE CHIEF COUNSEL.—This division handles the legal work arising in connection with the administration and enforcement of the internal revenue liquor laws. The work includes the preparation of opinions and briefs relating to assessment, collection, abatement, and refund of liquor taxes and penalties; compromise of civil and criminal liabilities; and the remission or mitigation of forfeitures. This division prepares citations to revoke industrial and denatured alcohol permits, conducts permit hearings, and reviews revocation records. It assists the Department of Justice in connection with civil and criminal cases arising under the

internal revenue liquor laws; gives legal advice to the Deputy Commissioner of the Alcohol Tax Unit, district supervisors, and other officials on questions involving interpretation or construction of said laws; and reviews all correspondence prepared in the Alcohol Tax Unit involving legal questions.

Work performed by this division, in Washington and in the field, during the fiscal year included preparation of 6,818 memoranda, 413 briefs, 5,242 opinions, 27 parole cases, 247 libels, and 48 indictments. Review work included 7,450 case reports, 73 claims of over \$5,000 each, and 10,684 compromise cases. In addition, 6 revocation cases were handled, and 912 petitions for remission or mitigation of forfeiture were examined and finally passed upon.

TECHNICAL STAFF

The Technical Staff is the appellate agency of the Bureau of Internal Revenue in the determination of income, profits, estate, and gift tax liability. In general, its work relates to the classes of taxation which fall within the jurisdiction of the United States Board of Tax Appeals. It is an independent organization in the Commissioner's office and performs its work under the Commissioner's supervision. It consists of an administrative office in Washington and 10 field divisions comprising 37 local offices distributed throughout the United States at points chosen with a view to taxpayers' convenience. The principal duties of these field divisions are (1) to determine for the Commissioner the liability of taxpayers who have protested the revenue agents' preliminary findings in their cases but have not yet filed with the United States Board of Tax Appeals petitions for the redetermination of their liabilities, and (2) to consider proposals submitted by taxpayers for the settlement of cases docketed by the Board. In performing both of these functions the heads of the field divisions act as the exclusive representatives of the Commissioner in cases coming within their territorial jurisdiction, subject to the condition that proposed settlements in cases docketed by the Board must be concurred in by representatives of the Chief Counsel for the Bureau who are attached to the field divisions as division counsel.

The formal procedure prescribed for the handling of income, profits, estate, and gift tax cases under the plan of decentralization grants the taxpayer distinct procedural rights, within his election, respecting the reference of such cases to a Staff field division prior to the issuance of a statutory notice. In the case of deficiencies arising from returns investigated by the collectors of internal revenue where the collector and the taxpayer are unable to agree, after protest, as to the amount of the deficiency, the letter of protest together with the return and complete file pertaining thereto will be forwarded by the collector to the appropriate internal revenue agent in charge for consideration. Opportunity will then be granted the taxpayer to request a hearing before the internal revenue agent in charge, and from that time, as regards potential reference of the case to a Staff division, it is governed by substantially the same procedure as is applicable to a dispute arising from a return investigated by the office of the internal revenue agent in charge.

In the case of protested deficiencies found by the internal revenue agents in charge, as well as protested decisions by such agents in

charge in overassessment and claim cases, the dispute may (except where criminal prosecution is involved), at the election of the taxpayer, be referred to a Staff division for hearing. The procedure requires that the internal revenue agent in charge will notify the taxpayer of his adverse conclusions and advise him that upon request the case will be referred to the appropriate office of the Staff division for hearing, but that in the absence of such a request the statutory notice of deficiency will be mailed at the expiration of a specified time. This notice to taxpayers is contained in the letter whereby the internal revenue agent in charge advises the taxpayer of his action on the protest. In conferences held in the office of the agent in charge it is regular procedure to submit to the taxpayer a form wherewith the latter may request that the case be referred to the Staff for hearing.

It is thus seen that the procedure for reference of cases to the field divisions of the Technical Staff requires that the taxpayer be notified of his rights in the premises and be given opportunity to elect to avail himself of that procedural right prior to the issuance of the statutory notice of deficiency.

Under date of September 14, 1939, there was issued by the Commissioner of Internal Revenue, and approved by the Secretary of the Treasury, a Commissioner's mimeograph governing the functions and jurisdiction of the field divisions of the Technical Staff. This mimeograph supersedes the separate orders theretofore issued respecting such field divisions. The consolidated "charter" of September 14, 1939, is here given in its entirety.

SEPTEMBER 14, 1939.

Collectors of Internal Revenue, Internal Revenue Agents in Charge, Special Agents in Charge, Heads and Counsel of Field Divisions of the Technical Staff, and Other Officers and Employees of the Bureau of Internal Revenue Concerned:

1. (a) There shall be 10 field divisions of the Technical Staff of the Commissioner's Office, herein referred to as Staff divisions, with designations and territorial jurisdiction, respectively, as follows:

Staff division	Territorial jurisdiction
New England.....	Maine, New Hampshire, Vermont, Massachusetts, Connecticut, Rhode Island.
New York.....	New York State.
Eastern.....	New Jersey, Pennsylvania.
Atlantic.....	Maryland, Delaware, District of Columbia, Virginia, West Virginia, North Carolina.
Southern.....	South Carolina, Georgia, Alabama, Tennessee, Florida.
Central.....	Michigan, Ohio, Kentucky.
Chicago.....	Illinois, Indiana, Wisconsin, Minnesota, North Dakota, South Dakota.
Western.....	Iowa, Missouri, Kansas, Nebraska, Wyoming, Colorado, New Mexico.
Southwestern.....	Mississippi, Louisiana, Arkansas, Oklahoma, Texas.
Pacific.....	California, Oregon, Washington, Idaho, Montana, Nevada, Utah, Arizona, Alaska, Hawaii.

Except as otherwise provided herein, the Staff divisions will perform their duties under the Commissioner's supervision, through the Head of the Technical Staff, Bureau of Internal Revenue, Washington, D. C.

(b) Local and branch offices will be maintained at the following places, and at such other places as in the judgment of the Commissioner may appear advisable:

Stan division	Local and branch offices
New England - - - - -	Boston, Mass. New Haven, Conn.
New York - - - - -	New York City, N. Y. Buffalo, N. Y.
Eastern - - - - -	Newark, N. J. Philadelphia, Pa. Pittsburgh, Pa.
Atlantic - - - - -	Baltimore, Md. Wilmington, Del. (branch) ¹ Washington, D. C. Richmond, Va. Huntington, W. Va. (branch).
Southern - - - - -	Greensboro, N. C. Atlanta, Ga. Jacksonville, Fla. Birmingham, Ala. Nashville, Tenn. (branch).
Central - - - - -	Detroit, Mich. Cleveland, Ohio. Cincinnati, Ohio. Louisville, Ky. (branch).
Chicago - - - - -	St. Paul, Minn. Chicago, Ill. Milwaukee, Wis. (branch).
Western - - - - -	Indianapolis, Ind. St. Louis, Mo. Kansas City, Mo. Wichita, Kans. (branch). Omaha, Nebr.
Southwestern - - - - -	Denver, Colo. Dallas, Tex. Houston, Tex. New Orleans, La.
Pacific - - - - -	Oklahoma City, Okla. San Francisco, Calif. Los Angeles, Calif. Seattle, Wash. Portland, Ore. (branch).

¹ The Wilmington (Del.) office has been discontinued.

(c) The personnel of each Staff division will consist of a head and an assistant head, to be designated by the Commissioner, a division counsel and an assistant division counsel, to be designated by the Chief Counsel, and such technical advisors, attorneys, auditors, clerks, and other employees as may be necessary.

(d) The assistant head of each Staff division will assist the head of the division as the latter may direct, and, during the absence of the head from duty within the division, will serve as acting head of the division and as such will perform the duties of the head in his own name. During the absence of the head from any local or branch office on official business within the division, the assistant head may perform at such local or branch office, in the name of the head, such of the duties of the head as the latter may direct.

(e) Each local office, including all branches thereof, will be under the immediate supervision of a technical advisor in charge, to be designated by the Commissioner, except that the duties of technical advisor in charge at one local office in each division will be performed by the assistant head of the division *ex officio*. During the absence of the technical advisor in charge from any local office, or during the absence of the assistant head of the division from the local office at which he performs the duties of technical advisor in charge *ex officio*, such office will, unless the head or the assistant head of the division is there present for duty, be under

the immediate supervision of a technical advisor designated temporarily by the head of the division as acting technical advisor in charge. Each branch office will be in the direct charge of a technical advisor designated by the Commissioner.

(f) The assistant division counsel will assist the division counsel as the latter may direct, and, during the absence of the division counsel from duty within the division, will serve as acting division counsel, and as such will perform the duties of the division counsel in his own name. During the absence of the division counsel from any local or branch office on official business within the division, the assistant division counsel may perform at such local or branch office, in the name of the division counsel, such of the duties of the division counsel as the latter may direct.

(g) There will be an assistant counsel in charge for each local office to which counsel may be permanently assigned, including all branches thereof, to be designated by the Chief Counsel, except that the duties of assistant counsel in charge at one local office in each division will be performed by the assistant division counsel *ex officio*. During the absence of the assistant counsel in charge from any local office to which counsel may be permanently assigned, or during the absence of the assistant division counsel from the local office at which he performs the duties of assistant counsel in charge *ex officio*, the duties of the assistant counsel in charge will, unless the division counsel or the assistant division counsel is there present for duty, be performed by an attorney designated temporarily by the division counsel as acting assistant counsel in charge.

2. (a) The head of each Staff division will exclusively represent the Commissioner in the determination of Federal income, profits, estate, and gift tax liability (whether before or after the issuance of a statutory notice of deficiency) in all cases originating in the office of any internal revenue agent in charge situated within the territorial jurisdiction of the division, in which the taxpayers have finally protested the preliminary determination of liability made by that officer, excepting cases in the pre-90-day status in which the special agent in charge has recommended criminal prosecution: *Provided*, That the Staff division shall not eliminate the ad valorem fraud or negligence penalty in any case in the so-called 90-day status, or the pre-90-day status, except with the concurrence of the special agent in charge.

(b) The head of each Staff division will also have exclusive authority to settle by stipulation (1) all cases docketed by the United States Board of Tax Appeals and placed upon a calendar for hearing at any place, other than Washington, D. C., within the territory comprising the jurisdiction of the division, and (2) all cases originating in the office of any internal revenue agent in charge situated within the territorial jurisdiction of the division, which are placed on the Washington calendar of said Board of Tax Appeals: *Provided*, That he shall not make or approve a stipulation for settlement in any docketed case except with the concurrence of the division counsel: *And provided* further, That in the absence of the head and the assistant head of the Staff division, the technical advisor in charge of any local office shall have authority to settle by stipulation any such docketed case, but only with the concurrence of the division counsel or of the assistant counsel in charge, in which the deficiency determined in the statutory notice does not exceed \$500 and the basis of settlement does not involve an overassessment in excess of \$500.

3. (a) The division counsel will perform his duties under the general supervision of the Chief Counsel. He will advise the head of the Staff division, upon request, upon legal questions arising in the determination of income, profits, estate, and gift tax liability. He will advise the head of the Staff division also with respect to any proposed settlement of a docketed case. He will prepare answers to petitions filed with the Board of Tax Appeals, copies of which will be furnished him by the Chief Counsel, in cases originating in the offices of the internal revenue agents in charge situated within the territorial jurisdiction of the division; and he will have exclusive authority to represent the Commissioner in the defense before the Board of (1) cases placed upon a calendar for hearing at any place, other than Washington, D. C., within the territorial jurisdiction of the division, and (2) cases originating in the office of any internal revenue agent in charge situated within the territorial jurisdiction of the division which are placed on the Washington calendar of said Board of Tax Appeals, but he shall not stipulate before the Board for the settlement of any case except with the approval of the head of the Staff division. The division counsel will consider all memoranda prepared in the Staff division directing the issuance of statutory notices of deficiency prior to their approval by the head of the division.

(b) In the absence of the division counsel and the assistant division counsel, the assistant counsel in charge at any local office will have authority to concur with the head of the staff division or with the technical advisor in charge of that office, in a settlement by stipulation of any docketed case in which the deficiency determined in the statutory notice does not exceed \$500 and the basis of settlement does not involve an overassessment in excess of \$500.

PROCEDURE IN PRE-90-DAY CASES

4. Each Staff division will accord hearings upon protested cases referred to it in accordance with prescribed procedure by the internal revenue agents in charge situated within the territorial jurisdiction of the division. It will not, however, consider before the issuance of the statutory notice of deficiency any case in which no protest has been filed with the internal revenue agent in charge. In any case in which protest has been filed with the internal revenue agent in charge, it will not be required to consider prior to the issuance of the statutory notice new contentions or new evidence that may be decisive with respect to any major issue, but upon the presentation of such contentions or evidence, may refer the issues involved to the internal revenue agent in charge for further consideration and for conference with the taxpayer if advisable.

5. When the head of a Staff division has reached a final conclusion with respect to any case, he will prepare a memorandum thereof setting forth the exact grounds upon which his conclusion rests. This memorandum will be transmitted with all the papers in the case to the proper internal revenue agent in charge, who will—

- (a) Certify a deficiency to the collector in accordance with Mimeograph 3552;
- (b) Issue a statutory notice of deficiency; or
- (c) Transmit the case to the Bureau for the preparation of a certificate of overassessment, or other appropriate action.

JURISDICTION AFTER STATUTORY NOTICE

6. The Staff divisions will have complete jurisdiction of all cases after the issuance of the statutory notice. Upon the taxpayer's request, the head of a Staff division may take up for settlement any case in which a statutory notice has been issued, and may grant the taxpayer a hearing thereon. Except in unusual circumstances, however, he will not grant a hearing in such a case prior to the filing of the petition if a hearing has been had in the office of the internal revenue agent in charge, or if the taxpayer has refused an opportunity to be heard there.

7. After the filing of the petition in any case, the head of the proper Staff division will continue to have sole authority, subject to the provisions of paragraph 2 above, for the settlement of the case, and will have the custody of all files, papers, and documents relating to the case, which will, however, at all times be available to the division counsel for the preparation of the answer to the petition and for the defense before the Board of the Commissioner's determination.

HEARINGS

8. At any hearing granted by a Staff division, whether at a local or branch office or on circuit, the internal revenue agent in charge will be represented if he so desires, or if the head of the Staff division, or the technical advisor in charge of a local office, as the case may be, deems it advisable; and at any such hearing on a case involving the ad valorem fraud or negligence penalty, the special agent in charge will be represented if he so desires. Except as may be otherwise directed by the Commissioner, through the Head of the Technical Staff, the conduct of hearings and other proceedings by the Staff division will be in accordance with the procedure customarily followed by the Technical Staff.

GENERAL

9. The intent of the arrangements and procedure above prescribed is to provide one single, unified agency, with office facilities at or near the taxpayers' residences or places of business, to exercise on the ground, for the Commissioner, all the authority which the Department or any of its branches may have under the law in the review of protested tax determinations made by the internal revenue agents in charge, in the settlement of contested cases, and in the defense of such cases, when necessary, before the Board of Tax Appeals.

10. The term "profits-tax liability" as used herein will be construed to include (a) the liability of contracting parties for excess profits on Navy contracts arising under section 3 of the Act of March 27, 1934 (48 Stat. L. 505; U. S. C. Title 34, section 496), and under that Act as amended by the Act of June 25, 1936 (49 Stat. L. 1926; U. S. C. Sup. II, Title 34, section 496), and as further amended by section 14 of the Act of April 3, 1939 (Public, No. 18, Seventy-sixth Congress, first session), and (b) the liability of contracting parties for excess profits on contracts for aircraft for the Army arising under section 14 of the Act of April 3, 1939 (Public, No. 18, Seventy-sixth Congress, first session).

11. Notwithstanding the provisions of paragraphs 2 and 3 hereof, the head of each Staff division will have exclusive authority to settle by stipulation, subject to the concurrence of the division counsel, all cases docketed by the United States Board of Tax Appeals which originated in the office of any internal revenue agent in charge situated within the territorial jurisdiction of such division, which may be placed upon a calendar of said Board for hearing at a place within the territorial jurisdiction of any Staff division adjoining such division; and the division counsel for such division will have exclusive authority to represent the Commissioner in the defense of such cases before the Board, subject to the conditions contained in paragraph 3 hereof with respect to the approval of stipulations for settlement by the head of the division.

12. Notwithstanding any of the foregoing provisions, should the Commissioner determine that it would better serve the interests of the Government, he may, by order in writing, withdraw any case not docketed before the United States Board of Tax Appeals from the jurisdiction of any Staff division, and provide for its disposition under his personal direction. Similarly, should the Commissioner and the Chief Counsel jointly determine that it would better serve the interests of the Government, they may, by order in writing, withdraw any case docketed before the Board of Tax Appeals from the jurisdiction of any Staff division, and provide for its disposition under their joint direction. A copy of each order issued under the provisions of this paragraph will be promptly furnished to the Secretary, with a statement of the reasons for the action taken.

13. The instructions contained in this mimeograph supersede prior instructions to the extent that such prior instructions are inconsistent herewith.

14. Correspondence from internal revenue agents in charge in regard to the procedure described herein should refer to the number of this mimeograph and to the symbols IT:F. Correspondence from heads of field divisions of the Technical Staff should refer to the number of this mimeograph and to the symbols C-TS:ARM. Correspondence from counsel for field divisions of the Technical Staff should refer to the number of this mimeograph and to the symbols CC:A:OWS.

15. The instructions contained in this mimeograph will be effective October 1, 1939.

GUY T. HELVERING, *Commissioner.*

Approved: September 14, 1939.

H. MORGENTHAU, Jr.,
Secretary of the Treasury.

Field operations under decentralization.—The work of the 10 Staff field divisions is divided into two main classifications: (1) income, profits, estate, and gift tax cases not before the United States Board of Tax Appeals, including cases in the pre-90-day status, cases in the 90-day status, and cases involving overassessments and claims; and (2) cases docketed by the United States Board of Tax Appeals. This work now includes the settlement activities heretofore conducted by various agencies of the Bureau in Washington, particularly the former conference division of the Income Tax Unit. It also covers all settlement work connected with docketed cases, which work was previously handled by the Staff, by the Chief Counsel's office, or by the two agencies acting jointly. Under the new system all closings by agreed stipulation of docketed cases require concurrence of division counsel.

The fiscal year ended June 30, 1940, is the first complete fiscal year in which the plan of decentralization has been in operation in all respects. All 10 field divisions functioned throughout this period

with both docketed and nondocketed jurisdiction. (For statistical data reflecting the work of the field divisions for the fiscal year 1940, see table 88 on page 173.) The Pacific Division, however, is the only division which has been operating under complete decentralization for two entire fiscal years, it having been organized on July 1, 1938. For that reason the results of the Pacific Division for the past fiscal year are given separately. (See table 88 on page 175.) Similarly, since the New York Division is the largest Staff division both in number of personnel and volume of work handled, the results of that division for the past fiscal year are given separately. (See table 88 on page 175.)

The statistical data of the Technical Staff are divided in general into two parts: (1) the record of the work on contested cases in a nondocketed status; and (2) the record of the handling of cases docketed before the United States Board of Tax Appeals. As to contested income, profits, etc., tax cases not pending before the Board, the Staff opened the year with 3,772 nondocketed cases awaiting Staff action, and had net receipts (less transfers and returns without action to the agents in charge) of 9,892 cases. The dispositions during the fiscal period were 5,852 by settlement and 4,330 on which no agreement was secured at that stage. Respecting the nonagreement cases, there were 3,572 cases in which statutory notices were directed or sustained by the Staff. On June 30, 1940, there were 3,487 nondocketed cases on hand awaiting Staff action, which represented a decrease in inventory with respect to the beginning of the period of 285 such cases. On the basis of the number of cases, the field divisions of the Technical Staff disposed of nondocketed cases, on the average, in about four months from date of receipt.

With respect to docketed cases, there were on hand July 1, 1939, 4,982 dockets. Net receipts during the fiscal year were 4,256. The dispositions included 3,315 dockets stipulated, 267 dockets dismissed by the Board for various reasons, and 1,301 submitted to the Board on the merits. There were on hand June 30, 1940, 4,355 dockets, representing a decrease in the inventory of such cases by 627 dockets.

The year's work shows a decrease in pending balances in both classes of cases.

As to the nondocketed work, there were 380 cases on hand July 1, 1939, in which the statutory notice of deficiency had been sustained by the Staff after consideration within the 90-day status or in which the statutory notice was directed to be issued by the Staff, but no petition had as yet been filed with the Board nor had the 90-day period for filing expired. During the year there were added 3,572 cases in which the statutory notice issued by the agent in charge was sustained by the Staff upon consideration within the 90-day status or in which the Staff had directed the statutory notice to be issued. In the same period, 82 such cases were closed by agreement without petition being filed with the Board; there were 761 cases on which the taxpayer defaulted, that is, did not file any petition with the Board; in 1,549 such cases petitions were filed with the Board; and there remained on June 30, 1940, 1,556 such cases awaiting the actual issuance of the statutory notice or awaiting the taxpayers' action thereon after issuance.

Of the total number of petitions filed with the United States Board of Tax Appeals during the year, the number of 1,549 dockets repre-

sents cases considered by the Staff prior to the filing of such petitions. According to the Staff records, 35.3 percent of the cases in which it directed the issuance of the statutory notice were not petitioned to the Board. Furthermore, of the petitions filed with the Board, 64.3 percent thereof filed within the year were not previously considered by the Staff.

Coordination of Staff field activities.—It is considered essential to the success of the decentralization of the appellate activities within the Bureau that the operation of the 10 field divisions of the Technical Staff be subjected to careful examination and analysis by a central group in Washington. This control is deemed important in order to insure consistent treatment of similar issues by all divisions, uniform procedure in the handling of cases and keeping of records, and proper distribution and utilization of personnel. Such a central group, operating as the Washington headquarters office under the direction of the Commissioner, through the Head of the Staff, is composed of three coordinators, each with one technical advisor as chief assistant and a number of technical employees as general assistants. This group, in the exercise of their supervisory functions above outlined, were called upon to (a) originate procedure in the handling and control of cases in field divisions, (b) coordinate the procedure of field divisions with other units and divisions of the Bureau, (c) outline or clarify Bureau policies as to questions not clearly covered by Bureau rulings or Board and court decisions, and (d) personally inspect various field divisions and the offices in such divisions for the purpose of submitting a report to the Commissioner.

The Washington headquarters office makes a careful post review of all decisions rendered by the field divisions of the Technical Staff whether or not they constitute settlements of tax controversies. It is through this post review work that the group is enabled to analyze the work of the various field divisions and to suggest modifications or corrections for their guidance in the consideration of future cases, with a view to securing uniformity in the administrative application of the revenue laws.

During the fiscal year coordinators of the Washington office, including the Head of the Staff, made a total of 74 visits of inspection to the 37 field offices. In making these visits the coordinators have made a special effort to talk with all the technical men of each office and the various trips have maintained the personal contact necessary to a mutual understanding of the problems connected with the work. Visits were also made in the course of these trips to offices of internal revenue agents in charge to discuss mutual problems and to ascertain prospective flow of work from these offices.

The Washington headquarters office maintains records and gives continuous study as to production and inventories of the various field offices and the personnel needs of each office in the light of existing inventories and trends indicative of prospective receipts. Necessary details and transfers of personnel are arranged to meet the needs of the work.

General operating policies for the organization as a whole are determined in the Washington office. These include technical matters of general interest to the entire organization and matters of administrative practice, including the amount of emphasis to be given to the various classes of work as conditions change from time to time.

OFFICE OF THE CHIEF COUNSEL

The activities of the office of the Chief Counsel for the Bureau of Internal Revenue include the defense of all Federal tax cases appealed to the United States Board of Tax Appeals; the review of refunds, credits, and abatements in excess of \$20,000; consideration of various administrative and internal-revenue tax matters referred to that office by the Secretary, the Under Secretary, an Assistant Secretary of the Treasury, the General Counsel for the Department of the Treasury, the Commissioner, the assistant to the Commissioner, the heads of units of the Bureau, collectors of internal revenue, and other branches of the Department. They include also the preparation, at the request of the Department of Justice or of the United States attorneys, of data for use in the prosecution or defense of tax cases (civil and criminal) in suit, and compliance with requests for assistance in such cases; and the preparation, revision, and review of regulations, Treasury decisions, mimeographs, and rulings for the guidance of the officers and employees of the Bureau of Internal Revenue and others concerned. The office is divided into seven divisions, viz, Appeals, Civil, Interpretative, Penal, Review, Legislation and Regulations, and Alcohol Tax.¹

The Chief Counsel's committee, consisting of three members, serves in an advisory capacity to the Chief Counsel, Assistant Chief Counsel, general assistants, and special assistants, who refer to the committee cases from all divisions of the office. The committee considers these cases and makes written recommendations as to their proper disposition. Since February, 1938, the committee has been charged with the final review of cases involving compromises and closing agreements, previous to their being sent to the Secretary of the Treasury for his approval. At the beginning of the fiscal year 1940 the committee had on hand 36 cases; during the year it received 1,905 and closed 1,878, leaving 63 cases pending at the close of the fiscal year.

The Reorganization Section is charged with the duty of protecting the interests and claims of the United States in bankruptcy and receivership proceedings, including particularly proceedings instituted under sections 77, 77B, Chapters X and XV of the National Bankruptcy Act, and arrangement proceedings under Chapters XI, XII and XIII of the Act.

Number of corporate reorganization and arrangement cases handled during the fiscal year 1940

Cases pending on July 1, 1939.....	2, 612
New cases received during fiscal year.....	1, 571
	<u>4, 183</u>
Cases disposed of:	
Cases closed.....	1, 369
Consolidated.....	4
Changed to bankruptcy or receivership.....	423
Changed to arrangement.....	16
Changed to reorganization.....	2
	<u>1, 814</u>
Cases pending June 30, 1940.....	2, 369

¹ Reported under Alcohol Tax Unit, p. 32.

In 369 of the corporate reorganization cases closed during the year, claims were filed in the amount of \$10,023,359.80, and were settled for \$3,340,581.91.

In 272 of the arrangement cases closed during the year, claims were filed in the amount of \$71,050.06, and were settled for \$64,820.93.

In addition to these, there were 728 cases closed in which no tax claims were filed.

Number of bankruptcy and receivership cases closed during the year

Cases pending July 1, 1939.....	6, 272
New cases received during the fiscal year.....	5, 327
	<u>11, 599</u>
Cases disposed of:	
Cases closed.....	4, 277
Cases transferred to reorganization.....	8
	<u>4, 285</u>
Cases pending June 30, 1940.....	7, 314

In the 4,277 cases closed relating to bankruptcy and receivership, claims were filed in the amount of \$6,950,061.06, and the sum of \$1,642,845.91 was collected.

During the fiscal year, 5,135 new bankruptcy and receivership cases were received, and 192 cases in which tax was involved were added in which the debtor companies were originally involved in reorganization proceedings but later went into liquidation. The eight bankruptcy or receivership cases which were eliminated were found to be involved in reorganization proceedings.

There were pending during the year 15,782 reorganization, arrangement, bankruptcy, and receivership cases. Of these cases, 6,099 were closed with a total tax collected of \$5,048,248.75. There are now pending 9,687 cases.

APPEALS DIVISION.—This division has charge of all cases involving income, excess profits, unjust enrichment, estate, and gift taxes pending before the United States Board of Tax Appeals. Counsel assigned to the various field offices which were created under the decentralization program of the Bureau of Internal Revenue prepare answers to petitions filed with the Board and advise the various Staff divisions upon legal questions arising in the determination of income, profits, estate, and gift tax liability. All proposed settlements are concurred in by counsel prior to final approval by the head of a Staff division. Counsel also have exclusive authority to represent the Commissioner in the defense of all cases set for hearing before the United States Board of Tax Appeals.

The division has immediate charge of all cases involving refunds of amounts collected under the Agricultural Adjustment Act pending before the United States Processing Tax Board of Review. It prepares all pleadings in such cases and appears for and represents the Commissioner of Internal Revenue at the trial thereof. In addition, the division has the same jurisdiction, duties, and activities in matters involving Titles III, IV, and VII of the Revenue Act of 1936 as have the Civil, Interpretative, Legislation and Regulations, and Review Divisions and the Reorganization, Bankruptcy, and Receivership

Section with respect to questions involving income, excess profits, capital stock, estate, gift, and miscellaneous taxes.

This division also has a general supervision of the preparation of the contents of the records on review in all cases wherein are filed petitions for review by the United States circuit courts of appeals of final decisions of either the United States Board of Tax Appeals or the Processing Tax Board of Review. In such proceedings where the Commissioner of Internal Revenue is petitioner, this duty is performed in the division subject to approval by the Department of Justice; in cases where a taxpayer is petitioner, the division has sole charge of the preparation of the record.

Tables showing the methods of closing cases appealed to the United States Board of Tax Appeals and the United States Processing Tax Board of Review will be found on pages 179-180.

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

It also handles all cases in which liens for taxes are involved in mortgage foreclosure actions pending in Federal and State courts. The division also considers all applications for the release of Federal tax liens and the discharge of property for such liens which are permissible under section 3186 of the Revised Statutes as amended by section 613 of the Revenue Act of 1928 and section 509 of the Revenue Act of 1934.

Compromise Section.—The prosecution of claims filed by collectors (a) against the estates of deceased taxpayers, (b) against insolvent banks, and (c) in liquidation proceedings, including assignments for the benefit of creditors, is handled by the Compromise Section. At the request of the Department of Justice, this section assists in trials involving the above types of claims.

INTERPRETATIVE DIVISION.—The Interpretative Division prepares legal opinions on questions arising under the internal revenue laws. It reviews material submitted to it by other divisions of the General Counsel's office and by the administrative branches and units of the

Bureau of Internal Revenue. It also reviews closing agreements covering proposed transactions, and edits the material submitted for publication in the Internal Revenue Bulletin.

PENAL DIVISION.—The Penal Division deals with practically all classes of internal revenue tax cases when criminal liability is alleged, including among others income and profits tax cases, miscellaneous tax cases, and social security tax cases; considers offers in compromise of liability where criminal proceedings have been instituted or recommendations for prosecution have been made to the Bureau or by the Bureau to the Department of Justice, and prepares opinions construing the criminal and percentage penalty statutes. It also prepares opinions as to whether cases closed by agreement under section 606 of the Revenue Act of 1928, and similar provisions of other Revenue Acts and the Internal Revenue Code, should be reopened because of "fraud or malfeasance, or misrepresentation of a material fact"; and considers claims for reward under section 3463 of the Revised Statutes or section 3792 of the Internal Revenue Code. Whenever requested by the Department of Justice, an attorney from this division assists in the prosecution of criminal cases.

At the beginning of the fiscal year, 1,254 cases were pending in the Penal Division. New cases in the number of 1,049 were received and 862 cases disposed of during the year, leaving 1,441 cases pending on June 30, 1940, a net increase of 187.

Formal claims for reward for information relative to violations of internal revenue laws were filed and disposed of during the year ended June 30, 1940, as follows: Pending July 1, 1939, 416; presented or reopened during year, 322; disposed of during year, 205; pending June 30, 1940, 533. Of the 205 claims disposed of, 143 were rejected, and 62 allowed in a total sum of \$99,887, all of which were paid during the fiscal year. The 533 claims pending are awaiting the closing of the tax cases to which they relate, the receipt of reports from the field officers of the Bureau who are investigating the claims, or administrative action in Washington. There were also 112 informal claims disposed of during the fiscal year, which left 111 informal claims pending.

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

LEGISLATION AND REGULATIONS DIVISION.—The regulations issued under the internal revenue laws, including tax conventions with foreign countries, and including the profit-limiting provisions of the Act of March 27, 1934, as amended, relating to certain Army and Navy construction contracts, and the reports on legislation introduced in Congress affecting the internal revenue, except as they relate to taxes on alcoholic beverages, are prepared or reviewed in the division.

In addition, this division considers suggestions for amendments of and additions to the various internal revenue laws and prepares reports thereon for the consideration of the Commissioner and the General Counsel. It participates in the preparation of income tax forms and assists in the drafting of tax conventions.

INTELLIGENCE UNIT

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

During the fiscal year, 1,014 investigations were made of alleged evasions of income and miscellaneous taxes, resulting in the recommendation for prosecution in 370 cases, involving 612 individuals. There were 160 individuals tried, of whom 147 were convicted and 13 acquitted. Investigations of these cases resulted in recommendation for assessment of additional taxes and penalties totaling \$33,319,064.

There were 2,845 investigations of applications of attorneys and agents to practice before the Treasury Department, and 79 investigations of charges against enrolled agents and attorneys. These investigations resulted in the disbarment of 10, reprimand of 2, suspension of 1, and the rejection of applications of 28. Six names were stricken from the rolls during the course of disbarment proceedings.

During the fiscal year, 104 cases of charges against employees of the Bureau of Internal Revenue were investigated, resulting in the separation from the Service of 63 employees and the prosecution of 28, all of whom were convicted.

There were 1,050 cases of miscellaneous character investigated, including investigations of a number of cases for the Bureau of Narcotics, the Customs Service, and investigations of persons under consideration for appointment to various positions in the Treasury Department. Included in this number were applications for appointment to the positions of revenue agents, deputy collectors, and various other positions in the Internal Revenue Service.

CONCLUSION

I am pleased to report that I have continued to receive full cooperation from every branch of the Internal Revenue Service in the administration of the internal-revenue laws.

GUY T. HELVERING,
Commissioner of Internal Revenue.

Hon. HENRY MORGENTHAU, Jr.,
Secretary of the Treasury.

APPENDIX

STATISTICAL TABLES

RECEIPTS FROM INTERNAL REVENUE TAXES

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1940, by collection districts, States, and Territories

Collection districts	Income taxes			Excess profits		Unjust enrichment (Title III, Revenue Act of 1936)	Capital stock (sec. 601 Revenue Act of 1938), \$1 per \$1,000	Estate tax—Transfer of estates of decedents	Gift tax—Transfer of any property by gift
	Corporation	Individual	Total income taxes	Section 602, Revenue Act of 1938	Navy vessels, Army and Navy aircraft ¹				
Alabama	\$3,772,626.33	\$3,810,566.00	\$7,583,192.33	\$41,858.12		\$29,891.40	\$506,998.38	\$1,929,562.90	\$71,826.38
Arizona	1,013,300.76	1,358,844.83	2,372,145.59	14,739.87		8,071.40	160,659.24	903,001.67	7,346.79
Arkansas	2,134,548.19	2,102,215.66	4,236,763.85	4,236,763.85		102,700.10	289,849.74	277,501.37	30,966.51
First California	33,861,156.63	27,627,759.19	61,488,925.73	241,408.76		106,847.17	4,419,735.86	12,815,831.55	644,006.68
Sixth California	26,818,730.56	43,091,039.26	69,909,769.82	459,047.13		112,887.51	3,634,513.69	13,370,592.23	103,469.00
Colorado	6,105,331.54	7,260,695.00	13,366,026.54	80,610.33		21,819.28	1,812,589.33	8,181,127.65	640,405.90
Florida	19,170,190.60	26,579,138.51	45,749,329.11	205,526.52	\$35,603.84	53,295.18	1,837,375.03	1,580,275.42	2,952,462.04
Connecticut	41,184,897.09	24,727,336.52	65,912,233.61	201,236.01	265,592.11	12,931.44	3,643,411.64	6,284,098.69	792,917.91
Delaware	6,377,038.20	18,765,029.10	25,142,067.30	225,615.31		27,759.44	1,059,845.41	3,528,299.95	207,204.83
Georgia	10,310,255.53	8,340,719.93	18,650,975.46	64,713.31		150,341.53	1,059,845.41	412,281.76	31,462.52
Hawaii	3,205,488.36	2,887,049.88	6,092,538.24	14,163.91		5.67	499,691.11	146,290.57	7,541.63
Idaho	1,260,959.76	612,698.37	1,873,658.13	33,040.02		21,628.65	144,883.19	12,489,624.41	4,044,916.82
First Illinois	89,217,006.47	76,519,325.25	165,736,331.72	1,321,877.68	26,941.94	908,413.03	10,541,605.12	1,474,839.34	55,344.75
Eighth Illinois	6,713,653.59	7,563,538.21	14,277,191.80	1,103,350.53		161,305.11	864,558.00	3,962,623.24	218,607.64
Indiana	16,606,086.25	14,640,629.84	31,246,716.09	317,931.09		279,553.05	2,030,389.12	1,562,711.41	368,611.78
Iowa	7,728,004.33	4,817,185.24	12,545,199.57	166,773.24		335,992.81	862,606.79	1,562,711.41	49,171.72
Kansas	4,630,435.48	3,201,097.60	7,831,533.08	82,805.18		335,284.03	735,337.56	1,286,395.49	70,653.42
Kentucky	9,886,905.52	5,498,962.14	15,385,867.66	192,780.07		196,858.46	1,081,140.18	1,770,328.62	31,926.54
Louisiana	8,146,876.88	8,279,592.04	16,426,468.92	199,741.18		22,760.09	1,171,176.98	3,970,232.56	97,370.13
Maine	3,272,262.33	6,152,461.14	9,424,723.47	86,863.81		99,550.13	2,157,716.91	1,619,076.92	65,741.23
Maryland	21,220,929.56	30,794,875.87	52,015,805.43	351,697.56		310,960.41	5,037,619.80	21,005,954.33	617,676.73
Massachusetts	36,353,202.93	41,137,301.32	77,490,504.25	579,872.69		383,419.59	3,287,724.32	10,888,233.74	2,070,968.49
Minnesota	63,904,957.84	42,623,339.67	106,528,297.51	940,788.25	4,665.08	232,447.03	2,199,309.07	5,134,164.85	230,489.62
Mississippi	1,106,501.75	1,584,497.94	2,691,000.00	89,021.37		20,182.02	234,054.07	442,158.86	44,878.25
Missouri	16,634,082.08	16,009,730.57	32,643,812.65	48,896.45		52,572.60	2,508,537.44	5,089,948.82	1,165,693.58
First Missouri	9,605,188.75	5,440,762.49	14,945,951.24	173,873.63		125,438.42	1,074,715.07	986,542.86	116,272.02
Sixth Missouri	1,754,494.49	1,359,528.17	3,114,022.66	41,466.32		16,846.32	211,567.04	290,045.15	11,018.49
Montana	4,647,968.19	2,856,403.11	7,504,371.30	54,191.71		17,488.73	549,180.05	1,485,107.39	33,168.42
Nebraska	1,128,486.65	2,039,217.20	3,167,703.86	3,708.13		12,760.89	150,425.43	311,892.03	18,013.89
Nevada	1,685,675.59	2,400,947.47	4,086,623.06	24,411.35		25,702.77	2,103,913.48	3,345,840.36	54,562.76
New Hampshire	6,189,628.20	8,718,251.00	14,907,879.20	52,898.58	39,764.48	43,544.05	688,509.07	3,345,840.36	649,305.12
First New Jersey	32,399,763.25	38,014,719.83	70,414,483.08	553,475.59	7,656.57	161,908.25	4,198,687.90	12,300,157.86	639,799.71
Fifth New Jersey	545,000.96	1,292,018.88	1,837,019.84	21,652.10		14,688.04	92,461.08	1,186,377.80	131,863.87
New Mexico	14,860,137.08	23,647,998.97	38,508,136.05	134,790.78		92,282.24	1,851,474.06	9,186,236.47	861,033.24
Second New York	133,436,492.96	119,062,088.39	252,498,581.35	752,116.62	468,886.34	302,679.86	14,855,781.24	5,245,330.90	2,155,610.01
Third New York	98,440,676.73	77,055,962.96	175,496,639.69	1,861,731.88		289,517.93	11,497,540.32	61,891,453.95	1,316,408.53
Fourteenth New York	14,157,912.40	17,089,569.69	31,247,482.09	248,693.35		52,026.68	1,804,680.24	13,163,720.96	314,656.37
Twenty-first New York	5,277,037.28	4,632,562.85	9,909,600.13	28,872.00		64,448.04	846,231.45	3,735,591.99	149,034.20
Twenty-eighth New York	16,245,720.52	13,637,609.25	29,883,329.77	209,163.04		270,128.77	1,890,852.25	4,339,684.49	124,564.81
North Carolina	16,462,601.81	10,245,152.94	26,707,754.75	152,573.62		182,910.39	1,640,670.22	1,504,699.69	238,038.41
North Dakota	357,801.50	346,159.78	703,961.28	7,564.16		8,277.92	68,332.64	145,113.38	6,270.53
First Ohio	20,111,291.77	14,638,353.88	34,799,645.65	286,349.40	2,765.33	65,759.87	2,100,893.48	10,887,607.25	354,915.87
Tenth Ohio	10,143,711.41	6,893,436.43	17,037,147.84	187,101.78		28,770.34	1,169,128.36	2,814,744.23	63,723.28
Eleventh Ohio	4,550,463.06	4,630,797.51	9,181,260.57	99,406.77		259,552.20	793,135.36	1,688,092.54	116,936.37
Eighteenth Ohio	39,035,189.55	22,293,253.21	61,328,442.76	728,284.51		127,529.43	4,638,096.90	4,806,617.43	509,667.43
Oklahoma	10,620,381.32	6,184,012.97	16,804,394.29	13,379.52		234,112.31	1,698,091.06	2,993,553.03	91,049.24
Oregon	3,178,223.40	3,316,189.36	6,494,412.76	82,033.65		94,736.24	497,254.50	633,462.03	2,716.83
First Pennsylvania	41,979,478.31	42,308,130.46	84,287,608.77	574,333.67	496,398.04	321,460.16	5,186,247.45	19,059,305.95	613,044.18
Twelfth Pennsylvania	5,743,247.18	4,505,380.71	10,248,627.89	59,899.27		91,087.06	1,211,697.81	1,183,306.68	31,304.98
Twenty-third Pennsylvania	39,792,822.77	37,236,758.37	77,029,581.14	1,005,784.66		149,336.09	4,971,080.70	15,868,554.83	1,027,948.10
Rhode Island	5,486,804.14	1,931,187.33	7,418,000.00	165,598.23		53,557.55	685,756.36	4,714,750.18	300,630.25
South Carolina	3,315,000.64	1,931,187.33	5,246,187.97	25,471.20		74,261.39	503,562.31	778,293.98	25,015.25
South Dakota	511,646.82	470,916.15	982,562.97	18,631.75		4,051.73	79,514.79	41,944.42	18,527.28
Tennessee	7,663,309.62	7,928,898.74	15,592,208.36	180,898.76		287,331.31	1,003,301.53	2,858,749.13	89,354.84
First Texas	17,152,396.88	17,713,041.62	34,865,438.50	200,595.29		199,716.47	2,353,350.45	2,379,613.47	289,729.53
Second Texas	14,421,654.51	12,360,139.20	26,781,793.71	259,855.72		83,413.92	1,812,390.92	1,889,365.81	103,983.38
Utah	2,077,412.79	1,285,963.97	3,363,376.76	31,866.44		16,196.12	298,443.65	458,635.10	7,726.35
Vermont	1,104,925.77	1,128,969.63	2,233,895.40	18,054.26		6,236.62	146,325.54	533,396.90	7,727.32
Virginia	17,134,232.98	10,059,515.70	27,193,748.68	308,667.62		127,912.79	1,435,847.71	2,428,566.45	989,547.93
Washington	6,070,018.75	6,897,063.27	12,967,082.02	146,363.85		119,079.41	1,191,304.22	1,481,157.41	185,064.11
West Virginia	6,832,899.24	4,082,943.64	10,915,842.88	122,449.71		91,067.26	910,236.08	1,182,075.60	85,336.55
Wisconsin	17,094,445.95	11,823,984.05	28,918,430.00	315,669.60		75,655.61	2,104,563.70	3,878,229.66	388,555.78
Wyoming	642,624.07	1,061,571.94	1,704,196.01	21,575.14		688.08	108,473.82	207,751.65	7,017.51
Total	1,120,581,550.75	982,617,376.17	2,103,198,926.92	17,047,134.68	1,427,067.15	8,636,178.32	132,738,537.17	330,886,048.91	20,185,118.03

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

Alaska	\$252,676.12	\$360,446.32	\$613,122.44	\$2,345.63		\$66.88	\$42,213.46	\$17,921.41	\$2,165,101.08
California	60,679,897.19	70,718,798.86	131,398,696.05	700,455.89		279,734.68	8,054,249.55	28,186,423.78	107,876.96
District of Columbia	8,361,715.97	9,607,215.66	17,968,931.63	78,635.58		9,931.02	577,137.01	1,870,321.90	107,876.96
Illinois	95,930,660.06	84,082,863.46	180,013,523.52	2,425,228.21	\$26,941.94	1,060,718.14	11,406,063.12	13,963,463.75	4,100,261.57
Maryland	14,650,213.59	21,175,208.47	35,825,422.06	275,061.98		89,875.11	1,579,921.02	4,619,534.51	509,799.79
Missouri	33,144,633.85	21,101,493.06	54,246,126.91	351,994.90		178,011.02	3,583,272.51	6,028,491.68	1,271,965.00
New Jersey	38,589,391.45	46,732,970.83	85,322,362.28	606,374.17	47,421.05	1,020,452.30	4,887,196.97	15,645,998.22	1,299,104.83
New York	282,416,886.97	246,025,792.11	528,442,679.08	3,235,366.67	468,886.34	1,071,083.77	32,746,568.56	97,562,018.76	4,921,307.16
Ohio	73,640,655.79	48,505,835.03	122,146,490.82	1,301,142.46	2,765.33	481,611.84	8,701,254.10	19,797,061.47	1,045,242.95
Pennsylvania	87,515,548.26	84,050,269.54	171,565,817.80	2,240,107.60	575,191.46	561,853.31	11,369,025.96	36,116,167.36	1,671,307.16
Texas	31,674,051.39	30,073							

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1940, by collection districts, States, and Territories—Continued

Collection districts	Distilled spirits									
	Excise taxes				Seizures, penalties, etc., in connection with attempted evasions of distilled spirits production laws	Floor tax (tax-paid stocks on hand July 1, 1938), additional, 25 cents per gallon	Rectification tax, per proof gallon, 30 cents ¹	Export stamps, 10 cents per cask or 5 cents per case	Container stamps, 1 cent per bottle or 1/4 cent if less than one-half pint	
	Imported (collected by customs)—		Domestic—						Bottled-in-hand stamps	Rad strip stamps
	Brandy, \$2 per taxable gallon	Other distilled spirits, \$2.25 per taxable gallon	Brandy, \$2 per taxable gallon	Other distilled spirits, \$2.25 per taxable gallon						
Alabama	\$534.00	\$16,290.31		\$2,293.67	\$24,345.23					\$1.00
Arizona	3.70	305.75		72,134.08	932.00	\$61.34				\$3,537.42
Arkansas					3,453.96	162.32	\$308.02			15,610.45
First California	135,501.62	1,481,348.07	\$448,066.81	9,570,636.58	187,149.13	954.40	148,919.87	\$0.60	\$12,563.11	463,543.34
Sixth California	110,773.19	1,538,493.13	234,642.95	2,574,232.53	15,997.49	392.29	16,096.02		18,418.58	95,611.76
Colorado	4,305.75	80,507.29		223,847.17	6,740.77	6.06	117.95		535.50	5,898.16
Connecticut	29,152.90	391,487.06	28,968.40	508,458.88	43,747.84	71.96	114,920.16		1,014.30	116,799.48
Delaware				7.99	552.77				9.00	18.60
Florida	14,852.69	388,787.02	3,142.94	3,751.21	11,491.74	1,053.72	10.71			735.40
Georgia	1,114.90	103,122.79	8,832.80	3,197.42	39,491.42	200.35				1,175.75
Hawaii	8,475.58	143,316.50		38,804.40	798.96	28.12	4,093.89		35.28	5,458.56
Idaho					503.71	1.42				
First Illinois	225,007.86	2,744,149.11	485,969.47	5,584,958.58	24,577.00	112.84	156,737.93		66,780.00	421,074.19
Eighth Illinois			91.40	52,762,430.96	14,213.95	59.24	646,216.23	418.50	66,639.45	1,283,633.07
Indiana	8,992.30	522,186.76	103,491.20	54,682,344.99	20,040.01		2,446,384.81	1.70	102,642.96	1,150,022.36
Iowa				650.53	4,211.75		2.60			.32
Kansas					6,790.13					
Kentucky	1,654.76	37,276.11	11,645.00	61,320,799.63	14,387.03	77.26	1,111,708.59	10.60	534,025.90	1,871,752.66
Louisiana	8,092.30	183,914.66		2,487,003.46	9,475.85	2.50	8,134.47		10	60,096.10
Maine		129.03			2,844.93		1,452.30			2,091.50
Maryland	29,344.97	730,751.79	52,957.04	28,009,277.77	12,604.48	1,717.03	2,829,002.71	10.40	42,093.55	1,049,253.87
Massachusetts	107,484.58	1,417,001.80	65,401.20	5,809,011.91	15,487.98	208.27	443,262.37	4.00	9,422.70	458,787.58
Michigan	9,573.78	1,214,357.65		794,146.17	17,720.89		60,684.47			124,658.91
Minnesota	34,574.98	600,125.07	82,839.00	726,693.33	27,929.27	529.22	20,130.94		1,605.27	97,978.27
Mississippi					3,724.88					.04
First Missouri	15,135.07	431,642.30		1,183,516.38	6,733.41		15,998.22		6,598.20	64,253.53
Sixth Missouri			18,714.66	1,303,258.28	2,406.78	76.09	13,234.47		13,082.11	64,695.94
Montana				153.04	359.74					
Nebraska	1,740.99	75,037.03		270.00	1,438.23	5.13	34.20			478.65
Nevada					474.00	291.59				3.43
New Hampshire					2,166.80					
First New Jersey			412,617.95	67,490.99	6,534.10					15,085.87
Fifth New Jersey			357,061.42	7,139,337.40	10,568.41	614.36	623,399.07	45.50	11,204.34	393,591.36
New Mexico					4,920.16	200.00	1,319.70			3,079.64
First New York			336,422.26	289,966.53	8,265.04	824.70	77,504.55		6,132.00	76,156.13
Second New York	1,384,199.48	10,211,841.78	573.60	52,678.30	3,363.91	360.70	2,318.99			738,813.74
Third New York					2,310.48	510.49	185,099.65			69,314.59
Fourteenth New York	14.48	10,464.27	20,131.20	1,995,160.51	17,973.63		6,638.35			67,573.43
Twenty-first New York	27,984.61	386,509.17	144,355.20		8,711.05					5,578.15
Twenty-eighth New York	17,671.84	170,680.18			12,203.56		2,873.15			1,781.24
North Carolina				1,621.94	1,621.35		39.14			
North Dakota	216.00	21,908.08		65.00	315.00	21.36	2.33			
First Ohio			26,422.41	11,177,348.32	56,972.80	8.55	437,272.74		37,380.00	459,912.00
Tenth Ohio				25.62	6,642.78					
Eleventh Ohio			93.25	356.27	1,431.50					.18
Eighteenth Ohio	4,581.06	281,098.57		1,439,656.47	15,221.76	64.47	26,302.61		5,875.38	13,687.55
Oklahoma				2,043.51	5,556.40					
Oregon	1,919.08	108,489.25	5,882.20	69,555.19	733.41		92.30			4,844.31
First Pennsylvania	53,617.24	660,513.53	32,590.40	22,909,898.41	21,024.82	33.58	1,340,398.64	34.50	45,709.80	498,070.50
Twelfth Pennsylvania				30,594.73	7,233.11		16,946.01		756.00	9,293.70
Twenty-third Pennsylvania	48.12	53,587.92	97,816.20	12,569,708.87	15,677.10		1,053,108.96	16.70	105,647.97	374,682.02
Rhode Island	14,108.02	118,938.37		1,266.75	2,530.56	1,606.39	7,217.95			5,552.38
South Carolina	383.04	57,915.68		1,797.53	9,031.58	20.31				101.45
South Dakota				580.32	860.00					.04
Tennessee	521.39	51,124.19	3,628.00	17,522.11	13,822.20		526.18			9,550.89
First Texas	600.23	52,109.37		2,880.09	3,456.56	1,613.91				1,357.69
Second Texas	5,488.61	568,380.31			8,158.95	150.00				133.48
Utah					358.85					.07
Vermont	4.95	6,748.11		273.00	1,260.00					330.80
Virginia		23,198.82	31,536.20	408,553.29	23,255.14					13,632.82
Washington	13,606.83	498,613.90	1,536.50	89,699.01	7,479.73	52.25	25,002.73		1,058.40	25,415.74
West Virginia				7,387.25	1,032.09					
Wisconsin	9,532.60	202,268.95		40,308.76	12,751.03	4.85	9,918.33			29,542.51
Wyoming	.65	7,617.21		1,059.17	940.00					.28
Total	2,281,815.25	25,592,236.94	3,045,438.66	285,960,335.65	852,127.76	12,200.32	11,864,090.97	542.50	1,089,230.00	10,135,132.99
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT										
Alaska						\$36.44				
California	\$246,274.81	\$3,019,841.20	\$682,709.76	\$12,144,869.11	\$203,146.82	1,356.69	\$165,015.69	\$0.60	\$30,981.79	\$559,155.10
District of Columbia				28,335.78	600.04					1,317.33
Illinois	225,007.86	2,744,149.11	486,069.87	58,547,889.54	38,790.95	172.08	802,954.16	418.50	133,419.45	1,704,707.26
Maryland	29,344.97	750,751.79	52,957.04	27,980,941.99	11,944.44	1,717.03	2,829,002.71	10.40	42,093.55	969,190.03
Missouri	16,136.07	431,642.30		2,486,774.66	9,140.19	76.09	29,232.69		19,680.31	128,949.47
New Jersey			799,679.37	7,206,828.39	17,100.51	616.36	628,399.07	45.50	11,204.34	408,677.23
New York	1,429,870.41	10,779,495.40	501,432.26	2,539,427.28	52,817.70	1,695.89	274,434.69		6,132.00	959,217.28
Ohio	4,581.06	281,098.57	26,515.66	12,617,386.68	80,268.84	73.02	463,575.35		43,256.38	473,598.82
Pennsylvania	53,617.24	714,101.45	130,406.60	35,510,202.01	43,935.03	33.65	2,410,453.61	51.20	152,113.77	882,046.22
Texas	6,038.84	620,489.68		2,880.09	11,615.51	1,763.91				1,491.17
Washington	13,606.83	498,613.90	1,536.50	89,699.01	7,479.73	15.82	25,902.73		1,058.40	25,415.74
Puerto Rico										78,746.51

¹ Includes collections reported by customs collectors, as follows: Connecticut, \$103.41; first Illinois, \$2,166.17; Michigan, \$2,025.68; first Missouri, \$119.00.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1940, by collection districts, States, and Territories—Continued

Collection districts	Distilled spirits—Continued							Total from distilled spirits taxes	
	Special or occupational taxes								
	Still or worms manufactured, \$20 each	Manufacturers of stills, \$50 per year	Rectifiers		Wholesale liquor dealers, \$100 per year	Retail liquor dealers, \$25 per year	Retail dealers in medicinal spirits, \$25 per year		Retail liquor dealers at large, \$25 per year
Less than 500 barrels, \$100 per year			500 barrels or more, \$200 per year						
Alabama		\$84.00			\$1,020.02	\$11,695.88	\$50.00		\$56,314.11
Arizona					5,735.86	26,377.76	3,524.00		112,061.01
Arkansas					1,378.76	18,610.11	583.47		40,705.09
First California	\$241.87	200.01	2,010.45	\$1,262.09	61,499.19	333,041.48	935.42		12,837,873.84
Sixth California	155.88	69.17	431.50	550.00	30,376.21	358,458.43	35,249.17		5,020,048.45
Colorado					2,780.62	36,408.82	8,170.04	\$350.00	399,868.13
Connecticut		50.00	1,000.00	1,466.67	7,052.14	103,152.24	50.00		1,347,392.03
Delaware	140.00	45.84			700.00	10,953.85	100.00		12,528.05
Florida			58.34		8,580.00	127,256.55		125.02	559,845.94
Georgia					6,625.42	56,296.48			220,117.33
Hawaii	44.00	27.50			5,949.59	15,589.43	197.92		222,914.73
Idaho					6,171.72	20,793.43	25.00		27,495.28
First Illinois			1,567.57	2,408.00	36,203.72	374,437.58	3,831.25	16,283.58	10,144,098.68
Eighth Illinois	20.00	50.00	424.78	200.00	10,048.84	121,887.50	1,700.64		54,908,034.56
Indiana	40.00	75.01	545.87	1,775.01	3,737.28	79,981.31			59,102,241.57
Iowa			268.97		2,080.71	22,598.99	426.25		43,661.02
Kansas					2,266.45	47,077.23	3,222.52	500.04	64,967,532.12
Kentucky	20.00	75.00	233.34	800.00	4,878.36	103,474.38	10.94		2,874,423.97
Louisiana	20.00	20.84	300.00		3,176.60	5,340.50		100.00	12,393.31
Maine			117.50		10,810.03	125,624.64	595.84	4,798.34	32,902,329.13
Maryland		100.00	793.34	2,583.33	15,317.14	153,301.30	32,524.62	306.27	8,523,655.69
Massachusetts	780.00	150.42	2,103.45	1,000.00	28,695.59	389,088.46			2,639,974.91
Michigan	36.80	58.63	353.66	783.34	10,096.18	45,395.60	5,038.67		1,614,231.69
Minnesota			512.55		1,281.55	15,235.99	25.00		20,266.96
Mississippi					3,164.33	49,367.35	7,503.52		1,786,312.12
First Missouri	522.00	370.14	216.67	300.00	4,946.22	28,013.46	47.92	5.00	1,448,730.10
Sixth Missouri	20.00	12.50	216.67		62.50	27,044.63			27,649.91
Montana					3,620.46	35,080.44	854.38		118,559.61
Nebraska			100.00		1,921.27	21,496.96	499.59		24,776.84
Nevada					100.00	5,373.80	360.42		8,001.02
New Hampshire					2,626.34	86,275.95			590,631.20
First New Jersey	1,531.05	765.44	410.97	2,233.34	10,448.64	238,281.93		725.00	8,820,218.23
Fifth New Jersey			100.00		2,375.01	21,678.16			33,672.67
New Mexico									
First New York			183.34	692.21	2,992.11	79,319.06	53.00	2,045.94	880,556.87
Second New York		150.00	135.01	125.00	4,926.10	26,825.90	25.00	1,450.00	12,428,357.51
Third New York	580.00		250.00	710.00	11,502.45	68,713.56	75.00	129.19	338,615.41
Fourteenth New York			100.00	500.00	2,707.46	141,315.84			2,262,579.20
Twenty-first New York		105.00			1,346.67	70,912.89	125.00		645,627.24
Twenty-eighth New York		166.68	430.02		1,616.68	97,661.94			306,728.23
North Carolina	20.00	37.50			5,158.67	41,902.42	651.25		88,089.71
North Dakota					2,112.29	15,789.24	300.00		40,729.30
First Ohio	420.00	208.34	10.00	800.00	9,660.97	65,140.23			12,271,555.55
Tenth Ohio					9,336.33	57,804.37		18.75	73,827.85
Eleventh Ohio			180.94		8,738.79	45,843.15			56,644.08
Eighteenth Ohio	40.00	104.17	310.00	100.00	22,067.67	172,463.32			1,981,563.03
Okahoma					966.10	30,999.74			39,565.75
Oregon			551.33		13,316.31	51,809.73	486.67		257,679.78
First Pennsylvania	460.00	79.17	445.85	1,800.00	3,907.44	212,465.09	150.00	275.00	25,781,474.07
Fifth Pennsylvania			331.36	200.00	659.25	47,688.17			113,702.33
Twenty-third Pennsylvania		40.84	358.34	1,166.67	1,673.87	151,311.42	25.00		14,424,870.00
Rhode Island			100.00		3,235.01	36,638.38	3,624.72		194,818.53
South Carolina					3,966.95	29,275.05			102,491.59
South Dakota					475.00	21,209.14			23,124.50
Tennessee	25.00	62.50	75.00		5,584.19	37,106.94	200.00		139,788.59
First Texas					6,091.11	141,545.28		550.00	210,204.24
Second Texas					4,409.85	63,855.02			650,576.22
Utah			20.84		5,460.77	1,182.72			7,023.25
Vermont			722.70		200.00	4,321.87	97.92		13,959.35
Virginia					4,283.37	54,695.88	166.67		569,122.19
Washington	20.00		1,056.82	450.00	15,743.75	100,365.80	16.57		780,118.20
West Virginia	20.00	60.00			175.00	8,136.55	72.92		14,873.81
Wisconsin		45.84	967.06	200.00	11,522.45	312,782.40	15,406.72	212.94	645,464.44
Wyoming					916.67	8,805.32	50.00		19,389.30
Total	5,377.60	3,204.44	18,222.24	22,705.66	457,798.59	5,348,161.29	127,278.12	27,875.07	346,833,775.05

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

Alaska					\$1,106.26	\$9,541.65			\$10,643.35
California	\$397.75	\$269.18	\$2,441.95	\$1,812.09	81,865.40	691,499.96	\$36,184.59		17,867,822.29
District of Columbia					3,738.36	44,508.90		\$2,741.00	81,526.41
Illinois	20.00	60.00	1,992.35	2,608.00	46,252.56	496,325.08	5,531.89	16,283.58	65,052,133.24
Maryland		100.00	793.34	2,583.33	7,071.67	81,115.74	370.84	2,057.34	32,742,056.21
Missouri	542.00	382.64	433.34	300.00	8,110.55	77,370.81	7,561.44	5.00	3,235,042.22
New Jersey	1,531.05	765.44	410.97	2,233.34	13,074.98	324,557.88		725.00	9,410,849.43
New York	801.00	421.68	1,098.37	2,027.21	24,991.47	484,648.69	278.00	3,625.13	16,862,464.46
Ohio	460.00	312.61	1,009.34	900.00	49,792.86	341,251.07		18.75	14,383,590.51
Pennsylvania	460.00	120.01	1,135.55	3,166.67	6,240.56	411,464.68	175.00	275.00	40,320,046.40
Texas					10,500.96	205,400.30		550.00	860,780.46
Washington	20.00		1,066.82	450.00	14,637.49	90,824.21	16.67		769,433.85
Puerto Rico									78,746.51

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1940, by collection districts, States, and Territories—Continued

Collection districts	Wines, cordials, etc.							Total from wines
	Excise taxes ¹		Brandy for fortifying, per proof gallon, 10 cents	Special, or occupational taxes				
	Imported (collected by customs collectors)	Domestic		Wholesale dealers in wines, \$100 per year	Wholesale dealers in wines and malt liquors, \$100 per year	Retail dealers in wines, \$25 per year	Retail dealers in wines and malt liquors, \$25 per year	
Alabama	\$18.77	\$120.35		\$191.67		\$69.49	\$51.25	\$451.63
Arizona	1.58				\$612.11		14,879.91	1.58
Arkansas		35,441.46	\$4,995.47					56,928.95
First California	33,563.16	3,154,458.14	922,363.74					4,110,385.04
Sixth California	26,382.71	856,647.96	252,129.83	3,433.35	8,043.34			1,146,637.19
Colorado	1,292.70	41,271.15	1,768.85				3,140.25	47,469.95
Connecticut	6,361.07	44,285.65	48.81					50,695.53
Delaware					866.67		48,272.96	55,757.72
Florida	3,907.69	2,710.40			1,064.39	528.18	14,658.57	40,062.63
Georgia	457.17	21,936.52	1,225.20	192.50				3,086.09
Hawaii	1,194.16	1,591.20	300.73					
Idaho				283.34		61.67		486,681.06
First Illinois	37,392.95	448,943.10						1,299.99
Eighth Illinois		1,299.99			100.00	398.00	25,602.25	34,487.80
Indiana	3,538.46	4,849.00						5,522.10
Iowa		8,522.10						1,165.26
Kansas					373.35		791.91	786.89
Kentucky	670.99	90.00					25.00	59,655.73
Louisiana	4,989.87	51,566.86						1.86
Maine	1.86						1,339.94	39,048.94
Maryland	13,093.50	23,715.50						212,179.88
Massachusetts	32,842.88	179,337.00					5.21	133,962.91
Michigan	3,129.81	124,493.88	4,782.26	500.00	1,000.00	51.75		6,544.17
Minnesota	3,679.64	2,564.53		216.68	833.35	347.93	15,548.67	16,946.63
Mississippi								29,411.48
First Missouri	5,271.38	24,140.10						549.27
Sixth Missouri		549.27						356.30
Montana		356.30						359.44
Nebraska	359.44							2,765.65
Nevada		2,765.65						
New Hampshire								112,340.77
First New Jersey		111,804.31	244.79	233.33		58.34		262,194.98
Fifth New Jersey		258,356.60	1,111.28	2,158.34	16.67	552.09		1,844.95
New Mexico		1,844.95					1,848.02	454,039.04
First New York		445,987.31	4,980.76	975.01		247.94		
Second New York								699,567.74
Third New York	430,172.97	252,300.11	6,874.35	5,148.16	202.20	1,584.91	1,285.04	313,799.97
Fourth New York		310,056.24		1,305.87	12.76	574.40	1,850.70	180,845.51
Twentieth New York	34.46	186,441.91	69.15	300.00				6,177.19
Twenty-first New York	3,093.99	3,058.00	23.20					233,361.30
Twenty-eighth New York	1,931.30	205,764.20	25,605.80					39,445.45
North Carolina		35,907.87			16.67	50.00	3,470.91	35.89
North Dakota	38.89							39,064.47
First Ohio		37,960.70	989.18	91.67		22.92		44,283.96
Tenth Ohio		40,447.33	3,836.63					1,312.05
Eleventh Ohio		1,312.05						154,723.28
Eighteenth Ohio	5,759.38	99,890.61	49,073.39					
Oklahoma								23,919.40
Oregon	968.27	15,223.01	7,730.12					128,775.84
First Pennsylvania	11,127.60	117,648.24						34,597.83
Twelfth Pennsylvania		34,577.63	20.20					8,691.38
Twentieth Pennsylvania	4,646.49	4,044.89						6,473.13
Rhode Island	2,016.92	3,457.21						68,384.95
South Carolina	512.12	347.80			1,589.64		65,936.89	2.37
South Dakota		2.37						2,452.74
Tennessee	730.70	96.95			225.00		1,400.09	1,148.46
First Texas	171.71	976.75						4,114.42
Second Texas	4,114.42							180.45
Utah		180.45						16,472.54
Vermont	6.65							128,128.24
Virginia	34.11	102,713.93		333.34	1,494.80	160.00	14,821.19	98,134.10
Washington	1,630.70	79,899.94	16,603.46		1,766.68	68.75	23,211.43	3,520.00
West Virginia		8,520.00						23,115.39
Wisconsin	3,889.79	19,225.60						4.38
Wyoming	.13	4.25						
Total	649,925.38	7,410,006.71	1,306,774.20	15,379.93	18,200.96	4,766.37	238,140.19	9,643,193.74

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

California	\$59,945.87	\$4,011,106.10	\$1,174,493.57	\$3,433.35	\$8,043.34			\$5,257,022.28
District of Columbia							\$1,069.71	1,069.71
Illinois	37,392.95	450,243.09		283.34		\$61.67		487,981.05
Maryland	13,993.50	28,715.50					270.23	37,979.23
Missouri	6,271.38	24,689.37						29,960.75
New Jersey		370,160.91	1,356.07	2,391.67	16.67	610.43		374,535.75
New York	436,234.71	1,403,607.77	39,553.26	7,729.04	214.96	2,407.25	4,983.76	1,893,730.75
Ohio	5,759.38	179,610.69	53,899.20	91.67		22.92		239,383.76
Pennsylvania	15,774.09	166,270.76	20.20					172,065.05
Texas	4,286.13	976.75						5,262.88
Washington	1,630.70	79,899.94	16,603.46					98,134.10

¹ Still wines, per gallon (taxed by alcoholic content): Up to 14 percent, 5 cents; to 21 percent, 10 cents; to 24 percent, 20 cents. Sparkling wines, 2½ cents per one-half pint; artificially carbonated wines, 1¼ cents per pint; cordials, etc., containing sweet wine fortified, 1¼ cents per one-half pint.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1940, by collection districts, States, and Territories—Continued

Collection districts	Tobacco manufactures												
	Large cigars, classified by intended retail prices					Small cigars, tax per thousand, 75 cents	Total from cigars	Cigarettes					
	Class A, tax per thousand, \$2	Class B, tax per thousand, \$3	Class C, tax per thousand, \$5	Class D, tax per thousand, \$10.50	Class E, tax per thousand, \$13.50			Class A (small), per thousand, \$3	Class B (large), per thousand, \$7.20	Cigarette papers, per 50, ½ cent	Cigarette tubes, per 50 or fractional part, 1 cent		
Alabama	\$484.35		\$10.00		\$2.70		\$497.05		\$0.12				
Arizona													
Arkansas	264.95	\$19.05	4.00				288.00						
First California	77,670.47	914.76	9,823.82	\$143.40	116.76	\$3.75	88,672.96	8,667,774.32	\$5.66	\$2,688.00			
Sixth California	20,013.11	3,443.51	86,492.62	114.52	268.89	.15	110,332.80	564.08	26.64				
Colorado	514.41	.30	131.09		5.40		651.20						
Connecticut	67,689.34	659.00	30,765.49	9.72	6.75		99,130.30				116,284.50		
Delaware	152.05		12.88				164.93						
Florida	1,642,578.16	43,090.95	456,658.10	208,494.83	6,032.27	3,671.13	2,360,525.44	1,212.58				\$0.20	
Georgia	8,849.34		1,718.50	105.00			10,672.84						
Hawaii	37.15	.08	.13	.38			37.74	29.09	6.30				
Idaho	16.00						16.00						
First Illinois	32,499.10	1,087.49	39,281.86	3,438.55	662.20		76,969.20	2,927.30					
Eighth Illinois	11,244.39	256.55	1,276.67				12,777.61						
Indiana	177,045.12	402.54	70,540.13	91.92	4.73		248,084.44					3,525.00	
Iowa	2,710.05	484.20	149.63				3,343.88	3.47					
Kansas	267.52		1.00				268.52						
Kentucky	7,236.08	103.49	660.35				7,999.92	38,188,633.08		6,220.35		9,500.00	
Louisiana	115,975.93	6,186.32	85,858.03	2,270.20	89.65		210,380.13	35.88					
Maine	1,994.98	153.16	2,856.68			.30	5,005.12	6.60					
Maryland	24,015.62	408.97	1,654.59	71.16	184.50		26,334.84	48.40	66.24				
Massachusetts	70,836.13	1,500.50	46,607.54	756.92	1,954.66		121,715.75	10,693.16	63.65				30.00
Michigan	145,502.60	1,511.36	164,592.13	363.32	88.17		312,057.58	38.39					
Minnesota	8,899.63	14.25	936.40			4.53	9,854.81	11.58					
Mississippi	14.00						14.00						
First Missouri	9,980.46	15.75	2,201.66	98.99	302.37		12,599.23	24,732.09			2.77		
Sixth Missouri	40,348.58	547.95	2,362.38				43,258.91						
Montana	156.10		263.25				419.35						
Nebraska	574.90		50.00				624.90						
Nevada	3.20		8.25				11.45						
New Hampshire	90,746.51	155.09	42,149.17	11.55			133,062.32						
First New Jersey	356,478.74	3,004.51	309,091.20	112,329.89	16,882.80	750.00	798,537.14	.98					
Fifth New Jersey	1,005,736.74	26,028.97	315,181.48	10,792.54	721.61	634.65	1,359,095.99	31,021,731.96	63.72				
New Mexico	23.66						23.66						
First New York	53,380.57	2,903.18	20,042.62	467.49	21.64		76,815.50	1,422,000.84					

Second New York	43,595.79	4,513.24	25,708.89	8,618.03	28,417.43	734.29	111,587.67	929,641.14	11,964.33	71,055.46	12,557.00		
Third New York	98,713.02	6,890.95	92,255.47	15,374.19	1,354.12	1,153.19	215,740.94	2,821.52	539.01	187.20	1,643.00		
Fourteenth New York	119,109.90	5,269.04	30,412.71	235.75	1.70		155,059.10	128.10					
Twenty-first New York	5,578.12	25.68	1,573.29				7,177.09						
Twenty-eighth New York	12,368.28	332.87	2,287.18	96.30	288.32	.75	15,373.70	5,004.27	13.68				.30
North Carolina	76,516.11	7.67				9,000.00	85,523.78	262,611,793.80	3,310.20	1,055,812.32			
North Dakota	94.70	.15					94.85						
First Ohio	29,368.06	499.60	4,749.84	53.83	10.47		34,681.80	2.70					
Tenth Ohio	358,285.71	7,192.35	9,118.75		6.76		374,603.57	3.48					
Eleventh Ohio	12,165.28	146.90	324.80	14.70	2.70		12,654.38						
Eighteenth Ohio	78,978.64	525.42	2,123.44	3.41	.34	11.25	81,641.90	10.69					
Oklahoma													
Oregon	601.59	22.43	320.32				944.34	39.32	.29				
First Pennsylvania	3,049,499.87	7,071.17	467,035.03	10,661.02	2,287.07		3,536,554.16	18,068,682.59	316.08	453.60			
Twelfth Pennsylvania	468,778.96	1,109.64	81,821.63	10.50			551,720.73	276,469.05					
Twenty-third Pennsylvania	68,725.38	78.56	109.54	37.49	242.68	54.30	69,247.95	51.12					
Rhode Island	18,941.09		98.75				19,039.84	.30					
South Carolina	378,227.35	.75	23.25			37.50	378,288.85	.90					
South Dakota	172.68		33.75				206.43						
Tennessee	18,756.15		394.50		.54		19,151.19						
First Texas	8,939.03		9,327.53	84.54	5.40		18,356.50	31.91					
Second Texas	258.45	45.00	18.38	1.31	1.35		324.49	1.05					
Utah	1,316.05		1,474.75				2,790.80	1.50					
Vermont								1.48					
Virginia	440,142.32	51.23	1,104.95		9.45	81,630.00	522,937.95	171,805,034.91		1.80			
Washington	511.14	10.02	190.44		1.35		712.95	25.96					
West Virginia	152,258.63	28.05	7.50	4.20			152,298.38						
Wisconsin	42,009.19	234.53	11,490.46	1,463.08	13.52		55,210.78	6.93					
Wyoming	38.30		29.00				67.30						
Philippine Islands	436,780.45	333.40	1,605.00	2,663.79	1,831.79		443,214.43	2,340.12	16.56				
Total	9,894,669.58	127,370.58	2,435,020.80	378,882.52	61,820.09	97,685.79	12,995,449.36	533,042,544.34	16,854.96	1,252,252.40	27,255.50		

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

California	\$97,683.58	\$4,358.27	\$96,316.44	\$257.92	\$385.65	\$3.90	\$199,005.76	\$8,668,338.40	\$32.30	\$2,688.00			
District of Columbia	71.35	28.59	34.05	24.69	91.13		249.81	27.35	66.24				
Illinois	43,743.49	1,344.04	40,558.53	3,438.55	662.20		89,746.81	2,927.30				3,525.00	
Maryland	23,944.27	380.38	1,620.54	46.47	93.37		26,085.03	21.05					
Missouri	50,329.04	563.70	4,504.04	98.99	302.37		55,858.14	24,732.09		2.77			
New Jersey	1,362,215.48	20,033.48	624,272.68	123,122.43	17,604.41	1,384.65	2,157,633.13	31,021,732.94	63.72				
New York	332,745.68	19,964.96	172,280.16	24,791.76	30,083.21	1,888.23	581,754.00	2,359,595.87	12,517.02	71,242.66	14,200.30		
Ohio	478,797.09	8,864.27	16,316.83	71.94	20.27	11.25	503,581.65	16.87					
Pennsylvania	3,587,004.21	8,259.37	548,966.20	10,709.01	2,529.75	54.30	4,157,522.84	18,345,202.76	769.68				
Texas	9,197.45	45.00	9,345.91	85.85	6.75		18,680.99	32.96					
Washington	511.14	10.02	190.44		1.35		712.95	25.96					

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1940, by collection districts, States, and Territories—Continued

Collection districts	Tobacco manufactures—Continued			Oleomargarine							
	Manufactured tobacco (chewing, smoking, and snuff), per pound, 18 cents	Leaf tobacco sold or removed, in violation of sec. 3360, R. S., etc.	Total, all tobacco taxes	Colored, per pound, 10 cents	Uncolored, per pound, ¼ cent	Manufacturers, \$600	Special taxes				Total from oleomargarine taxes
							Wholesale dealers		Retail dealers		
							Colored oleomargarine, \$480	Uncolored oleomargarine, \$200	Colored oleomargarine, \$48	Uncolored oleomargarine, \$6	
Alabama		\$6.70	\$503.87	\$67.20	\$994.67	\$600.00		\$7,766.69		\$15,545.23	\$24,973.79
Arizona								1,903.34		6,208.45	8,111.79
Arkansas	\$29.98	294.22	612.20				\$266.67	4,100.01		10,835.64	15,202.32
First California	61,347.08		8,820,488.02	4.00	67,030.60	1,800.00		5,400.00		28,846.60	103,081.20
Sixth California	4,519.91		115,443.43		30,762.00	2,400.00		7,666.69		46,223.12	87,051.81
Colorado	983.52		1,636.22					3,450.00		13,203.78	16,743.78
Connecticut	4,812.92	86.22	220,316.58					1,400.00		4,374.61	5,774.61
Delaware	377,526.78		377,691.71					834.34		2,068.55	2,932.89
Florida	299.21		2,362,037.43			84.00		11,216.71		23,184.90	34,485.61
Georgia			10,672.90	960.00	6,900.25	10.00	1.58	8,900.82		18,533.27	35,305.92
Hawaii	1,018.22		1,091.26					400.00		1,505.15	1,905.15
Idaho			16.00							29.00	29.00
First Illinois	3,172,787.54		3,252,684.04	12,237.50	225,750.37	5,400.00		9,633.35		41,547.87	294,569.09
Eighth Illinois	21,861.06	464.00	38,627.67	30.50			480.00	14,655.03		40,222.41	55,387.94
Indiana	23,086.38		271,173.29	315.00	83,217.50	600.00		12,133.37		51,775.34	148,041.21
Iowa	24,480.03		27,827.38					2,700.02		8,350.79	11,050.81
Kansas	152.46		420.98	4,235.00	51,829.75	2,400.00		7,203.33	\$96.00	28,932.68	94,695.76
Kentucky	7,774,192.04	200.13	45,986,745.52					5,833.35		27,168.88	33,002.23
Louisiana	71.87	20.00	210,507.88			1.93		6,535.86		16,143.87	22,679.73
Maine	1.85		5,013.07					4,703.36		10,190.68	14,894.04
Maryland	128.97		26,578.45	10,428.77	23,768.00	3,509.46	1,240.00	6,900.85	1,075.00	24,739.08	71,661.16
Massachusetts	53,172.26		185,674.82					4,933.33		18,312.61	23,245.94
Michigan	1,445,357.97		1,757,453.94	12.80	41,120.00	600.00		17,300.42		53,704.85	117,738.07
Minnesota	7,249.46		17,115.85		1,467.51	600.00		3,083.34		6,997.11	12,147.96
Mississippi			14.00	25.00			343.50	2,783.35		4,732.96	7,894.81
First Missouri	6,084,598.01		6,121,932.10	745.00	16,300.00	600.00		2,766.67	96.00	19,515.94	40,023.61
Sixth Missouri	3,066.93		46,325.84	48.00	4,640.00			6,500.01		23,019.71	34,207.72
Montana	63.58		482.93					511.68		176.78	688.46
Nebraska	3,331.72		3,956.62					4,620.00		14,731.32	19,351.32
Nevada			11.45					683.34		699.60	1,382.94
New Hampshire	28.80		133,091.12					1,333.34		4,993.01	6,326.35
First New Jersey			798,538.12			25.00		1,400.00		9,922.10	11,347.10
Fifth New Jersey	1,335,508.94		33,716,395.61	1,437.00	47,741.50	1,200.00		2,133.34	48.00	11,619.00	64,178.84
New Mexico			23.66					750.00		3,390.85	4,140.85
First New York	31,634.70	30.70	1,530,481.74					1,333.34		8,933.13	10,266.47
Second New York	74,176.50		1,210,982.10			357.76	3,093.40	2,680.01		343.30	6,474.46
Third New York	13,727.79		234,659.46		5.25			550.00		1,936.00	2,491.25
Fourteenth New York	65,630.45		220,817.65					3,716.68		16,454.98	20,171.66
Twenty-first New York	114,330.35		121,507.74					5,936.67		17,540.18	23,476.85
Twenty-eighth New York	9,460.60	125.00	29,971.25					6,372.50		16,574.61	22,947.11
North Carolina	22,484,147.75	278.56	286,240,875.41			600.00		6,610.30		17,522.84	24,734.82
North Dakota			94.85							24.00	24.00
First Ohio	5,169,154.13		5,203,838.63	157.20	59,506.00	1,200.00		6,536.70		22,173.02	89,572.92
Tenth Ohio	1,111,307.76		1,485,914.81		20,950.00			6,353.35		15,507.01	42,790.36
Eleventh Ohio	252.00		12,906.38	25.80	47,600.00	600.00	16.67	6,355.00		18,762.36	73,359.83
Eighteenth Ohio	51,584.69		133,237.28					9,368.67		27,206.34	36,573.01
Oklahoma		127.87	127.87					266.67		1,492.50	1,759.17
Oregon	342.25		1,326.20		3,590.00	645.00		2,900.02		13,212.46	20,347.48
First Pennsylvania	429,635.24		22,035,188.07					1,900.00		9,328.79	11,228.79
Twelfth Pennsylvania	926,383.68		1,755,027.06					400.00		2,813.93	3,213.93
Twenty-third Pennsylvania	11,326.92	5.00	80,630.99					1,933.33		8,320.21	10,253.54
Rhode Island	1,901.72		20,941.86					1,600.00		3,674.18	5,274.18
South Carolina	1,485.00	89.31	379,864.06	30.00	1,280.00	250.00		5,300.00		9,929.68	16,789.68
South Dakota	196.20		402.63							15.50	15.50
Tennessee	3,549,604.11		3,568,655.30					1,050.00		1,418.03	2,468.03
First Texas	6,555.86		24,944.27					13,205.66		24,567.04	37,762.70
Second Texas	.18		325.72		25,007.50	1,200.00		7,567.04		25,187.64	58,962.18
Utah	106.02		2,898.32					500.00		1,254.90	1,754.90
Vermont	3.78		5.26					1,716.67		2,067.50	3,774.17
Virginia	5,246,591.18		177,574,565.84					6,812.84		23,252.02	30,064.86
Washington	72.08		810.99					512.66		1,588.30	2,100.96
West Virginia	1,458,273.24		1,610,571.62					9,633.35		18,980.93	28,614.28
Wisconsin	24,903.79		80,121.50								
Wyoming			67.30					200.01		1,887.19	2,087.20
Pbilippine Islands	.36		445,571.47								
Total	61,182,359.32	1,727.71	608,518,443.59	30,758.77	759,463.51	24,681.21	5,441.82	283,425.41	1,315.00	908,514.31	2,013,600.03
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT											
Alaska										\$44.70	\$44.70
California	\$65,866.99		\$8,935,931.45	\$4.00	\$97,792.00	\$4,200.00		\$13,066.69		75,069.72	190,133.01
District of Columbia	112.95		456.35					1,133.34		4,464.95	5,714.29
Illinois	3,194,648.60	\$464.00	3,291,311.71	12,268.00	225,750.37	5,400.00	\$480.00	24,288.38		81,770.28	349,957.03
Maryland	16.02		26,122.10	10,428.77	23,768.00	3,509.46	1,240.00	5,767.51	979.00	20,254.13	65,946.87
Missouri	6,087,664.94		6,168,257.94		793.00	20,940.00		9,286.68	96.00	42,535.65	74,231.33
New Jersey	1,335,603.94		34,514,933.73	1,437.00	47,741.50	1,225.00		3,583.34	48.00	21,541.10	75,525.94
New York	808,960.39	155.70	3,348,425.94		5.25	357.76	3,093.40	20,539.20		61,782.20	85,827.80
Ohio	6,332,298.68		6,835,897.10	183.00	128,056.00	1,800.00	16.67	28,591.72		83,648.73	242,296.12
Pennsylvania	1,367,345.84	5.00	23,870,846.12					4,233.33		20,462.93	24,696.26
Texas	6,556.04		25,269.99		25,007.50	1,200.00		20,772.70		49,744.68	96,724.88
Washington	72.08		810.99					512.66		1,543.60	2,056.26

1 This collection represents an excise tax of 15 cents per pound on imported oleomargarine.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1940, by collection districts, States, and Territories—Continued

Collection districts	Adulterated butter				Process or renovated butter		Mixed flour		Filled cheese		
	Manufactured or sold, etc., per pound, 10 cents	Manufacturers' special tax, \$600	Wholesale dealers' special tax, \$480	Retail dealers' special tax, \$48	Manufactured or sold, etc., per pound, 14 cent	Manufacturers' special tax, \$50	Per barrel, 4 cents	Manufacturers' or packers' special tax, \$12	Per pound, 1 cent	Manufacturers' or dealers' special taxes	Imported, per pound, 8 cents
Alabama	\$5.00		\$25.00		\$3,875.25	\$50.00					
Arizona											
Arkansas							\$1,550.00	\$24.00			
First California											
Sixth California											
Colorado											
Connecticut											
Delaware											
Florida					2,029.00	50.00					
Georgia											
Hawaii											
Idaho					40.39						
First Illinois	2,266.17	\$1,712.16	\$390.98								
Eighth Illinois											
Indiana							300.00	26.45			
Iowa											
Kansas											
Kentucky											
Louisiana											
Maine											
Maryland	210.00	135.00			908.25	60.00					
Massachusetts											
Michigan							320.00	12.00			
Minnesota											
Mississippi											
First Missouri								12.00			
Sixth Missouri											
Montana											
Nebraska											
Nevada											
New Hampshire											
First New Jersey	3,000.00	125.00									
Fifth New Jersey											
New Mexico											
First New York										\$20.84	\$134.40
Second New York	300.00										
Third New York											
Fourteenth New York											
Twenty-first New York											
Twenty-eighth New York							413.28	28.00			
North Carolina	469.19	360.00									
North Dakota											
First Ohio											
Tenth Ohio											
Eleventh Ohio											
Eighteenth Ohio											
Oklahoma											
Oregon							2,281.00	36.00			
First Pennsylvania		4,276.81									
Twelfth Pennsylvania											
Twenty-third Pennsylvania											
Rhode Island											
South Carolina											
South Dakota											
Tennessee											
First Texas											
Second Texas											
Utah							97.60				
Vermont											
Virginia											
Washington							1,071.60	48.00			
West Virginia											
Wisconsin							10.00	12.00			
Wyoming											
Total	6,250.36	6,608.97	415.98		6,852.89	150.00	6,043.38	198.45		20.84	134.40

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

California							\$1,550.00	\$24.00			
Illinois	\$2,266.17	\$1,712.16	\$390.98		\$40.39						
Maryland	210.00	135.00			908.25	\$50.00					
Missouri								12.00			
New Jersey	3,000.00	125.00									
New York	300.00						413.28	28.00		\$20.84	\$134.40
Ohio											
Pennsylvania		4,276.81									
Texas											
Washington							1,071.60	48.00			

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1940, by collection districts, States, and Territories—
Continued

Collection districts	Narcotics (opium, coca leaves, or derivatives thereof)									
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Opium order blanks, per hundred, \$1	Accepted offers in compromise, etc., on account of violation of the Harrison Narcotic Act	Special taxes					Total from narcotic taxes	
				Importers, manufacturers, and compounders, \$24	Wholesale, dealers, \$12	Retail dealers, \$3	Practitioners, \$1	Laboratories, etc., \$1		Dealers in untaxed narcotic preparations, \$1
Alabama		\$179.60	\$1,990.00	\$24.00	\$338.00	\$2,400.96	\$2,028.85	\$8.00	\$7.00	\$6,976.41
Arizona		41.70			108.60	535.45	489.05		19.30	1,194.10
Arkansas		132.00	500.00		60.00	1,405.79	1,348.32		106.00	3,552.11
First California	\$5.48	304.30	25.00	102.00	402.00	4,355.84	5,273.86	4.00	41.00	10,513.48
Sixth California	35.60	393.60	810.00	108.00	678.00	6,092.84	8,794.49	5.09	61.75	17,009.37
Colorado		116.80	275.00		336.00	1,645.96	1,737.60		46.35	4,157.71
Connecticut		155.30	175.00		144.00	2,078.42	2,033.70		34.50	4,620.92
Delaware	1.00	23.60		24.00	14.00	323.55	331.33	2.00	39.60	759.08
Florida		213.70	30.00		240.00	2,270.00	1,863.33		23.00	4,640.03
Georgia	50.60	283.30	301.00	24.00	547.60	3,101.46	2,596.29	7.00	35.25	6,946.50
Hawaii	.95	15.60	1,412.83	56.00	88.00	49.40	390.30	1.00	77.55	2,091.63
Idaho		33.50	60.00		24.00	556.75	503.00		4.00	1,181.25
First Illinois	1,470.70	465.60	535.00	145.20	687.00	7,686.40	8,418.98	8.75	57.00	19,474.63
Eighth Illinois	78.20	155.75	530.00	49.00	394.75	2,029.66	2,834.55		127.80	6,199.72
Indiana	9,171.39	262.45	515.00	144.00	623.20	3,138.55	3,869.55	1.00	158.35	17,883.49
Iowa	29.51	160.90	252.31	48.00	454.00	2,299.99	2,838.30		196.00	6,279.10
Kansas	9.00	158.00	30.00	24.00	221.00	2,525.80	2,229.75		67.40	5,264.95
Kentucky	39.00	178.40	15.00	24.00	305.00	2,405.69	2,658.42		137.55	5,763.06
Louisiana		134.80	1,359.50	24.00	156.00	2,603.20	2,137.00	5.00	202.75	6,622.25
Maine		76.90	60.00		60.00	950.50	1,202.70	2.25	186.10	2,538.45
Maryland	295.84	256.13	3,766.90	203.42	444.60	3,248.98	4,046.35	2.00	22.31	12,286.53
Massachusetts	1,068.29	414.60	712.00	144.00	541.20	6,514.18	7,105.98	11.75	181.30	16,693.30
Michigan	6,809.01	360.00	4,010.00	364.00	799.52	6,251.72	6,593.69	7.15	240.59	25,405.68
Minnesota	.50	215.70	605.00	72.00	276.00	3,331.29	3,177.25	1.00	14.00	7,692.74
Mississippi		122.70	765.00		93.60	1,411.44	1,369.01		106.55	3,868.30
First Missouri	20,117.39	170.80	2,630.00	168.00	301.20	2,913.41	2,988.75		79.25	29,368.80
Sixth Missouri	13.75	184.10	135.50	90.00	306.50	2,199.43	2,461.00	3.05	81.40	5,474.73
Montana		44.40			36.00	771.55	539.75		5.00	1,396.70
Nebraska	173.16	97.30	2,630.00	48.00	120.75	1,915.88	1,696.70		7.15	6,688.94
Nevada		10.10				142.00	166.85		14.00	332.95
New Hampshire	16.00	36.10		24.00	48.00	521.95	586.25		62.05	1,294.35
First New Jersey	10.90	86.00		28.00	94.00	1,496.85	1,486.15		13.00	3,214.90
Fifth New Jersey	145,688.51	250.00	515.00	148.00	168.00	4,517.25	4,467.05	4.25	17.25	155,775.31

New Mexico		26.80			24.00	388.20	457.19		12.00	908.19
First New York	9,716.32	410.30	485.00	168.00	120.00	8,016.82	7,526.19	3.00	18.00	26,463.63
Second New York	727.82	90.30		168.00	415.00	833.05	853.80		23.00	3,110.97
Third New York	117.50	189.00		118.00	159.00	2,925.50	6,572.07	7.00	13.00	10,101.07
Fourteenth New York	3,730.55	306.70	150.00	192.00	369.00	4,759.90	5,049.90	10.25	21.50	14,619.80
Twenty-first New York	87.22	125.50	85.00	160.00	248.00	1,439.55	2,118.95		51.00	4,315.22
Twenty-eighth New York	433.00	190.00	426.00	192.00	338.24	2,222.32	3,016.65	10.59	30.30	6,859.10
North Carolina		219.00	1,445.00		264.00	2,864.24	2,558.95	1.00	320.50	7,672.69
North Dakota		28.90			48.60	674.05	465.05			1,216.60
First Ohio	501.08	118.10	210.00	96.00	180.00	1,654.15	2,156.23	2.00	63.35	4,980.91
Tenth Ohio	8.60	76.20	187.15		108.00	942.31	1,348.50		75.75	2,746.51
Eleventh Ohio	645.94	98.50	4,000.00	72.00	240.00	1,070.35	1,509.05		49.15	7,684.99
Eighteenth Ohio	287.00	251.10		144.00	342.60	2,887.73	3,807.68		32.10	7,752.21
Oklahoma		163.00	200.00		261.35	2,550.70	2,143.41		97.20	5,424.66
Oregon	5.68	121.90	495.00	60.00	222.00	1,579.29	1,355.15	1.00	9.10	3,849.12
First Pennsylvania	7,690.49	462.20	869.66	408.00	737.00	6,861.77	6,607.35	8.34	33.30	23,678.11
Twelfth Pennsylvania		117.00	265.00		197.00	1,725.75	1,905.20		8.00	4,217.95
Twenty-third Pennsylvania	152.50	246.70	564.96	72.00	204.00	3,720.62	4,249.12	1.05	54.00	9,204.95
Rhode Island		58.90	60.00		36.00	1,081.85	908.20		91.50	2,236.45
South Carolina		144.54			156.00	1,354.34	1,295.73	1.00	14.25	2,965.86
South Dakota		34.20	81.84		72.60	715.75	539.15		14.00	1,457.54
Tennessee	512.08	232.30	980.00	24.00	313.30	2,725.30	2,708.83	1.00	51.75	7,548.56
First Texas	250.52	250.52	741.00	24.00	432.60	3,854.32	3,366.72		281.35	8,950.51
Second Texas	250.20	242.60	1,345.00		349.00	2,003.89	3,822.97		390.86	8,404.52
Utah		36.10	25.00		211.00	468.50	465.70		17.00	1,223.30
Vermont		29.40			36.00	333.66	510.30	1.00	142.05	1,052.41
Virginia	26.64	211.50	80.00	24.00	168.00	1,816.70	2,589.90	1.00	437.15	5,354.89
Washington		155.30	460.75		883.00	2,396.65	2,095.92		29.00	5,520.62
West Virginia		113.70	20.00		147.00	660.80	1,742.85	1.00	353.00	3,038.35
Wisconsin	40.80	192.70	1,206.70	24.00	249.00	3,550.45	3,464.20		103.70	8,831.55
Wyoming		15.40	202.00		12.00	286.25	265.30		2.00	782.95
Total	210,018.20	10,692.10	39,230.10	4,091.62	16,183.81	152,065.90	167,680.45	122.52	5,310.96	605,395.66

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

Alaska		\$1.70	\$15.00			\$36.00	\$58.75			\$111.45
California	\$41.18	697.90	835.00	\$270.00	\$1,080.00	10,448.68	14,038.35	\$9.09	\$102.75	27,522.85
District of Columbia		81.53	11.25	24.00	180.60	1,034.14	1,527.15	1.00	3.00	2,862.67
Illinois	1,548.90	621.36	1,065.00	194.20	1,081.75	9,716.06	11,253.53	8.75	184.80	25,674.35
Maryland	295.84	174.60	3,755.65	179.42	264.00	2,214.84	2,519.20	1.00	19.81	9,423.86
Missouri	20,131.14	354.90	2,765.50	258.00	607.70	5,112.84	5,449.75	3.05	160.65	34,843.53
New Jersey	145,699.41	336.00	515.00	176.00	262.00	6,014.10	5,953.20	4.25	30.25	158,990.21
New York	14,812.41	1,311.80	1,146.00	998.00	1,679.24	20,197.14	25,137.56	30.84	156.80	65,469.79
Ohio	1,442.62	543.90	4,397.15	312.00	870.60	6,554.54	8,821.46	2.00	220.35	23,164.62
Pennsylvania	7,842.99	825.90	1,699.62	480.00	1,138.00	12,308.14	12,761.67	9.39	95.30	37,161.01
Texas	250.20	493.12	2,086.00	24.00	781.60	5,858.21	7,189.69		672.21	17,355.03
Washington		153.60	445.75		383.00	2,360.65	2,037.17		29.00	5,409.17

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1940, by collection districts, States, and Territories—Continued

Collection districts	Marihuana Tax Act of 1937								Total from marihuana taxes	
	Marihuana transfers, per ounce, \$1	Transfers to unregistered persons, per ounce, \$100	Marihuana order forms, each, 2 cents	Fines, penalties, etc., for violation of the Marihuana Tax Act	Special or occupational taxes					
					Importers, manufacturers, and compounders, \$24	Dealers, \$3	Practitioners, \$1	Laboratories, \$1		Producer, \$1
Alabama						\$24.00		\$7.00		\$31.00
Arizona								3.00		3.00
Arkansas						9.00		11.00		20.00
First California					\$24.00	26.00		4.00		54.00
Sixth California	\$1.00		\$0.02		48.00	33.00		69.00	\$1.50	152.52
Colorado						30.00		19.00		49.00
Connecticut						2.00				2.00
Delaware									\$1.00	1.00
Florida		\$300.00		\$500.00		30.00		22.05		852.05
Georgia						13.14		2.00		15.14
Hawaii								1.00		1.00
Idaho					48.00	57.00		24.00	1.00	130.00
First Illinois			.25			12.00		8.00	1.00	23.00
Eighth Illinois						10.25		69.15		79.40
Indiana			.06			5.00		22.25		27.25
Iowa	2.00					9.00		9.00	1.00	19.00
Kansas						54.14		24.00		78.14
Kentucky		505.82		25.00		7.62		2.00		540.44
Louisiana	1.10					3.00		8.00		11.10
Maine						27.00		25.25	1.00	53.25
Maryland			.04		54.00	12.00		89.15	3.00	158.15
Massachusetts	7.00			25.00		35.00		31.00		98.00
Michigan						33.75		14.25		48.00
Minnesota										
Mississippi										
First Missouri						3.00		4.00		7.00
Sixth Missouri						18.00		6.00		24.00
Montana						10.50			2.00	12.50
Nebraska	23.00		.46	100.00		10.25		35.00		168.71
Nevada								2.00		2.00
New Hampshire										
First New Jersey						15.00		15.00		30.00
Fifth New Jersey						24.00		13.00		37.00
New Mexico								1.00		1.00

First New York					48.00	60.25		9.00	1.00	118.25
Second New York					82.80	14.00		4.00		100.80
Third New York						86.25		34.00	2.00	122.25
Fourteenth New York						16.50		8.00	2.00	26.50
Twenty-first New York						3.00		38.00		41.00
Twenty-eighth New York						90.78		46.00	4.00	140.78
North Carolina								1.00		1.00
North Dakota	8.00		.12					3.00		9.12
First Ohio	16.00		.02	48.25	48.00			16.00		138.25
Tenth Ohio		108.21						31.00		139.21
Eleventh Ohio				60.00				9.00		69.00
Eighteenth Ohio								29.05		29.05
Oklahoma						21.00		22.00		43.00
Oregon						9.00		2.00		11.00
First Pennsylvania	8.00		.02	16.00		27.00		9.05		52.00
Twelfth Pennsylvania					24.00	42.00		35.50	2.00	103.50
Twenty-third Pennsylvania				8.00		54.15		56.00		110.15
Rhode Island						41.02		27.75	1.55	70.32
South Carolina						8.50		3.00		11.50
South Dakota						15.00		11.00		26.00
Tennessee								1.00		1.00
First Texas	16.00		.02			12.00		29.00		32.00
Second Texas						27.00		7.00	2.00	36.00
Utah						3.00		1.00		4.00
Vermont						7.25		2.00		9.25
Virginia										
Washington						12.00		16.00		28.00
West Virginia				15.00		24.00		23.31		47.31
Wisconsin						3.00		3.00		6.00
Wyoming						9.00		2.00	221.00	232.00
Philippine Islands						9.00		8.00		17.00
Total	80.10	914.03	1.01	794.25	376.80	1,127.32	1,005.76	20.50	382.83	4,702.00

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

California	\$1.00		\$0.02		\$72.00	\$59.00	\$73.00	\$1.50		\$206.52
District of Columbia						3.00	7.00	1.00		11.00
Illinois			.25		48.00	69.00	29.00	1.00	\$18.00	155.25
Maryland					54.00	24.00	18.25			96.25
Missouri						21.00	10.00			31.00
New Jersey						39.00	23.00			62.00
New York					130.80	270.75	139.00	9.00	25.2	565.75
Ohio	16.00	\$108.21	.02	\$108.25	48.00	39.00	98.05			209.30
Pennsylvania				5.00	24.00	137.17	119.26	2.00	1.	383.43
Texas	16.00		.02			30.00	8.00	2.00	1.	56.02
Washington						24.00	23.31			47.31

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1940, by collection districts, States, and Territories—Continued

Collection districts	Stamp taxes (Title VIII, Revenue Act of 1926, as amended)					Total from stamp taxes
	Documentary stamps—Issues and transfers of bonds of indebtedness, issues of capital stock, passage tickets, foreign insurance policies and deeds of conveyance		Capital stock transfers, on each \$100 of face value or fraction thereof, 4 or 5 cents	Silver bullion transfers, 50 percent of profit (Silver Purchase Act of 1934)	Playing cards, per pack, 10 cents	
	Sales by postmasters	Sales by collectors				
Alabama	\$36,671.50	\$22,949.82				\$59,624.32
Arizona	11,847.22	17,645.12			\$3.00	29,553.84
Arkansas	28,599.19	13,074.05			61.50	41,673.24
First California	327,244.45	396,473.27	\$138,543.59	\$188.58	1,446.70	863,896.59
Sixth California		534,776.54	109,833.41	3.40	170.00	644,783.35
Colorado	34,915.66	111,195.50	192.00		265.50	146,568.66
Connecticut	60,005.99	48,093.27	89,809.57	3.51	143.80	198,056.14
Delaware	3,716.33	78,962.82	53,757.80			136,436.95
Florida	116,048.84	40,258.91	68.46	10.44	3.40	156,390.05
Georgia	68,143.94	57,665.92	47.22			125,857.08
Hawaii	100.17	46,047.10	3,394.16		3,490.40	53,040.83
Idaho	17,449.87	8,101.44				25,551.31
First Illinois	179,416.88	1,493,475.54	360,065.65	23.05	508,005.00	2,540,986.12
Eighth Illinois		41,512.28	1,867.01			43,379.29
Indiana	123,581.46	95,430.75	355.82		55.40	219,423.43
Iowa	156,336.74	13,622.29	439.19		.40	170,398.62
Kansas	58,861.00	19,675.96				78,536.96
Kentucky	49,373.36	58,719.15	7,306.35			115,398.86
Louisiana	71,704.56	84,953.29			.30	156,658.15
Maine	47,148.00	4,633.01	2,733.45		.80	54,515.26
Maryland	86,554.70	228,333.79	42,668.44	80.99	4.00	357,641.92
Massachusetts	137,628.90	460,521.89	420,137.99	8,108.55	23.50	1,026,420.83
Michigan	108,363.89	244,209.70	89,034.83	13.80	56.50	441,678.72
Minnesota	59,270.00	126,402.72	12,210.77		82,514.30	280,397.79
Mississippi	30,965.35	9,539.25				40,504.60
First Missouri	87,827.77	93,166.95	56,804.55		28.60	237,827.87
Sixth Missouri	43,162.00	91,183.07	4,867.35		394.80	139,607.22
Montana	29,852.49	5,930.66				35,783.15
Nebraska	44,630.42	33,983.72	1,315.12			79,929.26
Nevada	5,126.70	15,933.62				21,060.32
New Hampshire	15,432.41	7,480.58	40.75			22,953.74
First New Jersey		20,914.29			850.40	21,764.69
Fifth New Jersey	177,185.12	287,471.29	114,710.16	21,330.89	16.40	600,713.86
New Mexico	13,763.82	6,588.81	3,527.20			23,879.83

First New York		168,905.57	452.15	.10	.60	169,358.42
Second New York		7,052,754.36	13,321,262.67	162,655.55	862.30	20,725,938.22
Third New York	188,403.44	50,720.96		5.16	120.50	50,846.62
Fourteenth New York		31,893.28			319,130.70	351,023.98
Twenty-first New York		49,693.59	967.75		6.70	50,668.04
Twenty-eighth New York		120,113.01	38,190.35	78.02	94,602.50	252,983.88
North Carolina		22,795.31	3,635.47			121,537.78
North Dakota	95,107.00	3,026.77				18,026.25
First Ohio	14,999.48	208,628.95	28,992.75		3,374,412.00	3,689,047.03
Tenth Ohio	77,013.33	32,452.31	1,737.65		35.00	34,244.96
Eleventh Ohio		56,193.62	808.20			57,001.82
Eighteenth Ohio		209,837.13	58,178.43		9.60	391,193.33
Oklahoma	123,168.17	42,906.61	166.02			139,207.46
Oregon	96,134.83	71,691.85	100.00		20.50	116,005.95
First Pennsylvania	44,193.00	580,430.93	366,439.45	.23	.90	1,004,333.39
Twelfth Pennsylvania	57,461.88	21,947.02	2,947.35		5.20	24,899.57
Twenty-third Pennsylvania	74,682.57	212,784.23	105,973.64		1.10	393,441.54
Rhode Island	8,684.69	30,760.60	46,086.48	1,223.88	5.80	86,761.45
South Carolina		7,185.61				7,185.61
South Dakota	15,468.36	3,032.41	352.98			18,853.75
Tennessee	85,163.00	35,840.24				121,003.24
First Texas	108,751.42	109,921.16		9.83	159.10	218,841.51
Second Texas	132,421.55	98,471.28		.81	.30	230,893.94
Utah	8,697.57	25,867.17	4,754.85			39,319.59
Vermont	11,423.76	5,077.42			24.00	16,525.18
Virginia	96,010.00	31,569.88	16,845.97			144,425.85
Washington	51,965.48	191,120.05	2,811.70		72.00	245,969.23
West Virginia	46,052.58	7,245.07	5,599.94			58,897.59
Wisconsin	99,592.81	162,411.35	7,895.05		427,417.90	697,317.11
Wyoming	10,316.18	2,688.50				13,004.68
Philippine Islands		1,695.50				1,695.50
Total	3,676,639.83	14,468,588.11	15,527,950.19	193,736.79	4,814,430.40	38,681,345.32

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

Alaska		\$235.90				\$235.90
California		931,249.81	\$248,377.00	\$191.98	\$1,616.70	1,508,679.94
District of Columbia	\$327,244.45	139,394.61	14,820.46	80.99	.40	162,601.16
Illinois	8,304.70	1,534,987.82	361,932.66	23.05	508,005.00	2,584,365.41
Maryland	179,416.88	88,938.93	27,847.98		3.60	195,040.51
Missouri	78,250.00	184,350.02	61,671.90		423.40	377,435.09
New Jersey	177,185.12	308,385.58	114,710.16	21,330.89	866.80	622,478.55
New York	130,989.77	7,474,080.77	13,360,872.82	162,738.83	414,723.30	21,600,819.16
Ohio	188,403.44	507,112.01	89,737.03		3,374,456.60	4,171,487.14
Pennsylvania	200,181.50	815,162.18	475,360.44	.23	7.20	1,422,674.50
Texas	132,144.45	208,392.44		10.64	159.40	449,735.45
Washington	241,172.97	190,884.15	2,811.70		72.00	245,733.33
Puerto Rico	51,965.48	.25				.25

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1940, by collection districts, States, and Territories—Continued

Collection districts	Manufacturers' excise taxes									
	Lubricating oils, per gallon, 4 cents	Gasoline, per gallon, 1 cent	Tires (wholly or in part rubber), per pound, 2 1/4 cents	Inner tubes, per pound, 4 cents	Parts and accessories for automobiles and motorcycles, 2 percent	Automobile truck chassis and bodies, 2 percent	Other automobile chassis and bodies, and motorcycles, 3 percent	Electrical energy, 3 percent	Mechanical refrigerators, 5 percent	Radio components, 5 percent
Alabama	\$7.20	\$238,997.14		\$30,420.12	\$3,239.99	\$5,386.71	\$312.37	\$330,056.77		
Arizona					327.17	1,114.55		164,595.70		
Arkansas	432,651.34	574,799.92			19.56	1,203.99		217,463.84		
First California	1,813,644.67	9,939,706.38	\$206,534.71		2.77	57,751.44	20,586.83	1,617,990.24	\$645.53	\$5,370.16
Sixth California	1,654,539.60	15,022,819.29	1,210,354.11	185,789.80	187,368.47	485,572.23	180,553.91	1,095,839.50	19,187.01	76,493.97
Colorado	8,358.31	495,908.35	208,782.64	31,292.16	43,312.65	4,565.66	100.78	341,080.16	2,206.82	134.70
Connecticut	23,951.68	409,672.76	540,394.64	43,886.29	169,074.56	17,413.46	941.34	773,231.21	857,409.55	688,306.08
Delaware	1,846.62	68,311.16			2,211.98	370.99		80,438.96		
Florida		412,614.88			4,138.98	1,189.01		631,781.95		
Georgia	10,450.77	676,064.50	832.20	2,948.19	3,396.25	3,271.23	816.67	426,422.51		4.40
Hawaii	683.38				246.90	240.76	8.66	129,677.45		
Idaho		102,493.70			80.70	441.91		132,119.70		
First Illinois	3,323,140.70	18,059,064.64	190,735.09		1,240,621.74	966,354.23	94,346.52	2,667,887.83	1,231,562.49	1,387,610.27
Eighth Illinois	192,156.05	2,055,186.99			36,654.88	5,371.69	18.55	732,123.49	62,143.31	1,860.22
Indiana	96,192.94	563,489.60	40,220.11		649,465.96	57,976.30	2,050,362.90	1,085,185.76	2,263,569.99	469,976.18
Iowa	24,908.92	52,710.33	246,494.38	5.51	20,698.62	6,121.64		777,023.08		67.41
Kansas	118,200.82	4,119,387.09			2,273.12	567.68		383,610.26	38.67	
Kentucky	463,158.30	4,160,313.72			23,370.97	716.08		453,419.71		210,358.94
Louisiana	618,078.26	4,885,367.42			1,593.26	2,522.36	6,532.40	441,758.40		38.46
Maine	797.40	13,046.94	6,738.57			275.35		281,526.36		
Maryland	72,761.74	6,174,086.10	449,677.26	87,577.30	30,587.10	5,639.79	723.12	909,588.19		908.43
Massachusetts	4,302,181.72	4,302,181.72	1,075,313.01	169,215.33	84,495.12	21,483.52	31,866.42	1,856,750.59	7.59	434,231.76
Michigan	207,328.91	2,627,741.64	1,094,884.26	179,042.60	3,965,237.88	4,756,105.43	55,218,752.30	1,884,563.50	1,518,266.75	172,457.18
Minnesota	268,586.39	1,200,945.19	294.85	46,688.12	248,483.13	11,952.06	265.69	729,373.57	81,758.36	5,494.27
Mississippi		228,902.78	221,071.87		343.18	4,621.24	462.71	165,056.97		
First Missouri	1,168,472.67	6,892,709.45	47,631.18	153,718.01	230,764.25	3,394.31	5,901.22	678,278.10		97.12
Sixth Missouri	65,513.36	67,726.42			41,849.98	15,843.14	1,435.79	511,246.20		
Montana	1,444.08	505,331.67			1,167.09	825.32		174,806.49		
Nebraska	127,891.51	393,488.01			11,972.23	928.87		346,176.23		
Nevada		75.64			85.90	85.71		51,907.48	100.23	
New Hampshire			17.68		87,025.88	4,025.19	3.90	390,567.48	354.91	963,294.36
First New Jersey	24,639.62	20,197.49	4,384.57	2,270.30	129,613.51	14,309.70	1,919.33	1,606,356.09	267.88	262,222.31
Fifth New Jersey	166,640.67				2.83	242.89		84,391.23		
New Mexico		268,372.69			17,508.55	16,884.03	9,696.78	2,261,067.11	723.79	88,190.23
First New York	42,930.18	61,415.07	4,811.48		104,669.87	291,123.85	162,214.88	2,665,394.21	101.26	170,235.85
Second New York	6,016,720.40	40,108,460.09	384.47	1,229,166.81	36,679.97	8,711.65	2,176.86	17,593.55	346.59	28,562.71
Third New York	736,072.86	6,646,424.46	6,615,665.40	32.13	21,588.27	13,089.57	388.76	901,070.22	483.67	12,867.25
Fourteenth New York	1,030.08	45,948.23								
Twenty-first New York	3,880.50	54,688.63	585.53		58,061.33	61,643.29	19.23	795,379.67		575.56
Twenty-eighth New York	62,192.13	323,176.14	813,647.21	128,361.35	265,108.08	6,392.94	1,243.83	705,993.06	34,334.15	304,395.94
North Carolina		442,589.31	129.87		7,149.16	15,708.19	106.57	454,238.53		
North Dakota	5,763.33				71.77	1,187.17		44,541.79		
First Ohio	257,544.89	463,334.53	300,788.70	84,317.99	158,376.44	25,862.16	31,682.44	496,524.96	2,545,256.46	69,705.37
Tenth Ohio	232,243.87	2,258,141.19	38,922.38		662,433.79	98,256.80	233,661.13	253,655.52	14,890.98	13,249.39
Eleventh Ohio	20,334.56	95,978.58	693,081.60	90,241.09	22,725.34	3,852.88		650,713.46	8,124.81	
Eighteenth Ohio	1,255,148.11	5,781,609.76	16,611,416.03	3,621,746.91	677,162.93	456,708.15	131,108.86	1,066,798.80	675,543.80	52,048.89
Oklahoma	2,496,158.73	23,343,361.27			1,577.98	2,859.43	73.94	507,549.52		
Oregon	16.94	13.76			7,021.00	4,518.50	805.04	565,585.89		421.50
First Pennsylvania	2,525,495.75	18,170,876.35	496,865.27	105,495.78	411,068.08	200,173.53	111,195.87	2,333,231.03	64.09	551,981.18
Twelfth Pennsylvania		12,679.16			467.33	1,357.79		162,692.26		87,803.14
Twenty-third Pennsylvania	3,682,624.33	16,572,774.01	378,123.15	84,244.08	477,651.30	32,371.75	22,185.07	1,105,645.17	630,879.13	4,884.97
Rhode Island	11,037.76	77,251.23	171.98		43,434.23	1,258.81	171.30	297,893.97	20.15	3,639.29
South Carolina	19.26	12,476.96			296.73	649.59		106,286.08		
South Dakota		10,723.15			204.20	419.99		143,385.37		
Tennessee	16,342.56	752,436.53	1,975,900.02	385,221.68	29,850.86	4,063.24	88.71	119,159.44		
First Texas	2,615,852.13	17,841,332.53			12,977.34	3,714.55	1,026.52	731,225.86	10.82	
Second Texas	371,665.92	6,811,253.91			26,362.06	8,168.22		732,382.70		440.72
Utah	42,778.62	430,384.87			3.01	2,952.54	1.48	194,988.98		
Vermont		12,193.05			11.82	165.64		123,503.84		954.08
Virginia	7.59	137,314.05			18,120.36	5,401.84		844,694.61		4,374.88
Washington	136.92	248,055.68	27.59		9,379.79	31,539.17	5,663.08	458,592.28	29.67	80.96
West Virginia	35,369.89	238,178.58			2,187.84	1.22		239,919.87		
Wisconsin	113,815.50	664,742.95	1,797,907.89	321,065.87	297,521.83	146,534.85	1,036,708.56	1,013,145.59	6,090.40	6,736.40
Wyoming		129,197.84				36.09		62,729.27		
Philippine Islands										
Total	31,232,589.30	226,186,669.47	34,672,719.73	6,882,769.08	10,629,993.36	7,866,070.51	59,351,198.09	42,338,501.94	9,954,398.86	6,079,914.50

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

Alaska										
California	\$2,968,184.27	\$24,962,525.67	\$1,416,888.82	\$185,792.57	\$245,119.91	\$506,159.06	\$183,465.51	\$13,926.97	\$19,812.54	\$81,864.13
District of Columbia	1,868.08	14,306.66			3,892.25	235.21	31.95	288,344.28		
Illinois	3,515,296.75	20,114,251.63	190,735.09		1,277,276.60	971,725.92	94,365.07	3,400,011.32	1,293,705.80	1,389,470.40
Maryland	70,893.66	6,159,729.24	449,677.26	87,577.30	26,694.85	5,404.58	691.17	621,243.91		808.43
Missouri	1,233,986.08	6,960,435.87	47,631.18	153,718.01	272,614.23	19,237.45	7,337.01	1,189,518.30		97.12
New Jersey	181,280.29	20,197.49	4,402.15	2,270.30	126,639.69	18,334.89	1,922.33	2,086,913.57	622.79	1,225,516.67
New York	6,862,826.15	47,245,112.62	7,435,028.22	1,357,579.18	557,611.07	397,695.33	175,739.84	7,346,497.82	35,980.46	604,757.54
Ohio	1,765,271.43	8,599,064.06	17,044,206.71	3,696,305.99	1,460,638.50	584,674.99	396,452.43	2,457,692.74	3,243,816.05	135,003.65
Pennsylvania	6,208,120.08	34,756,329.52	874,988.42	189,739.86	889,186.80	233,903.07	133,380.94	3,601,568.46	636,943.22	644,609.29
Texas	2,987,513.05	24,652,586.44			39,359.40	11,890.77	1,026.52	1,463,608.56	10.82	440.72
Washington	136.92	248,055.68	27.59		9,379.79	31,539.17	5,663.08	444,665.31	29.67	80.96

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1940, by collection districts, States, and Territories—Continued

Collection districts	Manufacturers' excise taxes—Continued											
	Matches, per thousand, fancy wooden, or colored stem, 6 cents	Toilet preparations		Furs, 3 percent ¹	Sporting goods, 10 percent ¹	Cameras and lenses 10 percent ¹	Chewing gum, 2 percent ¹	Brewers' wort, per gallon, 15 cents ¹	Malt—liquid, sirup, or extract, per pound, 3 cents ¹	Firearms, shells, and cartridges, 10 percent	Pistols and revolvers (Revenue Act of 1926), 10 percent	Total manufacturers' excise taxes
		Perfumes, cosmetics, etc., 10 percent	Tooth-pastes, toilet soaps, etc., 5 percent ¹									
Alabama		\$10,169.13								\$5.25		\$618,594.68
Arizona		302.65			\$17.09							166,357.16
Arkansas		1,764.02	\$8.03		3.22							1,227,913.92
First California	\$742.55	76,873.21	1,090.82	\$3,021.67	276.92			\$9.29	3,653.19			13,150,211.98
Sixth California		290,799.16	305.00	13,477.12	10,002.31				1,188.71			20,434,270.19
Colorado		17,101.34			233.97							1,153,077.54
Connecticut		100,512.97	20.35	3,528.80	228.94		\$1,379.44			2,250,588.36	\$64,557.30	5,935,097.08
Delaware		27,974.64										181,154.29
Florida		3,411.56			2.90							1,053,139.28
Georgia		39,402.55			254.33			\$1,588.13				1,065,437.33
Hawaii	139.20	4,398.88			320.65					107.88		135,827.56
Idaho		1,30.33	1.10									235,167.34
First Illinois		602,049.93	185.81	2,946.72	60,255.19	\$171.83			2,730.08			29,829,663.07
Eighth Illinois		7,656.27		.78	13.41				660,753.48			3,753,938.10
Tenth Illinois		36,536.80	251.79		726.22							7,263,954.55
Indiana		108,226.98	30.39	105.77	35.32							1,236,635.02
Iowa		1,524.93			2,253.88							4,627,890.23
Kansas		18,975.81	1.46	10.29						23.55		5,330,821.59
Kentucky		15,227.29	.50									5,971,028.53
Louisiana	18	58.35	2.43		80.02							302,525.42
Maine		46,474.73	.49	995.91	3.52					232.68		7,779,206.36
Maryland		229,519.84	117.61	125.67	186.02				220,066.37		23,775.99	8,760,867.27
Massachusetts		50,614.55	749.93	3,666.33	22,452.14				1,413.65			71,703,276.55
Michigan		37,300.35	273.88	10,022.85					308,559.17			2,950,262.90
Minnesota		1,073.29	1.10									621,433.14
Mississippi		99,681.35		1,208.87	5,827.36					47,889.33		9,335,573.22
First Missouri		79,996.37		585.33	403.97							784,594.56
Sixth Missouri		270.19		4.05								682,848.89
Montana		1,799.01	8.50									884,649.18
Nebraska	3.48	16.22										51,993.34
Nevada		371.99										190,920.51
New Hampshire		4,603.35	71.31									1,474,592.68
First New Jersey		1,248,239.66	22,377.65	783.04	117.69				3,543.66			3,563,243.75
Fifth New Jersey		29.77										351,039.41
New Mexico		218,826.09	.33	302.02	17,512.48		599.49		2,447.40	163.17		2,796,988.46
First New York												

REPORT OF COMMISSIONER OF INTERNAL REVENUE

Second New York	132.62	1,966,487.14	304.45	914.21	8,589.10					1,929.76	838.58	51,498,551.00
Third New York	12.00	1,316,690.66	11,571.91	105,247.84	3,493.87	2,622.25	96.98			5,252.92	352.72	16,766,641.99
Fourteenth New York		50,112.78	1,629.81	32.34	331.35					5.25		1,648,559.71
Twenty-first New York		41,893.56	4.17		161.40				196,147.82			1,212,940.69
Twenty-eighth New York		55,838.68	8.45	2,353.02	718.73	4,628.05						2,712,786.76
North Carolina		2,252.80										932,174.43
North Dakota		65.16		33.75								51,662.97
First Ohio		426,218.86	668.46	1,014.55	4.38							4,851,298.19
Tenth Ohio		8,771.22	74.22		1,802.36							3,756,102.85
Eleventh Ohio		3,616.52		29.57					1,536.70			1,590,235.11
Eighteenth Ohio	20,789.26	24,262.01	4,066.48	3,378.54	1,885.99				90.82			29,683,750.94
Oklahoma		3,218.74	49.24	952.73								26,360,801.58
Oregon		4,015.25		1,217.86	491.66							584,107.40
First Pennsylvania		111,746.94	.19	2,896.83	2,562.45			31.48	1,427.68		3.95	25,025,116.45
Twelfth Pennsylvania		59.93	45.26	109.94	17.97							265,232.78
Twenty-third Pennsylvania		27,122.96	177.68	206.55	776.28				69.30			23,619,735.82
Rhode Island		514.71										435,396.43
South Carolina		429.87		13.26								120,170.75
South Dakota		165.69										154,903.40
Tennessee		148,937.47	72.18		753.32							3,432,826.01
First Texas		8,608.09		57.07					1,659.10			21,216,452.25
Second Texas		37,367.60	404.61		.20							7,988,043.94
Utah		9,129.98			9.84							680,249.32
Vermont		76.99	14.28						14.77			136,934.47
Virginia		19,135.70										1,029,048.93
Washington	29.52	24,424.37	14.09	107.06								778,080.30
West Virginia		14,710.01	.23									530,357.44
Wisconsin		24,733.20		460.23	289.62							5,429,752.89
Wyoming		30.51										191,993.71
Total	21,848.81	7,712,483.96	45,242.33	159,810.57	143,095.47	6,822.13	2,075.86	11,588.13	2,488.17	3,707,843.68	80,508.54	447,087,632.49

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

Alaska		\$2.10		\$87.46								\$14,016.53
California	\$742.55	367,672.37	\$1,395.82	16,498.79	\$10,279.23			\$9.29	\$4,241.90			33,584,482.17
District of Columbia		1,858.27		338.78					.34			310,876.02
Illinois		609,705.20	185.81	2,947.50	60,268.60	\$171.83			663,483.56			33,583,601.17
Maryland		44,616.48	.49	657.13	3.52				232.34			7,468,330.94
Missouri		179,677.72		1,794.20	6,231.33				47,889.33			10,120,167.78
New Jersey		1,252,843.01	22,448.86	783.04	117.60				3,543.66			5,037,836.43
New York		3,649,848.91	13,510.12	108,849.43	30,806.93	6,650.30	\$696.42		2,447.40	203,498.95	\$1,171.30	76,036,468.61
Ohio	20,789.26	462,808.61	4,829.16	4,422.66	4,829.73				1,627.52			39,881,886.49
Pennsylvania		138,629.83	223.13	3,213.32	3,556.70				31.48	1,496.96	3.95	48,310,085.05
Texas		45,975.69	1,022.85	57.07	.20				1,059.10			29,204,526.19
Washington	29.52	24,422.27	14.09	19.60								764,063.67

¹ The 5 percent tax on toilet preparations, and the taxes on chewing gum, malt, furs, sporting goods, cameras, and lenses, were repealed as of close of business June 30, 1938.

REPORT OF COMMISSIONER OF INTERNAL REVENUE

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1940, by collection districts, States, and Territories—
Continued

Collection districts	National Firearms Act						Crude petroleum—Secs. 604 and 605, Revenue Act of 1934, as amended				
	Machine guns, silencers, etc.				Certain short 2-barrel guns		Crude petroleum produced		Crude petroleum, refined or processed, per barrel, ½ cent ¹	Production tax on gasoline, recovered from natural gas, per barrel, ½ cent ¹	
	Sale or transfer, each, \$200	Importer or manufacturer, special tax, \$500	Dealer, special tax, \$200	Pawn-broker, special tax, \$300	Sale or transfer each, \$1	Importer or manufacturer, special tax, \$25	Dealer, special tax, \$1	Tax withheld by purchaser, per barrel, ½ cent ¹			Production tax on crude used by producer, per barrel, ½ cent ¹
Alabama.....											
Arizona.....											
Arkansas.....											
First California.....			\$250.00							\$15.25	
Sixth California.....			3,400.02								
Colorado.....											
Connecticut.....		\$1,125.00									
Delaware.....											
Florida.....											
Georgia.....											
Hawaii.....											
Idaho.....											
First Illinois.....											
Eighth Illinois.....			30.00		\$1.00						
Indiana.....											
Iowa.....					1.00						
Kansas.....											
Kentucky.....											
Louisiana.....							\$11.27			11.29	
Maine.....											
Maryland.....			400.00								
Massachusetts.....	\$400.00	625.00									
Michigan.....					2.00	\$25.00	\$1.78	1.25		178.70	
Minnesota.....											
Mississippi.....											
First Missouri.....			133.34								
Sixth Missouri.....											
Montana.....											
Nebraska.....								18.38		153.35	
Nevada.....											
New Hampshire.....											
First New Jersey.....											
Fifth New Jersey.....										118.92	

New Mexico.....											
First New York.....			633.35								
Second New York.....		666.67	1,283.35								
Third New York.....			766.67								
Fourteenth New York.....											
Twenty-first New York.....		750.00									
Twenty-eighth New York.....			687.50								
North Carolina.....											
North Dakota.....											
First Ohio.....											
Tenth Ohio.....										14.17	
Eleventh Ohio.....											
Eighteenth Ohio.....						2.00			3.67		
Oklahoma.....					1.00	1.00		\$3.39	1.13		\$4.86
Oregon.....											
First Pennsylvania.....		1,000.00			1.00						
Twelfth Pennsylvania.....											
Twenty-third Pennsylvania.....			200.00								
Rhode Island.....											
South Carolina.....											
South Dakota.....										1.90	
Tennessee.....											
First Texas.....								1.80			
Second Texas.....											19.06
Utah.....											
Vermont.....											
Virginia.....											
Washington.....						2.00					
West Virginia.....											
Wisconsin.....											
Wyoming.....											
Philippine Islands.....											
Total.....	400.00	4,166.67	7,784.23		5.00	25.00	6.78	30.90	5.19	495.38	23.92

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

California.....			\$3,650.02							\$15.25	
District of Columbia.....			100.00								
Illinois.....			30.00		\$1.00						
Maryland.....			300.00								
Missouri.....			133.34								
New Jersey.....										115.92	
New York.....		\$1,416.67	3,370.87								
Ohio.....							\$2.00			17.84	
Pennsylvania.....		1,000.00	200.00		1.00						
Texas.....								\$1.80			\$19.06
Washington.....						2.00					

¹ The taxes on crude petroleum and production from natural gas were repealed, effective as of close of business June 30, 1938.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1940, by collection districts, States, and Territories—Continued

Collection districts	Coconut, etc., oils processed—Sec. 602½, Revenue Act of 1934, as amended by sec. 702, Revenue Act of 1936										
	Sesame oil and sunflower oil, per pound, 3 cents (no tax if imported subsequent to Aug. 21, 1936)	Palm oil, per pound, 3 cents	Palm kernel oil, per pound, 3 cents	Combinations of sesame, palm, palm kernel, or sunflower oils, per pound, 3 cents	Coconut oil (other than in following listing), per pound, 5 cents	Combinations containing coconut oil (if not in following listings), per pound, 5 cents	Coconut oil from the Philippines, per pound, 3 cents	Coconut oil from other United States possessions, per pound, 3 cents	Coconut oil with contract or time limit exemptions, per pound, 3 cents	Fatty acids or salts derived from palm or coconut, per pound, 3 cents	Total, coconut, etc., oils, processed
Alabama.....											
Arizona.....											
Arkansas.....											
First California.....		\$34.11					\$136,025.29	\$4,486.10		\$140,545.50	
Sixth California.....	\$582.54	3,813.87	\$120.33	\$19,108.27			506,634.50	1,519.25	\$12.27	531,791.03	
Colorado.....							789.58			789.58	
Connecticut.....		327.48					9,593.67			9,921.15	
Delaware.....							2,934.55			2,934.55	
Florida.....							6.00			6.00	
Georgia.....											
Hawaii.....	99.00						166.32			265.32	
Idaho.....											
First Illinois.....		472,449.68	4,299.78				879,695.80			1,356,445.26	
Eighth Illinois.....											
Indiana.....		15.00					4,685.73			4,706.73	
Iowa.....		489.48					181,954.23			182,443.71	
Kansas.....											
Kentucky.....											
Louisiana.....		208,935.23					276,437.44			480,372.67	
Maine.....											
Maryland.....							2,129.32			2,258.11	
Massachusetts.....		1,746,966.53	1,119.54		\$37.38	2.50	2,188,922.95	4.71	\$1.80	3,937,055.41	
Michigan.....		11,986.58		22.56		516.00	1,639.38			14,164.52	
Minnesota.....		60.57	18,330.14				23,055.86	139.05		41,585.62	
Mississippi.....		159.84								159.84	
First Missouri.....							112,612.97			112,612.97	
Sixth Missouri.....				60.04						60.04	
Montana.....											
Nebraska.....							43,710.39			43,710.39	
Nevada.....											
New Hampshire.....											
First New Jersey.....		6,760.71						10,431.72		17,192.43	
Fifth New Jersey.....	98.64	1,531,987.71					2,001,436.89	49.98		3,533,573.22	
New Mexico.....											
First New York.....	338.90	958.98		252.27	128.82		95,923.31			97,602.28	
Second New York.....	.42	1,680.35	5,638.98				26,265.41	24.39		33,609.55	
Third New York.....	42.00	49,679.52	1,496.91				554,227.67	1,093.05	267.36	607,707.41	
Fourteenth New York.....							54.06			54.06	
Twenty-first New York.....		15,769.09					5,759.52	32.73		21,561.94	
Twenty-eighth New York.....		40.08					1,073,954.90			1,073,994.98	
North Carolina.....							569.85			569.85	
North Dakota.....											
First Ohio.....	1,409.55	1,013,171.70	44,175.13	178.07			7,611,070.36	266.94		8,670,271.75	
Tenth Ohio.....							263.96			263.96	
Eleventh Ohio.....		21,664.59	22,707.21				251,100.51			295,472.31	
Eighteenth Ohio.....	40.62	56,304.87	143,009.34		133.51		848,198.82	3,882.80		1,051,509.96	
Oklahoma.....							20.49			20.49	
Oregon.....		1,152.33					1,506.03			2,608.36	
First Pennsylvania.....		215,183.18	371.67	70.29			168,209.65	5,992.36	13.35	389,840.50	
Twelfth Pennsylvania.....											
Twenty-third Pennsylvania.....		35,337.51					25,602.75	452.37		61,392.63	
Rhode Island.....		7,731.34					1,206.59			8,937.93	
South Carolina.....											
South Dakota.....											
Tennessee.....											
First Texas.....						2,098.86	11.88	522.00		2,632.74	
Second Texas.....								1,689.00		1,689.00	
Utah.....											
Vermont.....											
Virginia.....		1,035.12								1,035.12	
Washington.....		155.52					59,608.55			59,764.07	
West Virginia.....											
Wisconsin.....		382.24					535.29			1,117.53	
Wyoming.....											
Philippine Islands.....											
Total.....	2,611.67	5,399,433.81	241,269.03	19,691.50	299.71	2,746.15	17,046,620.47	31,487.35	292.98	1.80	22,744,354.47

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

California.....	\$582.54	\$3,847.98	\$120.33	\$19,108.27			\$642,659.79	\$6,005.35	\$12.27		\$672,336.53
District of Columbia.....											
Illinois.....		472,449.68	4,299.78				879,695.80				1,356,445.26
Maryland.....							2,129.32				2,258.11
Missouri.....					60.04		112,612.97				112,673.01
New Jersey.....	98.64	1,538,748.42					2,001,436.89	10,481.70			3,550,765.65
New York.....	381.32	68,128.62	7,135.89	252.27	128.82		1,756,184.87	2,051.07	267.36		1,834,530.22
Ohio.....	1,450.17	1,091,141.16	209,891.68	178.07	133.51		8,710,633.65	4,149.74			10,017,577.98
Pennsylvania.....		250,520.69	371.67	70.29			193,812.40	6,444.73	13.35		451,233.13
Texas.....								11.88			4,321.74
Washington.....		155.52					59,608.55	2,211.00			59,764.07

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1940, by collection districts, States, and Territories—
Continued

Collection districts	Admissions							Total admissions taxes	Club dues and initiation fees, 10 percent
	For each 10 cents of the amount paid, 1 cent (admissions under 41 cents exempt)	Free or reduced rate, equivalent tax on the established price	Leases of boxes or seats, of the amount for which similar accommodations are sold, 10 percent	Admissions sold by proprietors in excess of established price, 50 percent of such excess	Ticket brokers' sales for amounts in excess of the box office price, 10 percent	Roof gardens, cabarets, etc., 1½ cents for each 50 cents of full amount of charge (charge of not over \$2.50 exempt)			
Alabama	\$72,368.99	\$4,861.54	\$230.74		\$1.70	\$7.74	\$77,470.71	\$37,698.56	
Arizona	23,554.65	250.77	257.50			38.15	24,101.07	11,783.92	
Arkansas	41,751.53	2,063.80				218.48	44,033.81	11,074.21	
First California	657,714.10	17,227.54	1,663.63	\$23.25	1,023.14	56,097.23	733,753.89	292,568.26	
Sixth California	1,332,943.79	33,730.64	21,237.53	1,866.67	6,621.69	115,046.05	1,511,446.37	341,332.86	
Colorado	85,405.53	2,392.94				1,350.16	89,148.63	54,126.33	
Connecticut	259,872.38	2,405.55	24.51			12,733.04	274,035.46	161,119.08	
Delaware	45,346.37	196.83				4,189.35	49,732.55	21,452.23	
Florida	358,472.78	3,948.20				47,787.81	410,208.79	92,322.68	
Georgia	116,447.03	6,499.48	158.20	15.60	57.00	7,675.72	130,853.03	56,980.57	
Hawaii	60,531.12	611.32				1,932.55	63,074.90	9,601.08	
Idaho	13,913.43	7.40	29.52			9.62	13,959.97	1,026.60	
First Illinois	1,562,303.54	78,834.48	2,264.93	74.89	9,468.88	158,313.72	1,811,260.44	643,428.37	
Eighth Illinois	62,069.81	492.10	971.65			118.39	63,661.95	44,212.26	
Indiana	291,845.34	10,923.55				873.32	303,642.21	78,371.07	
Iowa	137,038.50	3,690.04	41.42			1,024.41	141,754.37	37,361.08	
Kansas	46,358.40	682.23	329.40			5.55	47,375.58	23,212.55	
Kentucky	104,126.26	23,482.75	487.94		21.98	15,915.96	144,034.89	40,555.34	
Louisiana	153,468.69	2,500.00	665.19	405.03	49.50	16,976.89	174,065.30	44,245.48	
Maine	43,296.62	278.13				1,863.91	45,438.66	16,921.01	
Maryland	543,518.91	38,950.92	8,186.72	4.50	885.11	34,973.93	626,520.09	162,969.82	
Massachusetts	934,740.47	90,152.65	1,651.85		7,732.34	78,681.05	1,112,958.39	236,888.51	
Michigan	576,998.40	8,500.18	9,214.66	587.19	223.56	47,508.66	643,032.65	289,490.95	
Minnesota	425,575.18	588.45				14,819.99	440,983.62	118,330.79	
Mississippi	14,733.14	269.06				81.50	15,073.70	9,251.87	
First Missouri	268,527.60	31.10	18.00	66.08		20,486.05	289,128.83	111,672.47	
Sixth Missouri	100,022.64	8,216.18	75.11			11,551.69	119,865.62	61,144.80	
Montana	18,645.82	179.49				90.41	18,915.72	5,952.72	
Nebraska	77,136.22	1,692.88	82.08			1,455.73	80,366.91	28,643.19	
Nevada	11,937.74	166.58				455.36	12,559.68	82.90	
New Hampshire	51,822.15	1,377.80	276.57			63.57	53,530.09	7,287.66	
New Jersey	203,164.15	1,260.61	46.01			25,464.05	229,934.82	48,176.72	
Fifth New Jersey	303,269.30	2,320.71	13.50		114.63	60,020.16	355,738.30	173,090.75	
New Mexico	14,958.70	69.57				395.03	15,423.30	2,899.92	

First New York	874,810.80	13,011.32	1,261.86	1,859.70	1,132.90	83,423.74	975,500.41	456,020.81
Second New York	79,589.21	2,275.41	89.80		1,172.95	24,673.09	107,800.46	62,563.71
Third New York	5,251,394.16	70,125.19	3,775.16	3,124.74	138,600.42	558,790.20	6,025,809.67	481,070.70
Fourteenth New York	307,250.41	10,582.30	1,607.40			61,673.14	371,112.69	335,623.33
Twenty-first New York	83,659.86	2,066.60				6,807.79	92,434.25	42,576.56
Twenty-eighth New York	270,944.21	13,235.69				21,394.42	305,574.32	140,097.80
North Carolina	111,185.49	1,013.86					112,199.35	47,653.22
North Dakota	7,453.95	393.89					7,847.84	1,929.00
First Ohio	218,392.34	1,036.54	9,988.72	158.25	48.35	15,570.28	245,194.48	85,983.79
Tenth Ohio	52,161.70	1,279.78	7.39		30.16	2,635.44	56,114.47	31,946.66
Eleventh Ohio	89,321.36	2,947.87				7,465.42	99,738.95	35,518.52
Eighteenth Ohio	329,383.55	17,906.64	3,530.18	811.01	1.90	34,756.90	386,617.40	171,560.39
Oklahoma	81,979.54	5,649.80	757.73		229.22	351.47	88,738.54	54,903.47
Oregon	79,365.93	3,869.86	136.12			4,758.75	88,130.66	46,451.95
First Pennsylvania	560,288.06	12,503.53	105.81			44,198.24	620,358.92	295,360.30
Twelfth Pennsylvania	136,686.19	2,419.73			3,265.28	1,445.60	140,551.57	27,861.21
Twenty-third Pennsylvania	330,543.18	7,754.02	2,786.03	4.40	765.64	14,942.24	356,795.51	192,526.85
Rhode Island	161,119.71	58,278.69	2,239.74	1,949.65	531.26	3,413.56	217,432.51	39,429.04
South Carolina	63,750.43	1,242.49					64,992.92	15,947.66
South Dakota	9,443.67	267.54					9,711.11	1,936.16
Tennessee	138,698.25	7,291.41	2,497.48		.27	932.16	149,419.57	44,047.45
First Texas	172,797.45	3,652.97	727.08		2.82	204.11	177,384.43	82,316.04
Second Texas	358,020.33	1,396.92	1,456.67			38.60	359,912.52	83,079.44
Utah	33,342.24		48.65				33,390.89	15,867.82
Vermont	10,072.92	64.29				546.73	10,683.94	6,046.13
Virginia	129,127.39					4,568.61	133,696.00	66,618.04
Washington	165,959.64	13,876.71	1,183.49	100.43		6,034.19	187,154.46	85,824.84
West Virginia	56,628.48	3,720.18	91.55			1.40	60,439.61	23,325.18
Wisconsin	207,536.78	6,963.72	120.63	276.76	1.14	5,936.95	220,435.98	84,119.52
Wyoming	16,373.75	85.90				178.11	16,637.76	1,522.72
Philippine Islands								
Total	19,389,056.16	612,358.20	80,337.79	11,258.31	171,956.17	1,622,949.37	21,887,916.00	6,334,908.82

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

Alaska	\$26,026.37	\$32.35					\$26,058.72	
California	1,990,657.99	50,953.18	\$22,901.16	\$1,889.92	\$7,649.83	\$171,143.28	2,245,200.26	\$633,901.12
District of Columbia	266,325.06	2,079.98	4,024.26		648.38	16,893.50	290,171.18	48,829.51
Illinois	1,624,373.35	79,326.56	3,236.58	74.89	9,468.88	158,432.11	1,874,912.39	687,640.63
Maryland	276,993.85	36,870.94	4,162.46	4.50	236.73	18,080.43	336,348.91	114,140.31
Missouri	368,550.24	8,247.28	93.11	66.08		32,037.74	408,994.45	172,817.27
New Jersey	506,493.45	3,581.92	59.51			75,484.21	585,673.12	221,267.47
New York	6,867,548.65	111,296.51	6,733.86	4,984.44	140,906.36	746,762.88	7,878,232.20	1,517,956.91
Ohio	689,258.95	23,170.73	13,526.29	999.42	278.87	60,431.04	787,665.30	325,009.36
Pennsylvania	1,027,515.43	22,677.93	2,891.84	4.40	4,030.92	60,586.08	1,117,706.00	515,748.36
Texas	528,817.78	5,049.89	2,183.75			536,296.95	1,065,114.73	165,395.48
Washington	139,933.27	13,844.36	1,183.49	100.43		6,034.19	161,095.74	85,824.84

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1940, by collection districts, States, and Territories—Continued

Collection districts	Employment taxes						
	Carriers			Other than carriers—Federal Insurance Contributions Act (2 percent of the taxable wages)	Employers of 8 or more—Federal Unemployment Tax Act (3 percent of taxable pay roll)	Total Federal Insurance Contributions Act and Federal Unemployment Tax Act	Total all employment taxes
	Railroad employment compensation (5½ or 6 percent of the taxable compensation)	Railroad employees' tax (5½ or 6 percent of the taxable compensation)	Total carriers taxes				
Alabama	\$602,955.91		\$602,955.91	\$4,408,602.25	\$766,622.35	\$5,175,224.60	\$5,778,180.51
Arizona	11,396.95	\$33.80	11,430.75	953,267.26	125,016.09	1,078,283.35	1,089,714.10
Arkansas	63,478.70	1.03	63,480.73	1,710,930.38	211,904.39	1,922,834.77	1,966,375.50
First California	5,992,908.85	186.47	5,993,095.32	18,976,223.32	2,883,619.09	21,859,842.41	27,852,937.73
Sixth California	490,147.57	268.78	490,416.35	18,361,935.05	2,660,518.27	21,022,453.32	21,512,869.67
Colorado	1,082,360.66	50.02	1,082,410.68	3,611,360.41	521,303.24	4,132,683.65	5,215,074.33
Connecticut	2,226,107.77	14.05	2,226,121.82	12,261,749.13	2,029,205.63	14,290,054.76	16,517,076.58
Delaware	278.51	215.37	493.88	3,716,545.23	640,002.77	4,356,548.00	4,357,041.88
Florida	332,623.89		332,623.89	4,496,541.94	644,372.95	5,140,014.69	5,473,538.78
Georgia	1,022,047.74	22.58	1,022,070.32	6,162,938.95	960,964.98	7,123,003.93	8,145,974.25
Hawaii	59,895.31		59,895.31	1,202,582.66	207,101.62	1,409,684.28	1,489,579.59
Idaho	47,159.59		47,159.59	1,084,209.63	131,772.50	1,215,932.03	1,263,141.62
First Illinois	18,286,882.70	2,049.20	18,288,931.90	50,691,691.18	8,804,885.43	59,496,579.61	6,180,827.38
Eighth Illinois	167,033.84	39.61	167,073.45	5,293,691.52	719,562.41	6,013,253.93	13,293,235.00
Indiana	274,675.95	57.21	274,733.16	11,341,044.60	1,677,457.24	13,018,501.84	6,647,684.90
Iowa	165,709.46	30.79	165,740.25	5,693,046.03	788,898.62	6,481,944.65	6,914,727.09
Kansas	3,683,281.99	1,224.27	3,684,506.26	2,697,223.48	532,997.35	3,230,220.83	3,061,824.32
Kentucky	2,516,623.12	634.65	2,517,257.77	4,616,571.73	948,994.82	5,565,566.55	5,639,006.34
Louisiana	306,901.21	3.77	306,904.98	4,625,402.01	706,698.35	5,332,100.36	3,436,402.58
Maine	560,592.29		560,592.29	2,527,882.53	348,227.76	2,875,810.29	21,957,047.06
Maryland	8,833,996.27	64.37	8,834,060.64	11,030,638.44	2,092,847.98	13,122,986.42	33,608,366.98
Massachusetts	1,313,183.51		1,313,183.51	27,759,396.66	4,535,786.82	32,295,183.47	48,496,139.10
Michigan	1,173,358.55		1,173,358.55	36,562,138.18	5,760,822.37	42,322,960.55	16,900,153.10
Minnesota	6,065,494.07	242.35	6,065,736.42	9,113,012.85	1,730,403.83	10,843,416.68	1,810,189.86
Mississippi	93,411.02	5.72	93,416.74	1,517,951.68	198,821.44	1,716,773.12	19,340,626.72
First Missouri	6,319,797.70	57.12	6,319,854.82	10,985,493.29	2,035,278.61	13,020,771.90	6,383,378.53
Sixth Missouri	504,276.21	412.97	504,689.18	5,068,903.63	809,785.72	5,878,689.35	1,392,813.92
Montana	42,169.26		42,169.26	1,164,219.47	156,425.19	1,320,644.66	7,213,851.90
Nebraska	3,833,303.68	115.84	3,833,419.52	2,846,225.42	534,206.96	3,380,432.38	526,573.34
Nevada	8,626.07		8,626.07	414,784.49	103,162.73	517,947.27	2,046,624.68
New Hampshire	1,670.19		1,670.19	1,790,597.83	254,026.86	2,044,624.68	4,978,309.48
First New Jersey	1,444.08	15.32	1,459.40	4,362,430.88	614,419.20	4,976,850.08	22,061,303.13
Fifth New Jersey	1,014,630.01	331.96	1,014,961.97	18,079,029.91	2,957,311.25	21,036,341.16	704,994.77
New Mexico	5,287.19		5,287.19	628,573.22	71,134.36	699,707.58	
First New York	7,569.88	18.28	7,588.16	14,373,043.15	2,512,972.50	16,896,015.65	16,893,600.81
Second New York	1,925,976.40		1,925,976.40	37,550,441.76	9,821,094.13	47,377,070.89	49,267,511.29
Third New York	16,631,672.25	124.52	16,631,796.77	52,994,434.51	13,317,471.68	66,311,906.19	82,943,602.96
Fourteenth New York	737,140.80		737,140.80	11,104,725.35	1,817,013.25	12,921,738.60	13,658,879.40
Twenty-first New York	16,403.51		16,403.51	5,628,770.72	946,849.63	6,475,620.35	6,492,023.86
Twenty-eighth New York	30,725.86	42.11	30,767.97	9,547,123.88	1,774,517.48	11,321,641.36	11,352,409.33
North Carolina	1,508,040.94		1,508,040.94	7,626,776.50	1,153,368.50	8,780,143.90	10,288,183.94
North Dakota	3,613.48		3,613.48	553,119.53	56,788.61	609,908.14	613,521.62
First Ohio	149,395.44	29.46	149,424.90	9,887,829.11	1,565,447.57	11,453,276.68	11,602,701.58
Tenth Ohio	153,749.14	143.29	153,892.43	5,064,847.68	767,286.62	5,832,134.30	5,985,026.73
Eleventh Ohio	6,620.81	196.80	6,817.61	4,198,836.36	615,577.72	4,814,414.08	4,821,231.69
Eighteenth Ohio	7,144,153.70	53.08	7,144,206.78	21,780,980.16	3,526,343.08	25,367,323.24	32,451,530.02
Oklahoma	153,296.29	161.99	153,458.28	5,437,946.87	799,302.81	6,237,249.68	6,390,697.96
Oregon	343,171.65		343,171.65	4,040,067.16	570,514.40	4,610,681.56	4,953,753.21
First Pennsylvania	15,001,036.06	2,814.82	15,003,850.88	26,176,958.08	4,583,735.70	30,760,633.78	45,764,484.60
Twelfth Pennsylvania	293,673.03	26.95	293,699.98	8,133,275.67	1,130,408.65	9,313,744.32	9,607,444.30
Twenty-third Pennsylvania	923,522.79	120.23	923,643.02	23,975,481.69	3,467,877.44	27,443,359.13	28,367,002.15
Rhode Island	3,522.77		3,522.77	4,257,058.23	674,898.49	4,931,956.72	4,935,539.49
South Carolina	29,004.63		29,004.63	2,968,899.10	488,859.14	3,457,748.24	3,486,752.87
South Dakota	4,099.41		4,099.41	608,624.47	65,040.73	673,665.20	677,764.61
Tennessee	814,397.13	44.22	814,441.35	5,556,280.93	933,713.06	6,489,993.99	7,304,435.34
First Texas	2,296,245.35	101.05	2,296,346.40	7,597,001.48	1,212,534.44	8,809,536.92	11,105,832.32
Second Texas	2,219,423.74		2,219,423.74	6,738,402.34	1,003,039.77	7,761,442.11	9,960,865.85
Utah	141,983.90		141,983.90	1,426,627.01	198,945.98	1,625,572.99	1,767,556.89
Vermont	188,352.26		188,352.26	1,059,676.72	149,179.89	1,208,532.61	1,367,208.87
Virginia	3,993,322.29	3.85	3,993,326.14	6,230,478.67	1,082,824.25	7,313,302.92	11,306,629.06
Washington	106,994.58		106,994.58	7,250,147.84	1,044,679.95	8,294,822.79	8,401,822.37
West Virginia	32,695.69	.42	32,696.11	4,980,844.44	745,587.31	5,726,431.75	5,739,127.86
Wisconsin	71,131.04	23.87	71,154.91	12,347,891.38	1,871,295.70	14,219,187.14	14,290,342.05
Wyoming	2,069.83		2,069.83	527,059.72	61,867.45	588,927.17	590,997.00
Total	122,037,661.47	9,982.19	122,047,643.66	605,350,175.64	106,123,156.21	711,473,331.85	833,529,975.51
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT							
Alaska	\$1,048.40		\$1,048.40	\$214,776.00	\$20,651.09	\$235,427.09	\$236,475.58
California	6,483,066.42	\$455.25	6,483,521.67	37,338,158.37	5,544,137.36	42,882,295.73	49,396,807.40
District of Columbia	3,875,190.54		3,875,190.54	3,674,969.83	803,156.35	4,478,126.18	8,353,316.72
Illinois	18,459,916.54	2,088.81	18,462,005.35	55,995,382.70	9,524,450.84	65,509,833.54	83,965,838.89
Maryland	4,958,803.73	64.37	4,958,870.10	7,355,608.61	1,289,191.63	8,644,860.24	13,603,730.34
Missouri	6,824,073.91	470.09	6,824,544.00	16,054,396.92	2,845,064.33	18,899,461.25	25,724,005.25
New Jersey	1,016,074.09	347.28	1,016,421.37	22,441,460.79	3,571,730.45	26,013,191.24	27,023,612.61
New York	19,349,384.70	184.91	19,349,569.61	131,098,539.37	30,189,918.67	161,288,458.04	180,638,027.65
Ohio	7,455,919.09	422.63	7,456,341.72	40,932,493.31	6,474,654.99	47,407,148.30	54,563,490.02
Pennsylvania	16,218,231.88	2,962.00	16,221,193.88	58,335,715.44	9,182,021.79	67,517,737.23	83,738,931.71
Texas	4,515,669.09	101.05	4,515,770.14	14,355,403.82	2,215,574.21	16,570,978.03	21,066,748.17
Washington	105,946.09		105,946.09	7,035,371.84	1,024,028.86	8,059,400.70	8,165,346.79

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1940, by collection districts, States, and Territories—Continued

Collection districts	Miscellaneous taxes							Grand total, all internal revenue taxes	
	Bituminous Coal Act of 1937		Sugar, per pound, approximately, 1/2 cent	Sec. 701, Revenue Act of 1932, as amended		Transportation of oil by pipe line, 4 percent	Leases of safe deposit boxes, 10 percent		Other miscellaneous receipts (including old repeated taxes)
	Per ton, 1 cent	Of the value of disposals by noncode mines, 19 1/4 percent		Telegraph, telephone, cable, and radio messages	Leased wires, etc., 5 percent				
Alabama	\$125,043.10			\$29,431.75	\$244.00		\$7,468.78	\$26.54	\$17,125,264.07
Arizona	6.51			4,126.96	66.03		4,720.21		5,061,747.30
Arkansas	14,287.50			19,316.03	8.60	\$17,918.38	4,909.87		8,514,401.19
First California	6.29		\$10,530,774.28	1,128,036.99	57,468.18	428,137.84	124,377.90	4,549.94	168,959,440.34
Sixth California			93,144.60	468,061.42	51,367.31	383,718.34	69,296.87	2,401.02	136,370,242.48
Colorado	58,976.74	\$480.02	9,807,742.84	520,082.69	14,008.26	15,475.07	18,641.97	11.92	35,920,330.82
Connecticut				319,637.02	7,469.85		35,466.90	52.90	83,926,885.29
Delaware				14.35		283.35	6,940.06		79,948,270.30
Florida	19		45,867.37	101,712.65			22,011.54	12.73	44,765,544.10
Georgia	212.36		2,018,247.56	1,916,663.76	38,058.70		10,918.61	10.00	37,830,042.32
Hawaii			446,711.23	10,930.35			2,056.04		9,874,712.82
Idaho	455.73		130,091.05	3,566.77			4,837.79		4,136,176.24
First Illinois	405,947.13	550.00	113,442.61	1,196,502.61	114,233.16	194,117.08	175,314.03	71,536.19	337,542,993.81
Eighth Illinois	96,294.26	165.88		30,073.81	992.02	23,716.25	27,743.17	408.59	89,529,204.44
Indiana	194,233.69	82.53	176,287.08	489,977.02	6,556.16	19,002.23	37,178.32	57.45	127,938,698.40
Iowa	25,735.85	289.77		115,000.36			33,064.59	72.43	25,214,325.31
Kansas	26,017.36		90,848.99	52,757.75	343.15	48,922.09	18,388.43	.07	22,576,395.35
Kentucky	237,386.30	-198.92		24,991.03	27.35	32,912.15	13,979.36	100.38	147,816,801.78
Louisiana			6,373,507.24	11,073.29	4.60	457,279.97	13,082.02	76.01	48,968,304.36
Maine				8,258.17			12,173.43	66.35	15,576,470.11
Maryland	19,246.47		2,321,959.04	464,635.91	10,799.64		41,289.92	483.32	135,309,693.98
Massachusetts	68,196.66		2,002,216.96	1,240,434.38	59,245.50	2,532.01	111,323.51	412.94	172,624,305.30
Michigan	32,983.65		2,256,513.24	916,397.96	30,339.44	77,895.02	63,054.74	236.80	287,200,275.46
Minnesota	22,118.53			49,956.34	7.50		38,014.09	8.29	68,528,732.89
Mississippi				1,460.49			10,275.34	1.69	6,600,058.67
First Missouri	53,807.97	6.67		2,063,403.10	41,495.01	721,630.76	43,805.32	96.52	109,378,915.64
Sixth Missouri	22,626.59	20.87		66,424.32		408,553.66	21,647.00	218.46	29,171,619.36
Montana	7,898.13			6,467.37		24,194.05	6,534.47	19.51	6,829,074.96
Nevada				911,910.36	26,408.97		15,741.29	100.00	20,771,344.66
New Hampshire				11,292.80	204.59		1,911.77	8.09	4,409,002.61
New Jersey			14,245.38	2,634.47			7,657.18	4.12	9,249,980.00
Fifth New Jersey				2,634.00			17,632.70		28,829,286.90
New Mexico	10,657.09			465,418.16	40,980.76		73,284.78	5,695.91	178,179,467.36
				1,762.93	13.30	85.16	2,112.65	1.18	4,439,875.65

First New York			2,409,812.63	1,339.34		24.01	53,790.55	2,544.70	94,438,732.18
Second New York	33,024.54		17,401,123.26	7,817,270.40	759,109.81	968,055.45	208,308.79	4,457.41	439,559,252.73
Third New York	121,720.24			6,282.37		373.63	33,627.44	34,056.57	369,812,187.89
Fourteenth New York				37,170.54		232.73	47,327.33	838.66	72,151,547.94
Twenty-first New York				19,711.98			21,636.44	24.03	25,987,712.25
Twenty-eighth New York	20.98			106,908.62	979.60	1,414.85	32,329.58	687.18	60,365,044.89
North Carolina			40,331.34	166,040.66			8,888.66	26.87	329,191,420.49
North Dakota				11,119.91			3,314.45		1,710,199.16
First Ohio	73,625.69			175,992.74	6,506.63	67,259.43	25,524.83	2,221.46	102,348,705.77
Tenth Ohio	8,826.42		174,660.75	76,582.37	5.68	477,508.34	13,131.22	15.03	35,558,186.44
Eleventh Ohio	82,980.87			80,461.34		262.16	15,055.74	149.22	20,701,440.83
Eighteenth Ohio	276,077.56	354.73		842,239.34	41,701.86	135,852.09	40,920.82	19,319.01	147,532,197.93
Oklahoma	13,553.28			19,378.90	5.77	2,293,531.57	12,560.41	6,982.56	57,720,616.13
Oregon	37.13			17,771.96			20,867.00	3,960.13	14,549,630.66
First Pennsylvania	225,020.72		6,463,905.25	1,395,272.03	48,780.62	753,269.67	88,044.52	1,034.50	254,895,893.14
Twelfth Pennsylvania	91,548.11	5.48		16,804.45	5.55		18,470.62	22.73	30,658,644.09
Twenty-third Pennsylvania	936,851.13	180.23		112,627.33	693.16	1,154,806.69	53,407.43	1,870.78	179,527,635.99
Rhode Island				45			15,836.52	.40	27,450,589.10
South Carolina	9.06			31,311.75	9.97		3,023.81	128.47	10,997,432.95
South Dakota	1,113.84			7,870.45			4,482.51	11.96	2,090,538.35
Tennessee	68,149.02	28.99		42,318.25	406.61		14,212.14	26.58	35,568,192.26
First Texas			1,590,842.85	36,104.79	74.73	1,912,392.15	20,970.12	13.74	80,839,917.70
Second Texas	237.81		342.90	211,011.67	57.25	788,636.92	16,473.29		51,512,165.45
Utah	33,934.75		3,475,445.60	2,599.33		25,883.12	5,892.98		10,874,199.62
Vermont				4,546.20			3,994.74	11.32	4,561,647.59
Virginia	167,030.97	63.33	32,019.53	274,422.65			15,336.46		224,642,309.40
Washington	10,104.80			101,552.70	339.87	1,701.69	36,274.28	589.85	32,630,348.95
West Virginia	544,162.24	182.90		131,291.39	4,865.85	3,387.32	8,788.05	33.43	22,434,129.58
Wisconsin			135,273.98	495,529.42	3,397.81		46,015.49	1,033.21	86,387,901.34
Wyoming	47,998.08	336.05		2,973.11		2,789.74	2,652.92	9.68	3,139,774.79
Philippine Islands									447,266.97
Total	4,159,120.89	2,543.03	68,145,357.56	25,000,050.81	1,367,894.21	11,510,646.54	1,988,933.79	166,738.83	5,340,452,366.78

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

Alaska	\$1,071.88			\$2,040.49			\$605.10		\$975,709.61
California	6.29		\$10,623,918.88	1,596,098.41	\$108,835.49	\$811,856.18	193,674.77	\$6,950.96	315,329,682.82
District of Columbia				196,884.16	3,374.65		16,631.71	107.90	28,537,796.14
Illinois	502,241.39	\$715.38	113,442.61	1,276,576.42	115,225.18	217,833.33	203,057.20	71,944.78	427,072,198.25
Maryland	19,246.47			267,751.75	7,424.99		24,608.21	375.42	104,358,381.32
Missouri	76,434.36	6.67		2,129,827.42	41,495.01	1,130,184.42	65,452.32	314.98	138,500,535.00
New Jersey			14,245.38	468,052.16	40,980.76		90,917.48	5,695.91	207,008,754.26
New York	154,765.76		19,810,935.89	7,988,280.25	780,700.77	1,037,172.24	397,020.13	42,608.55	1,053,314,477.88
Ohio	441,516.54	354.73		1,175,275.79	48,214.17	680,882.02	94,632.61	21,704.72	306,140,530.97
Pennsylvania	1,253,419.96	185.71	6,463,905.25	1,524,703.81	49,479.33	1,908,076.36	159,922.57	2,928.01	465,082,173.22
Texas	237.81		1,591,185.75	247,116.46	131.98	2,701,029.07	37,443.41	13.74	132,352,063.15
Washington	9,032.92			99,512.21	339.87	1,701.69	35,669.18	589.85	31,704,639.34
Puerto Rico			2,321,959.04						2,413,516.52

TABLE 2.—Comparative internal revenue collections, fiscal years 1939 and 1940, by collection districts, States, and Territories¹

Collection districts	Location of collector's office	Corporation			Individual			Total income taxes		
		1939	1940	Percent of increase (or decrease, -)	1939	1940	Percent of increase (or decrease, -)	1939	1940	Percent of increase (or decrease, -)
Alabama	Birmingham	\$3,639,317.95	\$3,772,626.33	3.7	\$3,703,408.89	\$3,810,566.00	2.9	\$7,342,726.84	\$7,583,192.33	3.3
Arizona	Phoenix	997,737.01	1,013,300.76	1.6	1,491,535.46	1,358,844.83	-8.9	2,489,272.47	2,372,145.59	-4.7
Arkansas	Little Rock	1,973,332.83	2,134,548.19	8.2	2,000,833.32	2,102,215.66	5.1	3,974,166.15	4,236,763.85	6.6
First California	San Francisco	36,532,782.65	33,861,166.63	-7.3	26,005,629.04	27,627,759.10	-1.4	64,538,411.69	61,488,925.73	-4.7
Sixth California	Los Angeles	30,109,519.91	26,818,730.56	-10.9	46,386,981.80	43,091,039.26	-7.1	76,490,501.71	69,909,769.82	-8.6
Colorado	Denver	7,533,677.68	6,105,331.54	-19.0	7,675,815.70	7,260,695.00	-5.4	15,209,493.38	13,366,026.54	-12.1
Connecticut	Hartford	19,565,546.84	19,170,190.60	-2.0	28,340,178.20	26,579,138.51	-6.2	47,905,725.04	45,749,329.11	-4.5
Delaware	Wilmington	40,967,770.95	41,184,897.09	.5	20,596,005.39	24,727,336.62	20.0	61,563,776.34	65,912,233.61	7.1
Florida	Jacksonville	5,786,663.93	6,377,038.20	10.2	18,600,753.14	18,766,029.10	.9	24,387,417.07	25,142,067.30	3.0
Georgia	Atlanta	6,696,315.81	10,310,255.53	18.5	8,258,289.72	8,340,719.93	1.0	16,954,605.53	18,650,975.46	10.0
Hawaii	Honolulu	4,026,520.23	3,205,488.36	-20.4	3,543,198.99	2,887,049.88	-18.5	7,569,719.22	6,092,538.24	-19.5
Idaho	Boise	1,384,412.83	1,260,959.76	-8.9	627,694.48	612,698.37	-2.4	2,012,107.31	1,873,658.13	-6.9
First Illinois	Chicago	101,572,061.85	89,217,006.47	-12.2	83,245,435.39	76,519,325.25	-8.1	184,817,497.24	165,736,331.72	-10.3
Eighth Illinois	Springfield	5,709,595.99	6,713,653.59	17.6	7,022,894.28	7,563,538.21	7.7	12,732,490.27	14,277,191.80	12.1
Indiana	Indianapolis	17,947,166.46	16,606,086.25	-7.5	13,651,752.51	14,640,629.84	7.2	31,598,702.17	31,246,716.09	-1.2
Iowa	Des Moines	7,011,762.57	7,728,004.33	10.2	4,999,286.30	4,817,195.24	2.5	11,711,048.87	12,545,199.57	7.1
Kansas	Wichita	4,095,277.41	4,630,435.48	13.1	3,543,459.91	3,291,097.50	-7.1	7,638,737.32	7,921,532.98	3.7
Kentucky	Louisville	8,559,697.07	9,886,905.52	15.5	5,601,842.64	5,498,962.14	-1.8	14,161,539.71	15,385,867.66	8.6
Louisiana	New Orleans	9,158,822.51	8,146,876.88	-11.0	8,432,557.07	8,279,592.04	-1.8	17,591,359.58	16,426,468.92	-6.7
Maine	Augusta	2,817,102.00	3,272,282.33	16.1	6,788,164.74	6,152,461.14	-8.7	9,555,266.74	9,424,723.47	-1.4
Maryland	Baltimore	26,673,187.56	21,220,929.56	-20.4	33,781,044.52	30,794,575.87	-8.9	60,454,232.08	52,015,505.43	-14.0
Massachusetts	Boston	32,698,513.75	36,353,202.93	11.2	41,128,963.67	41,137,301.32	0.0	73,827,477.42	77,490,504.25	5.0
Michigan	Detroit	81,717,530.41	83,904,957.84	2.7	43,810,928.01	42,620,339.67	-2.7	125,528,458.42	126,528,297.51	.8
Minnesota	St. Paul	15,366,890.24	16,106,501.75	4.8	11,050,495.80	11,307,984.23	2.3	26,417,386.04	27,414,485.98	3.8
Mississippi	Jackson	1,640,612.80	1,634,082.08	-.4	1,490,829.64	1,584,497.94	6.3	3,131,442.44	3,218,580.02	2.8
First Missouri	St. Louis	23,865,561.85	25,639,445.10	7.4	18,507,468.88	16,069,730.57	-13.2	42,373,020.73	41,709,175.67	-1.6
Sixth Missouri	Kansas City	8,177,273.00	9,505,188.75	16.2	5,267,035.94	5,440,629.49	3.3	13,444,308.94	14,945,951.24	11.2
Montana	Helena	1,393,085.64	1,754,494.49	25.9	1,161,319.77	1,359,528.17	17.1	2,554,405.41	3,114,022.66	21.9
Nebraska	Omaha	4,217,853.47	4,647,968.19	10.1	2,847,635.18	2,856,403.11	.5	7,059,488.65	7,504,371.30	6.3
Nevada	Reno	867,539.95	1,128,486.65	30.1	2,104,929.25	2,039,217.20	-3.1	2,972,499.20	3,167,703.85	6.6
New Hampshire	Portsmouth	1,648,221.65	1,685,675.59	2.3	2,603,440.27	2,400,947.47	-7.8	4,251,661.92	4,086,623.06	-3.9
First New Jersey	Camden	4,567,473.69	6,189,628.20	35.5	8,291,703.94	8,718,251.00	5.1	13,859,177.63	14,907,879.20	15.9
Fifth New Jersey	Newark	32,374,531.53	32,399,763.25	.1	38,808,854.67	38,014,719.83	-2.2	71,243,386.20	70,414,483.08	-1.2
New Mexico	Albuquerque	560,490.79	545,000.96	-2.8	1,080,166.82	1,292,018.38	25.4	1,690,657.61	1,837,019.34	15.5
First New York	Brooklyn	12,444,777.42	14,860,137.08	19.4	21,765,664.98	23,547,998.97	8.2	34,210,442.40	38,406,136.05	12.3
Second New York	Customhouse, N. Y.	136,700,635.74	133,435,402.96	-2.4	125,479,148.82	110,062,088.39	-12.3	262,179,784.56	243,497,491.35	-7.1
Third New York	110 E. 45th St., N. Y.	93,563,348.77	98,440,676.73	5.2	88,352,829.06	77,055,962.96	-12.8	181,916,177.83	175,496,639.69	-3.5

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

Alaska	\$187,526.74	\$255,607.31	36.3	\$380,587.92	\$360,446.32	-5.3	\$568,114.66	\$616,053.63	8.4
California	66,642,302.56	60,679,897.19	-9.0	74,392,610.84	70,718,798.36	-5.0	141,034,913.40	131,398,695.55	-6.8
District of Columbia	6,402,714.18	6,361,715.97	-.6	10,396,955.49	9,607,215.56	-7.6	16,799,669.58	15,968,951.53	-5.0
Illinois	107,281,657.84	95,930,600.06	-10.6	90,268,329.67	84,082,863.46	-6.9	197,549,987.51	180,013,523.52	-8.9
Maryland	20,270,473.88	14,859,213.59	-26.7	23,371,726.27	21,175,208.47	-9.4	43,642,199.65	38,084,422.06	-17.4
Missouri	32,042,834.85	35,144,633.85	9.7	23,774,494.82	21,510,493.06	-9.6	55,817,329.67	56,655,126.91	1.5
New Jersey	36,942,005.22	38,589,391.45	4.5	47,160,558.61	46,732,970.83	-.9	94,102,563.83	85,322,362.28	-9.4
New York	279,245,607.13	282,416,886.97	1.1	270,821,051.50	246,025,792.11	-9.2	550,069,658.63	528,442,679.08	-3.9
Ohio	70,013,382.15	73,840,653.79	5.5	50,607,543.09	48,505,835.03	-4.2	120,620,925.24	122,340,490.82	1.4
Pennsylvania	83,846,429.98	87,515,548.26	4.4	82,732,554.83	84,050,269.54	1.6	166,578,984.81	171,565,817.80	3.0
Texas	34,739,157.61	31,574,051.39	-9.1	35,132,245.37	30,073,180.82	-14.4	69,871,402.98	61,647,332.21	-11.8
Washington	7,370,850.84	7,814,411.44	6.0	6,907,999.46	6,536,616.95	-5.4	14,278,850.30	14,351,028.39	.5
Puerto Rico				12,362.85	12,151.84	-1.7	12,362.85	12,151.84	-1.7

¹ Internal revenue collection districts follows State boundaries, except that the Maryland district includes the District of Columbia and Puerto Rico for sugar tax collections and the Washington district includes the Territory of Alaska. The amounts collected, by States are not entirely indicative of the Federal tax burden of the respective States, since the taxes may be eventually borne by persons in other States.

TABLE 2.—Comparative internal revenue collections, fiscal years 1939 and 1940, by collection districts, States, and Territories—Continued

Collection districts	Miscellaneous internal revenue (including excess profits)			Employment taxes, including carriers taxes			Total internal revenue collections		
	1939	1940	Percent of increase (or decrease, -)	1939	1940	Percent of increase (or decrease, -)	1939	1940	Percent of increase (or decrease, -)
Alabama	\$3,055,020.36	\$3,753,891.23	23.2	\$5,093,719.20	\$5,778,180.51	13.4	\$15,491,466.39	\$17,125,264.07	10.5
Arizona	846,400.66	1,599,887.61	89.0	1,043,336.98	1,089,714.10	4.4	4,379,010.11	5,061,747.30	15.6
Arkansas	2,198,582.42	2,291,261.84	4.2	1,770,293.83	1,966,375.60	12.2	7,943,142.40	8,514,401.19	7.2
First California	58,721,480.15	79,617,576.88	15.8	25,521,357.09	27,852,937.73	9.1	158,781,248.93	168,959,440.34	6.4
Sixth California	53,881,689.64	54,947,602.99	2.0	19,809,695.06	21,512,869.67	8.6	150,187,886.41	146,370,242.48	-2.5
Colorado	14,687,528.03	17,339,229.95	18.2	4,721,160.33	5,215,074.39	10.5	34,598,281.74	35,920,330.82	3.8
Connecticut	23,441,353.46	21,660,479.60	-7.6	14,277,572.43	16,517,076.58	16.7	85,624,650.93	83,926,855.29	-2.0
Delaware	6,978,245.77	9,678,994.81	38.7	3,321,727.78	4,357,041.88	31.2	71,863,749.89	79,948,270.30	11.2
Florida	22,260,219.63	14,149,938.92	-36.4	4,784,241.68	5,473,538.78	14.4	51,431,878.38	44,765,544.10	-13.0
Georgia	9,798,678.10	11,942,092.51	13.7	7,174,207.05	8,145,974.25	13.5	33,837,490.68	37,839,402.32	11.8
Hawaii	2,930,523.89	2,312,594.99	-21.1	1,393,425.56	1,469,579.59	5.6	11,893,768.67	9,874,712.82	-17.0
Idaho	1,096,440.15	999,376.49	-8.9	1,121,464.77	1,263,141.62	12.6	4,230,012.28	4,136,176.24	-2.2
First Illinois	96,604,072.41	94,021,150.58	-2.7	69,954,555.00	77,785,511.51	11.2	351,376,124.65	337,542,993.81	-3.9
Eighth Illinois	66,943,808.36	69,071,685.26	3.2	5,267,033.42	6,180,327.38	17.3	84,943,932.05	89,529,204.44	5.4
Indiana	72,148,472.39	83,398,747.31	15.6	11,127,191.35	13,293,235.00	19.5	114,874,365.91	127,938,698.40	11.4
Iowa	5,867,273.31	6,021,440.84	2.6	5,974,419.46	6,647,684.90	11.3	23,552,741.64	25,214,325.31	7.0
Kansas	7,035,106.44	7,740,135.28	10.0	6,515,912.50	6,914,727.09	6.1	21,190,756.26	22,576,395.35	6.5
Kentucky	110,731,483.68	124,349,109.80	12.3	7,253,867.18	8,081,824.32	11.4	132,146,890.57	147,816,801.78	11.9
Louisiana	24,181,667.70	26,902,830.10	11.2	5,085,565.87	5,639,005.34	10.9	46,858,593.15	48,968,304.36	4.5
Maine	2,729,840.89	2,715,344.06	-0.5	3,167,525.58	3,436,402.58	8.5	15,452,633.21	15,576,470.11	.8
Maryland	58,685,847.74	61,337,141.49	4.5	19,247,239.38	21,957,047.06	14.1	138,387,319.20	135,309,693.98	-2.2
Massachusetts	57,409,337.13	61,525,434.07	7.2	29,668,514.23	33,608,366.98	13.3	160,905,328.78	172,624,305.30	7.3
Michigan	96,554,099.67	117,175,658.85	21.3	36,080,510.27	43,496,319.10	20.5	258,163,068.36	287,200,275.46	11.2
Minnesota	27,198,475.45	24,205,093.81	-11.0	15,214,778.02	16,909,153.10	11.1	68,830,639.61	68,528,732.89	-0.4
Mississippi	1,419,951.79	1,571,288.79	10.7	1,601,019.98	1,810,189.86	13.1	6,152,414.21	6,600,058.67	7.3
First Missouri	51,048,400.63	48,329,113.25	-5.3	17,756,792.84	19,340,686.72	8.9	111,178,214.20	109,378,015.64	-1.6
Sixth Missouri	7,319,816.26	7,842,289.59	7.1	5,773,544.66	6,383,378.53	10.6	26,537,669.86	29,171,619.38	9.9
Montana	2,182,360.97	2,352,238.38	7.8	1,185,528.73	1,362,813.92	15.0	5,922,295.11	6,829,074.96	15.3
Nebraska	5,446,847.74	6,043,121.46	10.9	6,623,517.54	7,213,651.90	8.9	19,129,888.93	20,761,344.66	8.5
Nevada	618,612.32	714,725.42	15.5	454,483.75	526,573.34	15.9	4,045,566.27	4,409,002.61	9.0
New Hampshire	1,612,109.81	3,117,062.07	93.3	1,776,052.84	2,046,294.87	15.2	7,639,824.57	9,240,980.00	21.1
First New Jersey	11,161,562.34	8,943,098.22	-19.9	4,238,929.65	4,978,309.48	17.4	28,259,669.62	28,829,286.90	2.0
Fifth New Jersey	82,824,941.63	85,713,691.15	3.5	19,498,687.19	22,051,303.13	13.1	173,567,015.02	178,179,467.36	2.7
New Mexico	639,866.95	1,897,861.54	196.6	653,630.02	704,994.77	7.9	2,884,154.58	4,439,875.65	53.9
First New York	41,823,034.30	39,136,995.32	-6.4	15,127,007.60	16,893,600.81	11.7	91,160,484.30	94,438,732.13	3.6
Second New York	148,790,002.77	137,764,250.09	-7.4	45,950,311.71	49,297,511.29	7.3	456,920,099.04	430,559,252.73	-5.8
Third New York	89,633,112.59	111,371,946.24	24.2	75,299,883.18	82,943,602.96	10.1	346,249,173.60	369,812,187.89	6.6
Fourteenth New York	28,716,535.80	27,245,186.45	-5.1	12,008,540.30	13,588,679.40	13.7	71,926,117.72	72,851,547.94	1.1
Twenty-first New York	8,318,830.71	9,586,088.26	15.2	5,790,898.04	6,492,028.86	12.1	23,176,831.78	25,087,712.25	12.1
Twenty-eighth New York	20,411,566.11	19,129,305.79	-6.3	10,003,772.61	11,352,409.33	13.5	61,010,537.91	60,366,044.89	-2.5
North Carolina	276,697,181.55	292,195,391.75	5.6	8,997,419.97	10,288,183.94	14.9	310,698,405.55	329,191,420.44	6.0
North Dakota	339,551.26	392,716.26	15.7	576,389.19	613,521.52	6.4	1,567,630.74	1,710,199.16	7.0
First Ohio	51,782,258.69	55,946,358.54	8.0	10,313,549.79	11,602,701.68	12.5	98,699,644.86	102,348,708.77	9.2
Tenth Ohio	11,536,477.99	12,533,017.87	8.6	5,193,631.56	5,988,026.73	15.3	34,952,826.78	36,588,186.44	4.7
Eleventh Ohio	6,733,077.07	6,698,948.57	-0.5	4,232,446.64	4,821,231.69	13.9	20,402,186.49	20,701,440.83	1.5
Eighteenth Ohio	50,566,728.51	53,752,225.15	6.3	27,266,502.58	32,451,530.02	19.0	139,190,939.64	147,532,197.93	6.0
Oklahoma	32,384,416.68	34,525,523.88	6.6	6,096,582.76	6,390,697.96	4.8	59,337,627.24	57,720,616.13	-2.7
Oregon	3,173,692.69	3,101,464.69	-2.3	4,430,028.76	4,953,753.21	11.8	14,002,922.17	14,549,630.66	3.9
First Pennsylvania	124,030,806.68	124,843,799.71	.6	40,413,317.81	45,784,484.66	13.2	244,002,769.79	254,896,893.14	4.5
Twelfth Pennsylvania	10,631,588.19	10,802,571.90	1.6	7,829,158.39	9,697,444.30	22.7	28,747,209.89	30,658,644.09	6.6
Twenty-third Pennsylvania	65,773,886.80	74,131,052.70	12.7	23,414,358.47	28,967,002.15	21.1	165,921,921.87	179,527,635.99	8.2
Rhode Island	11,108,395.32	9,991,044.14	-10.0	4,189,160.40	4,935,539.49	17.8	27,555,174.27	27,450,589.10	-0.4
South Carolina	2,148,751.24	2,263,592.11	5.3	2,983,977.93	3,486,752.87	16.8	10,533,068.24	10,997,432.95	4.4
South Dakota	515,362.23	430,210.77	-15.5	627,128.46	677,782.81	8.1	1,972,395.88	2,090,538.35	6.0
Tennessee	11,016,063.52	12,671,550.60	15.0	6,515,589.14	7,304,435.34	12.1	32,757,668.13	35,568,192.26	8.6
First Texas	34,568,955.45	34,868,596.88	.9	10,425,066.69	11,105,882.32	6.5	84,521,408.31	80,839,917.70	-4.4
Second Texas	15,332,993.02	14,749,505.89	-3.8	9,605,935.70	9,980,865.85	3.9	55,282,945.53	51,512,165.45	-6.8
Utah	4,556,870.72	5,743,266.87	26.0	1,617,110.05	1,767,556.89	9.3	9,615,346.36	10,874,199.62	13.1
Vermont	1,044,873.70	932,543.32	-10.8	1,219,144.60	1,397,208.87	14.6	4,327,086.04	4,561,647.59	5.4
Virginia	177,545,869.50	186,141,931.76	4.8	10,069,702.79	11,306,629.06	12.5	212,823,323.23	224,642,309.40	5.6
Washington	11,293,653.18	9,311,444.56	-17.5	7,473,688.97	8,401,822.37	12.4	33,614,607.11	32,680,348.95	-2.8
West Virginia	5,365,781.18	5,709,158.84	6.4	5,296,593.23	5,759,127.86	8.7	22,299,259.56	22,434,129.58	.6
Wisconsin	42,563,195.37	42,579,129.29	0.0	12,740,384.43	14,290,342.05	12.2	86,406,220.21	86,387,901.34	-0.02
Wyoming	843,879.01	944,581.78	11.9	567,222.09	590,997.00	4.2	2,825,667.31	3,139,774.79	11.1
Philippine Islands	372,791.13	447,266.97	20.0				372,791.13	447,266.97	20.0
Total	2,289,770,490.42	2,404,332,444.35	5.0	740,428,865.06	833,520,975.51	12.6	5,181,573,962.58	5,340,452,346.78	3.1

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

Alaska	\$144,215.10	\$123,180.40	-14.6	\$247,481.25	\$236,475.58	-4.5	\$959,811.01	\$975,709.61	1.6
California	122,603,169.79	134,565,179.87	9.7	45,331,032.15	49,365,807.40	8.9	308,969,135.34	315,329,682.82	2.1
District of Columbia	5,936,616.01	4,223,852.59	-28.9	7,404,157.72	8,353,316.72	12.8	30,140,243.31	28,546,100.84	-5.3
Illinois	163,547,880.77	163,092,835.84	-0.3	75,222,188.42	83,965,838.89	11.6	436,320,056.70	427,072,198.25	-2.1
Maryland	51,032,902.96	54,711,924.22	7.2	11,843,081.66	13,603,730.34	14.9	100,518,184.27	104,350,076.62	3.7
Missouri	58,368,216.89	56,171,402.84	-3.8	23,530,337.50	25,724,005.25	9.3	137,715,884.06	138,500,535.00	.6
New Jersey	93,986,503.97	94,656,779.37	.7	23,737,616.64	27,029,612.61	13.9	201,828,684.64	207,008,754.26	2.6
New York	337,693,172.28	344,233,771.15	1.9	164,180,413.44	180,638,027.65	10.0	1,051,943,244.35	1,053,314,477.88	.1
Ohio	120,618,541.96	128,930,550.13	6.9	47,006,130.57	54,863,490.02	16.7	288,245,597.77	306,140,530.97	6.2
Pennsylvania	200,436,081.57	209,777,424.31	4.7	71,656,834.67	83,738,931.11	16.9	438,671,901.05	465,082,173.22	6.0
Texas	49,901,946.47	49,618,102.77	-0.6	20,031,002.39	21,086,748.1				

Table 3.—Summary of internal revenue collections,¹ year ended June 30, 1940, by States and Territories²

States and Territories	Population as of July 1, 1937 (Bureau of the Census estimate)	Percent of total population	Income (including excess profits) tax collections	Percent of income tax payments	Miscellaneous internal revenue collections	Percent of miscellaneous internal revenue payments	Employment taxes, including carriers taxes	Percent of employment tax payments	Total internal revenue collections ³	Percent of total internal revenue payments
Alabama	2,895,000	2.23	\$7,625,050.45	0.36	\$3,722,033.11	0.16	\$5,778,180.51	0.69	\$17,125,264.07	0.32
Alaska	61,500	.05	418,399.26	.03	120,834.77	.07	236,475.58	.03	975,709.81	.02
Arizona	412,000	.32	2,386,885.46	.11	1,585,147.74	.07	1,089,714.10	.13	5,061,747.30	.10
Arkansas	2,048,000	1.58	4,273,326.29	.20	2,254,699.40	.09	1,986,375.50	.24	8,514,401.19	.16
California	6,154,000	4.74	132,099,151.44	6.23	133,864,723.98	5.61	49,365,807.40	5.92	316,329,682.82	5.90
Colorado	1,071,000	.83	13,446,636.87	.63	17,258,619.62	.72	5,215,074.33	.63	35,920,330.82	.67
Connecticut	261,000	.20	45,980,459.47	2.17	21,419,349.24	.90	16,517,076.58	1.98	83,926,885.29	1.57
Delaware	1,741,000	1.34	66,379,081.73	3.13	9,212,166.69	.39	4,357,041.88	.52	79,948,270.30	1.50
District of Columbia	627,000	.48	16,045,567.11	.76	4,147,217.01	.17	8,353,316.72	1.00	28,546,100.84	.53
Florida	1,670,000	1.29	25,367,682.61	1.20	13,924,322.71	.58	5,473,538.78	.66	44,765,544.10	.84
Georgia	3,085,000	2.38	18,715,688.77	.88	10,977,379.30	.46	8,145,974.25	.98	37,839,042.32	.71
Hawaii	425,900	.33	6,106,702.15	.29	2,298,431.08	.10	1,499,579.59	.18	9,874,712.82	.19
Idaho	493,000	.38	1,906,698.15	.09	966,336.47	.04	1,263,141.62	.15	4,136,176.24	.08
Illinois	7,878,000	6.07	182,465,693.67	8.60	160,640,665.69	6.73	83,965,898.89	10.07	427,072,198.25	8.00
Indiana	4,478,000	3.42	31,564,697.13	1.49	83,080,766.22	3.48	13,293,235.00	1.60	127,938,698.40	2.40
Iowa	3,474,000	2.68	12,711,972.31	.60	5,854,667.60	.25	6,647,684.90	.80	25,214,325.31	.47
Kansas	2,582,000	1.97	15,578,338.16	.73	7,657,330.10	.32	6,914,727.09	.83	22,576,395.35	.42
Kentucky	1,864,000	1.44	8,004,647.73	.38	26,703,988.92	1.12	8,081,824.32	.97	147,816,801.78	2.77
Kentucky	2,920,000	2.25	16,626,210.10	.78	2,628,480.25	.11	5,639,005.34	.68	48,968,304.36	.92
Louisiana	2,132,000	1.64	9,511,587.28	.45	54,436,862.24	2.28	13,603,730.34	1.63	104,350,076.62	1.95
Maine	856,000	.66	36,309,484.04	1.71	60,945,561.38	2.56	33,603,366.98	4.03	172,624,305.30	3.23
Maryland	1,679,000	1.29	78,070,376.94	3.68	116,230,205.52	4.87	43,496,310.10	5.22	287,200,275.46	5.38
Massachusetts	4,426,000	3.41	127,473,750.84	6.01	24,116,072.44	1.01	16,909,153.10	2.08	168,550,585.00	3.12
Michigan	4,830,000	3.72	27,593,807.35	1.30	1,522,392.34	.06	1,810,139.86	.22	6,600,578.89	.12
Minnesota	2,652,000	2.04	3,267,476.47	0.15	55,819,407.94	2.34	25,724,005.25	3.09	138,550,585.00	2.60
Mississippi	3,989,000	3.07	57,067,121.81	2.69	2,310,772.06	.10	1,362,813.92	.16	6,829,074.96	.13
Missouri	539,000	.42	3,155,488.98	.15	5,988,929.75	.25	7,213,851.90	.87	20,761,344.66	.39
Montana	1,364,000	1.05	7,558,563.01	.35	711,017.29	.03	526,573.34	.06	4,409,002.61	.08
Nebraska	1,010,000	.78	3,171,411.98	.15	3,092,650.72	.13	2,046,294.87	.25	9,249,980.00	.17
Nevada	510,000	.39	4,111,034.41	.19	94,002,984.15	3.94	27,029,612.61	3.24	207,008,754.26	3.88
New Hampshire	434,000	.33	85,976,157.50	4.05	1,376,299.44	.08	704,994.77	.08	4,439,975.65	.08
New Jersey	422,000	.32	1,858,671.44	.09	340,829,518.14	14.27	180,633,027.65	21.67	1,053,314,477.88	19.72
New Mexico	12,959,000	9.99	532,146,932.09	25.09	292,042,818.28	12.24	10,238,183.94	1.23	329,191,420.44	6.17
New York	3,492,000	2.69	26,860,418.27	1.27	335,162.10	.02	613,521.62	.07	1,710,199.16	.03
North Carolina	706,000	.54	711,525.44	.03	127,626,642.34	5.35	54,863,490.02	6.58	306,140,530.97	5.73
North Dakota	6,733,000	5.19	123,650,398.61	.79	34,512,144.36	1.45	6,390,697.06	.77	57,720,616.13	1.08
Ohio	2,548,000	1.96	16,817,773.31	.81	3,019,431.04	.13	4,953,753.21	.59	14,549,630.66	.27
Oklahoma	1,027,000	.79	6,576,446.41	.31	206,962,125.25	8.67	83,738,931.11	10.04	468,082,173.22	8.71
Oregon	1,076,000	.81	174,381,116.80	8.22	9,826,045.89	.41	4,935,539.49	.59	27,460,589.10	.51
Pennsylvania	681,000	.52	12,689,003.72	.60	2,238,120.91	.09	3,486,752.87	.42	10,997,432.95	.21
Rhode Island	1,375,000	1.05	5,272,559.17	.25						
South Carolina										
South Dakota	692,000	.53	1,001,194.72	.05	411,579.02	.02	677,764.61	.08	2,090,538.35	.04
Tennessee	2,893,000	2.23	15,772,905.02	.74	12,490,851.90	.52	7,304,435.34	.88	35,568,192.26	.67
Texas	6,172,000	4.76	62,107,683.22	2.93	49,157,651.76	2.06	21,086,748.17	2.53	132,352,083.15	2.48
Utah	519,000	.40	3,394,942.30	.16	5,711,700.43	.24	1,767,556.89	.21	10,874,199.62	.20
Vermont	303,000	.23	2,249,949.66	.11	914,489.06	.04	1,397,208.87	.17	4,561,647.59	.08
Virginia	2,708,000	2.09	27,497,416.20	1.30	185,838,264.14	7.79	11,396,629.06	1.36	224,642,309.40	4.21
Washington	1,658,000	1.26	14,495,046.61	.68	9,044,245.94	.38	8,165,346.79	.98	31,704,639.34	.59
West Virginia	1,865,000	1.44	11,088,292.59	.52	5,586,709.13	.24	5,759,127.86	.70	22,434,129.58	.42
Wisconsin	2,926,000	2.26	29,834,099.60	1.41	42,263,459.69	1.77	14,290,342.05	1.71	86,387,901.34	1.62
Wyoming	235,000	.18	1,625,771.15	.08	928,006.64	.04	590,997.00	.07	3,139,774.79	.06
Philippine Islands					447,266.97	.02			447,266.97	.01
Puerto Rico			12,151.84		2,401,364.68	.10			2,413,516.52	.04
Total	129,744,400	100.00	2,121,073,128.75	100.00	2,385,858,242.52	100.00	833,520,975.51	100.00	5,340,452,346.78	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 these collections in the Treasury or depositories during the fiscal year concerned, the differences being due to the fact that some of the collections in the latter part of the fiscal year can not be deposited or are not reported in 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 Includes collections for credit to trust funds as follows:

Income tax on Alaska railroads (Act of July 13, 1914)	\$2,931.19
Tax on Philippine manufactured products (Act of Aug. 5, 1909)	631,730.25
Tax on Philippine coconut oil (sec. 602½, Revenue Act of 1934)	17,046,532.47
Tax on Puerto Rico manufactured products (Act of Mar. 2, 1917)	2,858.45
Total internal-revenue collections reported for credit to trust funds	17,684,049.36

TABLE 4.—Summary of monthly internal-revenue tax receipts for the fiscal year ended June 30, 1940, by sources

Source	1930					
	July	August	September	October	November	December
Income, excess-profits, and unjust enrichment taxes:						
Corporation income taxes.....	\$31,912,495.71	\$21,325,483.29	\$177,890,462.24	\$27,309,014.17	\$19,996,793.27	\$178,936,729.23
Individual income taxes.....	11,317,751.01	10,477,499.80	161,177,636.54	8,172,699.58	13,724,127.92	137,889,998.67
Total income taxes.....	43,230,246.72	31,802,983.09	329,067,998.78	35,481,713.75	33,720,921.19	316,826,727.90
Excess-profits taxes.....	469,187.95	1,092,938.64	2,229,209.89	640,498.78	576,504.96	2,017,762.77
Unjust enrichment taxes (Title III, Revenue Act of 1936).....	528,551.26	591,903.22	553,182.25	554,032.64	630,515.89	1,007,701.81
Total.....	44,225,985.93	34,087,824.95	331,850,390.92	36,676,245.17	34,928,032.04	319,852,192.48
Capital stock tax.....	1,937,190.01	74,524,483.92	52,041,319.89	1,983,491.86	367,278.61	241,028.19
Estate tax.....	24,498,690.37	29,153,660.32	55,966,977.88	28,871,433.56	22,642,036.10	21,038,866.51
Gift tax.....	273,368.47	316,979.05	186,833.79	314,260.30	2,883,298.50	281,124.12
Liquor taxes:						
Distilled spirits (imported), excise tax.....	1,480,889.13	1,576,418.32	4,245,794.23	2,461,483.04	2,426,029.67	3,241,584.86
Distilled spirits (domestic), excise tax.....	16,595,093.10	18,977,792.09	24,624,033.88	29,667,037.82	35,209,663.83	25,766,224.34
Distilled spirits, rectification tax.....	630,835.39	748,159.81	1,002,606.66	1,328,429.90	1,684,108.15	1,107,887.98
Still or sparkling wines, cordials, etc. (imported), excise tax.....	24,502.94	25,068.91	77,556.04	61,044.38	68,939.45	96,274.47
Still or sparkling wines, cordials, etc. (domestic), excise tax.....	368,881.84	451,763.30	569,843.88	735,422.61	772,101.19	807,947.56
Brandy used for fortifying sweet wines.....	429,703.90	84,374.78	34,436.42	78,326.40	50,180.51	121,351.98
Rectifiers, retail and wholesale liquor dealers, manufacturers of stills (special taxes).....	2,618,879.17	1,146,010.76	150,016.29	132,799.42	113,556.88	86,900.30
Stamps for distilled spirits intended for export.....	389.40	1.60	31.10	11.70	11.70	2.80
Stamps for distilled spirits bottled in bond.....	71,893.29	49,424.44	67,101.83	106,491.15	131,580.92	101,153.47
Container stamps (Liquor Taxing Act of 1934).....	665,613.90	610,639.07	1,043,528.00	1,090,306.57	1,242,152.46	806,445.25
Floor taxes (levies on tax-paid stocks, inventories of January 12, 1934, and July 1, 1938).....	2,633.51	3,951.22	525.31	1,048.02	1,385.06	311.62
Fermented malt liquors.....	27,328,068.92	28,616,245.15	24,607,046.36	20,625,534.32	19,262,723.32	19,018,472.97
Brewers, retail and wholesale dealers in fermented malt liquors (special taxes).....	1,437,107.51	623,558.61	96,818.42	75,149.76	57,509.20	42,563.27
Total.....	51,654,891.40	53,113,408.06	56,519,341.42	56,363,055.99	61,019,942.34	51,197,120.87
Tobacco taxes:						
Cigars (large).....	1,038,306.62	1,189,669.79	1,197,086.63	1,394,838.37	1,305,017.50	806,811.32
Cigars (small).....	9,247.92	7,855.64	10,571.04	10,646.67	9,396.38	5,814.75
Cigarettes (large).....	2,064.17	1,391.53	1,613.85	1,910.16	1,582.20	1,897.92
Cigarettes (small).....	42,779,698.05	49,713,971.45	44,370,332.79	46,153,453.82	43,384,328.47	38,408,477.29
Snuff.....	462,819.25	621,279.76	530,907.63	586,990.19	583,721.26	534,315.35
Tobacco, chewing and smoking.....	4,261,805.07	5,375,535.54	4,934,554.66	4,856,092.12	4,534,868.47	3,796,191.14
Cigarette papers and tubes.....	74,564.56	70,170.47	82,561.07	83,213.97	157,184.30	149,528.42
Leaf dealer penalties, etc.....	67.09	170.43	70.00	111.28	25.00	85.00
Total.....	48,628,572.63	56,980,044.61	51,127,697.67	53,087,256.58	49,976,123.58	43,702,121.19
Stamp taxes (Title VIII, Revenue Act of 1926, as amended):						
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc.....	1,557,538.93	1,830,830.78	1,559,610.67	1,309,866.27	1,401,331.66	1,524,927.88
Capital stock and similar interest sales or transfers.....	813,272.80	1,123,946.09	1,210,084.77	2,806,368.89	1,274,722.75	1,011,603.11
Playing cards.....	203,691.70	298,801.40	420,653.50	462,105.80	411,274.60	363,000.30
Silver bullion sales or transfers.....	27,704.24	9,348.16	6,397.01	4,962.19	39,628.23	20,907.72
Total.....	2,602,207.67	3,260,920.43	3,193,745.95	4,583,303.15	3,126,957.24	2,920,439.01
Manufacturers' excise taxes:						
Lubricating oils.....	2,798,133.41	2,576,281.39	3,143,356.46	2,291,291.38	2,987,654.70	2,306,045.95
Gasoline.....	20,831,765.88	20,163,543.32	25,496,458.38	16,458,880.60	18,425,741.09	17,000,709.11
Tires and inner tubes.....	2,628,700.19	3,961,757.41	4,214,969.28	2,869,784.30	3,641,940.97	4,441,583.82
Automobile trucks.....	749,587.09	278,791.83	938,771.16	314,864.02	229,708.05	825,796.41
Other automobiles and motorcycles.....	5,757,999.04	1,416,601.79	3,575,969.15	619,498.78	2,590,523.21	5,542,487.62
Parts or accessories for automobiles.....	882,396.54	579,647.39	1,142,371.32	542,888.38	761,111.24	882,767.90
Electrical energy.....	3,388,215.19	3,205,720.84	3,657,499.90	3,273,762.84	3,396,343.37	3,104,162.24
Radio sets, photograph records, etc.....	291,531.70	491,728.21	690,350.51	466,809.29	577,770.05	744,123.68
Mechanical refrigerators.....	1,540,247.31	1,004,409.97	637,637.93	380,687.81	400,205.55	222,892.52
Firearms, shells, and cartridges.....	392,091.25	361,549.47	452,221.92	474,832.78	549,669.04	236,820.32
Pistols and revolvers.....	1,795.18	6,304.20	6,269.76	2,972.19	9,992.19	5,662.12
Toilet preparations at 10 percent (perfumes, cosmetics, etc.).....	678,024.19	465,563.17	670,797.33	899,751.59	502,248.09	705,458.99
Toilet preparations at 5 percent (dentifrices, toilet soap, etc.).....	15,267.69	1,112.57	5,745.36	543.26	11,999.20	816.59
Matches.....	137.22	144.88	3.58	6.00	744.04	6.86
Brewers' wort and malt.....	2,447.40	374.82	86	793.40	1.62	1.80
Articles made of fur.....	17,641.48	17,409.38	10,319.99	14,308.26	16,181.16	12,614.27
Sporting goods.....	11,505.37	9,136.12	4,946.40	22,896.62	8,366.45	4,563.59
Cameras and lenses.....	60.00		221.83	250.00	1,403.23	25.00
Chewing gum.....		1,100.89	3.83	10.30		1,379.44
Total.....	40,087,516.13	34,440,196.65	44,547,775.25	28,634,831.80	34,195,900.15	36,018,158.68
Miscellaneous taxes:						
Bituminous Coal Act of 1937 (effective June 21, 1937).....	230,506.26	267,620.31	296,281.95	336,806.40	420,770.67	379,961.24
Sugar Act of 1937 (effective September 1, 1937).....	4,880,148.34	6,241,485.75	6,009,533.75	6,411,786.12	8,787,102.80	4,337,360.59
Telegraph, telephone, radio and cable facilities.....	2,246,324.05	2,222,452.73	2,160,177.40	1,974,695.40	1,551,067.75	2,660,547.18
Transportation of oil by pipe line.....	942,360.61	1,022,073.35	1,088,940.53	731,207.03	1,088,951.34	769,063.80
Leases of safe deposit boxes.....	181,348.49	180,927.48	146,980.99	128,808.70	149,573.72	133,247.37
Admissions to theaters, concerts, cabarets, games, etc.....	1,534,249.77	1,513,408.12	1,852,256.14	1,727,931.45	2,117,044.42	1,974,534.56
Club dues and initiation fees.....	465,052.33	637,536.09	438,324.01	386,290.02	533,997.34	424,183.23
Adulterated butter, including special taxes.....	1,340.67	175.00	260.00	2,452.42	300.00	260.00
Renovated butter, including special taxes.....	446.00	730.25	556.00	555.50	600.75	636.75
Filled cheese.....						
Mixed flour.....	831.10	532.00	1,090.00	755.00	426.45	234.00

TABLE 4.—Summary of monthly internal-revenue tax receipts for the fiscal year ended June 30, 1940, by sources—Continued

Source	1939					
	July	August	September	October	November	December
Miscellaneous taxes—Continued.						
Oleomargarine:						
Colored.....	\$1,159.20	\$3,136.22	\$1,780.60	\$2,967.20	\$2,630.70	\$2,993.00
Uncolored.....	49,764.41	57,132.09	76,969.22	57,549.68	68,077.17	67,401.47
Special taxes.....	637,006.32	157,724.29	23,796.63	29,405.37	23,365.25	17,806.24
Narcotics (opium, coca leaves, and special taxes).....	132,364.14	19,178.01	20,483.99	18,403.66	21,802.79	32,977.94
Marihuana Tax Act of 1937.....	1,620.78	107.17	164.06	151.59	405.11	112.50
Coconut, etc., oils processed (sec. 602½, Revenue Act of 1934, as amended).....	2,173,778.54	1,767,325.12	2,349,207.04	1,323,547.01	2,575,412.31	1,833,624.80
Crude petroleum processed, etc.....	145.24	12.72	37.86	26.06	30.12	31.41
National Firearms Act.....	2,113.00	475.00		473.67	268.66	243.34
Receipts from other miscellaneous sources, including repealed check, candy, jewelry, soft drink, and dividend taxes.....	3,468.26	4,505.10	94,428.14	4,640.56	5,993.26	6,355.55
Total.....	13,483,426.43	14,096,626.80	16,511,288.31	13,148,757.95	17,298,418.63	12,631,645.02
Employment taxes:						
Federal Insurance Contributions Act (2 percent of taxable wages).....	66,141,374.54	73,554,797.03	2,374,058.57	61,882,490.43	37,280,110.27	2,723,309.56
Federal Unemployment Tax Act (employment of 8 or more).....	5,098,086.65	6,052,374.03	490,849.19	5,147,575.83	5,729,441.64	492,875.63
Carriers taxes (old-age benefits, 5½ percent of pay rolls).....	1,514,635.67	17,840,152.38	9,443,266.65	1,547,792.06	20,167,191.13	7,894,252.62
Total.....	72,753,996.86	97,447,323.44	12,308,174.41	68,577,858.32	113,176,743.04	11,110,437.81
Grand total, all collections.....	300,090,746.49	397,421,474.23	624,253,545.49	292,240,524.66	339,614,728.23	498,993,133.73

TABLE 4.—Summary of monthly internal-revenue tax receipts for the fiscal year ended June 30, 1940, by sources—Continued

Source	1940					
	January	February	March	April	May	June
Income, excess-profits, and unjust enrichment taxes:						
Corporation income taxes.....	\$25,073,455.49	\$26,865,898.02	\$29,051,202.43	\$29,285,955.55	\$27,269,792.72	\$280,664,268.63
Individual income taxes.....	20,614,354.23	43,442,315.29	356,075,714.25	15,444,134.72	13,070,577.76	201,210,166.40
Total income taxes.....	45,687,809.72	70,308,213.31	660,126,916.68	44,730,090.27	40,340,370.48	461,874,435.03
Excess-profits taxes.....	601,061.58	697,609.74	4,497,604.03	768,499.13	814,330.19	3,523,064.17
Unjust enrichment taxes (Title III, Revenue Act of 1936).....	857,545.42	506,782.36	988,668.12	719,862.94	846,087.38	753,345.03
Total.....	46,546,416.72	71,453,105.41	655,613,088.83	46,218,452.34	42,000,788.65	466,156,784.23
Capital stock tax.....	229,420.76	177,367.52	192,436.73	311,793.86	254,228.79	478,499.16
Estate tax.....	25,126,200.63	26,572,420.21	25,231,210.44	27,863,562.00	24,205,115.06	19,790,975.32
Gift tax.....	1,439,675.90	1,850,022.41	18,911,476.71	1,471,992.44	477,135.91	778,950.43
Liquor taxes:						
Distilled spirits (imported), excise tax.....	1,609,998.33	1,384,053.42	1,757,710.21	1,776,590.33	1,983,897.54	3,929,603.11
Distilled spirits (domestic), excise tax.....	19,373,023.73	21,542,916.54	23,612,348.55	22,099,607.07	21,140,800.31	32,249,366.31
Distilled spirits, rectification tax.....	664,644.29	887,467.44	858,673.56	832,701.11	821,547.37	1,287,589.31
Still or sparkling wines, cordials, etc. (imported), excise tax.....	42,846.45	29,961.96	30,174.35	34,672.06	46,855.15	113,029.82
Still or sparkling wines, cordials, etc. (domestic), excise tax.....	551,433.18	556,859.01	559,399.77	540,001.15	510,557.52	985,795.76
Brandy used for fortifying sweet wines.....	45,854.24	35,480.78	26,133.95	45,711.41	63,312.91	291,906.92
Rectifiers, retail and wholesale liquor dealers, manufacturers of stills (special taxes).....	86,652.35	68,063.30	60,890.63	62,511.58	151,379.71	1,610,050.07
Stamps for distilled spirits intended for export.....	12.20	4.60	11.70	50.60	6.90	8.20
Stamps for distilled spirits bottled in bond.....	145,793.19	86,228.67	82,736.13	72,620.87	70,009.00	104,197.04
Container stamps (Liquor Taxing Act of 1934).....	605,349.69	719,339.64	800,083.25	743,481.01	735,710.42	1,067,483.73
Floor taxes (levies on tax-paid stocks, inventories of January 12, 1934, and July 1, 1934).....	496.16	1,040.00	101.63	10.69	675.92	20.28
Fermented malt liquors.....	15,190,854.85	16,106,668.47	19,291,705.21	20,646,641.50	24,623,442.88	29,160,729.68
Brewers, retail and wholesale dealers in fermented malt liquors (special taxes).....	46,402.29	36,815.02	35,560.57	38,772.78	52,752.38	654,151.48
Total.....	37,362,760.95	41,453,832.85	47,115,520.51	46,798,372.16	50,200,948.51	71,453,931.65
Tobacco taxes:						
Cigars (large).....	886,551.39	890,733.09	953,552.55	1,030,532.54	1,157,290.39	1,648,373.48
Cigars (small).....	8,026.88	9,944.44	8,621.18	9,173.18	2,864.78	5,522.93
Cigarettes (large).....	1,478.52	578.24	1,093.25	874.03	1,024.49	1,254.60
Cigarettes (small).....	43,703,104.77	39,487,999.54	39,062,437.30	44,458,769.97	48,824,790.28	52,695,190.61
Snuff.....	578,429.68	566,020.12	577,051.84	611,643.02	624,001.67	521,376.76
Tobacco, chewing and smoking.....	4,235,257.03	4,268,908.13	4,382,363.42	4,515,105.11	4,764,579.35	4,458,542.75

TABLE 4.—Summary of monthly internal-revenue tax receipts for the fiscal year ended June 30, 1940, by sources—Continued

Source	1940					
	January	February	March	April	May	June
Tobacco taxes—Continued.						
Cigarette papers and tubes	\$105,543.48	\$122,903.22	\$107,165.55	\$115,885.96	\$124,450.85	\$86,316.05
Leaf dealer penalties, etc.	45.75		115.05	54.00	369.74	614.37
Total	49,518,437.50	45,347,078.78	45,092,420.14	50,742,127.81	55,490,371.55	58,817,191.55
Stamp taxes (Title VIII, Revenue Act of 1926, as amended):						
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc.	1,465,721.60	1,300,791.57	1,488,897.43	1,602,628.23	1,428,597.75	1,682,490.17
Capital stock and similar interest sales or transfers	1,087,323.66	1,042,803.68	783,871.83	947,875.75	1,592,649.35	1,833,427.01
Playing cards	445,135.80	428,454.30	394,110.20	285,089.60	243,841.10	862,272.10
Silver bullion sales or transfers	22,080.64	3,984.91	16,825.62	4,218.55	28,510.53	9,168.99
Total	3,020,261.70	2,774,034.46	2,683,705.08	2,839,807.13	3,288,599.23	4,387,358.27
Manufacturers' excise taxes:						
Lubricating oils	2,615,468.04	2,636,429.70	2,074,041.54	2,026,048.27	2,853,244.49	2,924,593.97
Gasoline	19,228,328.96	18,392,568.84	14,909,663.67	15,184,770.43	18,958,336.04	21,085,903.15
Tires and inner tubes	2,946,539.57	3,213,082.21	4,008,282.85	1,777,361.75	3,678,245.65	4,168,240.81
Automobile trucks	1,061,562.65	504,860.66	920,474.00	568,261.16	846,396.96	627,016.52
Other automobiles and motorcycles	8,657,977.57	3,251,141.93	9,764,498.88	4,386,021.29	7,922,861.63	5,866,607.00
Parts or accessories for automobiles	940,309.40	732,333.21	847,630.49	764,413.65	951,636.95	1,622,586.89
Electrical energy	3,836,574.15	3,874,710.92	3,806,948.12	3,110,024.95	3,624,069.17	4,060,461.25
Radio sets, phonograph records, etc.	678,062.77	632,977.54	445,871.21	300,253.82	333,242.47	617,177.45
Mechanical refrigerators	340,956.00	1,000,820.13	933,517.15	874,213.16	1,334,282.63	1,284,646.70
Firearms, shells, and cartridges	172,125.10	150,938.85	148,618.63	175,895.80	179,500.00	413,510.52
Pistols and revolvers	6,858.22	10,525.87	6,245.48	6,886.02	6,770.81	17,934.61
Toilet preparations at 10 percent (perfumes, cosmetics, etc.)	630,730.50	485,690.99	564,874.98	413,778.67	487,502.02	1,138,063.35
Toilet preparations at 5 percent (dentifrices, toilet soap, etc.)	844.73	6,338.88	619.77	894.72	75.20	984.36
Matches	1.10	1.10	20,795.26	8.52		
Brewers' wort and malt	3.06	39.48	400.78	93	45	12.17
Articles made of fur	11,930.98	19,842.61	9,014.87	10,537.74	9,112.65	11,897.18
Sporting goods	9,569.54	1,621.75	26,270.47	4,236.80	18,275.41	26,686.95
Cameras and lenses	208.34	250.00	1,563.91	2,599.82		250.00
Chewing gum	65.31		594.07	22.91		
Total	41,128,116.98	34,919,174.67	38,489,926.13	29,606,030.41	41,203,432.91	43,866,572.88
Miscellaneous taxes:						
Bituminous Coal Act of 1937 (effective June 21, 1937)	411,386.96	411,571.62	418,581.45	336,575.46	325,435.40	326,146.20
Sugar Act of 1937 (effective September 1, 1937)	4,331,363.10	5,127,114.16	3,799,735.76	4,399,528.49	5,324,783.97	6,495,419.73
Telegraph, telephone, radio and cable facilities	2,556,020.97	1,712,274.19	2,600,440.75	1,790,940.34	2,257,890.65	2,634,813.61
Transportation of oil by pipe lines	1,049,642.54	1,009,274.92	1,032,149.42	806,633.51	1,029,040.33	1,041,309.16
Leases of safe deposit boxes	167,911.74	234,890.35	166,123.22	165,971.53	166,320.49	156,829.71
Admissions to theaters, concerts, cabarets, games, etc.	1,486,534.64	1,852,763.82	2,390,931.82	2,000,902.18	1,791,095.76	1,645,603.31
Club dues and initiation fees	369,635.03	677,051.19	656,383.39	465,409.99	674,768.78	606,277.37
Adulterated butter, including special taxes	260.00	50.00	470.00	1,384.53	3,843.72	2,458.97
Renovated butter, including special taxes	672.00	644.50	521.50	401.14	555.00	634.50
Filled cheese					86.40	68.84
Mixed flour	369.00	496.00	744.00	263.00	230.28	271.00
Oleomargarina:						
Colored	2,347.00	3,097.80	2,847.80	3,207.60	2,886.55	1,705.10
Uncolored	79,596.28	74,277.64	66,413.42	64,396.78	65,896.18	41,989.17
Special taxes	15,521.59	13,924.69	10,635.51	7,812.43	7,311.94	279,067.49
Narcotics (opium, coca leaves, and special taxes)	37,216.08	13,889.32	30,115.08	26,876.16	37,827.43	214,261.08
Marihuana Tax Act of 1937	524.27	147.96	18.83	487.43	145.74	1,419.24
Coconut, etc., oils processed (sec. 602½, Revenue Act of 1934, as amended)	1,770,365.34	2,044,300.61	1,578,331.03	1,413,418.51	2,050,183.22	1,864,860.94
Crude petroleum processed, etc.	194.93	13.56	15.52	3.30		44.67
National Firearms Act	550.00	152.01	321.85	650.00	317.93	6,818.20
Receipts from other miscellaneous sources, including repealed check, candy, jewelry, soft drink, and dividend taxes	8,089.33	6,438.45	7,509.11	15,221.02	4,196.93	5,893.02
Total	12,288,200.78	13,182,372.79	12,762,289.46	11,500,078.40	13,742,786.70	15,325,891.31
Employment taxes:						
Federal Insurance Contributions Act (2 percent of taxable wages)	60,156,566.16	87,860,770.65	2,098,523.62	71,812,719.22	86,792,028.09	2,673,427.50
Federal Unemployment Tax Act (employment of 8 or more)	28,424,037.81	41,061,625.61	1,190,709.79	4,953,405.97	6,801,524.59	680,649.47
Carriers taxes (old-age benefits, 5½ percent of pay rolls)	1,063,963.36	18,359,874.96	11,786,494.70	543,642.85	19,137,412.41	12,749,064.87
Total	89,644,567.33	147,282,271.22	15,075,728.11	77,309,768.04	112,730,965.09	16,103,141.84
Grand total, all collections	306,304,059.19	385,011,680.32	361,167,302.14	294,651,984.59	343,603,371.82	367,099,295.98

TABLE 5.—Summary of internal-revenue collections, years ended June 30, 1939 and 1940, by sources

Source	1939	1940	Increase or decrease (-)
Income, excess-profits, and unjust enrichment taxes:			
Corporation income taxes.....	\$1,122,540,800.61	\$1,120,581,550.75	-\$1,959,249.86
Individual income taxes.....	1,028,833,796.49	982,017,376.17	-46,816,420.32
Total income taxes.....	2,151,374,597.10	2,102,598,926.92	-48,775,670.18
Excess-profits taxes.....	27,050,372.61	16,474,201.83	-6,582,170.98
Unjust enrichment taxes (Title III, Revenue Act of 1936).....	6,683,334.54	8,536,178.32	1,852,843.78
Total.....	2,185,114,304.45	2,129,609,307.07	-55,504,997.38
Capital stock tax.....	127,203,008.99	132,738,537.17	5,535,528.18
Estate tax.....	332,279,613.14	330,889,048.91	-1,389,564.23
Gift tax.....	28,435,596.98	29,185,116.08	749,521.05
Liquor taxes:			
Distilled spirits (imported), excise tax.....	25,014,547.12	27,674,052.19	2,659,505.07
Distilled spirits (domestic), excise tax.....	258,560,244.87	289,857,903.07	31,297,658.20
Distilled spirits, rectification tax.....	10,677,293.20	11,854,060.97	1,176,767.77
Still or sparkling wines, cordials, etc. (imported), excise tax.....	502,738.14	649,925.38	147,187.24
Still or sparkling wines, cordials, etc. (domestic), excise tax.....	5,692,576.96	7,410,006.71	1,717,429.75
Brandy used for fortifying sweet wines.....	1,359,431.96	1,306,774.20	-52,657.76
Rectifiers, retail and wholesale liquor dealers, manufacturers of stills (special taxes).....	7,152,386.36	6,287,110.46	-865,275.90
Stamps for distilled spirits intended for export.....	162.40	542.50	380.10
Stamps for distilled spirits bottled-in-bond.....	472,872.71	1,099,230.00	626,357.29
Container stamps (Liquor Taxing Act of 1934).....	9,398,861.99	10,135,132.99	736,271.00
Floor taxes (levies on tax-paid stocks, inventories of January 12, 1934, and July 1, 1938).....	5,427,570.63	12,200.32	-5,415,370.31
Fermented malt liquors.....	269,703,925.76	264,679,036.03	-4,873,110.27
Brewers, retail and wholesale dealers in fermented malt liquors (special taxes).....	3,637,068.56	3,197,151.29	-439,917.27
Total.....	587,799,700.68	624,253,156.11	36,453,455.43
Tobacco taxes:			
Cigars (large).....	12,792,550.49	12,897,763.57	105,213.08
Cigars (small).....	120,452.82	97,685.79	-22,767.03
Cigarettes (large).....	19,267.94	16,854.96	-2,412.98
Cigarettes (small).....	504,036,932.43	533,042,544.34	29,005,611.91
Snuff.....	6,932,019.20	6,796,556.53	-135,462.67
Tobacco, chewing and smoking.....	54,757,043.76	54,383,802.79	-373,240.97
Cigarette papers and tubes.....	1,493,785.80	1,279,507.90	-214,277.90
Lead dealer penalties, etc.....	7,163.25	1,727.71	-5,435.54
Total.....	580,159,205.74	608,518,443.59	28,359,237.85
Stamp taxes (Title VIII, Revenue Act of 1926, as amended):			
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc.....	19,366,429.92	18,145,227.94	-1,221,201.98
Capital stock and similar interest sales or transfers.....	17,064,488.08	15,527,950.19	-1,536,537.89
Sales of produce (future delivery) (repealed July 1, 1938).....	246,982.30		-246,982.30
Playing cards.....	4,141,166.60	4,814,430.40	673,263.80
Silver bullion sales or transfers.....	261,772.52	193,736.79	-68,035.73
Total.....	41,082,839.42	38,681,345.32	-2,401,494.10
Manufacturers' excise taxes:			
Lubricating oils.....	30,496,636.65	31,232,589.30	735,952.65
Gasoline.....	207,016,745.34	226,186,669.47	19,169,924.13
Tires and inner tubes.....	34,819,207.57	41,555,488.81	6,736,281.24
Automobile trucks.....	6,007,662.04	7,866,070.51	1,858,408.47
Other automobiles and motorcycles.....	42,722,787.47	59,351,198.09	16,628,410.62
Parts or accessories for automobiles.....	7,935,463.89	10,629,993.36	2,694,529.47
Electrical energy.....	39,659,173.55	42,338,501.94	2,679,328.39
Radio sets, phonograph records, etc.....	4,834,366.33	6,079,914.50	1,245,548.17
Mechanical refrigerators.....	6,957,679.22	9,954,398.86	2,996,719.64
Firearms, shells, and cartridges.....	2,976,019.80	3,707,843.68	731,823.88
Pistols and revolvers.....	66,511.36	89,508.54	22,997.18
Toilet preparations at 10 percent (perfumes, cosmetics, etc.).....	10,642,064.17	7,712,483.96	-2,929,580.21

¹ Tax rate on distilled spirits (except brandy) increased from \$2 to \$2.25 per tax gallon, effective July 1, 1938.

² Tax on phonograph records repealed as of close of business June 30, 1938. (Collections from the tax on radio components and phonograph records were not segregated.)

TABLE 5.—Summary of internal-revenue collections, years ended June 30, 1939 and 1940, by sources—Continued

Source	1939	1940	Increase or decrease (-)
Manufacturers' excise taxes—Continued.			
Toilet preparations at 5 percent (dentifrices, toilet soap, etc.) (repealed July 1, 1938).....	\$889,347.40	\$45,242.33	-\$844,105.07
Matches.....	134,273.32	21,848.81	-\$112,424.51
Brewers' wort and malt (repealed July 1, 1938).....	12,388.60	4,076.30	-8,312.30
Articles made of fur (repealed July 1, 1938).....	368,053.91	159,810.57	-208,243.34
Sporting goods (repealed July 1, 1938).....	850,546.85	143,095.47	-707,451.38
Cameras and lenses (repealed July 1, 1938).....	189,206.84	6,822.13	-182,474.71
Chewing gum (repealed July 1, 1938).....	110,779.31	2,075.86	-108,703.45
Total.....	396,891,008.52	447,067,632.49	50,196,628.97
Miscellaneous taxes:			
Bituminous Coal Act of 1937 (effective June 21, 1937).....	3,317,259.01	4,161,663.92	844,404.91
Sugar Act of 1937 (effective September 1, 1937).....	65,414,086.42	68,145,357.56	2,731,271.14
Telegraph, telephone, radio and cable facilities.....	24,093,718.85	26,367,945.02	2,274,226.17
Transportation of oil by pipe line.....	19,954,732.60	11,510,646.54	-8,444,086.06
Leases of safe deposit boxes.....	1,980,525.03	1,986,933.79	6,408.76
Admissions to theaters, concerts, cabarets, games, etc.....	19,470,801.85	21,887,916.00	2,417,114.15
Club dues and initiation fees.....	6,216,900.29	6,334,908.82	118,008.53
Adulterated butter, including special taxes.....	6,661.06	13,275.31	6,614.25
Renovated butter, including special taxes.....	6,488.86	7,002.99	514.13
Filled cheese.....		155.24	155.24
Mixed flour.....	6,214.71	6,241.83	27.12
Oleomargarine:			
Colored.....	38,657.40	30,758.77	-7,898.63
Uncolored.....	622,417.67	759,463.51	137,045.84
Special taxes.....	1,349,310.98	1,223,377.75	-125,933.23
Narcotics (opium, coca leaves, and special taxes).....	567,550.40	605,395.66	37,845.26
Marihuana Tax Act of 1937.....	4,537.53	4,702.60	165.07
Coconut, etc., oils processed (sec. 602½, Revenue Act of 1934, as amended).....	27,664,929.62	22,744,354.47	-4,920,575.15
Crude petroleum processed, etc. (repealed July 1, 1938).....	106,055.32	555.39	-105,499.93
National Firearms Act.....	9,079.08	12,388.68	3,309.60
Receipts from other miscellaneous sources, including repealed taxes on checks, candy, jewelry, soft drinks, and dividends.....	147,915.92	166,736.83	18,820.91
Total.....	162,179,814.60	165,971,782.58	3,791,967.98
Employment taxes:			
Federal Insurance Contributions Act (2 percent of taxable wages).....	529,835,533.76	605,350,175.64	75,514,641.88
Federal Unemployment Tax Act (employment of 6 or more).....	101,166,703.68	106,123,156.21	4,956,452.53
Carriers taxes (old-age benefits, 5½ percent of pay rolls).....	109,426,627.62	122,047,643.66	12,621,016.04
Total.....	740,428,865.06	833,520,975.51	93,092,110.45
Grand total, all collections.....	5,181,573,952.58	5,340,452,346.78	158,878,394.20

* The taxes on matches (except the 5 cents per thousand on colored wooden stem) were repealed as of close of business June 30, 1938.

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

	1939	1940	Increase or decrease (-)
Corporation income tax (Alaska railways).....	\$9,774.99	\$2,931.19	-\$6,843.80
Distilled spirits (domestic).....	174,019.14	179,315.37	5,296.23
Distilled spirits rectification tax.....	12,962.68	4,666.65	-8,296.03
Wines (domestic).....	1.65	52.78	51.13
Fermented malt liquors.....	7,771.24	4,761.24	-3,010.00
Cigars (large).....	368,958.25	443,284.26	74,326.01
Cigarettes (large).....	8.07	22.86	14.79
Cigarettes (small).....	6,064.91	2,356.47	-3,708.44
Manufactured tobacco.....	100.44	9.77	-90.67
Coconut oil.....	18,640,230.46	17,046,520.47	-1,593,710.01
Playing cards.....		102.80	102.80
Brandy.....		25.30	25.30
Total trust fund collections (included above).....	19,219,891.65	17,684,049.36	-1,535,842.29

TABLE 6.—Total internal-revenue collections, years ended June 30, 1863 to 1940

Year	Amount	Year	Amount	Year	Amount
1863	\$41,003,192.93	1890	\$142,594,696.57	1917	\$809,303,640.44
1864	116,965,578.26	1891	146,035,415.97	1918	3,696,955,620.92
1865	210,856,864.53	1892	153,857,544.35	1919	3,850,150,078.56
1866	310,120,448.13	1893	161,004,989.67	1920	5,407,580,251.81
1867	265,064,936.43	1894	147,168,449.70	1921	4,593,557,061.85
1868	190,374,925.59	1895	143,246,077.75	1922	3,197,451,083.00
1869	159,124,126.86	1896	146,830,615.66	1923	2,621,745,227.57
1870	184,902,828.34	1897	146,619,593.47	1924	2,793,179,257.05
1871	143,198,322.10	1898	170,896,819.36	1925	2,584,140,263.24
1872	139,890,096.90	1899	273,484,573.44	1926	2,835,099,892.19
1873	102,191,016.98	1900	295,316,107.57	1927	2,865,083,120.91
1874	110,071,515.00	1901	306,671,669.42	1928	2,790,535,537.68
1875	116,788,096.22	1902	271,867,990.26	1929	2,859,054,375.43
1876	118,549,230.25	1903	230,740,925.22	1930	3,040,145,733.17
1877	110,654,163.37	1904	232,903,781.06	1931	3,040,145,733.17
1878	113,449,621.38	1905	234,187,978.37	1932	1,557,729,224.30
1879	123,981,916.10	1906	249,102,738.00	1933	1,619,839,194.52
1880	135,229,912.80	1907	269,664,022.85	1934	2,672,259,572.18
1881	146,523,273.72	1908	251,665,950.04	1935	3,299,435,572.18
1882	144,553,344.86	1909	246,212,719.22	1936	3,520,195,315.28
1883	121,590,039.83	1910	289,957,220.16	1937	4,653,195,315.28
1884	112,424,121.07	1911	322,526,229.73	1938	5,658,765,314.33
1885	116,902,869.44	1912	321,615,894.69	1939	5,181,573,952.58
1886	118,837,301.06	1913	344,424,453.85	1940	5,390,452,346.78
1887	124,326,475.32	1914	380,008,893.96		
1888	130,694,434.20	1915	415,681,023.86		
		1916	512,723,287.77		
				Total	90,582,566,851.79

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

TABLE 7.—Internal-revenue tax on manufactured products from Philippine Islands, fiscal years 1939 and 1940, by objects of taxation

Articles taxed	1939	1940	Increase, or decrease (-)
Distilled spirits, excise tax	\$165,458.57	\$176,378.05	\$11,419.48
Brandy	6,239.62	4,319.68	-1,919.94
Distilled spirits, rectification tax		1.13	1.13
Wines	7,771.24	4,761.24	-3,010.00
Fermented malt liquors			
Cigars, large:	364,649.84	436,833.68	72,183.82
Class A	247.40	345.79	98.39
Class B	1,404.51	1,607.33	202.82
Class C	2,250.74	2,663.79	413.05
Class D		1,831.88	1,831.88
Class E	465.67		-465.67
Cigars, small	8.07	22.86	14.79
Cigarettes, large	6,064.91	2,356.47	-3,708.44
Cigarettes, small	100.44	9.77	-90.67
Manufactured tobacco		102.80	102.80
Playing cards			
Total	564,592.10	631,739.25	77,147.15

NOTE.—Under sec. 3343 of the Internal Revenue Code, the above receipts are covered into the Treasury of the United States to credit to the treasurer of the Philippine Islands.

TABLE 8.—Internal-revenue tax on manufactured products from Puerto Rico, fiscal years 1939 and 1940, by objects of taxation

Articles taxed	1939	1940	Increase, or decrease (-)
Distilled spirits, excise tax	\$1,501,033.87	\$2,512,145.56	\$1,011,111.69
Distilled spirits, rectification tax	146,026.84	251,110.01	105,083.17
Wines	1.65	51.65	50.00
Fermented malt liquors		5.00	5.00
Cigars, large:	2,017.42	1,972.80	-44.62
Class A	460.35	770.55	310.20
Class B	2,437.50	2,413.75	-23.75
Class C	39.90	23.10	-16.80
Class D			
Cigars, small	1,701.08	1,452.96	-248.12
Cigarettes, large	14,955.81	12,416.34	-2,539.47
Cigarettes, small			
Total	1,868,724.42	2,782,361.72	1,113,637.30

NOTE.—Stamp sales for Puerto Rican tobacco and liquor manufactures 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 taxes amounting to \$15,294.28 in 1939 and \$2,858.45 in 1940 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 March 2, 1917 (sec. 3360, Internal Revenue Code).

INCOME TAX AUDIT

TABLE 9.—Additional income tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1940, by tax years

(a) TOTAL REGULAR AND JEOPARDY ASSESSMENTS

	Items	Tax	Interest	Penalty	Total
1917	57	\$44,536	\$14,273	\$565	\$59,374
1918	85	417,033	203,549	1,203	621,785
1919	89	641,420	50,460	1,194	693,074
1920	97	321,259	143,545	19,280	475,084
1921	72	319,917	282,958	30,573	633,448
1922	79	201,469	160,829	56,941	419,239
1923	100	537,933	481,803	15,040	1,034,776
1924	94	393,757	333,003	12,303	739,073
1925	127	1,526,223	1,187,870	182,010	2,896,103
1926	148	3,674,107	2,602,894	83,160	6,360,161
1927	174	1,738,702	1,193,313	118,184	3,050,199
1928	195	3,234,923	2,006,410	130,737	5,372,070
1929	286	5,025,529	2,798,870	147,776	7,972,175
1930	357	5,965,449	3,165,753	189,637	9,320,839
1931	335	2,893,349	1,263,850	183,699	4,340,898
1932	483	3,811,533	1,499,475	323,170	5,634,178
1933	885	9,415,332	3,187,902	779,953	13,383,187
1934	2,746	17,917,354	5,035,983	931,550	23,884,887
1935	5,670	20,980,299	4,669,613	813,985	26,413,897
1936	30,472	48,659,695	7,984,985	1,441,268	58,085,948
1937	68,301	54,720,194	5,562,202	1,247,522	61,529,648
1938	98,751	46,747,312	1,657,117	1,052,727	49,457,156
1939	5,296	2,010,591	22,489	28,667	2,061,747
1940	8	3,786			3,786
Total	214,907	231,151,712	45,509,147	7,781,874	284,442,733

(b) TOTAL REGULAR ASSESSMENTS

1917	51	\$43,152	\$13,186	\$121	\$56,459
1918	76	405,543	201,428	993	607,964
1919	77	624,222	45,670	832	670,724
1920	82	294,897	125,025	4,277	424,199
1921	62	316,569	282,958	28,450	627,977
1922	67	153,917	127,752	33,834	315,503
1923	88	534,016	481,632	13,357	1,029,005
1924	85	391,509	331,010	11,073	733,592
1925	118	1,038,005	788,618	44,963	1,871,586
1926	128	3,566,532	2,520,720	42,843	6,130,095
1927	144	1,553,738	1,059,186	112,315	2,725,239
1928	169	3,140,598	1,946,217	90,371	5,177,186
1929	249	4,771,748	2,648,112	86,288	7,484,128
1930	312	5,734,923	3,041,718	99,238	8,875,879
1931	289	2,343,852	1,008,170	64,964	3,416,986
1932	439	3,265,067	1,272,319	128,576	4,665,962
1933	825	8,575,285	2,888,971	513,465	11,977,671
1934	2,634	15,746,905	4,395,517	493,483	20,635,905
1935	5,512	18,949,962	4,209,971	354,482	28,514,415
1936	30,210	44,285,535	7,220,800	552,099	52,058,434
1937	67,957	50,387,209	5,075,076	254,357	55,716,642
1938	98,505	43,648,696	1,498,831	62,816	45,210,343
1939	5,266	1,701,250	21,186	8,352	1,730,788
1940	6	2,290			2,290
Total	213,339	211,475,370	41,202,071	2,961,529	255,658,970

TABLE 9.—Additional income tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1940, by tax years—Continued

(c) ASSESSMENTS ON AGREEMENT WITHOUT 90-DAY LETTER

	Items	Tax	Interest	Penalty	Total
1917	46	\$40,644	\$13,084	\$121	\$53,849
1918	58	199,170	57,187	831	257,188
1919	59	605,165	44,549	679	650,393
1920	59	193,913	49,356	1,529	244,798
1921	48	103,465	102,736	1,816	208,017
1922	49	77,566	55,416	2,762	135,744
1923	60	85,201	69,468	3,733	158,402
1924	59	71,839	60,955	1,362	134,146
1925	85	269,807	213,563	7,489	490,859
1926	94	805,703	472,118	9,434	1,287,255
1927	102	781,838	552,428	40,460	1,374,726
1928	126	2,567,059	1,606,562	11,533	4,185,154
1929	148	1,221,695	644,264	6,762	1,872,711
1930	163	2,974,754	1,582,992	57,169	4,614,915
1931	179	1,585,035	659,448	21,499	2,265,982
1932	256	2,234,618	858,219	95,965	3,188,702
1933	435	4,903,576	1,641,785	125,212	6,670,573
1934	1,583	6,436,956	1,819,346	79,196	8,335,497
1935	3,843	13,241,974	2,939,200	101,836	16,283,010
1936	25,850	36,242,726	5,840,052	406,710	42,489,488
1937	62,880	46,338,776	4,632,911	218,615	51,190,302
1938	97,602	43,127,585	1,449,580	56,113	44,633,278
1939	5,254	1,699,569	21,157	8,352	1,729,078
1940	6	2,290			2,290
Total	199,044	165,810,823	25,385,376	1,259,158	192,456,357

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

	Items	Tax	Interest	Penalty	Total
1917	4	\$1,355	\$45	\$162	\$1,562
1918	17	28,101	1,751	153	30,014
1919	18	19,057	1,121	153	20,331
1920	19	18,736	9,851	2,748	31,335
1921	10	35,419	36,267	17,715	89,401
1922	13	41,840	39,676	20,174	101,690
1923	18	53,114	47,183	7,979	108,275
1924	16	13,641	11,003	8,220	32,864
1925	16	61,872	49,258	34,651	145,781
1926	15	62,493	46,051	32,682	141,226
1927	16	92,347	64,063	44,516	200,926
1928	18	80,461	57,024	48,513	186,008
1929	22	169,599	99,026	20,283	288,908
1930	72	51,618	27,741	23,645	103,004
1931	30	34,349	16,079	18,972	69,400
1932	51	81,369	33,061	21,519	135,949
1933	71	243,489	84,335	84,572	412,397
1934	248	646,388	182,051	46,258	874,697
1935	589	1,740,172	377,814	209,302	2,327,288
1936	3,524	5,286,550	912,075	130,782	6,329,407
1937	4,830	3,450,172	374,957	34,823	3,859,952
1938	894	491,974	30,270	5,212	527,456
1939	2	1,681	29		1,710
1940					
Total	10,522	12,714,788	2,500,731	821,881	16,037,400

TABLE 9.—Additional income tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1940, by tax years—Continued

(e) ASSESSMENTS BASED UPON STIPULATION BEFORE THE BOARD OF TAX APPEALS

	Items	Tax	Interest	Penalty	Total
1917	1	\$1,153	\$57		\$1,210
1918	1	178,272	142,468		320,760
1919					
1920	2	80,556	64,448		145,004
1921	3	175,155	143,955	\$3,286	322,396
1922	2	32,238	32,317	10,416	74,971
1923	5	50,218	44,838	361	95,417
1924	5	172,641	144,229	169	317,039
1925	8	572,279	419,202	20	991,501
1926	9	536,552	372,650	118	909,320
1927	11	362,601	235,914	2,823	619,338
1928	16	444,335	256,790	2,551	703,676
1929	45	3,197,106	1,796,593	23,406	5,017,105
1930	33	471,755	243,697	6,507	721,959
1931	46	536,007	245,065	4,511	785,583
1932	66	485,802	192,585	5,972	684,359
1933	186	2,428,413	802,537	3,156	3,234,106
1934	492	6,521,695	1,768,372	11,648	8,301,715
1935	828	2,623,210	583,511	31,736	3,238,457
1936	705	2,436,954	419,754	13,362	2,861,080
1937	209	551,099	61,643	371	613,113
1938	6	1,776	143		1,919
1939					
1940					
Total	2,679	21,879,847	7,959,818	125,913	29,965,578

(f) ASSESSMENTS MADE AFTER DECISION BY THE BOARD OF TAX APPEALS

	Items	Tax	Interest	Penalty	Total
1920	2	\$1,692	\$1,370		\$3,062
1921	1	2,530		\$633	3,163
1922	3	2,273	343	482	3,098
1923	5	345,483	320,143	784	666,410
1924	6	133,358	114,823	1,332	249,513
1925	9	134,047	106,595	2,803	243,445
1926	9	2,161,784	1,629,901	609	3,792,294
1927	13	286,952	208,781	24,516	539,249
1928	5	39,743	25,841	27,774	93,358
1929	31	183,346	106,229	6,827	296,404
1930	44	2,236,766	1,187,318	11,917	3,436,001
1931	34	188,461	87,578	19,982	296,021
1932	66	463,378	188,454	5,120	656,952
1933	133	999,766	360,264	300,625	1,660,655
1934	311	2,141,867	625,748	356,381	3,123,996
1935	252	1,344,606	309,446	11,608	1,665,660
1936	131	319,305	57,909	1,245	378,459
1937	38	47,162	5,565	548	53,275
1938	3	27,361	18,838	1,491	47,690
1939					
1940					
Total	1,094	11,069,912	5,355,146	774,577	17,199,635

TABLE 9.—Additional income tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1940, by tax years—Continued

(g) TOTAL JEOPARDY ASSESSMENTS

	Items	Tax	Interest	Penalty	Total
1917	6	\$1,384	\$1,087	\$444	\$2,915
1918	9	11,490	2,123	210	13,823
1919	12	17,198	4,790	362	22,350
1920	15	26,362	18,521	6,003	50,886
1921	10	3,348		2,123	5,471
1922	12	47,552	33,077	23,107	103,736
1923	12	3,917	171	1,683	5,771
1924	9	2,258	1,993	1,230	5,481
1925	11	488,218	399,252	137,047	1,024,517
1926	20	107,575	82,174	40,317	230,066
1927	30	184,964	134,127	5,869	324,960
1928	26	94,325	60,193	40,366	194,884
1929	37	253,781	152,758	81,508	488,047
1930	45	230,526	124,035	90,399	444,960
1931	46	549,497	255,680	118,735	923,912
1932	44	546,466	227,156	194,594	968,216
1933	60	840,097	298,031	266,488	1,405,616
1934	112	2,170,449	640,466	438,067	3,248,982
1935	158	1,980,337	459,642	459,503	2,899,482
1936	262	4,374,160	764,185	889,169	6,027,514
1937	344	4,332,985	487,126	992,895	5,813,006
1938	246	3,098,616	158,286	999,911	4,246,813
1939	40	309,341	1,303	20,315	330,959
1940	2	1,496			1,496
Total	1,568	19,676,342	4,307,076	4,800,345	28,783,763

(h) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

	Items	Tax	Interest	Penalty	Total
1919	1	\$216	\$176	\$54	\$446
1920	1	7,224	5,875	3,612	16,711
1921					
1922					
1923					
1924					
1925					
1926	3	37,678	28,747	15	66,440
1927	2	4,761	3,452	1	8,214
1928	1	1,404	935		2,339
1929	1	1,837	1,113		2,950
1930	1	1,572	858		2,430
1931					
1932	2	135	45	34	214
1933	6	23,536	8,200	7,943	39,679
1934	16	674,892	198,730	9,604	883,226
1935	36	640,329	150,090	13,709	804,128
1936	98	805,285	138,472	27,101	970,858
1937	148	830,297	78,784	31,002	940,083
1938	126	460,075	19,305	6,746	486,126
1939	18	54,055	780	18,350	73,185
1940					
Total	460	3,543,296	635,562	118,171	4,297,029

TABLE 9.—Additional income tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1940, by tax years—Continued

(i) FRAUD JEOPARDY ASSESSMENTS

	Items	Tax	Interest	Penalty	Total
1917	6	\$1,384	\$1,087	\$444	\$2,915
1918	9	11,490	2,123	210	13,823
1919	11	16,982	4,614	308	21,904
1920	14	19,188	12,646	2,591	34,175
1921	10	3,348		2,123	5,471
1922	12	47,552	33,077	23,107	103,736
1923	12	3,917	171	1,683	5,771
1924	9	2,258	1,993	1,230	5,481
1925	11	488,218	399,252	137,047	1,024,517
1926	17	66,897	53,427	40,802	163,626
1927	28	180,203	130,675	5,868	316,746
1928	25	92,921	59,258	40,366	192,545
1929	36	251,944	151,645	81,508	485,097
1930	44	228,954	128,177	90,399	447,530
1931	46	549,497	255,680	118,735	923,912
1932	42	546,331	227,111	194,594	968,026
1933	54	816,661	290,731	268,545	1,375,937
1934	96	1,495,557	441,736	428,463	2,365,756
1935	122	1,940,068	308,552	446,794	2,695,354
1936	164	3,668,875	625,713	862,068	5,056,656
1937	166	3,502,688	408,342	961,893	4,872,923
1938	120	2,638,541	138,981	983,165	3,760,687
1939	22	255,286	525	1,965	257,774
1940	2	1,496			1,496
Total	1,103	16,133,046	3,671,514	4,682,174	24,486,734

TABLE 10.—Tax items appealed to the United States Board of Tax Appeals, fiscal year ended June 30, 1940

	Items	Tax	Penalty	Total
1917	5	\$3,210	\$260	\$3,470
1918	13	351,999	1,264	353,263
1919	11	73,621	304	73,925
1920	14	23,297	4,247	27,544
1921	5	35,097	10,197	46,294
1922	7	148,774	44,251	193,025
1923	7	21,697	1,306	23,002
1924	8	11,206	2,461	13,667
1925	10	66,056	23,827	89,883
1926	11	64,925	41,096	106,021
1927	19	821,886	60,041	881,927
1928	58	481,551	192,056	673,607
1929	84	2,313,764	377,417	2,691,181
1930	95	433,218	65,904	499,122
1931	51	173,730	34,593	208,323
1932	51	396,525	35,310	431,835
1933	92	1,380,061	262,181	1,642,242
1934	324	8,751,382	684,856	9,436,238
1935	634	10,433,808	538,639	10,972,447
1936	1,942	24,866,121	1,517,116	26,383,237
1937	1,641	17,378,752	661,498	18,040,250
1938	279	1,622,640	224,661	1,847,301
1939	6	45,687		45,687
1940	19	70,840		70,840
Total	5,386	69,970,847	4,883,484	74,854,331

TOBACCO, CIGARS, CIGARETTES, ETC.

TABLE 11.—Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1939, by collection districts and by States

DISTRICT	Number of factories ¹			Materials used in manufacturing tobacco										Total Pounds
	In business Jan. 1, 1939	Opened	Closed	In business Jan. 1, 1940	Unstemmed leaf Pounds	Stemmed leaf Pounds	Scraps Pounds	In process Pounds	Stems Pounds	Licorice Pounds	Sugar Pounds	Other materials Pounds		
Arkansas	1	0	0	1			155						155	
First California	12	1	3	10	20,842	94,304	108,462	5,554		25,477	33,361	72,016	360,016	
Sixth California	12	4	0	16	169	299	12,858	11,053					24,379	
Colorado	2	0	0	2			6,188						6,188	
Connecticut	8	0	2	6	2,562		26,065	1,423					30,119	
Delaware	1	0	0	1	1,720,625			441,470	436,135				2,598,230	
Florida	4	0	0	4			2,074						2,074	
Georgia	1	0	1	0				447					447	
First Illinois	43	1	3	41	7,071,536	5,271,787	376,982	146,046	1,378,213	617,140	2,563,730	5,742,748	23,968,182	
Eighth Illinois	34	1	1	34			115,474	603		140	711	516	117,449	
Indiana	26	0	3	23	73,471		62,925	192	1,442		6,223	4,516	148,769	
Iowa	16	0	0	16		1,449	132,583	282		1,723	9,703	4,877	150,224	
Kansas	1	0	0	1		360	560						920	
Kentucky	26	1	2	25	13,544,037	4,175,932	2,301,238	15,663,219	2,105,548	1,616,484	2,198,823	2,605,976	44,211,257	
Louisiana	0	0	0	0			452						452	
Maryland	1	0	0	1			86						86	
Massachusetts	27	2	2	27	84,123	14,217	76,915	76,392	17,132	1,172	1,800	1,388	273,139	
Michigan	21	2	1	22	145,761	4,185,824	423,658	31,113	194,939	497,887	1,422,631	1,103,133	8,004,966	
Minnesota	16	0	1	15			44,461		531				44,992	
First Missouri	12	0	0	12	2,424,971	13,468,519	928,211	28,691	1,170,731	4,254,786	3,472,134	2,270,502	28,018,545	
Sixth Missouri	2	0	0	2			527	1,000					1,527	
Montana	2	1	1	2			527						527	
Nehaska	5	0	1	4			18,208						18,208	
New Hampshire	2	0	0	2		38							38	
First New Jersey	1	0	1	0										
Fifth New Jersey	15	4	4	15	3,482,139	14,010	218,486	6,896	4,549,154	526,750	121,458	194,098	9,112,991	
First New York	22	4	3	23	40,564	103,444	53,227	7,915		1,571	2,396	324	209,441	
Second New York	38	8	4	42	121,304	187,659	31,188	162,779	160	3,575	4,010	11,230	521,905	
Third New York	11	1	1	11	21,381	6,881	47,433	8,454		124		100	64,373	
Fourteenth New York	8	1	1	8	230,909	3,797	18,082	2,787	34,916	18,381	35,772	29,455	374,099	
Twenty-first New York	24	0	4	20		3,988	615,157		55	206	750	28	620,156	
Twenty-eighth New York	24	0	2	22	594		20,154	11,665	15,868	19	124		46,452	
North Carolina	11	0	0	11	81,886,060	2,964,257	15,065,891	1,280,242	2,670,590	9,192,022	14,455,533	7,398,131	134,912,726	
First Ohio	15	0	2	13	8,978,297	8,220,024	2,860,687	470,756	407,606	1,389,141	5,316,206	3,183,247	30,825,364	
Tenth Ohio	5	0	1	4	174,093	1,817,833	1,164,038	2,566	329,153	356,052	1,890,475	366,683	6,100,893	
Eleventh Ohio	1	0	0	1			1,678						1,678	
Eighteenth Ohio	32	1	4	29	25,462	5,359	169,169	80,731	1,162	91	300	5	282,278	
Oregon	3	0	0	3			1,076						1,076	
First Pennsylvania	56	5	7	54	38,371	288,522	1,647,303	247,268	165,515	39,679	258,934	49,152	2,734,744	
Twelfth Pennsylvania	7	1	1	7	3,959,331	333,962	471,135			378,308	459,059	379,293	5,981,089	
Twenty-third Pennsylvania	15	0	2	13	3,209	2,520	64,129						68,132	
Rhode Island	5	0	0	5			8,227						8,227	
South Carolina	1	0	0	1			9,163						9,163	
South Dakota	1	0	0	1			1,305						1,305	
Tennessee	13	0	1	12	9,315,022	27,733	406,711	11,060,880	2,075,200	446,299	93,481	222,247	23,647,573	
First Texas	2	0	0	2	50,920						700		51,620	
Utah	1	0	0	1			672						672	
Virginia	7	1	0	8	8,349,165	6,827,588	2,881,678	1,400,671	2,278,364	1,733,002	4,291,931	1,631,537	29,393,966	
Washington	1	0	0	1			21						21	
West Virginia	7	0	1	6		4,741,021	37,602	28,341		457,054	422,226	2,114,032	7,800,276	
Wisconsin	31	1	4	28	1,429	70	146,317	1,257	646	10	20	50	149,799	
Total, 1939	632	40	64	608	142,368,905	52,759,291	30,578,117	31,182,205	17,833,497	21,757,093	37,082,491	27,885,284	360,926,873	
Total, 1938	650	44	62	632	147,926,963	54,598,339	31,489,181	23,026,629	15,703,259	22,439,127	38,803,710	27,754,069	361,741,277	
Increase								8,155,576	2,130,228					
Decrease	18	4		24	5,558,058	1,839,048	911,064			682,034	1,741,219	368,785	814,404	

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	In business Jan. 1, 1939	Opened	Closed	In business Jan. 1, 1940	Unstemmed leaf Pounds	Stemmed leaf Pounds	Scraps Pounds	In process Pounds	Stems Pounds	Licorice Pounds	Sugar Pounds	Other materials Pounds	Total Pounds
California	24	5	3	26	21,011	94,603	121,320	16,607		25,477	33,361	72,016	384,395
Illinois	77	2	4	75	7,071,536	5,271,787	492,456	146,654	1,378,213	617,280	2,564,441	5,743,264	24,085,831
Missouri	14	0	0	14	2,424,971	13,468,519	928,738	29,691	1,170,731	4,254,786	3,472,134	2,270,502	28,020,072
New Jersey	16	4	5	15	3,482,139	14,010	218,486	6,896	4,549,154	526,750	121,458	194,098	9,112,991
New York	127	14	15	126	414,752	305,769	785,241	193,600	50,999	23,876	43,052	41,137	1,858,426
Ohio	53	1	7	47	9,177,852	10,043,216	4,194,972	554,053	737,921	1,745,284	7,206,981	3,549,935	37,210,214
Pennsylvania	78	6	10	74	4,000,911	622,484	2,182,567	248,062	165,516	417,987	717,993	428,445	8,783,965

¹ Includes only those producing a taxable product, excluding 249 quasi manufacturers whose operations are reported in table 30.

TABLE 12.—Manufactured tobacco: Quantity manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1939, by collection districts and by States

DISTRICT	Tobacco manufactured					Manufactured tobacco					Value of stamps used
	Plug	Twist	Fine cut	Scrap chewing, smoking, and snuff ¹	Total	On hand Jan. 1, 1939	Total to be accounted for	On hand Jan. 1, 1940	Removed ²		
									For exportation	Tax-paid during 1939	
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
Arkansas				155	155		155			155	\$27.90
First California				347,650	347,650	12,089	359,739	27,944	1,164	330,631	59,513.58
Sixth California				24,330	24,330	43	24,373	205		24,168	4,350.24
Colorado				6,016	6,016		6,016			6,016	1,082.88
Connecticut				28,065	28,065		28,065	67		27,998	5,039.64
Delaware				2,103,370	2,103,370		2,103,370		3,600	2,099,770	377,958.60
Florida				2,073	2,073		2,073	31		2,074	373.32
Georgia				360	360		360			360	97.20
First Illinois			1,469,960	23,865,322	25,335,282	93,013	25,428,295	90,819	10,614	25,326,616	4,558,790.88
Eighth Illinois		2,080	213	116,888	119,181	54	119,235	60		119,175	21,451.50
Indiana		38,662		91,379	130,041	6,280	136,321	5,057		131,264	23,627.52
Iowa			5,355	140,047	145,402	451	145,853			145,853	26,253.54
Kansas				920	920		920			920	165.60
Kentucky	698,723	1,391,105		40,183,777	42,273,605	635,174	42,908,779	480,459	1,153,582	41,189,343	7,414,081.74
Louisiana		275		177	452		452			452	81.36
Maryland				76	76		76			76	13.68
Massachusetts				292,008	292,008	6,604	298,612	5,861	482	292,269	52,608.42
Michigan	469,098	28,510	624,600	6,973,335	8,095,443	124,337	8,219,980	143,547		8,076,433	1,453,757.94
Minnesota				85	43,727		43,812	88		43,724	7,870.32
First Missouri	16,685,432	1,702,014	819	10,848,583	29,236,848	103,533	29,340,381	104,107	865,812	28,369,969	5,104,972.62
Sixth Missouri				1,513	1,513		1,513			1,513	272.34
Montana				527	527		527			527	94.86
Nebraska				18,922	18,922		18,922			18,922	3,405.96
New Hampshire				188	188		188			188	33.84
New Jersey			7,026	7,416,513	7,423,636	15,568	7,439,104	14,260	312	7,424,532	1,336,415.76
First New York				73,178	73,178	9,746	82,924	5,238		77,589	13,966.02
Second New York				298,202	298,202	20,904	319,106	33,036	85	285,985	51,477.30
Third New York				80,881	80,881	4,033	84,914	3,681	21,690	59,543	10,717.74
Fourth New York			5,330	360,855	366,185		366,186	172		366,014	65,882.52
Fifth New York				623,234	623,234		623,234			623,234	112,182.12
Sixth New York				46,975	47,258		47,258			46,964	8,453.52
Seventh New York				93,153,802	124,466,933	3,856,395	128,323,328	3,153,098	208,069	124,785,561	22,461,400.98
Eighth New York		48	235	28,944,599	30,112,839	2,456	30,115,295	3,239	7,159	30,102,968	5,418,534.24
Ninth New York	30,673,095	640,036		30,112,839	30,112,839		30,112,839			30,102,968	5,418,534.24
Tenth New York	1,028,430	1,858	137,952	6,426,031	6,426,031	181,743	6,607,774	242,639		6,365,135	1,145,724.30
Eleventh New York				1,600	1,600		1,600			1,600	288.00
Twelfth New York				284,087	284,087		284,087			284,087	51,246.00
Ohio											
Oregon				1,430	1,430		1,430			1,430	257.40
First Pennsylvania			394,317	1,969,134	2,363,451	6,354	2,369,805	8,749	3,433	2,357,623	424,372.14
Twelfth Pennsylvania			1,763,446	3,569,439	5,332,885	65,173	5,398,058	51,563	2,582	5,346,495	961,904.34
Twenty-third Pennsylvania				67,140	67,140	664	67,804	19		67,785	12,201.30
Rhode Island				10,656	10,656		10,754	94		10,660	1,918.80
South Carolina				9,337	9,337		9,416	67		9,349	1,682.82
South Dakota				1,305	1,305		1,305			1,305	234.90
Tennessee	71,314	1,863,894		18,026,607	19,961,815	214,352	20,176,167	198,524	2,956	19,974,687	3,595,443.66
First Texas		16,189		22,702	38,891		38,891			38,891	7,000.38
Utah				672	672		672			672	120.96
Virginia	1,636,704	47,746	290,977	27,175,276	29,150,705	433,684	29,584,389	345,746	1,707,171	27,477,540	4,945,957.20
Washington				21	21		21			21	3.78
West Virginia				7,816,543	7,816,543	128,847	7,945,390	150,868	927	7,793,595	1,402,847.10
Wisconsin		358		140,591	141,046	4,428	145,474	4,767		140,707	25,327.26
Total 1939	51,262,796	5,732,777	4,701,102	281,610,038	343,306,713	5,926,876	349,233,589	5,074,660	3,989,765	339,841,589	61,171,486.02
Total 1938	54,494,646	5,658,854	4,572,346	280,042,692	345,368,538	5,598,339	350,966,877	5,926,679	3,637,710	341,111,100	61,399,998.00
Increase		73,926	128,756	967,346		328,537			352,055		
Decrease	3,231,850				2,061,825		1,733,288	852,019		1,269,511	228,511.98

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California				371,980	371,980	12,132	384,112	28,149	1,164	354,799	\$63,863.82
Illinois		2,080	1,470,173	23,962,210	25,454,463	93,067	25,547,530	90,879	10,614	25,445,791	4,580,242.38
Missouri	16,685,432	1,702,014	819	10,850,096	29,238,361	103,533	29,341,894	104,107	865,812	28,362,472	5,105,244.96
New York		48	5,565	1,483,325	1,488,938	35,045	1,523,983	42,782	21,872	1,459,329	262,679.22
Ohio	1,028,430	1,858	138,565	36,656,317	36,825,170	184,199	37,009,369	245,878	7,159	36,764,403	6,615,792.54
Pennsylvania			2,157,763	5,605,713	7,763,476	72,191	7,835,667	60,331	6,015	7,769,321	1,396,477.78

¹ Scrap chewing tobacco heretofore classified as smoking tobacco has been reported separately by manufacturers since Jan. 1, 1931, and is included together with smoking tobacco and snuff in this table; the total of each class manufactured during the year is as follows: Scrap chewing tobacco, 41,356,992 pounds; smoking tobacco, 202,289,113 pounds; and snuff, 37,969,933 pounds.

² Manufactured tobacco was also removed from factories without payment of tax as follows: (a) For use of the United States: Kentucky, 83,942 pounds; first Missouri, 3,275 pounds; North Carolina, 160,281 pounds; first Ohio, 781 pounds; Virginia, 41,376 pounds; total, 289,655 pounds. (b) For use as sea stores: First Illinois, 246 pounds; Kentucky, 1,453 pounds; first Missouri, 6,228 pounds; North Carolina, 16,289 pounds; first Ohio, 1,148 pounds; Virginia, 12,556 pounds; total, 37,920 pounds.

TABLE 13.—Cigars weighing more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigars manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1939, by collection districts and by States

DISTRICT	Number of factories ¹				Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand					
	In business Jan. 1, 1939	Opened	Closed	In business Jan. 1, 1940	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1939	On hand Jan. 1, 1940	Removed ²		
											For exportation	Personal consumption	Tax-paid ³
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
Alabama	8	0	2	6	3,393	412	1,975	251,997	1,850	650	6,272	246,925	
Arkansas	5	1	1	5	3,263	666	595	193,757	15,250	4,657	203,100	40,775,700	
First California	69	2	13	58	746,797	65,272	1,034	41,165,044	11,661,598	11,991,921	7,200	51,816	27,577,708
Sixth California	68	11	12	67	131,285	377,829	5,005	27,705,717	2,194,700	2,172,937	8,450	141,322	335,390
Colorado	9	1	2	8	3,459	2,411	997	323,595	28,810	10,475	6,540	46,826,185	
Connecticut	113	11	11	113	751,194	65,334	49,650	38,908,014	18,185,802	9,946,069	321,562	105,875	902,498,138
Delaware	5	1	2	4	939	956	618	106,075	600	800	1,136,114	7,127,647	
Florida	167	16	28	155	7,454,874	1,248,201	9,317,820	909,007,328	32,203,152	34,386,066	21,898	9,450	25,395,941
Georgia	22	1	3	20	31,775	54,014	33,056	6,315,278	1,700	139,572	3,190,162	1,686,610	
Idaho	3	0	2	1	66	116	110,764	25,627,077	1,127,038	1,028,080	330,094	3,819,231	
First Illinois	347	19	41	325	274,093	149,122	110,764	25,627,077	1,127,038	1,028,080	330,094	25,395,941	
Eighth Illinois	102	5	11	96	86,494	15,602	31,661	6,194,555	211,290	153,085	67,775	98,706,147	
Indiana	66	3	13	56	1,133,580	691,099	240,755	98,192,689	3,874,098	3,295,894	12,450	1,686,610	
Iowa	43	3	8	38	27,607	5,498	4,708	1,704,635	26,785	35,415	9,395	119,600	
Kansas	12	1	5	8	1,847	40	662	118,494	186,105	182,755	2,244	3,819,231	
Kentucky	26	0	3	23	82,234	7,601	2,132	3,736,485	398,302	278,330	2,861	76,862,075	
Louisiana	9	3	1	11	737,662	340,988	426,281	77,965,895	1,863,975	2,964,124	20,307	1,692,315	
Maine	26	1	2	25	28,737	2,855	3,540	1,899,894	76,248	53,790	20,307	12,949,822	
Maryland	28	1	3	26	86,800	167,624	42,114	13,042,327	285,471	356,148	21,828	38,109,124	
Massachusetts	228	12	25	215	404,517	216,928	217,604	38,628,038	2,111,855	2,368,536	30,600	112,722,468	
Michigan	108	4	13	99	930,185	1,285,368	31,123	111,672,262	5,584,006	4,358,189	37,572	5,696,397	
Minnesota	64	2	9	57	56,887	30,659	11,880	5,472,178	6,000	188,431	6,000	6,000	
Mississippi	1	0	0	1	28	77	20,426	5,566,230	219,395	184,981	98,405	5,502,299	
First Missouri	64	1	9	56	90,719	11,658	20,291	20,408,758	319,092	447,698	6,018	20,274,134	
Sixth Missouri	16	0	1	15	138,063	235,380	15	135,677	900	650	2,577	133,350	
Montana	8	0	1	7	1,021	1,402	1,737	355,055	39,375	25,645	2,160	366,625	
Nebraska	14	0	4	10	4,504	1,399	18	4,258	50	150	158	4,000	
Nevada	2	0	0	2	87	7,449	555,229	57,177,413	33,832	463,617	159,697	56,587,931	
New Hampshire	38	3	8	33	575,612	7,449	555,229	57,177,413	33,832	463,617	136,850	208,177,239	
First New Jersey	24	2	4	22	973,239	2,744,043	99,335	208,065,040	1,712,781	1,792,926	523,721	535,234,779	
Fifth New Jersey	111	7	23	95	5,966,403	4,803,529	484,189	546,435,278	26,836,349	36,784,371	10,000	10,000	
New Mexico	0	1	1	0	295			10,000			85,917	28,501,434	
First New York	237	24	42	219	411,575	160,204	38,291	29,706,077	3,109,408	4,228,134	148,891	27,754,448	
Second New York	120	36	31	125	455,666	153,535	27,589	28,670,205	3,450,828	4,217,694			

STATE	In business Jan. 1, 1939	Opened	Closed	In business Jan. 1, 1940	Pounds Unstemmed	Pounds Stemmed	Pounds Scraps, cuttings, and clippings	Number Manufactured	Number On hand Jan. 1, 1939	Number On hand Jan. 1, 1940	Number For exportation	Number Personal consumption	Number Tax-paid
Third New York	231	40	55	216	749,541	438,788	98,089	74,891,814	4,947,375	8,168,997	8,000	251,846	71,410,346
Fourteenth New York	163	19	27	155	398,088	806,803	90,374	67,985,466	8,209,173	8,687,402	15,000	129,425	67,362,812
Twenty-first New York	55	4	5	54	54,858	21,058	2,822	3,472,149	415,869	352,635		11,268	3,524,115
Twenty-eighth New York	79	2	12	69	144,854	13,600	10,146	6,284,213	1,253,918	1,046,116		29,640	6,462,375
North Carolina	7	0	0	7	316,415	645	621,043	41,574,744	929,499	1,029,320	10,000	53,178	41,411,745
North Dakota	3	0	0	3	689	214	78	41,900		900			41,000
First Ohio	45	2	5	42	269,218	74,624	29,223	15,383,101	1,605,018	1,356,240		117,288	16,514,411
Tenth Ohio	37	1	5	33	174,021	1,961,666	977,318	183,314,125	4,597,106	2,762,165	92,850	148,092	184,098,124
Eleventh Ohio	38	0	2	31	84,227	5,166	38,244	6,906,401	748,765	597,510		4,238	7,053,418
Eighteenth Ohio	88	4	21	71	360,383	81,700	238,009	41,137,290	2,488,406	2,954,514		84,808	40,586,374
Oregon	14	1	3	12	3,928	3,127	992	400,838	22,700	11,850		3,638	403,050
First Pennsylvania	468	24	53	439	19,813,882	8,454,802	5,212,598	1,540,945,604	85,837,548	67,432,947	605,600	459,413	1,558,285,192
Twelfth Pennsylvania	30	2	4	28	643,044	3,699,606	25,234	237,063,749	17,598,868	13,785,211	57,500	8,649	240,831,257
Twenty-third Pennsylvania	62	2	6	48	729,875	56,835	65,140	40,712,319	5,205,994	6,632,708	15,000	23,901	39,246,704
Rhode Island	29	1	2	28	179,448	4,553	6,048	9,112,301	1,600,859	1,540,343		6,842	9,165,975
South Carolina	4	0	0	4	1,371,192	2,126,103	343,235	204,860,477	26,902,425	16,033,799	297,200	2,751	216,429,132
South Dakota	4	9	2	2	1,068	806	97,475	6,975	50			1,125	96,400
Tennessee	11	0	3	8	43,162	133,227	323	13,664,755	2,525,860	6,336,658		21,710	9,832,847
First Texas	13	0	3	10	120,207	21,902	14,824	6,565,298	270,135	182,018		3,933	6,648,885
Second Texas	4	3	1	6	1,155	814	208	106,145	1,200	4,653		1,842	100,850
Utah	2	0	0	2	4,090	12,048	19	962,691	60,150			11,853	947,038
Vermont	1	0	0	1									
Virginia	13	0	1	12	3,806,773	1,237,472	163,529	294,447,775	17,879,121	44,336,707	52,500	4,241	267,922,948
Washington	12	1	1	12	2,805	1,844	2,707	348,606	43,600	47,800		9,756	334,650
West Virginia	30	0	4	26	1,611,181	17,919	2,501	76,752,982	4,549,794	6,160,698		2,592	75,139,498
Wisconsin	241	9	18	232	269,603	73,367	186,807	25,965,223	1,336,280	1,304,094		297,707	26,699,682
Wyoming	2	0	1	1	306	276	191	41,412				462	40,950
Total, 1939	3,834	287	568	3,553	52,740,076	32,090,505	19,908,302	5,197,627,088	306,214,364	312,379,075	3,214,070	7,635,039	5,180,602,788
Total, 1938	4,157	273	596	3,834	49,354,531	33,866,873	17,738,585	5,014,757,804	438,928,197	355,783,661	2,593,859	8,349,987	5,066,951,494
Increase		14			3,385,495		2,169,717	182,869,284			620,211		93,651,274
Decrease	323		28	281		1,776,368			132,713,833	43,404,586		714,948	

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	In business Jan. 1, 1939	Opened	Closed	In business Jan. 1, 1940	Pounds Unstemmed	Pounds Stemmed	Pounds Scraps, cuttings, and clippings	Number Manufactured	Number On hand Jan. 1, 1939	Number On hand Jan. 1, 1940	Number For exportation	Number Personal consumption	Number Tax-paid
California	137	13	25	125	878,082	443,101	6,089	68,870,761	13,856,293	14,164,858	15,650	193,138	68,353,408
Illinois	449	24	52	421	360,587	164,784	142,425	31,821,632	1,338,298	1,181,165		397,869	31,590,896
Missouri	80	1	10	71	228,802	247,038	40,717	25,974,988	538,487	632,679		104,423	25,776,373
New Jersey	135	9	27	117	6,939,692	7,547,572	583,524	754,500,318	28,549,130	38,068,177		865,606	743,412,018
New York	885	125	172	838	2,214,582	1,588,997	267,261	211,009,924	21,398,571	26,700,978		656,987	205,015,530
Ohio	203	7	33	177	887,849	2,128,156	1,282,794	246,740,917	9,439,295	7,670,609		354,426	248,062,327
Pennsylvania	550	28	63	515	21,177,801	12,210,243	5,802,972	1,818,741,672	108,642,410	87,850,866		491,963	1,836,363,153
Texas	17	3	4	16	121,362	22,716	15,082	6,671,443	271,335	187,268		5,775	6,749,735

¹ The number of factories in business includes those factories which manufactured the small cigars shown in table 16.
² Cigars were also removed from factories without payment of tax, for use as see stores: Virginia, 10,500 cigars.
³ The number of cigars of each class removed tax-paid at different rates is shown in table 14. A average quantity of leaf tobacco used per 1,000 large cigars, 23.49 pounds.

TABLE 14.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1939, by collection districts and by States

DISTRICT	Class A (manufactured to retail at not more than 5 cents each)—tax-paid at \$2 per thousand	Class B (manufactured to retail at more than 5 cents each and not more than 8 cents each)—tax-paid at \$3 per thousand	Class C (manufactured to retail at more than 8 cents each and not more than 15 cents each)—tax-paid at \$5 per thousand	Class D (manufactured to retail at more than 15 cents each and not more than 20 cents each)—tax-paid at \$10.50 per thousand	Class E (manufactured to retail at more than 20 cents each)—tax-paid at \$13.50 per thousand	Total	Value of stamps used
	Number	Number	Number	Number	Number	Number	
Alabama	244,275	950	1,700			246,925	\$499.90
Arkansas	195,425	5,725	1,950			203,100	417.77
First California	38,442,749	300,433	2,020,063	11,125	1,330	40,775,700	88,021.88
Sixth California	10,043,365	1,162,026	16,365,987	5,600	730	27,577,708	105,471.40
Colorado	304,660		30,730			335,390	762.97
Connecticut	40,649,900	206,800	5,968,585	900		46,826,185	111,772.58
Delaware	102,975		2,900			105,875	220.45
Florida	792,631,315	13,381,486	79,827,762	16,532,163	225,412	902,498,138	2,200,976.67
Georgia	6,610,019	925	499,726	16,975		7,127,647	15,899.69
Idaho	8,250		1,200			9,450	22.50
First Illinois	16,670,336	388,595	8,043,225	290,310	3,475	25,395,941	77,817.75
Eighth Illinois	5,801,180	82,675	301,100			6,184,955	13,355.88
Indiana	85,066,648	180,035	13,422,939	6,225	300	98,706,147	237,917.51
Iowa	1,492,235	162,900	31,475			1,686,610	3,690.55
Kansas	119,500		100			119,600	239.50
Kentucky	3,655,379	26,735	137,117			3,819,231	8,076.55
Louisiana	58,011,325	1,956,589	16,696,133	195,678	2,350	76,862,075	207,459.43
Maine	1,052,240	49,225	590,850			1,692,315	5,296.41
Maryland	12,446,610	154,685	347,977	500	50	12,949,822	27,103.09
Massachusetts	27,792,581	554,344	9,749,599	10,800	1,800	38,109,124	106,133.89
Michigan	78,194,265	546,145	33,934,508	39,600	7,950	112,722,468	328,222.63
Minnesota	5,496,802	3,800	195,695	100		5,696,397	11,984.53
Mississippi	6,000					6,000	12.00
First Missouri	5,044,414	5,850	445,150	2,100	4,725	5,502,239	12,417.96
Sixth Missouri	19,582,634	199,750	491,750			20,274,134	42,223.27
Montana	80,400		52,950			133,350	425.55
Nevada	356,425		10,200			366,625	763.85
Nehaska	3,200		800			4,000	10.40
New Hampshire	47,877,815	8,000	8,701,116	1,000		56,587,931	139,295.71
First New Jersey	188,004,036	752,900	19,231,738	186,615	1,950	208,177,239	476,411.24
Fifth New Jersey	463,736,354	8,458,133	61,961,498	1,051,319	27,475	535,234,779	1,274,064.36
New Mexico	10,000					10,000	20.00
First New York	23,188,465	1,048,973	4,211,008	51,988	1,000	28,501,434	71,138.26
Second New York	20,653,011	1,508,227	4,972,247	597,638	23,325	27,754,448	77,282.02
Third New York	48,985,075	2,294,427	18,566,230	1,478,429	86,185	71,410,346	214,371.58
Fourteenth New York	59,094,724	1,924,130	6,322,233	21,625	100	67,362,812	155,801.42
Twenty-first New York	3,183,215	10,850	330,050			3,524,115	8,049.23
Twenty-eighth New York	5,870,425	120,450	471,450		50	6,462,375	14,460.13
North Carolina	41,409,595	2,150				41,411,745	82,825.64
North Dakota	41,000					41,000	82.00
First Ohio	14,510,857	159,570	841,217	2,725	42	15,514,411	33,735.69
Tenth Ohio	180,711,281	2,449,460	1,747,383			184,908,124	377,507.86
Eleventh Ohio	6,910,395	57,298	84,325	1,400		7,053,418	14,429.01
Eighteenth Ohio	39,872,280	185,975	527,969	25	125	40,586,374	82,944.28
Oregon	327,225	2,400	73,425			403,050	1,028.78
First Pennsylvania	1,460,709,669	2,474,854	94,122,254	906,425	71,990	1,558,285,192	3,409,944.50
Twelfth Pennsylvania	228,692,405	321,775	11,817,077			240,831,257	517,435.52
Twenty-third Pennsylvania	39,202,879	26,100	18,725			39,246,704	78,574.68
Rhode Island	9,136,300		28,675			9,165,975	18,411.98
South Carolina	215,424,677	250	4,225			215,429,152	430,871.23
South Dakota	85,550		10,850			96,400	225.35
Tennessee	9,737,557	9,450	85,840			9,832,847	19,932.66
First Texas	4,538,640		2,104,320	4,925	1,000	6,648,885	19,664.09
Second Texas	84,700	15,400	750			100,850	219.35
Utah	656,825		290,213			947,038	2,764.71
Vermont							
Virginia	267,577,405	19,850	325,693			267,922,948	536,842.82
Washington	272,375	450	61,725		100	334,650	856.07
West Virginia	76,128,536	9,300	1,450	200		75,139,486	150,264.32
Wisconsin	23,039,467	76,940	2,380,723	152,652	800	25,699,682	59,924.31
Wyoming	27,400		13,550			40,950	122.55
Total, 1939	4,688,788,245	41,305,085	428,478,132	21,569,042	462,264	5,180,602,768	11,876,597.91
Total, 1938	4,555,527,459	50,722,375	457,200,811	23,098,224	402,625	5,086,951,494	11,797,192.89
Increase	133,260,786				59,639	93,651,274	79,405.02
Decrease		9,417,290	28,722,679	1,529,182			

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Number	Number	Number	Number	Number	Number	
California	48,486,114	1,462,469	18,386,050	16,725	2,060	68,353,408	\$193,493.28
Illinois	22,471,516	471,270	8,344,325	290,310	3,475	31,580,896	91,173.63
Missouri	24,627,048	205,600	936,900	2,100	4,725	25,776,373	54,641.23
New Jersey	651,740,390	9,211,033	81,193,236	1,237,934	29,425	743,412,018	1,750,475.60
New York	160,974,915	6,907,057	34,873,218	2,149,680	110,660	205,015,530	541,102.64
Ohio	242,004,813	2,852,303	3,200,894	4,150	167	248,062,327	508,016.84
Pennsylvania	1,728,604,953	2,821,729	105,958,056	906,425	71,990	1,838,363,152	4,005,954.70
Texas	4,623,340	15,400	2,105,070	4,925	1,000	6,749,735	19,883.44

TABLE 15.—Cigars weighing more than 3 pounds per thousand: Manufactured and removed tax-paid for domestic consumption from customs bonded manufacturing warehouses, class 6, by classes, calendar year 1939¹

Year	Number of warehouses				Tobacco used			Manufactured	Removed tax-paid					Value of stamps used	
	In business Jan. 1	Opened	Closed	In business Dec. 31	Un-stemmed	Stemmed	Scraps		Class A	Class B	Class C	Class D	Class E		Total
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number	Number	
1939	6	0	0	6	698,314	896,696	89,240	94,943,380	22,342,353	1,180,951	54,432,963	13,809,081	1,318,900	93,084,268	\$483,192.97
1938	4	2	0	6	681,315	702,868	32,072	82,913,436	20,947,667	1,001,475	45,542,984	13,038,648	1,471,883	82,002,657	429,390.90
Increase	2	2	0	0	16,999	193,828	57,168	12,029,944	1,394,686	179,476	8,889,999	770,433	152,983	11,081,611	53,802.07
Decrease															

¹ Compiled from monthly returns filed with the collector of customs by the manufacturers operating the warehouses. The above figures are not included in table 14, which shows operations of factories under the internal-revenue laws only. These bonded manufacturing warehouses are operated exclusively under customs supervision, under the provisions of Title III, section 311, of the Tariff Act of 1930.

NOTE.—Average quantity of leaf tobacco used per 1,000 cigars, 21.2 pounds.

TABLE 16.—Cigars weighing not more than 3 pounds per thousand: Quantity of tobacco used, number of cigars manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1939, by collection districts and by States

DISTRICT	Tobacco used			Cigars weighing not more than 3 pounds per thousand					Value of stamps used
	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1939	On hand Jan. 1, 1940	Removed ¹		
							For exportation	Tax-paid during 1939	
	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
First California	16			5,768				5,600	\$4.20
Florida	3,004	5,147	5,259	4,954,646	192,440	324,428	1,770	4,788,736	3,891.55
First New Jersey	763	2,545		1,021,350	50			1,021,400	766.05
Fifth New Jersey	254	764		338,600	752,530	61,210		1,029,420	772.06
Second New York	1,425	1,489	384	932,750	307,390	307,240		932,900	699.68
Third New York	943	386	3,777	1,677,600	122,566	74,366		1,725,800	1,294.35
North Carolina		42,307		14,588,760	868,480	969,670		14,487,676	10,865.68
Eighteenth Ohio	135		30	36,900	3,100			40,000	30.00
Oregon	3			770				770	.68
Twenty-third Pennsylvania	348			69,800	10,100	3,900		76,000	57.00
Virginia	223,794	212,951	8,906	133,312,988	7,727,980	12,606,114	3,000	128,426,854	96,320.14
Total, 1939	230,685	265,589	18,356	156,939,932	9,984,636	14,346,928	4,770	152,535,050	114,401.29
Total, 1938	223,995	258,900	15,192	152,989,705	14,157,831	9,984,636	20,020	157,090,340	117,817.76
Increase	6,690	6,689	3,164	3,950,227	4,173,195	4,362,292	15,250	4,655,290	3,416.47
Decrease									

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
New Jersey	1,017	3,309		1,359,950	752,580	61,210		2,050,820	\$1,538.11
New York	2,368	1,875	4,161	2,610,350	429,956	381,606		2,658,700	1,994.03

¹ Cigars were also removed from factories without payment of tax as follows: (a) For personal consumption and experimental purposes: First California, 168; Florida, 32,152; fifth New Jersey, 500; total, 32,820 cigars. (b) For use as sea stores: Virginia, 5,000 cigars.

NOTE.—The number of factories in business are included in table 13. Average quantity of leaf tobacco used per 1,000 small cigars, 3.88 pounds.

TABLE 17.—Cigarettes weighing not more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigarettes manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1939, by collection districts and by States

DISTRICT	Number of factories ¹				Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used
	In business Jan. 1, 1939	Opened	Closed	In business Jan. 1, 1940	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1939	On hand Jan. 1, 1940	Removed ²		
											For exportation	Tax-paid during 1939	
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
First California.....	4	1	1	4	987,716	6,380,203	149,162	3,376,378,875	3,808,810	1,669,875	231,260,000	3,024,084,546	\$9,072,253.64
Sixth California.....	1	1	0	2	8	350	193	113,881	16,933	6,625	745,632	123,450	370.35
Florida.....	2	0	0	2	2,403			1,017,044	38,944	81,832		228,524	685.57
First Illinois.....	1	1	0	1	273	1,014	5	421,300				421,300	1,263.90
Kentucky.....	4	0	0	4	17,574,824	8,713,555	213,819	12,313,821,200	97,599,100	59,864,600	342,546,970	11,971,838,910	35,915,516.73
Massachusetts.....	1	0	1	7	11,113		517	3,984,945	215,800	104,485		3,996,260	11,988.78
Michigan.....	1	0	0	1									
First Missouri.....	2	0	0	2				11,117,056	10,000	450,000	7,555,600	3,121,456	9,364.37
Fifth New Jersey.....	3	2	2	3	2,405,795	19,345,967	2,202,094	10,491,093,960	14,590	147,910	74,394,000	10,361,341,400	31,084,024.20
First New York.....	1	2	1	2				296,931,935	2,335	1,205,000		295,726,270	887,178.81
Second New York.....	15	0	1	14	219,985	373,214	167,787	303,378,473	2,231,688	3,097,490	143,750	302,342,308	907,028.92
Third New York.....	7	1	1	7	1,455	432	30	642,170	56,791	49,554		646,140	1,938.42
Fourteenth New York.....	1	0	0	1				42,000				42,000	126.00
Twenty-eighth New York.....	0	2	1	1				5,000				4,000	12.00
North Carolina.....	8	0	1	7	24,774,016	162,854,816	4,830,743	86,307,663,098	161,689,920	228,416,640	2,071,361,950	83,667,623,428	251,001,070.28
First Pennsylvania.....	6	0	0	6	18,797	14,421,439	44	6,042,076,230	66,750	315,400	109,383,300	5,932,177,480	17,796,532.44
Twelfth Pennsylvania.....	1	0	0	1				74,069				2,274,800	80,876.34
Twenty-third Pennsylvania.....	1	0	1	0			88	29,720				29,720	89.16
First Texas.....	0	1	0	1									
Virginia.....	9	0	0	9	53,603,087	79,234,679	7,461,259	61,488,974,013	235,362,178	18,219,436	4,988,678,360	56,449,164,635	169,347,493.91
Total, 1939.....	75	11	11	75	99,599,472	291,326,274	15,804,876	180,666,824,480	501,012,839	313,631,847	7,878,343,362	172,039,270,607	516,117,811.82
Total, 1938.....	81	9	15	75	88,710,886	286,172,524	10,164,047	171,686,382,671	423,277,243	500,995,964	7,267,405,930	163,406,979,228	490,220,937.68
Increase.....		2			10,888,586	5,153,750	5,640,829	8,980,441,809	72,735,596	187,364,117	610,937,432	8,632,291,379	25,896,874.14
Decrease.....	6		4										

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
California.....	5	2	1	6	987,724	6,380,553	149,162	3,376,492,756	3,825,743	1,676,500	281,260,000	3,024,207,996	\$9,072,623.99
New York.....	24	5	4	25	221,440	373,646	840,226	600,999,578	2,290,814	4,355,044	143,750	598,760,718	1,796,282.15
Pennsylvania.....	8	0	1	7	18,797	14,421,527	74,113	6,071,339,530	66,750	315,400	111,658,100	5,959,165,980	17,877,497.94

¹ The number of factories in business includes those factories which manufactured large cigarettes shown in table 18.
² Cigarettes were also removed from factories without payment of tax as follows: (a) For personal consumption and experimental purposes: First California, 264; sixth California, 739; Kentucky, 3,862,720; second New York, 11,613; third New York, 3,267; twenty-eighth New York, 1,000; first Pennsylvania, 257,600; Virginia, 3,286,760; total, 7,422,963 cigarettes. (b) For use of the United States: Kentucky, 19,314,000; fifth New Jersey, 8,160,000; North Carolina, 24,490,000; Virginia, 17,420,000; total, 67,384,000 cigarettes. (c) For use as sea stores: First California, 73,173,000; Kentucky, 13,994,100; fifth New Jersey, 49,065,240; second New York, 15,000; North Carolina, 477,960,000; first Pennsylvania, 9,200; Virginia, 247,568,000; total, 861,784,540 cigarettes.
Average quantity of leaf tobacco used per 1,000 cigarettes, 2.82 pounds.

acco and
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TABLE 18.—Cigarettes weighing more than 3 pounds per thousand. Quantity of tobacco used, number of cigarettes manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1939, by collection districts and by States

DISTRICT	Tobacco used			Cigarettes weighing more than 3 pounds per thousand			Value of stamps used		
	Unstemmed	Stemmed	8 scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1939	On hand Jan. 1, 1940		Removed	
								For export	Tax-paid during 1939
	Pounds	Pounds	Pounds	Number	Number	Number	Number		
First California	1	2	400	400	300,000	528,300	2,364,040	\$2.88	
Sixth California	9,827	2	350	350	2,680	1,536,000	2,670,940	2.92	
Kentucky	5	49	1,611,000	1,611,000	150	39,580	306,900		
Massachusetts		96	3,000	3,000					
Fifth New Jersey	6,968	2,284	1,869,510	1,869,510	51,900	216,680	1,725,200	46.80	
Second New York	1,039	163	61,100	61,100	6,500	7,800	39,800	133.72	
Third New York	1,511	197	478,230	478,230	1,000	900	441,730	12,431.87	
North Carolina			485	485			3,180,460	3.90	
First Pennsylvania			69,670	69,670			41,480	288.66	
Twelfth Pennsylvania			185,000	185,000			69,670	501.62	
Virginia			2,123	2,123	59,550	528,300	2,364,040	17,021.09	
Total, 1939	18,078	1,691	4,398,780	4,398,780	132,460	39,580	2,670,940	19,280.77	
Total, 1938	9,206	1,691	2,637,530	2,637,530	72,910	468,750	306,900	2,209.68	
Increase		915	1,761,250	1,761,250					
Decrease									

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Number	Number	Number	Number	Number	Number	Number	Value of stamps used
California	7,137	2,457	685	750	58,400	224,450	1,785,060	\$5.40
New York	197	485	1,954,010	1,954,010	1,000	900	111,150	12,862.43
Pennsylvania			111,060	111,060				800.28

NOTE.—The number of factories in business are included in table 17. Average quantity of leaf tobacco used per 1,000 large cigarettes, 6.72 pounds.

TABLE 19.—Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1930 to 1939¹

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large ²	Small	Large	Small		
1930	136,749,916	1,151,057	65,333	347,849,455	293,990,441	779,806,202
1931	126,611,200	1,016,997	43,171	329,919,304	294,812,965	752,403,657
1932	103,233,757	1,054,270	18,347	299,010,925	286,816,510	690,133,809
1933	108,953,997	745,245	17,325	326,076,032	270,875,778	710,668,377
1934	110,203,242	919,672	882,144	374,500,769	289,024,051	778,529,878
1935	113,066,319	675,894	14,050	399,444,333	262,731,465	775,932,061
1936	125,875,214	702,567	12,474	453,314,812	267,461,957	847,367,024
1937	127,679,843	773,417	18,699	479,942,665	264,300,344	872,928,987
1938	118,161,858	589,451	14,151	483,826,314	262,710,323	865,302,098
1939	122,071,819	609,278	24,983	509,107,672	253,485,449	885,299,201

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 to 4 pounds unstemmed.

² Does not include tobacco used in bonded manufacturing warehouses.

TABLE 20.—Production of manufactured tobacco, snuff, cigars, and cigarettes, calendar years 1930 to 1939

Year	TOBACCO AND SNUFF						
	Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
1930	86,273,517	7,623,716	5,089,410	(1)	232,013,383	40,765,883	371,765,909
1931	76,652,810	6,377,436	4,170,275	61,235,195	182,947,238	39,854,345	371,237,299
1932	61,945,173	4,918,034	3,354,471	50,080,201	190,986,528	35,094,337	347,278,744
1933	61,361,495	5,041,990	3,120,427	44,724,472	191,766,362	36,096,394	342,113,160
1934	62,759,987	5,079,904	2,970,421	44,786,387	193,075,426	36,893,903	345,668,908
1935	60,588,460	5,604,226	4,683,060	44,006,896	191,750,069	36,095,140	342,727,851
1936	59,164,521	6,372,164	5,068,192	45,342,446	194,006,958	38,022,225	347,976,506
1937	58,330,801	6,774,192	4,999,260	45,559,414	167,774,329	37,141,208	340,579,204
1938	54,494,646	5,658,854	4,572,346	42,775,966	200,693,591	37,173,135	345,368,538
1939	51,262,796	5,732,777	4,701,102	41,350,992	202,289,113	37,969,933	343,306,713

¹ Included under "Smoking" prior to 1931.

Year	CIGARS AND CIGARETTES			
	Cigars		Cigarettes	
	Weighting more than 3 pounds per thousand	Weighting not more than 3 pounds per thousand	Weighting more than 3 pounds per thousand	Weighting not more than 3 pounds per thousand
1930	5,893,890,418	383,069,980	7,366,925	123,802,186,217
1931	5,347,921,293	338,996,780	5,159,660	117,064,214,494
1932	4,382,722,916	278,748,580	3,373,577	106,632,433,834
1933	4,300,044,810	209,514,620	2,845,705	114,874,217,470
1934	4,525,780,684	221,976,561	88,202,405	129,976,333,581
1935	4,685,309,674	177,822,178	2,504,490	139,966,179,916
1936	5,172,278,612	180,005,714	2,457,940	158,893,958,304
1937	5,303,368,834	198,584,972	3,060,460	169,939,319,880
1938	5,014,757,804	152,989,705	2,637,530	171,686,382,671
1939	5,197,627,088	156,938,932	4,368,790	180,666,824,480

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

TABLE 21.—Summary of operations of manufacturers of tobacco and cigars, calendar year 1939

MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR

Tobacco manufacturers		Cigar manufacturers	
Producing—		Producing—	
Plug tobacco exclusively.....	3	Small cigars exclusively.....	1
Twist tobacco exclusively.....	7	Large cigars exclusively.....	3,536
Fine cut tobacco exclusively.....	3	Small cigarettes exclusively.....	45
Scrap chewing tobacco exclusively.....	92	Large cigarettes exclusively.....	0
Smoking tobacco exclusively.....	371	Two or more kinds.....	46
Snuff exclusively.....	16	Total.....	3,628
Two or more kinds.....	116		
Total.....	608		
Quasi manufacturers except perique.....	163		
Perique producers and dealers.....	65		
Total.....	836		

NUMBER OF TOBACCO MANUFACTURERS, AGGREGATE QUANTITY OF EACH KIND, AND TOTAL OF ALL KINDS OF TOBACCO PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1938 AND 1939

Output of tobacco (pounds)	Number of manufacturers	Manufactured tobacco produced						Total
		Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	
		1938						
		<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
Under 50,000.....	619	2,389	136,022	63,027	504,456	1,354,188	84,121	2,144,203
50,000 to 100,000.....	17	102,729	100,798	50,186	337,573	612,713		1,203,999
100,000 to 250,000.....	11	53,696	430,129	7,083	326,281	645,209	196,201	1,658,598
250,000 to 500,000.....	12	355,183	1,201,670	23,369	745,773	1,823,247		4,149,262
500,000 to 5,000,000.....	13	3,498,802	1,608,237		2,012,926	7,619,631	2,047,780	16,687,386
Over 5,000,000.....	22	50,481,848	2,181,998	4,428,661	38,848,957	188,738,603	34,845,023	319,525,090
Total.....	694	54,494,646	5,658,854	4,572,346	42,775,966	200,693,591	37,173,135	345,368,538

	1939							
		<i>Pounds</i>	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Under 50,000.....	506	1,065	104,632	50,983	468,778	1,486,093	96,834	2,208,385
50,000 to 100,000.....	16	97,202	93,248	51,638	322,308	578,235		1,142,721
100,000 to 250,000.....	11	64,763	239,538	19,909	316,540	970,485	197,130	1,808,366
250,000 to 500,000.....	12	372,450	1,539,368	5,309	393,655	1,597,933		3,908,715
500,000 to 5,000,000.....	15	3,455,617	1,665,363	350,879	2,198,969	11,608,441	2,103,370	21,322,639
Over 5,000,000.....	22	47,271,699	2,090,628	4,222,384	37,710,652	186,047,926	35,572,599	312,915,888
Total.....	672	51,262,796	5,732,777	4,701,102	41,350,992	202,289,113	37,969,933	343,306,713

SUMMARY

Output of tobacco (pounds)	Number of manufacturers			1938	1939	Increase (+) or decrease (-)	Percent of total	
	1938	1939	Increase (+) or decrease (-)				1938	1939
				<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>		
Under 50,000.....	619	596	-23	2,144,203	2,208,385	+64,182	0.62	0.64
50,000 to 100,000.....	17	16	-1	1,203,999	1,142,721	-61,278	.35	.33
100,000 to 250,000.....	11	11	0	1,668,598	1,808,366	+149,767	.48	.53
250,000 to 500,000.....	12	12	0	4,149,262	3,908,715	-240,547	1.20	1.14
500,000 to 5,000,000.....	13	15	+2	16,687,386	21,322,639	+4,635,253	4.83	6.21
Over 5,000,000.....	22	22	0	319,525,090	312,915,888	-6,609,202	92.52	91.15
Total.....	694	672	-22	345,368,538	343,306,713	-2,061,825	100.00	100.00

TABLE 21.—Summary of operations of tobacco and cigars, calendar year 1939—Continued
NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1938 AND 1939

Output of cigars	Number of manufacturers		Aggregate cigar production		Percent of total production	
	Increase (+) or decrease (-)		Increase (+) or decrease (-)		1938	1939
	1938	1939	1938	1939	Number	Number
Under 250,000	3,984	3,666	-288	151,694,981	11,798,908	2,92
250,000 to 500,000	153	132	-21	151,694,981	7,722,926	1,07
500,000 to 1,000,000	104	96	-6	46,074,556	7,722,926	1,28
1,000,000 to 2,000,000	64	52	-12	73,703,814	6,958,554	1,40
2,000,000 to 3,000,000	30	26	-4	91,245,315	15,458,504	1,30
3,000,000 to 4,000,000	21	21	0	75,048,088	7,588,507	1,30
4,000,000 to 5,000,000	19	9	+2	66,462,088	7,448,549	1,40
5,000,000 to 7,500,000	12	9	+3	53,001,732	14,236,587	1,75
7,500,000 to 10,000,000	21	22	+1	38,765,145	2,82	2,55
10,000,000 to 20,000,000	14	12	+2	126,415,273	16,055,434	1,97
20,000,000 to 40,000,000	26	28	+2	116,749,410	14,179,946	2,33
40,000,000 to 100,000,000	26	30	+4	102,569,504	14,179,946	6,89
100,000,000 to 40,000,000	28	32	+4	403,316,965	45,761,272	13,49
Over 40,000,000	4,420	4,121	-309	3,503,663,059	431,244,938	67,41
Total	4,420	4,121	-309	5,014,757,804	5,197,627,088	100,00

TABLE 22.—Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1940, by collection districts

District	TOBACCO AND SNUFF				
	Unaccounted for July 1, 1939	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1940
	Pounds	Pounds	Pounds	Pounds	Pounds
First California		1,270	1,270		
Delaware		2,400	2,400		
First Illinois	356	11,054	9,227	396	1,787
Kentucky	88,332	1,063,918	976,694	168	175,888
Massachusetts		527	497		30
First Missouri	65,374	964,423	847,151		182,646
Fifth New Jersey	24	384	408		
First New York		58	58		
Second New York		145	145		
Third New York		4,408	3,831		577
North Carolina	1,031	217,170	217,317	360	524
First Ohio	737	8,819	8,970		586
First Pennsylvania		2,333	2,333		
Twelfth Pennsylvania	154	1,693	1,847		
Tennessee	338	2,373	2,114		597
Virginia	143,519	1,635,933	1,694,797	1,817	82,838
West Virginia	78	1,125	1,110		93
Total	299,943	3,918,033	3,770,169	2,741	445,066

PERIQUE TOBACCO, SCRAPS, CUTTINGS, CLIPPINGS, SIFTINGS, ETC.

	Pounds	Pounds	Pounds	Pounds	Pounds
Florida		225	225		
Louisiana		75,052	74,736		316
Fifth New Jersey		34,635	34,635		
Second New York		43,866	38,511		5,358
Third New York		117,925	117,925		
Tenth Ohio	5,942	17,192	23,134		
First Pennsylvania		81,178	77,060	4,118	
Total	5,942	370,076	366,226	4,118	5,674

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
First California	3,600	3,600	7,200		
Sixth California		8,200	8,200		
Florida	93,200	1,193,710	1,235,660	25,000	26,250
Maryland		6,000	6,000		
Massachusetts		11,300	11,300		
First New Jersey	7,700	125,050	126,050		5,700
Fifth New Jersey	58,600	771,956	787,056	1,000	42,500
Third New York		3,500	1,000		2,500
Fourteenth New York		41,000	41,000		
North Carolina		10,000	10,000		
Tenth Ohio	2,000	132,850	123,100		11,750
First Pennsylvania	36,000	661,500	612,300	200	85,000
Twelfth Pennsylvania	11,400	68,125	79,525		
Twenty-third Pennsylvania	10,000	15,000	20,000		5,000
South Carolina	17,000	416,200	405,200		28,000
Virginia	2,000	41,000	43,000		
Total	241,500	3,508,991	3,516,591	26,200	207,700

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
Florida	600	1,120	1,620		
Virginia		5,000	5,000		
Total	600	6,120	6,620		

TABLE 22.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1940, by collection districts—Continued*

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000					
District	Unaccounted for July 1, 1939	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1940
	Number	Number	Number	Number	Number
Kentucky		1,931,000	1,931,000		
Second New York		3,800	3,300		500
North Carolina		33,200	33,200		
Virginia		185,000	185,000		
Total		2,153,000	2,152,500		500

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000					
	Number	Number	Number	Number	Number
First California	9,650,000	225,870,000	225,820,000	4,110,000	5,590,000
Florida		848,366	748,366		100,000
Kentucky	19,968,000	371,156,540	350,144,140	360,800	40,619,500
First Missouri		7,361,700	7,361,700		
Fifth New Jersey	2,346,200	80,032,500	77,700,100	200	4,877,400
First New York		415,000	185,000		230,000
Second New York	10,000	900,750	120,750		790,000
North Carolina	27,939,900	1,785,565,200	1,790,234,140	4,038,440	19,232,520
First Pennsylvania	8,280,000	71,764,700	70,874,700	4,980,000	4,180,000
Twelfth Pennsylvania		1,714,200	1,624,200		90,000
Virginia	271,568,600	5,486,700,150	5,364,302,410	2,003,540	391,962,800
Total	339,761,700	8,032,319,106	7,889,115,506	15,492,980	467,472,320

CIGARETTE PAPER BOOKS					
	Number	Number	Number	Number	Number
Kentucky		2,900	2,900		
Second New York		5,400	5,400		
North Carolina		199,680	199,680		
Total		207,980	207,980		

TABLE 23.—*Withdrawal of manufactured tobacco, snuff, cigars, and cigarettes from factory in bond, for shipment or delivery as sea stores, fiscal year ended June 30, 1940*

Class of product	Unaccounted for July 1, 1939	Withdrawn from factory during year	Delivered to sea stores warehouses
Tobacco and snuff	589	42,419	40,283
Large cigars		5,000	2,500
Small cigarettes	15,477,500	1,055,920,360	950,892,510

Class of product	Delivered to vessels			Tax-paid or returned to factory	Unaccounted for July 1, 1940
	In foreign trade	In inter-coastal trade	United States Government		
Tobacco and snuff	1,192	78	886	48	619
Large cigars	2,500				
Small cigarettes	27,499,650	8,950,000	80,563,000	286,790	6,216,000

TABLE 24.—*Withdrawal of manufactured tobacco, snuff, cigars, and cigarettes from bonded internal revenue tobacco sea stores warehouses,¹ for shipment or delivery as sea stores, fiscal year ended June 30, 1940*

Class of product	Unaccounted for July 1, 1939	Withdrawn from warehouses during year
Tobacco and snuff	507	40,021
Large cigars		4,250
Small cigarettes	10,332,400	904,924,740

Class of product	Delivered to vessels			Tax-paid or returned to factory	Unaccounted for July 1, 1940
	In foreign trade	In inter-coastal trade	United States Government		
Tobacco and snuff	34,092	2,600	3,199	274	363
Large cigars	4,000	260			
Small cigarettes	463,715,555	79,254,225	344,108,085	11,616,200	16,563,125

¹ There are now 16 such warehouses in operation.

TABLE 25.—*Drawback of internal-revenue taxes allowed on tobacco, snuff, cigars, and cigarettes exported, year ended June 30, 1940, by ports, and comparative totals for the years ended June 30, 1935, to June 30, 1939*

Exported from port of—	Claims	Tobacco and snuff	Cigars		Cigarettes		Draw-back allowed
			Large	Small	Large	Small	
	Number	Pounds	Number	Number	Number	Number	
Newport News	1					241,243	\$716.44
Norfolk	5	5,881		17,900	8,450	550,590	2,784.63
San Francisco	11	1,539	13,825				322.70
Total, 1940	17	7,420	13,825	17,900	8,450	791,793	3,823.77
Total, 1939	15	5,926	10,500	10,100	4,600	550,948	2,781.27
Total, 1938	22	10,684	35,000	21,330	9,880	1,528,511	6,694.29
Total, 1937	37	8,086	106,425	14,400	7,700	7,227,518	23,521.30
Total, 1936	38	8,451	74,000	16,600	16,900	7,587,964	24,648.74
Total, 1935	50	10,324	138,200	22,936	19,100	6,325,104	21,418.00

TABLE 26.—*Domestic and imported cigarette papers and tubes withdrawn and internal revenue receipts from taxes during the fiscal years ended June 30, 1931, to June 30, 1940, inclusive*

Fiscal year	Cigarette papers					
	Tax-free packages, books, or sets			Tax-paid packages, books, or sets		
	Domestic	Imported	Total	Domestic	Imported	Total
	Number	Number	Number	Number	Number	Number
1931	112,462,049	99,030,432	211,492,481	1,695,537	122,697,578	124,393,115
1932	1,018,676,818	242,599,233	1,261,276,051	8,007,826	119,645,072	127,652,898
1933	1,458,496,429	457,074,483	1,915,570,912	9,819,889	57,894,783	67,714,672
1934	1,930,133,447	539,625,666	2,469,759,113	9,729,959	59,141,230	68,871,189
1935	2,684,926,917	2,482,499	2,587,409,416	11,693,440	59,448,000	71,141,440
1936	2,860,219,326	1,333,333	2,861,552,659	69,797,387	21,622,800	91,420,277
1937	2,711,554,967	800,000	2,712,354,967	61,571,548	17,797,240	79,368,788
1938	1,952,609,101	500,000	1,953,109,101	76,475,882	7,221,550	83,697,432
1939	2,160,364,855	1,040,000	2,161,404,855	100,248,660	5,798,065	106,046,725
1940	2,276,827,218	400,000	2,277,227,218	84,746,166	3,180,970	87,927,136

TABLE 26.—Domestic and imported cigarette papers and tubes withdrawn and internal revenue receipts from taxes during the fiscal years ended June 30, 1931, to June 30, 1940, inclusive—Continued

Fiscal year	Cigarette papers—Continued					
	Receipts			Tax-free		
	Domestic	Imported	Total	Domestic	Imported	Total
				<i>Number</i>	<i>Number</i>	<i>Number</i>
1931	\$16,955.37	\$1,421,044.60	\$1,437,999.97	39,416,050		39,416,050
1932	85,332.63	1,559,909.32	1,645,241.95	13,865,050		13,865,050
1933	134,050.20	784,502.64	918,552.84	20,893,300		20,893,300
1934	134,864.73	822,829.85	957,694.58	23,251,430		23,251,430
1935	162,116.24	801,641.92	963,758.16	26,170,100		26,170,100
1936	982,625.68	286,325.30	1,268,950.98	19,172,450		19,172,450
1937	877,204.09	225,910.50	1,103,114.59	20,429,660		20,429,660
1938	1,070,406.53	100,196.45	1,170,602.98	18,495,700	70,000	18,565,700
1939	1,403,092.03	74,839.73	1,477,931.76	19,449,400		19,449,400
1940	1,212,121.90	40,130.50	1,252,252.40	8,324,350		8,324,350

Fiscal year	Cigarette tubes					
	Tax-paid			Receipts		
	Domestic	Imported	Total	Domestic	Imported	Total
	<i>Number</i>	<i>Number</i>	<i>Number</i>			
1931	18,047,700	972,998	19,020,698	\$3,631.84		\$3,626.44
1932	135,980,500	140,596,150	276,576,650	27,141.67	28,119.23	55,260.90
1933	25,896,200	171,702,500	197,598,700	5,252.00	34,340.50	39,592.50
1934	21,214,900	56,048,000	77,262,900	4,150.00	11,209.60	15,359.60
1935	24,827,000	36,613,000	61,440,000	4,987.40	7,322.60	12,310.00
1936	64,047,900	614,300	64,662,200	12,950.00	122.86	13,072.86
1937	65,360,100	150,000	65,510,100	15,232.40	30.00	15,262.40
1938	58,179,100	180,000	58,359,100	11,900.00	36.00	11,936.00
1939	75,882,700	526,800	76,409,500	15,748.68	105.36	15,854.04
1940	137,144,300	342,500	137,486,800	27,187.00	68.50	27,255.50

TABLE 27.—Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1940

Classification	Large cigars					
	Class A	Class B	Class C	Class D	Class E	Total
	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>
Domestic manufacture	4,703,290,871	41,140,910	430,357,012	21,337,211	461,341	5,193,587,345
Bonded manufacturing warehouses ¹	21,597,676	1,016,177	55,474,476	13,953,914	1,334,745	93,376,988
Imported—Cuba	1,515	4,100	417,617	536,516	2,639,254	3,599,002
Imported—Other countries	16,893	9,630	18,685	2,551	8,230	56,039
Total	4,724,906,955	42,170,867	486,267,790	35,830,192	4,443,570	5,293,619,374
Philippine manufacture	218,417,160	115,261	321,466	253,696	135,691	219,243,274
Puerto Rican manufacture	986,400	256,850	482,750	2,200		1,728,200
Total	4,944,310,515	42,542,978	487,072,006	36,086,088	4,579,261	5,514,590,848

Classification	Small cigars	Large cigarettes	Small cigarettes	Chewing and smoking tobacco	Snuff	Total tobacco and snuff
		<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Pounds</i>	<i>Pounds</i>
Domestic manufacture	130,204,817	2,188,819	177,676,713	301,968,797	37,750,054	339,718,851
Imported—Cuba	4,700	5,800	751,399	5,767	209	5,976
Imported—Other countries	38,200	138,591	2,089,391	97,636	19,495	117,131
Total	130,247,717	2,333,210	177,679,553	302,072,200	37,769,758	339,841,958
Philippine manufacture		3,175	785,490	54		54
Puerto Rican manufacture		221,800	4,118,780			
Total	130,247,717	2,558,185	177,684,458	302,072,254	37,769,758	339,842,012

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

TABLE 28.—Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1939, by collection districts and by States

DISTRICT	Dealers in leaf tobacco			Leaf tobacco exported by dealers			Leaf tobacco received from farmers by— ¹					
	In business Jan. 1, 1939	Opened	Closed	Unstemmed	Stemmed	Scraps	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
First California	8	0	0					145,276	78,230	295	78,525	
Sixth California	4	0	0						3,445	50	3,495	
Colorado	65	4	7	145,276					19,887,183	2,246	19,889,429	
Connecticut	1	0	0									
Delaware	1	0	0									
Florida	23	20	21	295,043				225,043	16,606,516	48,954	16,745,470	
Georgia	48	193	202	7,553,373	32,956			7,566,329	101,005,469	101,005,469	101,005,469	
First Illinois	18	0	3	1,681	118			1,799				
Eighth Illinois	1	0	0									
Indiana	17	1	0						6,761,354	1,222	6,762,576	
Kentucky	480	158	219	38,498,007	1,525,857	375,116	24,320	46,423,300	317,294,773	29,940	317,513,753	
Louisiana	0	0	0						28,150,968	18,988	28,150,987	
Maryland	66	7	17	6,721,192	204,008		31,812	6,957,012		483,314	7,440,326	
Massachusetts	19	1	4						758,025	17	758,042	
Michigan	7	0	2						104,713		104,713	
Minnesota	2	1	1						215,397	54	215,451	
First Missouri	4	1	0						3,696,664	1,684	3,698,348	
Sixth Missouri	11	1	0						163		163	
Fifth New Jersey	15	1	5									
Second New York	6	0	0						6,906,145	1,525	6,907,670	
Third New York	36	4	5	6,110,098	300,884	154,413	798,256	7,423,651	2,980,580		2,980,580	
Fourth New York	3	0	0	253,352	15,964			269,316				
Seventh New York	5	1	0						19,539	764	20,303	
Twenty-first New York	5	0	0						401,539		401,539	
Twenty-eighth New York	3	0	0						780,772,759	3,000	780,775,759	
North Carolina	439	504	405	36,324,989	3,099,174	45,625	7,872,188	47,341,876	13,901,565	20,148	13,921,713	
First Ohio	35	3	6	1,409				1,409	110,969	22,365	111,338	
Tenth Ohio	7	1	2						13,940	40	14,080	
Eleventh Ohio	3	1	0						204,704	169	204,965	
Eighteenth Ohio	10	0	0						39,686,750	63,443	39,850,193	
Oregon	112	2	22	175,019	4,045			179,064				
First Pennsylvania	7	1	0						2,096	5,841	7,937	
Twelfth Pennsylvania	5	0	0							1,700	1,700	
Twenty-third Pennsylvania	5	0	0						126,405,470		126,405,470	
Rhode Island	93	0	146	7,503,408	14,382			7,642,931	96,738,986	12,708	96,751,694	
South Carolina	153	71	62	14,284,005	932,254	24,410	76,916	15,297,585				
Tennessee	2	0	0									
First Texas	2	0	0									
Virginia	266	104	97	208,453,882	16,505,384	1,033,389	22,506,935	248,559,790	130,082,985	81,915	130,164,900	

TABLE 26.-Domestic and imported cigarette papers and tubes withdrawn and internal revenue receipts from taxes during the fiscal years ended June 30, 1981, to June 30, 1940, inclusive-Continued

Fiscal year	Cigarette papers-Continued					
	Receipts			Tax-free		
	Domestic	Imported	Total	Domestic	Imported	Total
				<i>Number</i>	<i>Number</i>	<i>Number</i>
1931	\$16,955.37	\$1,421,044.60	\$1,437,999.97	39,416,050		39,416,050
1932	85,332.63	1,559,909.32	1,045,241.95	13,865,050		13,865,050
1933	134,050.20	784,502.64	918,552.84	20,893,300		20,893,300
1934	134,864.73	822,829.85	957,694.58	23,251,430		23,251,430
1935	162,116.24	801,641.92	963,758.16	26,170,100		26,170,100
1936	982,625.68	286,325.30	1,268,950.98	19,172,450		19,172,450
1937	877,204.09	225,910.50	1,103,114.59	20,429,660		20,429,660
1938	1,070,406.53	100,196.45	1,170,602.98	18,495,700	70,000	18,565,700
1939	1,403,092.03	74,839.73	1,477,931.76	19,449,400	20,000	19,469,400
1940	1,212,121.90	40,130.50	1,252,252.40	8,324,350		8,324,350

Fiscal year	Cigarette tubes					
	Tax-paid			Receipts		
	Domestic	Imported	Total	Domestic	Imported	Total
	<i>Number</i>	<i>Number</i>	<i>Number</i>			
1931	18,047,700	972,998	19,020,698	\$3,631.84	\$194.60	\$3,526.44
1932	135,980,500	140,596,150	276,578,650	27,141.67	28,119.23	55,260.90
1933	25,896,200	171,702,500	197,598,700	5,252.00	34,340.50	39,592.50
1934	21,214,900	56,048,000	77,262,900	4,150.00	11,209.60	15,359.60
1935	24,827,000	36,613,000	61,440,000	4,987.40	7,322.60	12,310.00
1936	64,047,900	814,300	64,662,200	12,950.00	122.86	13,072.86
1937	65,360,100	150,000	65,510,100	13,232.40	30.00	13,262.40
1938	58,179,100	180,000	58,359,100	11,900.00	36.00	11,936.00
1939	75,882,700	526,800	76,409,500	15,748.68	105.36	15,854.04
1940	137,144,300	342,500	137,486,800	27,187.00	68.50	27,255.50

TABLE 27. - Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1940

Large cigars				
Classification	Small cigars	ciga- rettes	Small ciga- rettes	Chewing tobacco
	<i>Number</i>	<i>Number</i>	<i>Number</i>	
Domestic manufacture	4,703,290,871	41,140,910		
Bonded manufacturing ware- houseS	21,597,676	1,016,177		
Imported-Cuba	1,515	4,100		
Imported-Other countries	16,893	9,680		
Total	4,724,906,955	42,170,867	486,267,790	
Philippine manufacture	218,417,160	115,261		
Puerto Rican manufacture	986,400	256,850		
Total	4,944,310,515	42,542,978	487,072,006	

Classification	Small cigars	ciga- rettes	Small ciga- rettes	Chewing tobacco
	<i>Number</i>	<i>Number</i>	<i>Number</i>	
Domestic manufacture	130,204,817	2,188,819		
Imported-Cuba	4,700	5,806		
Imported-Other countries	38,200	138,591		
Total	130,247,717	2,333,210	177,679,553,983	
Philippine manufacture		3,175		
Puerto Rican manufacture				
Total	130,247,717	2,558,185	177,684,458,253	

Leaf tobacco received from	Leaf tobacco exported by dealers
<p>OS 832 I-; 3 \$: i E E g</p> <p>4 9 e4g4 g 'F11 00</p>	<p>CV</p> <p>2 2 F2 R</p> <p>5, - 0</p> <p>gg g</p>
<p>05 2% 05</p> <p>05 2% 05</p>	<p>4 g g</p> <p>4 g g</p>
<p>43</p> <p>m M N</p>	<p>HI i</p> <p>M</p>
<p>Unstemmed</p> <p>214...4,,,g2m..p.m..g...4,38,2cI</p>	<p>1,....,©,r,m.,,.....;vo...tg...R-.0.t3</p>
<p>Opened</p> <p>to...we...m...g...N.004g.g.</p> <p>F</p> <p>bp...1,.MWW.008C-N...OCO.COM,3.02gNMO. 06,2NS</p> <p>\$</p>	<p>4 4 :00 g.00</p> <p>04,5,4t8,1</p> <p>00.4.63</p> <p>....t 000</p> <p>1164PFZ4,E-.104+FP4mF1,...</p>

TABLE 28.—Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1939, by collection districts and by States—Continued

DISTRICT	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by—			
	In busi- ness Jan. 1, 1939	Opened	Closed	In busi- ness Jan. 1, 1940	Unstemmed	Stemmed	Scraps	Stems	Total	Dealers in leaf tobacco	Cigar manufac- turers	Tobacco manufac- turers	Total
	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
West Virginia.....	11	5	6	10						3,325,061	146		3,325,147
Wisconsin.....	41	2	3	40	64,919				64,919	20,941,439	967	20	20,942,426
Total, 1939.....	2,135	1,245	1,265	2,115	326,276,553	22,695,026	1,758,194	31,370,427	382,100,200	1,732,247,157	179,023	708,017	1,733,134,197
Total, 1938.....	2,403	1,667	1,935	2,135	412,143,700	49,096,734	687,625	13,705,022	475,627,081	1,500,349,466	154,301	977,517	1,501,481,284
Increase.....	268	422	670	20	85,867,147	26,395,708	1,070,569	17,665,405	93,526,881	231,897,691	24,722		231,652,913
Decrease.....												269,500	
TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT													
STATE	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California.....	12	0	1	11						81,675			82,020
Illinois.....	19	0	3	16	1,681	118			1,799	840			840
Missouri.....	15	5	2	18						3,911,991	1,684	54	3,913,729
New York.....	149	12	16	145	6,364,859	376,848	154,413	798,256	7,694,376	10,307,803	2,289		10,310,092
Ohio.....	56	6	12	50						20,237,198	351	42,513	20,280,062
Pennsylvania.....	124	2	24	102	175,019	4,045			179,064	39,691,846	90,131	63,443	39,845,420

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1939, BY DEALERS IN LEAF TOBACCO, CIGAR MANUFACTURERS, AND TOBACCO MANUFACTURERS

	January	February	March	April	May	June	July	August	September	October	November	December	Total
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Dealers.....	237,428,765	53,139,592	36,654,456	13,685,917	7,060,436	4,578,787	44,812,897	310,031,878	127,478,975	318,546,088	279,990,874	288,840,492	1,732,247,157
Cigar.....	394	14,851	17,007	511	714	69,481	2,478	20,958	14,595	7,560	35,082	5,392	179,023
Tobacco.....	86,275	34,705	4,446	21,710	39,478	4,907	28,122	42,468	211,794	9,496	64,436	160,180	708,017
Total.....	237,513,434	63,189,148	36,675,909	13,708,138	7,100,628	4,643,175	44,843,497	310,085,304	127,705,364	318,563,144	280,090,392	289,006,064	1,733,134,197

¹ In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 18,490,160 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 29.—Leaf tobacco imported by cigar manufacturers, tobacco manufacturers, and dealers in leaf tobacco, calendar year 1939, by collection districts and by States

DISTRICT	Unstemmed leaf imported by—				Stemmed leaf imported by—				Scrap tobacco imported by—		
	Dealers in leaf	Cigar manufac- turers	Tobacco manufac- turers	Total ¹	Dealers in leaf	Cigar manufac- turers	Tobacco manufac- turers	Total ²	Cigar manufac- turers	Tobacco manufac- turers	Total ³
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California.....	6,709	77,125	550	84,384	35,571	60		35,631	13,397		1,281,800
Sixth California.....	8,080	698		8,778	178,293	2,549		180,842	5		290
Colorado.....		1,106		1,106							
Connecticut.....	2,643	13,994		16,637	2,432			2,432			
Florida.....	29,253	728,556	4,466	762,275	24,774	1,000,242		1,025,016	1,003,513	7,019	1,010,532
First Illinois.....	12,613	11,314	238	24,165	39,144	14,647		53,791	1,936	6,970	8,905
Eighth Illinois.....										756	756
Indiana.....		107,597		107,597		264,541		264,541	59,355		59,355
Kentucky.....	2,571,079		2,950	2,574,029						50	56
Louisiana.....		11,988		11,988					142,622		142,622
Maryland.....					126,577	1,524		128,101			
Massachusetts.....	3,625	21,038	890	25,453	14,173	115,150		129,329	124,968	150	125,118
Michigan.....		4,142	984	5,126	48,733	313,149		361,882	610		610
Minnesota.....				28							
First Missouri.....		538	30,451	30,989							
Sixth Missouri.....						66,538		66,538			
New Hampshire.....		718		718		586		586			742
First New Jersey.....		11,894		11,894		379,421		379,421	44,079		44,079
Fifth New Jersey.....	3,505,125	379,288	110	3,884,523	136,643	403,859		540,502	838,468	28,372	866,840
First New York.....		78	3,740	3,818		2,766		2,766	6,377		6,377
Second New York.....	1,001,806	49,966	11,741	1,063,513	4,309,711	22,924		4,331,735	8,282	3,066,492	3,064,774
Third New York.....	2,807,601	66,614	304	2,874,519	3,719,740	189,948	158	3,909,846	81,633	6,831,542	5,913,176
Fourteenth New York.....	164	19,508		10,662	57,763	189		57,952	619	1,733	2,262
North Carolina.....	19,653,477	7,830,178		27,483,655					1,113		1,113
First Ohio.....	190,659			190,659							
Tenth Ohio.....					13,658	282		13,940			
Eighteenth Ohio.....					887,513			887,513	37,113	9,510	46,723
Oregon.....		323		323	659	11,009		11,668	6,783	401	7,184
First Pennsylvania.....	187,014	1,290,167		1,477,181	2,934,128	1,506,764		4,440,892	321,378	530,691	852,069
Twenty-third Pennsylvania.....			185	185					2,387		2,387
Rhode Island.....				28							
South Carolina.....				36							
Tennessee.....				370							

TABLE 29.—Leaf tobacco imported by cigar manufacturers, tobacco manufacturers, and dealers in leaf tobacco, calendar year 1939, by collection districts and by States—Continued

DISTRICT	Unstemmed leaf imported by—			Stemmed leaf imported by—			Scrap tobacco imported by—		
	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Cigar manufacturers	Tobacco manufacturers	Total
First Texas	Pounds 14,789	Pounds 58,353	Pounds 58,353	Pounds 213,864	Pounds 2,609	Pounds 43,402	Pounds 30,413	Pounds 1,268,688	Pounds 1,282,000
Virginia	12,613	36,141	16,443,389	89,144	14,647	53,791	12,553	7,726	9,661
Wisconsin	5,527	1,303	6,830	30,989	66,538	1,935	19,557	285	19,557
Total, 1939	37,428,581	92,184	57,163,241	13,779,437	4,584,388	18,363,978	2,757,507	11,742,769	14,800,276
Total, 1938	37,819,923	82,008	55,561,755	22,876,424	3,853,341	155,504	2,698,651	7,359,440	10,059,991
Increase	368,362	10,176	1,601,486	9,096,987	731,042	155,346	57,856	4,383,329	4,441,185
Decrease									

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT.

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California	14,789	58,353	58,353	213,864	2,609	43,402	30,413	1,268,688	1,282,000
Illinois	12,613	36,141	16,443,389	89,144	14,647	53,791	12,553	7,726	9,661
Missouri	5,527	1,303	6,830	30,989	66,538	1,935	19,557	285	19,557
New Jersey	3,505,125	391,182	3,952,512	135,643	783,280	919,923	96,811	28,372	910,919
New York	3,800,561	127,166	3,952,512	8,087,214	214,927	8,302,299	96,811	9,889,767	9,986,578
Ohio	30,659	15,785	190,659	901,830	11,261	913,121	10,011	10,011	53,807
Pennsylvania	187,014	185	1,477,366	2,934,128	1,505,764	4,440,892	530,691	530,691	854,456

1 Includes unstemmed leaf imported from Puerto Rico, 2,471,477 pounds; Philippine Islands, 841,172 pounds.

2 Includes stemmed leaf imported from Puerto Rico, 10,848,205 pounds; Philippine Islands, 75,020 pounds.

3 Includes scrap tobacco imported from Puerto Rico, 1,386,778 pounds; Philippine Islands, 9,811,323 pounds.

TABLE 30.—Quasi tobacco manufacturers classified: Number of factories operated and tobacco material handled, calendar year 1939

Class 1	Number in business Jan. 1, 1939	On hand Jan. 1, 1939					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
1	10	Pounds 236,036					
2	62	11,137	639	382,776			
3	18			303,151	125		89
4	47	719,294	24,009	2,419,119			17,673
5	2			158,865	5,305		72,458
6	17	385,523		91,362	1,129	43,085	10,300
7	11	1,608,197		928,977	4,652,298	2,735,722	102,808
8	43		614,831		6,590,018	457,705	316
Total	210	2,724,151	639,479	4,418,286	11,248,875	3,259,630	203,643
		Opened		Received			
1				3,321,719		1,804	
2	5	86,913	1,289,217	1,289,167	17,716	6,026	9,189
3	1	8,223		3,069,809			34,589
4	3	20,312,687	171,755	7,710,526	231,761	18,475	223,306
5	1	35,459		5,788,540		694,945	10,383
6	3	6,186,052	5,932	2,939,674	5,393	102,858,321	13,297,231
7	3	13,199,851	18,361	1,381,994	4,382,321	3,485,102	
8	26		483,291				
Total	39	39,829,185	2,457,121	26,142,429	4,637,191	107,064,673	13,574,698
		Closed		Removed			
1	1			3,143,493			
2	8	72,942	1,286,678	1,740,589		7,526	28,895
3	2			3,071,919			36,487
4	6	531,661	26,596	21,293,140		2,877,299	746,601
5	1	4,989		5,249,013	252,497	49,682	3,290
6	3	505,686	279	207,103	177,815	1,291,929	48,781
7	4	5,400,828	3,229	1,919,828	5,666	122,519,101	420,662
8	4	92,327	5,702	3,660,157	14,297,917	300,952	8,688
Total	21	6,608,231	2,217,465	40,285,542	14,733,895	127,046,489	1,293,304
		Number in business Jan. 1, 1940		On hand Jan. 1, 1940			
1	9			333,717		1,980	
2	59	17,270	424	551,293			3,473
3	17			200,171			
4	44	1,407,510	4,945	2,499,662		27,477	163,806
5	3	245		647,833	5,572	19,944	15,695
6	17	655,116		83,552	2,196,981	4,046,497	607,004
7	14	2,120,522		1,330,203	7,269,898	463,545	98
8	65		695,627				
Total	228	4,200,663	700,996	5,646,431	9,472,401	4,559,443	790,069
Loss		31,744,442	178,139	15,371,258	8,320,230	21,281,629	11,694,968
Gain							

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.

2 Grown.

3 Transferred to other registries.

4 Used in production of nicotine, extract, and fertilizer.

5 Exported.

TABLE 31.—Tobacco material held or owned by dealers in leaf tobacco, cigar and tobacco manufacturers on Jan. 1, 1940, by collection districts and by States

DISTRICT	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf scrap	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pound	Pounds	Pounds
Alabama				719	267	384			
Arkansas				1,061	81	219			
First California	120,175	35,910		89,301	594,399	81,194	3,466	38,873	16,328
Sixth California	33,166	37,734		12,580	8,634	11,750	4,839	567	2,835
Colorado				544	134	446	67	49	1,217
Connecticut	32,373,613	34,716	5,310	201,736	12,199	28,065	20		7,750
Delaware	3,352,470			42	13	235	378,231		
Florida	2,746,551	12,932		2,367,833	353,950	4,103,717	8,221		358,733
Georgia	1,688,948	1,377,290	107,484	2,868	1,060	2,722			
Idaho				4	4	36			
First Illinois	123,537	29,446	6,744	58,614	27,658	35,823	1,850,533	372,497	50,270
Eighth Illinois	7,005	170		24,721	4,224	8,169			17,409
Indiana	58,706	3,645		328,798	636,102	124,586	11,799		18,388
Iowa				10,130	1,995	1,857			12,273
Kansas				15,418	1,844	1,062			
Kentucky	544,955,566	25,997,828	7,588,251	105,459	158,938	17,209	963,924	224,620	243,913
Louisiana				61,385	65,557	157,508		695,627	
Maine				3,357	1,135	5,390			
Maryland	13,736,470	89,900	3,309	21,542	10,299	26,780			50
Massachusetts	668,450	3,240		122,672	26,940	42,693	203,043	4,561	222,888
Michigan	369,429	2,005,001	69,077	196,079	317,671	37,708	24,364	319,122	223,553
Minnesota	155	1,366		9,282	4,595	10,746			6,299
Mississippi				9		8			
First Missouri	47,330,974	8,280,401	320,505	14,548	6,350	4,067	376,612	78,538	203,834
Sixth Missouri	356,929		4,315	23,504	19,396	5,974			
Montana				611	347	146			15
Nebraska				1,640	343	1,056			3,302
Nevada				79	86	334			
New Hampshire				73,528	5,082	78,958		466	111
First New Jersey				101,478	160,356	100,198			620
Fifth New Jersey	18,240,608	3,965,190	32,768	641,894	322,033	516,909	887,855	22,699	85,268
Second New York	97,434	4,109	80	110,404	102,085	40,899	12,517	18,312	1,446
Third New York	9,625,199	5,114,980		105,580	70,770	53,258	25,112	2,699	181,437
Fourth New York	63,086,370	5,639,436	149,021	66,758	52,405	82,961	2,041	510	981,077
Fourteenth New York	311,063	42,371		114,734	120,837	37,680	26,651	3,045	3,903
Twenty-first New York	55,848	1,651		21,264	4,906	12,286			180,569
Twenty-eighth New York	273,548	2,813		40,428	4,692	7,362	119		4,327
North Carolina	743,342,176	120,595,925	20,653,711	696,374	2,299,670	36,945	1,322,548	749,157	604,715

North Dakota				102	37	209			
First Ohio	41,462,365	2,353,893	824,287	68,091	21,355	25,415	183,435	189,711	1,227,024
Tenth Ohio	1,615,614	1,724,175	1,309	119,886	213,728	127,012	320,263	176,816	618,838
Eleventh Ohio	1,356			24,617	1,463	9,738	104,428		23,319
Eighteenth Ohio	174,054	1,315	3,220	50,056	15,102	39,378	6,200	1,618	23,367
Oregon	493	342		1,068	1,021	572			500
First Pennsylvania	79,060,986	9,659,401	42,064	3,281,540	1,955,853	565,961	1,311,597	212,750	3,005,961
Twelfth Pennsylvania	751,460	952,945		28,159	50,616	27,292	194,532	7,431	119,540
Twenty-third Pennsylvania	4,835,069	100,621		95,092	16,224	22,205	1,340		5,628
Rhode Island				47,499	4,020	8,548	3,508		2,674
South Carolina	5,159,259	89,413	2,765,306	159,512	168,378	129,694			187
South Dakota				669	48	89			
Tennessee	55,985,877	1,295,619	1,056,717	28,062	272	1,421	3,028,772	48,758	57,221
First Texas	129,039			40,246	10,747	44,190	16,830		30
Second Texas				202	114	176			
Utah				815	944	597			
Vermont				31	9	25			
Virginia	458,663,785	140,516,242	3,841,900	1,008,946	1,097,226	1,691,276	137,446	458,027	42,796
Washington				1,348	475	1,864	515		218
West Virginia	751,625	460,597	16,475	279,541	46,064	7,448		636,379	595,237
Wisconsin	38,393,129	1,165,159	10,899	49,562	14,593	26,604	296	55	25,976
Wyoming				18	22	30			
Total, 1940	2,170,444,441	331,582,776	37,702,952	11,021,340	9,033,428	8,486,913	11,411,063	4,262,887	9,441,045
Total, 1939	1,848,393,855	284,692,657	34,572,054	10,413,046	9,478,499	7,066,791	11,961,732	4,407,440	8,266,244
Increase	322,050,586	46,890,119	3,130,898	608,294		1,420,122			1,174,801
Decrease					445,071		560,669	144,553	

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California	159,241	73,644		101,881	603,033	92,944	8,305	39,440	19,163
Illinois	190,542	29,616	6,744	83,335	31,892	43,992	1,850,533	372,497	67,679
Missouri	47,687,903	8,280,401	324,820	38,052	25,748	9,941	376,612	78,538	203,834
New Jersey	18,210,608	3,955,190	32,768	833,372	482,389	617,107	887,855	22,699	85,888
New York	73,449,402	10,805,360	149,101	459,168	374,747	234,437	66,439	24,566	1,352,759
Ohio	43,253,389	4,079,383	828,816	262,650	251,648	201,543	614,323	368,145	2,092,548
Pennsylvania	84,647,515	10,712,967	42,064	3,404,791	2,022,693	615,458	1,507,469	220,181	3,131,129
Texas	129,039			40,448	10,861	44,306	16,830		30

OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1940, or portion thereof, under the various annual rates, by collection districts and States

Collection districts ¹ or States	Distilled spirits						Wines					Fermented malt liquors						Total all classes of liquor concerns	
	Manufacturers of stills, \$50	Rectifiers of less than 500 barrels, \$100	Rectifiers, 500 barrels or more yearly, \$200	Wholesale liquor dealers, \$100	Retail liquor dealers, \$25	Retail liquor dealers at large \$25	Retail dealers in medicinal liquors, \$25	Wholesale dealers in wines, \$100	Wholesale dealers in wines and malt liquors, \$100	Retail dealers in wines, \$25	Retail dealers in wines and malt liquors		Brewers, less than 500 barrels \$50	Brewers, 500 barrels or more yearly, \$100	Wholesale dealers in fermented malt liquors, \$50	Retail dealers in fermented malt liquors, \$20	Retail dealers in malt liquors at large, \$20		Temporary dealers in fermented malt liquors (fairs, picnics, etc.), per month, \$2
											\$25	\$2 (temporary)							
Alabama.....				17	491		2	2	2	2				73	2,257		4	2,850	
Alaska.....				11	380								2	13	20			426	
Arizona.....				57	1,227		148						1	40	290		14	1,777	
Arkansas.....			1	21	867		2		10		713			93	2,975		10	4,692	
First California.....	7	21	13	607	17,326		39						2	19	269	4,556	1	1,131	
Sixth California.....	3	4	5	289	13,153		1,205	37	73				11	208	3,684	2	369	19,043	
State of California.....	10	25	18	896	30,479		1,244	37	73				2	30	477	8,240	3	1,500	
Colorado.....			1	31	1,557	15	374				145	1	4	97	1,126	2	22	3,375	
Connecticut.....	1	13	4	80	4,381								9	244	3,734		765	9,231	
Delaware.....	2			8	455		6						2	17	54		19	563	
District of Columbia.....				38	1,693	101	13				48		1	22	340	39	38	2,333	
Florida.....		1		85	5,536	7			10		2,264	11	7	75	1,298	5	27	9,326	
Georgia.....				71	2,383		1	3	8	30	643	1	1	53	1,675	2	19	4,890	
Hawaii.....	1	1		63	690		25						1	7	16		10	899	
Idaho.....				95	1,060		3						1	5	107			2,542	
First Illinois.....		8	13	400	18,481	762	180	4		3			35	869	1,053	11	1,817	23,709	
Eighth Illinois.....	3	3	4	123	5,241		82						19	345	872		590	7,222	
State of Illinois.....	3	11	17	523	23,722	762	262	4		3			54	1,214	1,925	11	2,347	30,924	
Indiana.....	1	6	14	48	3,561				1	25	1,134		16	202	2,172	2	416	7,648	
Iowa.....		2		2	2,176		22						5	330	4,787		40	7,364	
Kansas.....				12	875		11		5		48		8	370	4,425		122	5,868	
Kentucky.....	2	5	6	146	2,046	23	145				1			169	3,474	1	165	6,191	
Louisiana.....	2	3	2	58	5,010		1						7	132	2,507		230	7,952	
Maine.....		2		3	176	4								65	1,915		13	2,178	
Maryland.....	1	10	14	81	3,850	80	16				11	14	9	229	2,816	4	828	7,963	
Massachusetts.....	5	22	6	192	7,344	76	1,770						15	180	591	1	801	11,135	
Michigan.....		2	2	290	16,584		1	2	11				38	516	2,152		3,975	23,601	
Minnesota.....		2	4	68	2,578		382						22	655	11,778		600	16,089	
Mississippi.....				18	751		1	3	10	15	738		71	1,847			33	3,487	
First Missouri.....	6	3	2	43	2,609		457						12	227	5,192		500	9,051	
Sixth Missouri.....	1	3	1	45	1,688		2	2					5	164	3,368	13	93	5,385	
State of Missouri.....	7	6	3	88	4,297	2	459						17	391	8,560	13	593	14,436	
Montana.....				18	1,678								8	66	374		29	2,173	
Nebraska.....				30	1,447		39						5	134	2,141		11	3,807	
Nevada.....		1		20	843		31						2	23	239		13	1,172	
New Hampshire.....				1	193		20						1	38	1,399			1,652	
First New Jersey.....				26	3,668			3	3				3	169	147		418	4,437	
Fifth New Jersey.....	23	3	12	104	9,952			22	2	22	2	4	10	219	349		1,499	12,223	
State of New Jersey.....	23	3	12	130	13,620			25	2	25	2	4	13	388	496		1,917	16,660	
New Mexico.....		1		22	943									29	28			1,023	
First New York.....		2	4	51	5,889	11	6	9		26	96	1	11	152	9,139	42	282	15,721	
Second New York.....	3	2	1	55	1,147	29	1	57		60	70			13	646	4	11	2,099	
Third New York.....		5	3	114	3,311	10	7	19	1	36	111			6	32	3,014	90	6,759	
Fourteenth New York.....		1	1	12	6,096			6						13	214	6,457	446	13,246	
Twenty-first New York.....	1			15	2,967		6							10	112	2,001	213	5,315	
Twenty-eighth New York.....	4	5		28	4,046									18	162	3,178	880	8,316	
State of New York.....	8	15	9	270	23,446	50	20	91	1	122	277	1	58	685	24,435	46	1,922	51,456	
North Carolina.....	1			58	1,801		22	1		1	122	11	1	93	3,952		88	6,101	
North Dakota.....				20	911		24							88	1,130		36	2,209	
First Ohio.....	3		6	118	2,421			1		1			15	89	2,057	1	467	5,179	
Tenth Ohio.....				108	2,440	1							8	48	978		209	3,792	
Eleventh Ohio.....				111	2,044								6	52	953		103	3,269	
Eighteenth Ohio.....	2	5	3	287	10,343								21	103	1,052		1,604	13,420	
State of Ohio.....	5	5	9	624	17,248	1		1		1			50	292	5,040	1	2,383	25,660	
Oklahoma.....				11	1,389								3	133	3,276			4,812	
Oregon.....		4		149	2,643		22						6	87	2,164		121	5,196	

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

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1940, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts or States	Distilled spirits							Wines				Fermented malt liquors						Total all classes of liquor concerns
	Manufacturers of stills, \$50	Rectifiers of less than 500 barrels, \$100	Rectifiers, 500 barrels or more yearly, \$200	Wholesale liquor dealers, \$100	Retail liquor dealers, \$25	Retail liquor dealers at large \$25	Retail dealers in medicinal liquors, \$25	Wholesale dealers in wines, \$100	Wholesale dealers in wines and malt liquors, \$100	Retail dealers in wines, \$25	Retail dealers in wines and malt liquors \$25 (temporary)	\$2 (temporary)	Brewers, less than 500 barrels \$50	Brewers, 500 barrels or more yearly, \$100	Wholesale dealers in fermented malt liquors, \$50	Retail dealers in fermented malt liquors, \$20	Retail dealers in malt liquors at large, \$20		Temporary dealers in fermented malt liquors (airs, picnics, etc.), per month, $2
First Pennsylvania	4	3	15	234	8,375	25	5				4		36	490	2,167		77	11,485
Twelfth Pennsylvania	1	2	1	121	3,950		3						23	194	996		301	5,591
Twenty-third Pennsylvania		7	8	245	7,196		2						25	560	1,593		83	9,719
State of Pennsylvania	5	12	24	650	19,521	25	10				4		83	1,244	4,756		461	26,795
Rhode Island		1		35	1,730			180			31		3	32	56		50	2,118
South Carolina				38	1,291				27		3,186	123		54	2,170		7	6,889
South Dakota				18	1,309						1		1	119	1,598		7	3,053
Tennessee	1	1		57	1,516	2	14		2		62	1	3	74	4,187	7	6	5,932
First Texas				58	6,558								6	362	5,241		189	12,414
Second Texas				36	2,836								2	160	3,263	20	51	6,388
State of Texas				94	9,394								8	522	8,524	20	240	18,802
Utah		1		31	123								3	38	1,127		20	1,343
Vermont		1		2	185		11		18		762			28	294		10	1,811
Virginia				50	2,498		11	2	20	2	743	1	4	101	3,545	1	28	7,006
Washington		6	1	183	4,730						6		1	14	185		60	7,075
West Virginia				3	366		4						2	152	4,071		10	4,609
Wisconsin	1	5	1	129	13,505	9	699						77	893	3,447	3	1,615	20,294
Wyoming				7	548		3						3	53	126		32	772
Total	80	167	148	5,652	247,047	1,157	5,998	171	198	226	10,951	529	5	679	13,068	161	21,600	458,789

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

Collection districts and States	Oleomargarine					Process or renovated butter, manufacturers, \$50	Mixed flour, manufacturers or packers, \$12	Manufacturers, etc., \$24	Narcotics					Marihuana			National Firearms Act		Total number of all classes
	Manufacturers, \$600	Wholesale dealers in colored, \$450	Retail dealers in colored, \$48	Wholesale dealers in uncolored, \$200	Retail dealers in uncolored, \$6				Wholesale dealers, \$12	Retail dealers, \$3	Practitioners, \$1	Dealers in untaxed preparations, \$1	Laboratories, etc., \$1	Manufacturers, etc., \$24	Dealers, \$3	Producers, \$1	Practitioners and laboratories, \$1	Manufacturers or importers, \$25		Manufacturers or importers, $500	Dealers, $20 or $1
Alabama	1			38	2,735	1	1	23	722	1,945	16	8		8		7		1	8,361
Alaska					8				12	50									496
Arizona				10	1,059			11	194	506	19			1		1			3,578
Arkansas				26	2,267			9	577	1,709	156			3		12			9,451
First California	4			28	5,676		3	29	1,724	4,902	37	4	1	5		5		2	36,505
Sixth California	4			29	6,598		5	46	1,960	6,524	45	2	2	11		70		17	34,356
State of California	8			57	12,274		8	75	3,684	11,426	82	6	3	16		75		19	70,861
Colorado				18	2,355			25	595	1,776	54			11		21			8,230
Connecticut				14	966			16	819	2,182	94		9			1			13,334
Delaware				4	353		1	1	197	333	42					1			1,405
District of Columbia			2	8	761		2	12	363	1,445	5	1		1		11		2	4,946
Florida				60	3,883			19	779	1,919	12								15,998
Georgia	1			43	3,202	1	1	43	1,069	2,661	33	5		14		34			11,997
Hawaii				2	278		3	10	22	343	70	1				4			1,632
Idaho				4	4,348			3	195	485	2					1			3,235
First Illinois	9			56	7,230		6	59	2,713	8,261	60	6	2	18	1	23			42,146
Eighth Illinois		1		77	7,042		2	31	720	2,877	130			8	1	24			18,135
State of Illinois	9	1		133	14,272		8	90	3,433	11,138	190	6	2	26	2	47			60,281
Indiana	1			62	8,961		6	59	1,130	4,028	192	1		8	1	96			22,193
Iowa				17	1,578		2	39	856	2,108	223			2		23			13,215
Kansas				40	5,109		1	19	895	2,343	65			6		12			14,363
Kentucky			1	26	4,348		1	24	855	2,600	148			25	108	37			14,365

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

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1940, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts and States	Oleomargarine					Process or renovated butter, manufacturers, \$50	Mixed flour, manufacturers or packers, \$12	Narcotics					Marihuana			National Firearms Act		Total number of all classes		
	Manufacturers, \$600	Wholesale dealers in colored, \$480	Retail dealers in colored, \$46	Wholesale dealers in uncolored, \$400	Retail dealers in uncolored, \$6			Manufacturers, etc., \$24	Wholesale dealers, \$12	Retail dealers, \$3	Practitioners, \$1	Dealers in untaxed preparations, \$1	Laboratories, etc., \$1	Manufacturers, etc., \$24	Dealers, \$3	Producers, \$1	Practitioners and laboratories, \$1		Manufacturers or importers, \$25	Manufacturers or importers, \$500	Dealers, $200 or $1
Louisiana				42	3,214		1	12	869	2,105	200	3	2		2				14,402	
Maine				25	1,978		1	7	342	1,220	201	1	1		7				5,961	
Maryland	2	2	20	27	3,095	2	7	21	685	2,463	19	2	7		20		1	14,337		
Massachusetts				27	3,624		6	48	2,200	7,157	176	13	5		111		1	24,503		
Michigan	1			99	10,647		14	69	6,020	229	5	17			29		1	42,886		
Minnesota	1			16	1,383		2	21	1,141	3,067	15	1	15		18			21,770		
Mississippi				15	1,252			9	497	1,403	77							6,739		
First Missouri	1		2	15	3,867		8	28	1,036	3,090	86		1		4			17,190		
Sixth Missouri	1			37	4,451		4	27	841	2,423	84	3	7		7			13,271		
State of Missouri	2		2	52	8,318		12	55	1,877	5,513	170	3	8		11		1	30,461		
Montana				3	31			4	204	545	7		3	1				3,031		
Nebraska				21	2,570		2	12	683	1,714	64		4		24			8,901		
Nevada				3	151			1	55	168	14				2			1,566		
New Hampshire				6	888		1	4	198	643	74							3,466		
First New Jersey				5	1,836		2	7	507	1,438	11		7		18			8,268		
Fifth New Jersey	2		1	11	1,918		7	10	1,412	4,301	26	5	13		9			19,938		
State of New Jersey	2		1	16	3,754		9	17	1,919	5,739	37	5	20		27			28,206		
New Mexico				5	653			1	147	438	15				4			2,286		
First New York				10	2,003		4	10	2,863	7,075	17	3	3	21	16		4	27,739		
Second New York		7		13	70	1	9	30	209	929	23		3	8	4		1	3,413		
Third New York				3	378		5	16	987	6,030	15		7	29	39		7	14,272		
Fourteenth New York				23	2,901		7	25	1,631	4,930	29		5	4	38		4	22,839		
Twenty-first New York				31	3,053		6	22	511	1,855	60		4		51		1	10,909		
Twenty-eighth New York				35	2,749		8	24	752	2,920	25	11	35		50		2	14,930		
State of New York		7		116	11,154	1	39	127	6,943	23,739	169	26	6	101	197		17	94,102		
North Carolina	1			33	2,831			19	831	2,570	208	1			1			12,506		
North Dakota								4	251	526	1				5			2,966		
First Ohio	2			34	3,160		4	17	587	2,023	54	1	1	3	17			11,082		
Tenth Ohio	1			35	3,033		1	16	370	1,464	86	1	1	38				8,838		
Eleventh Ohio	1			36	3,663		3	21	425	1,674	53			42				9,190		
Eighteenth Ohio				49	5,120		8	34	1,155	3,728	49		10	24			1	28,596		
State of Ohio	4			154	14,976		16	88	2,537	8,887	242	2	1	17	121		1	52,706		
Oklahoma				2	281			22	950	2,430	93		3		3		1	8,597		
Oregon	1			17	2,741		3	23	577	1,375	7	1	9		15			9,968		
First Pennsylvania				8	1,245		17	60	2,481	7,136	41	10	1	20	47		1	22,553		
Twelfth Pennsylvania				2	636			16	578	1,784	5			14	38			8,664		
Twenty-third Pennsylvania				13	2,031		3	21	1,285	4,431	30	1	15		29		1	17,579		
State of Pennsylvania				23	3,912		20	97	4,344	13,351	76	11	1	49	114		2	48,796		
Rhode Island				8	724		1	8	357	929	49		3		2			4,199		
South Carolina	1			26	1,738			15	526	1,309	15	1	12		14			10,546		
South Dakota				5	5			7	299	559	13			2				3,939		
Tennessee				5	250		2	30	930	2,715	64	2	5		23			9,958		
First Texas				63	4,239		13	34	1,264	3,317	287				10			21,601		
Second Texas	3			45	4,484		1	33	1,543	3,405	276		1	10	2			16,182		
State of Texas	3			108	8,723		14	67	2,807	6,722	513	1	11		12			37,783		
Utah				4	259		10	182	505	125			3		2			2,321		
Vermont				8	357		4	124	524	125	1			3				2,457		
Virginia				37	3,921		2	15	606	2,641	461	2		16				14,801		
Washington				1	59		6	28	797	2,016	35		7		26		2	10,053		
West Virginia				48	4,449		10	411	1,935	66	2		3		9			11,542		
Wisconsin							2	23	1,300	3,448	105		3	171	4			26,351		
Wyoming				1	369		2	115	266	2			3		11			1,541		
Total	42	10	26	1,507	162,720	5	19	188	1,362	54,318	164,639	4,957	119	15	437	283	1,218	6	48	850,708

OLEOMARGARINE, RENOVATED BUTTER, MIXED FLOUR, ETC.

TABLE 33.—Production and withdrawals of colored oleomargarine, year ended June 30, 1940, by collection districts

Districts	On hand July 1, 1939	Produced	Withdrawn Tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1940
Georgia	3,035	24,176	9,036		17,932		243
First Illinois	9,150	417,271	123,675	109,974	180,845	108	11,819
Indiana	342	2,532	2,649			234	
Kansas	4,194	235,768	49,100	4,031	182,472		4,359
Maryland	3,730	399,958	91,727	271,410	31,770	24	8,757
First Missouri	30	128,670	9,104		118,466		1,130
Sixth Missouri	32	587	619				
Fifth New Jersey	9,479	213,209	14,712	118,340	78,676	285	10,672
First Ohio		303,167	1,536	38,275	263,346		
Tenth Ohio		108,649		107,459			1,190
South Carolina		25,754			22,880		2,874
Second Texas	12					12	
Total	30,004	1,859,731	302,149	649,489	896,387	666	41,044

TABLE 34.—Production and withdrawals of uncolored oleomargarine, year ended June 30, 1940, by collection districts

District	On hand July 1, 1939	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1940
Alabama	4,023	397,283	396,274				5,032
First California	371,659	26,284,918	26,277,376			3,645	375,553
Sixth California	274,564	12,346,335	12,294,635				326,864
Georgia	32,587	2,913,156	2,925,292				20,461
First Illinois	1,290,593	89,452,733	89,634,341	330		6,314	1,102,341
Indiana	43	33,150,156	33,110,321				48,878
Kansas	271,417	20,632,382	20,669,877			384	233,538
Maryland	103,214	9,426,992	9,382,006				148,200
Michigan	338,312	16,573,084	16,294,920				616,476
Minnesota	18,500	584,310	590,092				12,718
First Missouri	49,400	6,578,978	6,592,326				36,052
Sixth Missouri	33,059	1,878,313	1,884,354				27,018
Fifth New Jersey	303,657	19,161,020	19,162,635	1,500			300,642
North Carolina	806	1,660	2,462			4	
First Ohio	297,162	23,548,793	23,468,898				382,057
Tenth Ohio	86,032	8,190,668	8,222,820				53,930
Eleventh Ohio	193,678	18,782,672	18,788,688				187,662
Oregon	27,964	1,423,664	1,433,045				18,583
South Carolina		453,920	436,148				17,772
Second Texas	198,743	10,067,533	10,038,686			2,826	224,764
Total	3,895,463	301,857,570	301,599,496	1,830		13,176	4,138,531

TABLE 35.—Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1940, by months

Month	Colored				
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
1939					
July	103,058	14,872	8,813	69,594	12
August	110,169	13,584	14,654	72,198	222
September	107,675	20,484	24,824	77,608	108
October	151,744	31,591	29,600	96,967	
November	141,164	29,248	22,974	74,800	
December	149,601	24,699	57,095	78,396	
1940					
January	149,582	23,655	47,964	68,294	
February	168,789	29,773	53,206	85,880	
March	137,958	29,269	49,819	59,282	24
April	177,346	29,955	66,724	76,670	300
May	180,537	28,171	65,911	75,900	
June	282,108	21,838	207,905	61,798	
Total	1,859,731	302,149	649,489	896,387	666

Month	Uncolored				
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
1939					
July	19,163,145	20,106,556	30		837
August	21,480,739	21,223,058			
September	27,999,112	27,902,481	1,800		3,649
October	23,637,566	23,650,902			
November	27,750,714	27,205,372			
December	25,435,888	25,716,775			
1940					
January	29,209,438	29,378,643			
February	29,313,290	28,446,041			1,302
March	26,523,191	26,300,262			1,653
April	27,233,829	27,551,584			2,284
May	24,522,727	24,122,195			943
June	19,687,931	19,495,627			2,503
Total	301,857,570	301,599,496	1,830		13,176

TABLE 36.—Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1931 to 1940

Year	Colored				Uncolored			
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States
1931	8,846,975	5,793,325	1,945,501	1,338,469	268,926,049	270,394,635	5,372	
1932	4,636,218	2,090,578	1,666,182	910,749	210,706,042	210,450,678	15	
1933	2,813,198	500,021	1,570,811	768,714	216,229,634	215,990,086	180	
1934	2,689,095	462,590	1,594,168	631,665	240,497,599	240,410,117	240	
1935	2,904,971	808,439	1,408,827	680,921	350,915,555	350,113,853	222	
1936	2,773,194	527,419	1,471,424	781,292	368,964,422	368,986,799	330	
1937	1,967,206	673,307	583,610	740,960	387,297,043	386,775,872		
1938	1,649,356	524,362	200,401	837,588	413,754,759	413,560,893		
1939	1,350,891	354,991	155,748	867,925	331,501,928	331,701,894	300	3,000
1940	1,859,731	302,149	649,489	896,387	301,857,570	301,599,496	1,830	
Total	31,520,835	12,137,181	11,246,151	8,454,670	3,090,740,601	3,089,984,333	8,489	3,000

TABLE 37.—Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1940

	Pounds	Pounds	
Babassu oil	11,360,570	Oleo stearine	3,178,037
Beef fat	31,600	Oleo stearine oil	88,000
Butter	188	Oleo stock	1,018,790
Butter flavor	1	Palm oil	4,446
Coconut oil	26,270,696	Peanut oil	2,137,756
Color	1,447	Salt	12,769,399
Corn oil	533,339	Soda (banzoate of)	118,416
Cottonseed oil	102,056,917	Soya bean oil	82,331,741
Cottonseed stearine	13,365	Soya bean stearine	2,200
Derivative of glycerine	771,679	Vegetable gum	1,762
Lecithin	83,223	Vitamin concentrate	15,638
Milk	58,522,534		
Neutral lard	3,197,002	Total	315,497,875
Oleo oil	11,889,139		

TABLE 38.—Production and withdrawals of renovated butter, year ended June 30, 1940, by collection districts

District	On hand July 1, 1939	Produced	Withdrawn tax-paid	On hand June 30, 1939
	Pounds	Pounds	Pounds	Pounds
Alabama	7,685	1,533,336	1,540,836	185
Georgia	16,460	812,172	813,547	15,085
Maryland	23,808	361,344	351,050	4,102
Total	47,953	2,706,852	2,735,433	19,372

TABLE 39.—Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1931 to 1940

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
	Pounds	Pounds		Pounds	Pounds
1931	1,499,041	1,507,408	1937	2,737,181	2,769,853
1932	1,124,299	1,117,784	1938	2,435,499	2,381,270
1933	1,002,131	1,008,327	1939	2,906,117	2,925,272
1934	1,219,166	1,205,475	1940	2,706,852	2,735,433
1935	1,844,561	1,851,245	Total	19,727,767	19,721,018
1936	2,252,920	2,218,951			

TABLE 40.—Production and withdrawals of mixed flour, year ended June 30, 1940, by collection districts

District	PRODUCED				
	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
Stock on hand July 1, 1939	15	2,503	4,625	3,435	465,338
First California		17,127	89,526	47,122	5,414,352
Iowa			28,927		1,201,314
Minnesota		16,561			1,622,978
Sixth Missouri					
Twenty-eighth New York	57	20,126			1,978,048
Oregon		40,838	140,465	28,642	9,700,457
Utah		2,728	4,140		465,365
Washington	393	35,517	36,527	9,722	5,063,416
Wisconsin		230			22,540
Total	450	133,127	299,585	85,486	25,468,470
Grand total	465	135,630	304,210	88,921	25,933,808

WITHDRAWN TAX-PAID

First California		17,222	91,323	47,861	5,493,018
Iowa			28,810		1,196,507
Minnesota		16,443			1,611,414
Sixth Missouri					
Twenty-eighth New York	57	20,102			1,975,696
Oregon		41,165	136,233	27,997	9,567,735
Utah		2,584	4,139		451,934
Washington	408	35,269	34,945	10,495	4,978,502
Wisconsin		230			22,540
Total	465	133,015	295,450	86,353	25,297,346
Lost or destroyed		25			1,795
Stock on hand June 30, 1940		2,590	8,760	2,868	634,667
Grand total	465	135,630	304,210	88,921	25,933,808

TABLE 41.—Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1940

Month	On hand July 1, 1939	Produced	Imported	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1940
1939	Packs	Packs	Packs	Packs	Packs	Packs	Packs	Packs
July	11,858,522	3,016,800		1,744,520	349,066	116,928	36	
August		3,534,168		3,101,903	194,043	432	346	
September		3,920,141		4,164,095	400,110	1,296	216	
October		4,714,912		4,630,439	166,625	2,160	252	
November		4,199,514		3,989,846	214,626	2,160	288	
December		3,968,639		4,256,560	317,826	8,784	288	
1940								
January		4,326,418		4,048,089	414,711	1,296	210	
February		4,494,474		4,491,508	600,392	14,976	220	
March		4,439,505		3,642,791	259,039	2,676	21	
April		3,832,882		3,016,378	325,191	42,444	84	
May		3,659,664		2,488,246	290,630	1,296	214	
June		7,560,813		7,396,434	14,210	3,216	142	
Total	11,858,522	51,667,930		46,970,809	3,546,474	197,664	2,317	12,809,188

ALCOHOL, DISTILLED SPIRITS, BEER, ETC.

TABLE 42. —Ethyl alcohol: Production and withdrawals, by months, fiscal year 1940

[Proof gallons 1]					
Month	Production	Withdrawals			
		Total	Tax paid	Tax-free	
				For denaturation	For other purposes
July	17,643,960	15,910,094	1,764,837	13,823,100	322,157
August	18,539,035	18,144,438	1,779,901	16,050,101	314,436
September	18,104,177	25,068,163	2,186,728	22,314,699	566,736
October	20,962,741	28,531,869	2,248,082	26,000,138	283,649
November	21,792,563	25,577,618	2,281,924	22,944,215	351,479
December	20,080,272	21,550,400	1,729,301	19,524,501	296,598
January	20,652,489	20,229,551	1,503,883	18,386,057	339,611
February	20,381,278	16,592,132	1,640,303	14,696,811	255,018
March	20,983,159	19,014,628	2,012,136	16,729,801	272,691
April	20,217,862	20,028,927	2,035,161	17,610,421	383,345
May	20,947,639	19,928,998	1,781,556	17,752,052	395,390
June	21,422,583	21,243,910	3,380,494	17,489,808	373,608
Total	243,727,756	251,820,728	24,344,306	223,321,704	4,154,718

The unit of measurement is the proof gallon, a legal standard prescribed for tax purposes. (See secs. 2800 and 2809, Internal Revenue Code, 1039.) The proof of spir is twice the percent of the content, by volume, of ethyl alcohol. Spirits containing 50 percent ethyl alcohol by volume are, accordingly, 100 proof. A standard proof gallon is a wine gallon (.231 cubic inches) of 100 proof spirits. The number of proof gallons contained in a wine gallon of spirits of proof other than 100 is proportional to the alcoholic content. For example, 1 wine gallon of 190-proof alcohol is equivalent to 1.9 proof gallons. (The units described are based upon spirits at 60 degrees Fahrenheit, at which temperature ethyl alcohol has a specific gravity of .7939.)

¹ Includes 728,923 proof gallons transferred to denaturing plants by alcohol plants not having bonded warehouses.

TABLE 43. —Ethyl alcohol: Plants and bonded warehouses operated, production, withdrawals, warehouse losses, and stocks remaining in bonded warehouses June 30, by States, fiscal year 1940

[Quantities in proof gallons]						
State	Number of plants operated ¹	Number of warehouses operated	Production	Withdrawals	Warehouse losses	Remaining in bonded warehouses June 30
California	60	0	5,314,335	5,721,586	13,984	700,585
Colorado	0	0	53,264	53,264	310	4,071
Delaware	0	0	10,618	10,618	-----	-----
District of Columbia	0	0	471,977	470,459	-----	2,445
Hawaii	0	0	239,555	200,730	Z 127	44,000
Idaho	0	0	15,563	12,141	-----	-----
Illinois	0	0	9,929,666	14,374,382	36,077	1,455,108
Indiana	0	0	22,085,412	32,825,119	124,774	5,511,604
Kentucky	0	0	9,058	9,058	-----	4,260
Louisiana	0	0	32,758,744	15,958,233	37,892	2,807,124
Maryland	0	0	18,035,226	21,050,063	35,261	931,187
Massachusetts	0	0	6,555,817	7,543,834	17,885	200,278
Michigan	0	0	361,754	361,754	-----	7,959
Missouri	0	0	575,343	575,343	9	17,601
New Jersey	0	0	46,533,090	46,108,309	38,688	3,468,285
New York	0	0	441,493	631,247	6,756	638,578
Ohio	0	0	1,388,346	1,996,512	3,960	198,087
Oregon	0	0	30,868	30,868	-----	1,650
Pennsylvania	0	0	53,989,684	58,094,884	105,276	2,935,127
Puerto Rico	0	0	4,142,705	4,150,328	20,527	996,499
Virginia	0	0	166,636	166,366	-----	-----
West Virginia	0	0	41,491,675	41,291,770	52,291	1,867,290
Wisconsin	0	0	177,214	183,860	477	5,807
Total	37	65	243,727,758	251,820,728	496,294	21,798,554

¹ Number operated during any part of the year.

² One experimental plant in California and one in Delaware.

³ Includes 728,923 proof gallons transferred to denaturing plants by alcohol plants not having bonded warehouses.

⁴ In addition, 42,813 proof gallons lost in transit.

⁵ Stocks in transit between bonded warehouses and quantities in receiving tanks of alcohol plants awaiting transfer to bonded warehouses not computed.

TABLE 44. —Ethyl alcohol: Withdrawals, tax-paid and tax-free, by States, fiscal year 1940

State	Total withdrawals	Tax-paid withdrawals	Tax-free withdrawals				
			Total	For denaturation	For hospital and scientific use	For use of United States and subdivisions	For export
California	5,721,586	776,987	4,944,599	4,674,187	194,825	75,587	---
Colorado	53,264	30,926	22,338	-----	21,632	706	---
Delaware	10,618	-----	10,618	-----	-----	-----	-----
District of Columbia	470,459	12,320	458,139	422,860	32,309	2,970	---
Hawaii	200,730	-----	200,730	200,430	300	-----	-----
Idaho	12,141	-----	12,141	-----	-----	-----	-----
Illinois	14,374,382	6,176,300	8,198,082	7,913,223	283,347	1,512	---
Indiana	32,825,119	4,182,168	28,642,951	28,497,992	83,961	60,895	103
Kentucky	9,058	2,041	7,017	-----	-----	-----	-----
Louisiana	15,958,233	797,108	15,161,125	14,969,988	112,396	78,629	112
Maryland	21,050,063	696,477	20,353,586	20,089,079	257,315	7,192	---
Massachusetts	7,543,834	1,037,481	6,506,353	6,278,500	150,966	76,887	---
Michigan	361,754	270,193	91,561	-----	91,453	108	---
Missouri	575,343	457,833	117,510	-----	75,462	42,048	---
New Jersey	46,108,309	1,865,626	44,242,783	43,693,441	411,729	91,736	45,877
New York	631,247	-----	631,247	631,247	-----	-----	-----
Ohio	1,996,512	1,821,611	174,901	22,769	151,902	230	---
Oregon	30,868	30,868	-----	-----	-----	-----	-----
Pennsylvania	58,094,884	6,167,099	51,927,785	51,116,831	133,285	646,059	31,610
Puerto Rico	4,150,328	-----	4,150,328	3,330,768	951	-----	118,582
Virginia	166,366	-----	166,366	-----	-----	-----	-----
West Virginia	41,291,770	3,283	41,288,487	41,144,945	3,597	139,945	---
Wisconsin	183,860	16,085	167,775	146,319	21,456	-----	-----
Total	251,820,728	24,344,306	227,476,422	223,321,704	2,903	1,224,504	196,284
Percentage of total withdrawals	100.0	9.7	90.3	88.7	.8	.5	.1

¹ Including tax-free withdrawals of 659,931 proof gallons for beverage purposes, 39,164 proof gallons for medicinal use, and 932 proof gallons for industrial use. These amounts are not shown separately under tax-free withdrawals.

² See footnote 3, table 43.

TABLE 45. —Ethyl alcohol: Materials used in production, by kinds and by States, fiscal year 1940

State	Molasses	Grain			Other materials	
		Corn	Malt	Other	Gallons	Pound
California	Gallons 7,058,114	Pounds 643,030	Pounds 75,376	Pounds 5,880	Gallons	Pound 371,823
District of Columbia	654,477	-----	-----	-----	-----	-----
Hawaii	-----	-----	-----	-----	² 3,255,920	-----
Idaho	-----	-----	4,502	-----	-----	⁴ 703,010
Illinois	808,119	90,891,279	6,533,316	2,078,312	-----	-----
Indiana	-----	18,120,144	2,007,488	526,120	0 14,691,900	-----
Louisiana	37,989,916	-----	-----	-----	-----	-----
Maryland	20,871,065	-----	-----	-----	-----	-----
Massachusetts	7,856,749	-----	-----	-----	-----	-----
New Jersey	56,171,228	-----	-----	-----	-----	-----
New York	444,495	-----	-----	-----	⁵ 10,379,740	-----
Ohio	-----	10,218,096	1,360,800	1,525,104	-----	-----
Pennsylvania	56,622,970	12,672,995	1,208,397	352,270	-----	-----
Puerto Rico	5,673,458	-----	-----	-----	-----	-----
Virginia	-----	-----	-----	-----	-----	-----
West Virginia	-----	-----	-----	-----	⁶ 34,513,687	-----
Wisconsin	450,790	4,270,126	5,661,498	-----	-----	⁷ 1,205,271
Total	194,601,378	136,815,670	16,851,377	10,452,579	62,841,247	12,404,769

¹ For those plants in which ethyl alcohol is a by-product of the butyl process, only the estimated amounts of materials allocable to ethyl alcohol have been included. Figures do not include materials used at experimental plants.

² Potato residue.

³ Pineapple juice.

⁴ Potatoes.

⁵ Ethyl sulphate.

⁶ Sulphite liquor.

⁷ Cellulose pulp and chemical mixtures.

⁸ 31,093,950 gallons of ethyl sulphate and 3,419,737 gallons of crude alcohols mixture.

⁹ A corn sugar by-product.

¹⁰ Includes 4,460,927 pounds of rye, 27,262 pounds of barley, 21,759 pounds of diamalt, 14,194 pounds of wheat, and 437 pounds of bran.

TABLE 46.—Ethyl alcohol: Production, by kinds of materials used, fiscal year 1940

Kind of material	Quantity used		Alcohol produced	
	Amount	Unit	Proof gallons	Percent of total
Molasses ¹	194,156,883	Gallons	167,108,339	68.56
Ethyl sulphate	45,785,850	do	61,210,110	25.12
Grain	159,346,879	Pounds	13,976,447	5.73
Crude alcohols mixture	3,419,737	Gallons	544,224	.22
Pineapple juice	3,255,920	do	239,555	.10
Mixtures:				
Sulphite liquor	10,379,740	do		
Cellulose pulp and chemical mixture	10,124,665	Pounds		
Potatoes	703,010	do		
Molasses	444,495	Gallons		
Potato residue	371,823	Pounds	3,649,081	.27
Barley	27,262	do		
Wheat	14,194	do		
Malt	8,125	do		
Bran	437	do		
Total			243,727,756	100.00

¹ Additional amounts used in combination with other materials included under "Mixtures."
² Includes 1,205,271 pounds of a corn sugar by-product.
³ Includes 11,700 proof gallons produced at experimental plants from materials not shown.

TABLE 47.—Denatured alcohol:¹ Plants operated, production, withdrawals, and stocks on hand June 30, by States, fiscal year 1940

[Quantities in wine gallons²]

State	Number of plants operated ³	Completely denatured			Specially denatured		
		Production	Withdrawals	On hand June 30	Production	Withdrawals	On hand June 30
California	6	135,405	134,726	776	2,656,254	2,674,324	25,079
Delaware	1	5,994	28,596				8,152
District of Columbia	1	270	4,074	8,118	417,292	418,282	444
Hawaii	1	2,204	2,070	1,650	34,203	33,819	
Idaho	1	5,358	6,164		2,032	2,042	
Illinois	3	1,389,413	1,396,503	8,637	3,651,883	3,638,837	28,580
Indiana	2	3,542,888	3,547,995		12,112,552	12,087,861	54,761
Kentucky	1				674,452	663,487	19,454
Louisiana	4	1,094,384	1,106,100	5,005	6,842,007	6,840,384	23,617
Maryland	2	1,594,800	1,614,268	20,178	12,296,269	12,317,634	74,233
Massachusetts	3	361,562	459,071	27,460	3,662,043	3,639,354	40,545
New Jersey	5	1,901,527	1,861,667	54,683	22,137,430	22,191,739	66,737
New York	1	22,593	26,741	12,216	325,994	326,424	1,026
Pennsylvania	3	4,968,559	4,982,767	357,248	22,908,554	22,950,058	43,748
Puerto Rico	2	284,171	281,664	3,007	1,578,805	1,594,473	8,871
Virginia	1				88,001	88,001	
West Virginia	2	39,577	39,585	4	21,881,004	21,903,624	766,023
Wisconsin	1	3,328	3,299		140,942	139,069	2,220
Total	40	15,352,033	15,495,290	498,982	111,409,797	111,509,432	1,163,460

¹ Included in denatured alcohol are 1,758,711 tax gallons of rum and 80,377 tax gallons of other spirits transferred from distilleries for denaturation. The number of wine gallons is not reported.
² Standard United States gallons of 231 cubic inches.
³ Number operated during any part of the year.
⁴ Includes one denaturing plant operated in conjunction with an experimental plant.

TABLE 48.—Denatured alcohol: Production, by months, fiscal year 1940

[Wine gallons]

Month	Completely denatured	Specially denatured	Total
July	542,979	6,893,795	7,436,774
August	550,681	8,610,026	9,160,707
September	2,101,668	10,523,022	12,624,690
October	4,906,874	10,273,937	15,180,811
November	2,843,257	10,221,265	13,064,522
December	2,642,408	10,502,388	13,144,796
January	1,303,991	9,093,651	10,397,642
February	453,848	8,005,830	8,459,678
March	413,509	9,110,799	9,524,308
April	267,688	9,726,136	9,993,824
May	784,465	9,252,972	10,037,437
June	510,665	9,195,976	9,706,641
Total	15,352,033	111,409,797	126,761,830

TABLE 49.—Completely denatured alcohol: Withdrawals, by formulas and by months, fiscal year 1940

[Wine gallons]

Month	Formula ¹					Total
	13	14	12	11	10	
July	69,600	419,293	37,344	1,231	221	527,689
August	211,438	251,002	18,854	168	1	481,463
September	1,496,613	636,000	44,700	2,331	220	2,182,164
October	3,939,896	1,181,679	47,853	3,813	1,951	5,175,232
November	1,878,470	961,685	58,416	3,490	731	2,902,792
December	414,082	247,768	29,436	721	707	692,714
January	629,816	680,474	6,416	467	346	1,317,519
February	182,833	218,113	10,892	168	496	412,602
March	140,920	255,709	2,649	168	33	399,479
April	56,414	141,168	2,133	212	3	229,930
May	209,431	458,614	6,220	224	1	704,490
June	86,502	379,531	2,958	224	1	469,216
Total	9,346,455	5,863,036	267,871	13,217	4,711	15,495,290

¹ Information as to the composition of these formulae will be found in Treasury Decisions Nos. 10 and 4648 and the Appendix to Regulations No. 3, Formulae for Completely and Specially Denatured Alcohol, Revised 1938, Treasury Department, Bureau of Internal Revenue.

TABLE 50.—Specially denatured alcohol: Withdrawals, by formulas, fiscal year 1940

[Wine gallons]

Formula ¹	Amount	Formula ¹	Amount	Formula ¹	Amount	Formula ¹	Amount
1	31,019,934	23-A	1,289,253	31-A	4,531	39-A	17,251
2-A	972	23-B	46	32	1,026,642	39-B	194,982
2-B	25,415,813	23-F	3,682	33	4,484	39-C	715,929
3-A	1,239,333	23-G	465,397	35	8,902	39-D	4,666
3-B	3,152	23-H	2,576,995	35-A	4,177,429	40	2,613,935
4	1,789,079	24	771	36	7,508	42	18,212
6-A	55,485	25	18,879	37	638,512	44	1,109
6-B	78,981	25-A	66,684	37-A	1,856	45	5,898
12-A	400,125	27	38,274	38	33,211	46	1,160
13-A	703,627	27-A	5,421	38-A	250	47	6,152
17	2,139,947	27-B	59,975	38-B	565,715	Total	111,509,432
18	5,964,592	28	373,874	38-C	15,029		
19	62,324	28-A	10,943	38-D	26,252		
20	1,854	29	27,418,710	38-E	344		
22	255	30	209,019	39	7,139		

¹ Information as to the composition and authorized uses of these formulae will be found in the 1931 and 1938 editions of the Appendix to Regulations No. 3, Formulae for Completely and Specially Denatured Alcohol, Treasury Department, as amended by Treasury Decision No. 4967.
² Represents an excess of returns over withdrawals.

TABLE 51.—Specially denatured alcohol: Withdrawals, by leading¹ formulas and by months, fiscal year 1940

[Wine gallons]

Formula	July	August	September	October	November	December
1.....	1,857,270	3,053,486	4,076,034	3,464,655	3,078,045	3,575,271
20.....	1,705,374	1,766,596	1,788,207	2,021,009	1,828,856	2,227,359
2-B.....	1,551,012	1,673,352	2,172,084	2,802,873	2,328,418	2,184,440
18.....	279,277	317,052	440,023	425,330	662,878	670,874
35-A.....	159,408	371,586	371,524	246,851	441,567	487,861
40.....	193,368	247,025	247,829	253,177	242,856	219,977
23-H.....	183,360	251,527	281,887	359,058	402,615	359,912
17.....	135,689	144,051	165,414	194,664	193,960	169,732
4.....	141,823	155,150	189,839	133,181	162,022	162,880
23-A.....	72,487	117,255	135,785	137,065	130,638	120,989
3-A.....	56,028	92,552	132,421	129,873	97,580	130,808
32.....	82,607	79,962	112,373	116,599	99,329	93,704
39-C.....	47,747	36,634	81,853	62,058	79,050	76,966
13-A.....	38,854	58,495	82,427	70,838	80,903	64,019
37.....	61,529	53,986	47,518	57,527	92,995	69,892
38-B.....	50,853	39,861	63,450	49,395	44,723	60,822
23-G.....	125,087	107,133	117,457	38,818	20,613	12,862
12-A.....	22,198	29,954	29,456	17,960	49,801	42,560
28.....	24,100	32,150	16,160	56,800	24,450	40,559
30.....	19,915	24,596	22,920	20,693	13,263	21,723
39-B.....	17,312	11,249	16,452	31,564	21,901	14,922
All others.....	34,109	64,295	57,192	86,697	46,608	49,653
Total.....	6,859,407	8,717,897	10,665,895	10,276,485	10,168,270	10,757,319

Formula	January	February	March	April	May	June	Total
1.....	2,089,196	1,623,511	2,007,813	2,071,487	2,100,812	2,016,754	31,019,934
20.....	2,375,211	2,468,699	2,786,019	2,863,331	2,689,661	2,828,388	27,418,710
2-B.....	2,176,659	2,011,928	2,185,431	2,249,965	2,341,031	2,238,620	25,415,813
18.....	568,336	597,845	653,832	580,713	545,071	423,361	5,964,592
35-A.....	431,915	309,918	280,672	477,362	312,196	306,869	4,177,429
40.....	173,325	171,602	225,645	217,152	206,506	201,504	2,513,965
23-H.....	141,348	103,006	126,865	122,535	104,397	137,485	2,576,995
17.....	173,112	155,844	178,867	173,954	218,717	239,943	2,139,947
4.....	118,653	132,346	137,178	160,835	151,492	143,680	1,739,079
23-A.....	107,053	79,006	92,518	105,110	100,474	90,863	1,289,253
3-A.....	71,421	93,971	91,215	122,013	90,180	1,239,333	1,239,333
32.....	88,887	55,213	63,901	66,748	78,635	88,184	1,026,642
39-C.....	53,634	42,787	61,595	55,312	45,135	73,058	715,929
13-A.....	14,143	24,700	78,517	59,663	74,365	50,602	703,627
37.....	15,576	28,880	43,097	58,569	47,595	45,334	638,512
38-B.....	34,114	63,114	37,818	35,178	44,347	42,970	565,715
23-G.....	9,099	10,969	5,773	6,350	5,325	5,306	465,397
12-A.....	39,791	32,491	27,361	39,180	45,688	28,235	400,125
23.....	73,898	24,467	24,460	24,460	32,450	24,460	373,374
30.....	13,651	19,221	10,430	15,579	9,549	12,479	209,019
39-B.....	8,374	10,661	14,261	12,360	17,329	18,597	194,982
All others.....	45,429	27,108	32,341	38,461	50,074	48,593	570,560
Total.....	8,828,435	8,092,287	9,094,254	9,561,557	9,332,121	9,155,505	111,509,432

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

TABLE 52.—Specially denatured alcohol: Operations of bonded dealers, by States, fiscal year 1940

[Quantities in wine gallons]

State	Number of dealers operating ¹	Received	Removed	On hand June 30
California.....	2	13,134	13,407	3,726
Connecticut.....	1	33,340	33,222	7,061
Georgia.....	1	9,048	9,966	2,592
Illinois.....	5	772,497	774,611	38,025
Indiana.....	1	972	1,134	.....
Kentucky.....	1	35,214	35,538	4,768
Maryland.....	2	169,434	160,938	14,606
Massachusetts.....	7	257,375	265,788	25,664
Michigan.....	3	98,526	96,816	12,154
Minnesota.....	3	81,957	79,323	11,993
Missouri.....	4	134,292	136,382	10,011
New Jersey.....	4	1,291,002	1,288,073	195,846
New York.....	7	261,264	258,487	25,299
Ohio.....	6	241,099	243,224	18,725
Pennsylvania.....	1	39,537	38,117	2,702
Tennessee.....	1	6,966	6,426	2,268
Texas.....	1	12,937	13,305	1,547
Utah.....	1	9,372	7,612	2,392
Washington.....	1	4,796	4,082	2,276
Total.....	52	3,472,762	3,466,451	381,655

¹ Number operating during any part of the year.

TABLE 53.—Specially denatured alcohol: Operations of manufacturers, by States, fiscal year 1940

[Quantities in wine gallons]

State	Number of manufacturers operating ¹	Received	Recovered after use ²	Used in manufacturing	On hand June 30
Alabama.....	38	75,203	24,210	98,589	6,317
Arizona.....	3	47	.....	39	11
Arkansas.....	17	51,084	47,432	47,432	11,873
California.....	297	2,329,422	1,383,461	4,184,940	165,360
Colorado.....	28	45,723	.....	41,834	4,485
Connecticut.....	75	735,860	380,644	1,071,776	81,125
Delaware.....	12	68,117	312,337	376,617	15,132
District of Columbia.....	33	449,814	.....	450,119	6,267
Florida.....	29	9,823	5,508	14,708	2,119
Georgia.....	50	49,084	21,008	71,168	1,454
Hawaii.....	8	20,158	.....	20,047	141
Idaho.....	7	2,085	.....	1,394	702
Illinois.....	467	5,856,716	443,279	6,292,144	238,096
Indiana.....	106	5,925,846	3,307,631	8,004,443	1,288,442
Iowa.....	51	175,101	.....	186,015	6,796
Kansas.....	33	54,680	30	53,270	3,327
Kentucky.....	49	392,770	.....	394,514	22,039
Louisiana.....	77	5,272,273	.....	5,308,997	66,198
Maine.....	8	1,385	175	.....	64
Maryland.....	87	10,203,974	303,375	10,437,013	180,475
Massachusetts.....	289	3,850,935	3,513,103	7,310,057	212,843
Michigan.....	149	2,244,071	1,673,242	3,911,478	141,836
Minnesota.....	67	210,841	83	207,836	8,099
Mississippi.....	25	79,796	4,090,044	4,170,991	6,111
Missouri.....	163	1,808,931	2,649,546	4,445,505	180,551
Montana.....	3	13	.....	13	3
Nevada.....	24	14,412	57,368	.....	1,469
New Hampshire.....	8	12,079	.....	12,118	269
New Jersey.....	266	19,336,987	19,002,792	38,308,245	670,667
New Mexico.....	1	54	.....	7	47
New York.....	614	4,224,338	2,826,499	8,955,928	315,355

¹ Number operating during any part of the year.

² In some industries where the denatured alcohol does not become a part of the product, a portion is recovered and reused.

³ Represents an excess of returns over receipts.

⁴ Includes 149,020 wine gallons recovered from solutions received containing specially denatured alcohol.

TABLE 53.—Specially denatured alcohol: Operations of manufacturers, by States, fiscal year 1940—Continued

State	Number of manufacturers operating	[Quantities in wine gallons]			
		Received	Recovered after use	Used in manufacturing	On hand June 30
North Carolina	44	2,581,953	197,480	2,786,604	103,095
North Dakota	6	47		43	25
Ohio	271	997,465	423,278	1,435,485	60,993
Oklahoma	41	41,390		46,906	3,343
Oregon	16	15,382		17,990	2,773
Pennsylvania	320	7,714,356	2,775,987	10,493,257	142,468
Puerto Rico	20	1,570,617		1,571,033	1,436
Rhode Island	34	120,384	50,482	172,208	5,553
South Carolina	12	1,088		1,135	166
South Dakota	6	277		238	73
Tennessee	72	9,986,502	9,425	8,466,872	1,830,861
Texas	111	314,519	3,839	323,966	25,190
Utah	13	7,873		7,856	501
Vermont	7	6,023		5,156	158
Virginia	62	586,443	795,125	1,362,637	55,927
Washington	42	7,392		7,257	1,594
West Virginia	18	21,194,620	24,780,222	45,975,615	90,703
Wisconsin	101	197,232	18	197,995	12,620
Wyoming	2			3	2
Total	4,283	111,342,945	69,046,201	177,333,764	5,974,138

TABLE 54.—Distilled spirits: Number of distilleries and internal-revenue bonded warehouses operated,¹ by States, fiscal year 1940

State	Distilleries					Total ³	Internal-revenue bonded warehouses
	Whisky	Rum	Gin	Brandy	Other ⁴		
Arizona	1			1		1	2
Arkansas						1	79
California	1		3	94	2	97	2
Colorado	1					1	5
Connecticut	1		1	2	1	3	1
Georgia				1		1	2
Hawaii					4	4	1
Illinois	3		2		2	3	12
Indiana	6		3		4	6	9
Kentucky	49	1				50	72
Louisiana						1	3
Maryland	12		1	1		13	19
Massachusetts	1	3				4	8
Michigan							2
Minnesota							3
Missouri	3					3	8
New Jersey				8		8	12
New York			1	2	1	3	7
Ohio	3			1	1	4	7
Oregon				2		2	5
Pennsylvania	7	1	1		1	6	23
Tennessee	1			1		2	1
Vermont							1
Virginia	2			3		5	8
Washington				4		4	3
Wisconsin	1					1	1
Total	92	5	12	120	14	221	295

¹ Number operated during any part of the year.² Except as otherwise noted represents distilleries producing high-proof spirits.³ Exclusive of duplications which resulted from plants producing more than one kind of spirits.⁴ Okolehao and arak.

TABLE 55.—Distilled spirits: Production by kinds and by months, fiscal year 1940

Month	[Tax gallons ¹]					Total
	Whisky	Rum	Gin ²	Brandy ³	Other spirits	
July	3,711,149	153,435	511,253	42,367	962,596	5,380,800
August	4,391,956	175,537	415,091	324,178	1,083,896	6,390,658
September	4,915,491	223,963	607,099	3,240,237	1,188,202	10,174,992
October	7,084,085	261,503	552,101	8,415,140	1,743,021	18,055,850
November	9,017,606	281,505	571,097	3,709,450	1,444,010	15,023,668
December	8,060,053	222,402	429,927	1,113,978	1,759,210	11,585,570
January	10,434,685	140,815	354,317	472,051	1,552,865	12,954,733
February	9,878,334	170,398	209,383	278,070	1,588,527	12,124,712
March	10,587,747	223,547	662,648	247,020	1,510,434	13,231,778
April	11,233,223	188,027	837,055	225,152	1,465,136	13,948,593
May	11,491,570	213,358	502,079	226,572	1,492,175	13,925,754
June	8,187,404	223,212	611,521	132,228	1,503,719	10,658,084
Total	98,993,303	2,477,702	6,263,571	18,426,825	17,293,791	143,455,192

¹ Figures are in tax gallons. The tax on distilled spirits is collected on the basis of proof gallons for spirits of 100 proof or over and on the basis of wine gallons for spirits of less than 100 proof. (See secs. 2800 and 2809, Internal Revenue Code, 1939.) The proof of spirits is twice the percent of the content, by volume, of ethyl alcohol. Spirits containing 50 percent ethyl alcohol by volume are, accordingly, 100 proof. A standard proof gallon is a wine gallon (231 cubic inches) of 100 proof spirits. The number of proof gallons contained in a wine gallon of spirits of proof other than 100 is proportional to the alcoholic content. (The units described are based upon spirits at 60 degrees Fahrenheit, at which temperature ethyl alcohol has a specific gravity of .7939.)

² For additional production of gin at rectifying plants, see table 67.³ See table 57 for kinds of brandy produced.⁴ Includes 1,758,711 gallons produced at distilleries for denaturation.⁵ All high-proof spirits produced at distilleries except 80,377 gallons of spirits produced for denaturation, 1,331 gallons of okolehao, and 946 gallons of arak.

TABLE 56.—Distilled spirits: Production, by kinds and by States, fiscal year 1940

State	[Tax gallons]					Total
	Whisky	Rum	Gin ¹	Brandy ²	Other spirits	
Arizona	155,788					155,788
Arkansas				3,936		3,936
California	250,181		251,184	17,682,761	24,742	18,208,868
Colorado	8,234					8,234
Connecticut	18,769		1,256	3,225	856	24,106
Georgia				34,441		34,441
Hawaii		7,456				7,456
Illinois	18,462,996		2,001,053		2,708	22,185,703
Indiana	16,725,898		1,443,932		1,721,654	28,758,652
Kentucky	42,073,690	1,105,113			10,588,822	43,178,903
Maryland	8,434,955		633,731	4,116	3,127,835	12,200,637
Massachusetts	66,503	1,295,394				1,361,897
Missouri	368,064					368,064
New Jersey				375,792		375,792
New York			886,697		45,487	1,008,262
Ohio	4,613,068			16,737	802,393	5,432,198
Oregon				18,501		18,501
Pennsylvania	7,080,788	69,739	1,045,718		979,294	9,175,539
Tennessee	259,780			18,443		278,223
Virginia	471,290			79,892		551,182
Washington				112,903		112,903
Wisconsin	3,299					3,299
Total	98,993,303	2,477,702	6,263,571	18,426,825	17,293,791	143,455,192

¹ For additional production of gin at rectifying plants, see table 68.² See table 57 for kinds of brandy produced.³ Includes 1,758,711 gallons produced at distilleries for denaturation.⁴ All high-proof spirits produced at distilleries except 80,377 gallons of spirits produced for denaturation, 1,331 gallons of okolehao, and 946 gallons of arak.

TABLE 57.—Distilled spirits: Brandy produced, by kinds and by States, fiscal year 1940

Kind	[Tax gallons]					Total
	California	New Jersey	Ohio	Oregon	Washington	
Grape.....	15,074,979		7,642		38,548	15,124,784
Raisin.....	2,507,491					2,507,491
Apple.....	81,038	355,396	4,553	6,746	60,285	487,799
Peach.....	1,708	253				1,961
Blackberry.....		19,202	3,574		6,885	23,661
Apricot.....	10,500	941				11,441
Prune.....	7,045				4,330	11,375
Plum.....				6,946		6,946
Pear.....				4,809		4,809
Cherry.....			543		2,855	3,398
Elderberry.....			425			425
Total.....	17,682,761	375,792	15,737	18,501	112,903	18,426,826

¹ Includes 3,615 gallons in Arkansas.

² Includes 3,225 gallons in Connecticut, 4,116 gallons in Maryland, 75,078 gallons in New York, 17,556 gallons in Tennessee, and 78,797 gallons in Virginia.

³ Includes 34,441 gallons in Georgia and 489 gallons in Tennessee.

⁴ Includes 1,065 gallons in Virginia.

⁵ Includes 398 gallons in Tennessee.

⁶ Includes 321 gallons of raspberry brandy produced in Arkansas.

TABLE 58.—Distilled spirits: Total withdrawals, tax-paid,¹ by kinds and by months, fiscal year 1940

Month	[Tax gallons]					Total
	Whisky	Rum	Gin	Brandy	Other spirits	
July.....	4,334,371	35,217	467,615	65,473	693,751	5,596,427
August.....	5,065,658	46,645	515,374	83,714	919,216	6,630,607
September.....	6,786,763	53,095	570,141	125,054	1,231,610	8,766,663
October.....	8,533,535	74,789	480,552	189,497	1,813,914	11,092,287
November.....	10,369,954	88,025	623,331	245,852	2,143,784	13,470,946
December.....	7,682,693	60,450	351,709	200,514	1,084,146	9,379,512
January.....	5,486,664	47,681	289,570	146,747	570,621	6,541,283
February.....	6,616,175	42,552	300,982	107,070	861,706	7,928,486
March.....	6,461,332	45,731	719,220	121,616	1,050,466	8,398,365
April.....	5,772,609	41,159	868,624	110,665	1,009,505	7,793,462
May.....	5,826,749	43,602	495,653	96,101	1,059,454	7,521,559
June.....	8,330,965	46,426	647,940	84,608	1,752,100	10,862,039
Total.....	81,267,368	625,372	6,330,711	1,576,911	14,181,273	103,981,636

¹ These figures refer to spirits withdrawn subject to tax at the rate of \$2.25 per tax gallon, with the exception of brandy, for which the rate was \$2 per tax gallon. Effective July 1, 1940, the rate was increased 75 cents per tax gallon on all distilled spirits. In addition, 14,469,514 tax gallons of brandy were transferred from brandy distilleries and 3,137,270 tax gallons of brandy were withdrawn from internal-revenue bonded warehouses for the fortification of wine, subject to tax at the rate of 10 cents per proof gallon.

TABLE 59.—Distilled spirits: Total withdrawals, tax-paid,¹ by kinds and by States, fiscal year 1940

State	[Tax gallons]					Total
	Whisky	Rum	Gin	Brandy	Other spirits	
Arizona.....	32,039					32,039
California.....	4,201,448	18,881	284,234	362,119	34,472	4,901,154
Colorado.....	68,201					68,201
Connecticut.....	217,756	7,320		357	14,417	240,022
Georgia.....				4,379		4,379
Hawaii.....	364	2,120				2,484
Illinois.....	16,305,660	90,909	2,020,280	242,888	1,245,396	19,994,983
Indiana.....	11,093,866	32,429	1,438,688	60,273	7,512,010	20,137,266
Kentucky.....	26,980,450	13,921	724	10,281	225,814	27,231,190
Louisiana.....	278,028	25,661	43			303,732
Maryland.....	7,552,703	2,257	668,529	27,124	3,498,091	11,748,704
Massachusetts.....	1,268,786	272,671	3,489	31,787	50	1,566,783
Michigan.....	82,535					82,535
Minnesota.....	321,373	294	2,157	41,420		366,244
Missouri.....	643,777	1,021	30	9,375		654,203
New Jersey.....	1,305,194	19,875	3,316	399,594		1,727,979
New York.....	123,038		886,696	252,116	41	1,261,893
Ohio.....	3,647,801	1,432		35,771	132,853	3,817,857
Oregon.....				2,937		2,937
Pennsylvania.....	6,935,428	136,681	1,022,215	65,031	1,530,429	9,589,785
Tennessee.....	7,486			1,814		9,300
Vermont.....					107	107
Virginia.....	181,579			15,515		197,094
Washington.....	39,581			70		39,651
Wisconsin.....	275					275
Total.....	81,267,368	625,372	6,330,711	1,576,911	14,181,273	103,981,636

¹ These figures refer to spirits withdrawn subject to tax at the rate of \$2.25 per tax gallon, with the exception of brandy, for which the rate was \$2 per tax gallon. Effective July 1, 1940, the rate was increased 75 cents per tax gallon on all distilled spirits. In addition, 14,469,514 tax gallons of brandy were transferred from brandy distilleries and 3,137,270 tax gallons of brandy were withdrawn from internal-revenue bonded warehouses for the fortification of wine, subject to tax at the rate of 10 cents per proof gallon.

TABLE 60.—Distilled spirits: Bottled-in-bond¹ withdrawals, tax-paid, by kinds and by months, fiscal year 1940

Month	[Tax gallons]					Total
	Whisky	Rum	Gin	Brandy	Other spirits	
July.....	538,488	1,614		2,703		542,805
August.....	658,723	2,386	18	3,887		665,014
September.....	930,033	2,347	35	6,698	302	939,415
October.....	1,175,933	2,619	106	7,161	196	1,186,006
November.....	1,685,579	3,384		15,426		1,704,389
December.....	1,791,532	5,694	183	14,932		1,812,341
January.....	1,060,627	2,898	24	12,811		1,076,060
February.....	1,111,148	1,999	16	3,282		1,116,444
March.....	1,156,679	2,262		5,774		1,164,715
April.....	973,776	2,430	106	3,927		980,239
May.....	995,607	5,661	287	3,943		1,005,508
June.....	1,491,703	3,053	1,373	3,067		1,502,215
Total.....	13,569,728	36,397	2,085	91,221	500	13,699,941

¹ These spirits were bottled in bond prior to the payment of tax, with the exception of 1,713,967 gallons of whisky and 3,738 gallons of brandy bottled in bond after payment of tax. The figures in this table are included in total withdrawals as shown in table 58.

² Okolehao.

TABLE 61.—Distilled spirits: Bottled-in-bond¹ withdrawals, tax-paid, by kinds and by States, fiscal year 1940

[Tax gallons]						
State	Whisky	Rum	Gin	Brandy	Other spirits	Total
California	487,534	325	34	38,963		526,856
Colorado	6,782					6,782
Connecticut	16,207					16,207
Hawaii	89					89
Illinois	1,473,353	14	1	4,872	500	1,478,740
Indiana	1,166,621	300		10,342		1,177,263
Kentucky	6,268,480	18	114	4,442		6,273,054
Maryland	743,723			1,177		744,900
Massachusetts	104,872	27,460	53	39		132,424
Minnesota	27,761					27,761
Missouri	193,376	9	30	6		193,421
New Jersey	190,577		1,740	5,815		198,132
New York	80,815			1,671		82,486
Ohio	604,111					604,111
Pennsylvania	2,192,287	8,012	123	23,894		2,224,316
Washington	13,140					13,140
Total	13,569,728	36,397	2,095	91,221	500	13,699,941

¹ These spirits were bottled in bond prior to the payment of tax with the exception of 1,713,957 gallons of whisky and 3,738 gallons of brandy bottled in bond after payment of tax. The figures in this table are included in total withdrawals, as shown in table 59.

² Okolehao.

TABLE 62.—Distilled spirits: Stocks remaining in internal-revenue bonded warehouses, by kinds and by States, June 30, 1940

[Tax gallons]						
State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Arizona	426,893					426,893
California	4,520,652	22,423	57,243	15,878,121	4,964	20,483,403
Colorado	137,357					137,357
Connecticut	120,455	6,467	898	53,582	684	182,076
Georgia				43,601		43,601
Hawaii		8,157		9,180	17,203	34,540
Illinois	78,116,642	110,365	41,395	430,581	1,353,582	80,052,565
Indiana	75,783,610	31,979	49,050	339,351	12,703,346	88,906,336
Kentucky	197,823,912	343,522	7,572	29,498	32,223	198,236,727
Louisiana	115,305	358,102	12,393			485,800
Maryland	48,001,473	480	8,611	62,698	3,229,444	51,302,906
Massachusetts	2,921,756	1,336,136	51	91,850		4,349,798
Michigan	567,196					567,196
Minnesota	185,437	430	2,822	17,200		205,889
Missouri	1,039,767	494	491	5,068		1,046,720
New Jersey	1,341,641	8,425	498	959,490		2,310,054
New York	77,510			697,333	284	675,127
Ohio	15,070,117	766		44,099	3,164,537	18,279,519
Oregon				51,203		51,203
Pennsylvania	52,450,215	1,390,612	26,797	398,600	885,827	55,152,051
Tennessee	296,058			16,695		312,653
Vermont					22,500	22,500
Virginia	1,587,151			155,685		1,742,836
Washington	280,391		3,715	28,710		312,816
Wisconsin	74,071	292				74,363
Total	480,937,609	3,618,640	210,736	19,213,845	21,414,594	525,394,924

¹ In addition, there were 7,461 gallons of unclassified spirits in export storage warehouses.

TABLE 63.—Distilled spirits: Stocks remaining in internal-revenue bonded warehouses, by kinds and by years and seasons of production, June 30, 1940

[Tax gallons]							
Year	Season	Whisky	Rum	Gin	Brandy	Other spirits	Total
1911	Spring	89					89
	Fall	135					135
1912	Spring	689					689
	Fall	30			162		192
1913	Spring	2,739			137		2,876
	Fall	1,177,263					1,178,440
1914	Spring	2,497					2,497
	Fall	318			279		597
1915	Spring	2,193	68		6		2,267
	Fall	1,428			131		1,559
1916	Spring	18,757					18,757
	Fall	11,915	171		300		12,386
1917	Spring	7,898	297	1,644	98	7,082	17,017
	Fall	12,338	449	25,639	11	18,757	57,194
1919	Fall	87			179		266
1920	Spring				286	98	384
	Fall	2,502					2,502
1921	Spring	2,074					2,074
	Fall	52,080			964		53,044
1922	Spring	351					351
	Fall				357		357
1928	Spring				666		666
1932	Fall	15,435	12,229		10,356		38,020
1933	Spring	163,344			3,760		167,104
	Fall	270,753	80,410		12,138		363,301
1934	Spring	2,066,861	13,314	441	75,695		2,156,211
	Fall	3,193,701	332,517	417	52,225		3,578,860
1935	Spring	7,277,272	879,145	821	45,784		8,203,025
	Fall	14,115,263	99,619	12,598	224,645		14,452,125
1936	Spring	44,844,096	136,132	5,232	185,542		45,171,002
	Fall	73,459,899	185,338	5,222	480,878	334,816	74,464,153
1937	Spring	72,106,709	326,624	15,589	304,478	734,248	73,487,649
	Fall	35,854,657	241,871	13,546	1,768,833	820,646	38,699,553
1938	Spring	42,188,904	70,632	2,744	480,319	2,317,400	45,059,999
	Fall	39,792,505	304,449	1,965	11,261,468	1,909,947	53,270,334
1939	Spring	48,262,530	273,476		1,315,877	5,049,074	54,900,957
	Fall	36,096,829	335,872	20,179	2,169,313	3,900,897	42,523,090
1940	Spring	61,109,178	326,034	106,699	818,570	6,321,629	68,682,110
Total		480,937,609	3,618,640	210,736	19,213,845	21,414,594	525,394,924

¹ Due to error, no figure was reported as of June 30, 1939.

² In addition, there were 7,461 gallons of unclassified spirits in export storage warehouses.

TABLE 64.—Distilled spirits: Losses in internal-revenue bonded warehouses from leakage and evaporation, by kinds of spirits and by States, and other losses, by kinds of spirits, fiscal year 1940

State	[Tax gallons]					Total
	Whisky	Rum	Gin	Brandy	Other spirits	
Losses from leakage and evaporation: ¹						
Arizona	4,771					4,771
California	780,755	2,661	837	50,510	1,319	836,082
Colorado	10,235					10,235
Connecticut	28,756	623	1	1,663		31,043
Georgia					230	230
Hawaii	50	96	466		148	760
Illinois	2,507,349	8,442	842	22,595	26,262	2,565,490
Indiana	2,137,200	1,426	758	6,663	292,719	2,438,766
Kentucky	5,365,492	2,238	1,166	2,121	22,003	6,393,020
Louisiana	28,175	2,300	9			30,484
Maryland	1,585,778	357		4,887	186,028	1,777,050
Massachusetts	191,969	36,788		3,108		231,865
Michigan	14,675					14,675
Minnesota	65,411	36	1	4,327		69,775
Missouri	108,517	240	1,020	102		109,879
New Jersey	209,155	1,824	1	53,778		264,758
New York	26,804		30	35,576	1	62,511
Ohio	677,707	193		2,158	6,380	686,438
Oregon				388		388
Pennsylvania	1,561,019	23,775	382	9,329	75,982	1,670,487
Tennessee	451			34		485
Vermont					23	23
Virginia	24,988			2,661		27,649
Washington	7,822			1,897		9,719
Wisconsin	25					25
Total	15,337,104	80,999	5,513	202,127	610,865	16,236,608
Losses from other causes: ²	5,682	54	1,777	6,287	967	14,767
Total losses	15,342,786	81,053	7,290	208,414	611,832	16,251,375

¹ Difference between entry and withdrawal gauge of all spirits withdrawn from bonded warehouses.
² Losses from fire, theft, casualty, etc.

TABLE 65.—Distilled spirits: Grains and molasses used in production, ¹ by States, fiscal year 1940

State	Grains					Molasses ²
	Corn	Rye	Malt	Wheat	Total	
Arizona						
California	1,176,294	480,686	300,246		1,957,226	
Colorado	3,607,873	398,565	445,266		4,451,704	190,397
Connecticut	94,080	11,760	11,760		117,600	
Hawaii	174,766	30,427	25,520		230,713	16,400
Illinois	163,191,428	64,250,812	24,857,599		252,299,839	
Indiana	246,905,380	44,900,658	35,013,424		326,819,462	
Kentucky	339,197,602	83,906,500	63,917,886	1,603,280	489,181,056	1,435,394
Maryland	61,234,092	64,020,901	22,004,797		147,259,880	
Massachusetts	582,800	80,479	81,180		744,459	1,598,750
Missouri	3,423,814	671,077	607,349		4,702,240	
New York	9,570,174	76,038	1,315,788		10,962,000	
Ohio	46,697,392	8,246,224	7,308,784	71,400	62,323,800	
Pennsylvania	40,127,851	41,321,712	12,649,356	109,338	94,208,257	1,087,060
Tennessee	2,609,712	239,408	354,480		3,203,600	
Virginia	3,608,768	1,184,400	718,606		5,501,774	
Wisconsin	7,358	34,016	9,688		51,062	
Total	922,203,384	309,909,733	160,615,709	1,784,018	1,404,049,632	4,328,001

¹ For materials used in the production of brandy see table 66. In addition to the grain and molasses shown above, 10,000 pounds of sake lees, 800 pounds of coconut juice, and 1,780 gallons of guava and cane juice used in Hawaii, and 206,939 pounds of diatom used in Illinois.
² All used in the production of rum with the exception of 190,397 gallons in California and 1,002,585 gallons in Pennsylvania used for gin, 2,400 gallons in Hawaii used for okolehao, and 800 gallons in Hawaii used for spirits.
³ Includes 535,788 pounds of barley.

TABLE 66.—Distilled spirits: Materials used in the production of brandy, by kinds and by States, fiscal year 1940

Kind	FRUIT ¹			
	California	Tennessee	Washington	Total
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
Raisins	9,658,421			9,658,421
Grapes	7,841,947			7,841,947
Apples	1,737,000	1,479,157	1,224,610	4,440,767
Apricots	1,200,000			1,200,000
Peaches	235,000	103,957		338,957
Pears		49,998		49,998
Total	20,672,368	1,633,112	1,224,610	23,530,090

FRUIT WINE, CIDER, AND JUICE ¹

Kind	California	New Jersey	Ohio	Oregon	Washington	Total
	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>
Grape	101,045,478		68,347		276,995	101,411,710
Raisin	18,124,015					18,124,015
Apple	235,000	3,016,668	34,395	56,971	472,329	4,956,875
Blackberry		92,387	27,424			129,811
Peach		1,500				1,500
Prune	82,050				33,373	115,423
Pear				47,852		47,852
Plum				40,285		40,285
Cherry			3,095		15,843	18,938
Apricot		10,500				10,500
Elderberry			3,149			3,149
Total	119,486,543	3,121,055	136,410	146,108	836,034	123,041,983

¹ In addition, the following amounts of fruit residuums were used: 9,744 gallons of lees in Arkansas, 864,802 gallons in California, and 21,128 gallons in Ohio; and 4,669,582 gallons of grape pomace in California.
² Not included are 12,471,506 gallons of grapa wash in California.
³ Includes 20,890 gallons in Arkansas.
⁴ Includes 40,214 gallons in Connecticut, 37,800 gallons in Maryland, 589,504 gallons in New York, 11,153 gallons in Tennessee, and 462,342 gallons in Virginia.
⁵ Includes 9,640 gallons in Virginia.
⁶ Includes 141,424 gallons in Georgia.
⁷ Includes 3,367 gallons of raspberry wine in Arkansas.

TABLE 67.—Rectified spirits and wines: Production, by kinds and by months, fiscal year 1940

Month	[Proof gallons ¹]				
	Whisky	Gin	Cordials and liqueurs	Miscellaneous	Total
July	2,013,707	772,516	119,123	24,956	2,930,302
August	2,332,435	672,674	150,711	33,093	3,188,913
September	3,257,988	492,444	223,737	30,798	4,004,962
October	4,329,106	544,966	296,249	31,393	5,201,714
November	5,532,073	447,938	318,362	42,905	6,341,278
December	3,249,488	411,595	296,209	44,992	4,002,284
January	2,077,502	357,737	211,364	32,117	2,678,720
February	2,838,870	360,627	177,856	24,430	3,401,783
March	2,669,366	599,538	179,550	31,715	3,480,189
April	2,764,123	772,980	156,127	3,721,034	3,721,034
May	2,694,226	590,808	157,449	23,803	3,466,286
June	4,218,320	842,274	150,969	27,542	5,239,105
Total	37,977,224	6,866,097	2,437,706	375,543	47,656,570

¹ The figures are in proof gallons. Except for compounds containing sweet wine fortified with grape brandy, the tax on rectified products is collected on the basis of proof gallons. (See sec. 2801, Internal Revenue Code 1939.) For a definition of a proof gallon see footnote 1, table 42.
² Includes 110,809 proof gallons of rum, 78,933 proof gallons of alcohol, 74,372 proof gallons of brandy, 31,440 proof gallons of wine, 3,496 proof gallons of vermouth, 177 proof gallons of high-proof spirits, and 76,316 proof gallons of other unclassified spirits.

TABLE 68.—*Rectified spirits and wines: Number of plants operated and production by kinds, by States, fiscal year 1940*

[Quantities in proof gallons]

State	Number of plants operated ¹	Whisky	Gin	Cordials and liqueurs	Miscellaneous	Total
Arkansas	1		3,287	2,442		6,729
California	32	467,899	698,226	94,676	38,611	1,299,412
Colorado	1		2,433	593		3,026
Connecticut	15	278,290	300,558	90,939	41,608	711,395
Hawaii	1	168	356	509	2,763	3,796
Illinois	26	2,056,700	342,411	717,524	43,936	3,160,570
Indiana	12	8,157,610	189,034	40,000	17,002	8,403,646
Kentucky	10	4,028,648	30,852	8,966	75	4,068,541
Louisiana	7	782	183,928	25,116	1,168	210,994
Maine	1	3,819	17,542	1,222		22,583
Maryland	19	9,965,761	197,237	25,117	5,894	10,194,009
Massachusetts	29	1,189,153	558,098	408,571	23,531	2,179,353
Michigan	3	7,222	85	182,278	9,501	199,086
Minnesota	4	12,803	6,450	59,324	38,732	117,309
Missouri	8	4,651	83,861	92,777	105	181,394
New Jersey	14	1,823,015	2,093,598	112,405	4,907	4,033,925
New Mexico	1	311	73	1,193	2,854	4,431
New York	19	830,018	349,234	64,584	37,426	1,281,262
Ohio	11	1,333,224	721,669	230,398	47,475	2,332,766
Oregon	1		260	64		324
Pennsylvania	29	7,758,754	1,067,676	243,932	57,703	9,128,065
Rhode Island	1	23,258		1,087		24,345
Tennessee	1	71		2,213		2,284
Vermont	1	2,041		33		2,074
Washington	3	31,690	10,879	649		43,218
Wisconsin	5	1,336	8,610	30,898	2,189	43,033
Total	255	37,977,224	6,866,097	2,437,706	375,543	47,656,570

¹ The number operated during any part of the year.² Includes 110,809 proof gallons of rum, 78,933 proof gallons of alcohol, 74,372 proof gallons of brandy, 31,440 proof gallons of wine, 3,496 proof gallons of vermouth, 177 proof gallons of high-proof spirits, and 76,316 proof gallons of other unclassified spirits.TABLE 69.—*Rectified spirits and wines: Alcoholic liquors¹ used in rectification, by kinds and by months, fiscal year 1940*

[Proof gallons]

Month	Alcohol	Whisky	High-proof spirits ²	Wine	Miscellaneous	Total
July	1,285,046	760,812	796,390	9,510	29,877	2,881,635
August	1,299,644	938,359	848,257	13,396	52,567	3,152,223
September	1,442,235	1,340,959	1,259,660	12,749	48,016	4,103,619
October	1,717,551	1,831,021	1,742,588	22,581	81,114	5,394,835
November	1,773,719	2,320,026	2,175,415	28,793	94,343	6,392,296
December	1,392,737	1,381,656	1,015,987	28,930	87,429	3,906,739
January	1,050,926	915,564	544,007	21,749	52,906	2,585,152
February	1,196,854	1,085,389	910,565	15,868	52,568	3,261,244
March	1,504,973	1,112,689	934,585	17,465	48,701	3,618,413
April	1,663,121	1,075,211	963,561	20,009	44,738	3,766,640
May	1,300,963	1,051,577	1,026,195	18,106	38,633	3,435,474
June	1,848,189	1,482,250	1,683,939	19,923	48,817	5,083,118
Total	17,475,958	15,295,613	13,901,129	229,079	379,709	47,581,388

¹ Includes imported as well as domestic liquors.² Represents high-proof spirits produced at distilleries.³ Includes 321,911 proof gallons of brandy, 135,690 proof gallons of rum, 127,276 proof gallons of gin, 56,947 proof gallons of cordials and liqueurs, 12,104 proof gallons of vermouth, and 25,781 proof gallons of other unclassified spirits.TABLE 70.—*Rectified spirits and wines: Alcoholic liquors¹ used in rectification, by kinds and by States, fiscal year 1940*

[Proof gallons]

State	Alcohol	Whisky	High-proof spirits ²	Wine	Miscellaneous	Total
Arkansas	5,848				24	5,872
California	1,076,955	163,789		12,598	57,495	1,310,837
Colorado	3,056					3,056
Connecticut	521,215	156,397	11,336	1,580	19,919	710,447
Hawaii	375		295	468		2,572
Illinois	1,086,458	757,670	1,099,203	81,952	143,556	3,168,839
Indiana	642,639	2,366,703	5,270,206	13,084	49,019	8,341,651
Kentucky	231,469	2,716,142	1,127,189	1,729	4,425	4,080,954
Louisiana	203,241	4,108		110	1,745	208,204
Maine	21,604	1,147				22,751
Maryland	1,037,131	4,437,684	4,707,892	6,713	22,367	10,211,787
Massachusetts	1,685,747	401,490		42,330	54,806	2,184,373
Michigan	145,795	14,562		4,833	39,530	204,720
Minnesota	66,493	5,312	463		897	117,116
Missouri	162,371	6,538	49	2,421	10,774	182,153
New Jersey	3,500,824	519,246	549	6,291	33,044	4,059,954
New Mexico	1,199	325		2,733	342	4,599
New York	881,259	318,506	3,966	16,859	63,922	1,284,512
Ohio	1,652,415	570,960	346	10,244	23,169	2,257,134
Oregon	208				18	243
Pennsylvania	4,462,967	2,834,661	1,679,635	22,487	102,788	9,101,638
Rhode Island	17,340	6,955		76		24,371
Tennessee	1,642	76			595	2,313
Vermont	1,335	654		7	35	2,031
Washington	35,263	8,289		66	26	43,594
Wisconsin	32,009	4,349		1,583	4,888	42,829
Total	17,475,958	15,295,613	13,901,129	229,079	379,709	47,581,388

¹ Includes imported as well as domestic liquors.² Represents high-proof spirits produced at distilleries.³ Includes 321,911 proof gallons of brandy, 135,690 proof gallons of rum, 127,276 proof gallons of gin, 56,947 proof gallons of cordials and liqueurs, 12,104 proof gallons of vermouth, and 25,781 proof gallons of other unclassified spirits.TABLE 71.—*Fermented malt liquors: Production and tax-paid withdrawals, by months, fiscal year 1940*

[Barrels of 31 gallons]

Month	Production	Tax-paid withdrawals		
		Total	In barrels and kegs	By pipe line for bottling
July	5,641,326	5,538,668	2,808,837	2,729,831
August	5,456,477	5,718,641	2,843,336	2,875,306
September	4,395,461	4,922,997	2,474,851	2,448,146
October	4,237,570	4,169,153	2,115,990	2,053,163
November	3,692,728	3,826,964	1,944,131	1,882,833
December	3,611,695	3,933,519	1,994,862	1,938,657
January	3,788,276	2,928,330	1,440,568	1,487,772
February	3,477,429	3,238,193	1,621,088	1,617,105
March	4,384,646	3,811,295	1,847,533	1,963,782
April	6,124,256	4,186,697	1,998,831	2,187,866
May	5,484,811	4,883,602	2,306,703	2,576,899
June	6,597,062	5,856,171	2,613,446	3,242,725
Total	54,891,737	53,014,230	26,010,165	27,004,065

TABLE 72.—Fermented malt liquors: Breweries operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1940

[Quantities in barrels of 31 gallons]

State	Number of breweries operated ¹	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	Tax-free ²		
Alaska.....	2	1,330	1,444	105	380	95
Arizona.....	1	26,427	27,136	157	1,072	4,716
California.....	32	2,567,680	2,548,649	10,875	77,205	361,175
Colorado.....	4	258,992	253,987	1,811	5,703	65,558
Connecticut.....	9	417,967	400,060	3,808	24,813	57,118
Delaware.....	2	49,362	50,019	581	1,764	6,075
District of Columbia.....	1	89,665	88,467	888	19,844	19,844
Florida.....	7	218,417	212,506	1,485	7,653	40,155
Georgia.....	1	66,552	63,175	370	2,156	16,030
Hawaii.....	7	81,944	79,079	415	1,521	15,371
Idaho.....	5	36,638	34,978	574	1,493	7,830
Illinois.....	52	3,747,516	3,656,689	32,445	123,139	588,554
Indiana.....	16	1,699,364	1,667,696	7,679	46,486	294,219
Iowa.....	4	136,575	136,748	765	4,927	25,694
Kentucky.....	8	811,163	775,912	5,443	21,396	122,102
Louisiana.....	7	904,618	883,316	5,489	34,436	80,356
Maryland.....	9	1,285,609	1,265,323	7,784	36,883	164,906
Massachusetts.....	15	1,287,934	1,217,571	11,190	76,288	170,888
Michigan.....	39	2,739,981	2,669,393	12,670	87,837	458,959
Minnesota.....	22	2,640,240	2,512,190	58,633	97,445	345,025
Missouri.....	17	4,302,715	4,086,357	30,013	157,235	751,087
Montana.....	8	191,269	189,175	1,566	4,037	31,252
Nebraska.....	5	338,796	329,536	2,106	11,447	59,503
Nevada.....	2	16,906	16,981	93	2,279	3,806
New Hampshire.....	1	39,037	35,782	328	2,211	6,139
New Jersey.....	13	3,452,523	3,341,285	18,745	145,880	487,380
New Mexico.....					801	
New York.....	61	8,867,803	8,547,827	47,313	294,203	1,632,059
North Carolina.....	1	101,061	95,715	152	4,471	18,103
Ohio.....	50	3,712,656	3,595,129	25,276	111,328	646,978
Oklahoma.....	3	75,466	77,706	669	4,665	13,281
Oregon.....	6	129,987	113,823	946	3,630	35,144
Pennsylvania.....	84	6,195,236	5,934,996	39,874	227,006	920,229
Rhode Island.....	3	647,187	603,396	3,736	40,404	94,945
South Dakota.....	1	2,562	2,826	57	95	488
Tennessee.....	3	134,241	124,950	1,798	5,400	28,759
Texas.....	8	805,134	770,320	4,474	29,833	162,462
Utah.....	3	124,173	118,306	632	6,834	21,317
Virginia.....	4	123,451	115,348	1,073	3,431	25,753
Washington.....	15	759,383	749,597	3,869	19,708	169,445
West Virginia.....	2	34,144	32,842	780	1,395	4,660
Wisconsin.....	75	5,701,887	5,530,144	52,053	179,156	1,154,288
Wyoming.....	3	57,046	57,851	475	2,950	11,516
Total.....	611	54,891,737	53,014,230	399,186	1,911,340	9,019,354

¹ Number operated during any part of the year.² Including amounts consumed on brewery premises.

TABLE 73.—Fermented malt liquors: Withdrawals, tax-paid and tax-free, by States, fiscal year 1940

[Barrels of 31 gallons]

State	Tax-paid withdrawals		Tax-free withdrawals			Total withdrawals
	In barrels and kegs	By pipe line for bottling	Consumed on premises	For cereal beverages	For export	
Alaska.....	1,444		105			1,549
Arizona.....	5,518	21,518	167			27,203
California.....	367,139	2,181,510	9,196	323	1,357	2,559,525
Colorado.....	107,072	146,915	1,811			255,798
Connecticut.....	238,562	161,498	3,808			403,868
Delaware.....	30,016	20,603	581			60,600
District of Columbia.....	18,475	89,692	888			89,355
Florida.....	20,497	192,009	1,485			213,991
Georgia.....	7,947	55,228	370			63,545
Hawaii.....	11,721	67,558	415			79,694
Idaho.....	19,242	18,736	574			35,552
Illinois.....	1,661,967	1,994,722	22,213		10,232	3,689,134
Indiana.....	362,350	1,305,946	7,679			1,675,375
Iowa.....	61,600	85,143	789			137,513
Kentucky.....	239,056	536,826	3,960	1,453		781,356
Louisiana.....	88,027	795,289	4,632		857	888,805
Maryland.....	558,283	707,040	7,551		233	1,274,107
Massachusetts.....	828,334	389,237	11,190			1,228,761
Michigan.....	1,001,646	1,667,747	12,670			2,682,063
Minnesota.....	1,371,643	1,140,547	10,100	48,533		2,570,823
Missouri.....	1,631,876	2,454,481	19,330	4,584	6,099	4,116,370
Montana.....	125,408	63,767	1,556			190,731
Nebraska.....	93,062	236,474	2,106			331,642
Nevada.....	12,506	4,475	93			17,074
New Hampshire.....	22,836	12,946	328			36,110
New Jersey.....	1,951,375	1,889,910	15,715		3,030	3,860,020
New York.....	5,995,274	2,552,563	45,890		1,420	8,595,149
North Carolina.....	3,212	92,603	152			95,867
Ohio.....	1,561,415	2,033,714	19,458	5,818		3,620,405
Oklahoma.....	10,276	67,430	669			78,375
Oregon.....	56,227	57,596	946			114,769
Pennsylvania.....	3,338,480	2,596,516	39,302	253	319	5,974,870
Rhode Island.....	413,419	184,977	3,736			607,132
South Dakota.....	1,668	1,158	57			2,883
Tennessee.....	11,375	113,575	1,798			126,748
Texas.....	83,305	687,015	4,474			774,794
Utah.....	48,744	69,562	632			118,938
Virginia.....	4,885	10,469	1,073			118,421
Washington.....	365,513	384,084	3,869			753,466
West Virginia.....	1,811	30,931	780			33,522
Wisconsin.....	3,259,744	2,270,460	24,127	3,973	23,953	5,582,197
Wyoming.....	26,085	32,766	475			58,326
Total.....	26,010,165	27,004,065	286,749	64,837	47,500	53,413,416

TABLE 74.—*Fermented malt liquors: Materials used in production, by kinds and by States, fiscal year 1940*

State	Grain and grain products ¹			Sugar and sirups	Hops and hop extract
	Malt	Corn	Rice		
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
Alaska	58,596	8,500	5,200	1,200	1,117
Arizona	958,937	248,500		1,637	11,637
California	93,408,141	14,034,337	14,103,487	4,566,696	1,528,295
Colorado	9,335,930	707,514	2,218,800	20,396	150,168
Connecticut	15,420,538	3,968,042	84,000	2,518,161	328,067
Delaware	1,946,309	617,640	46,080	2,722	32,761
District of Columbia	3,033,100		1,455,500	67,500	41,960
Florida	7,708,882	744,300	1,801,144	599,247	130,134
Georgia	2,179,875	782,300		379,600	43,841
Hawaii	1,584,932	195,500	4,536,309	236,377	24,040
Idaho	1,399,558	205,297	198,882	5,655	21,742
Illinois	120,672,833	40,852,045	11,936,345	5,824,233	1,959,753
Indiana	62,190,299	14,638,660	673,000	4,816,638	903,106
Iowa	4,538,418	1,829,340		22,840	79,144
Kentucky	27,817,004	2,921,620	7,259,940	811,555	471,970
Louisiana	29,595,478		7,726,400	6,370,469	454,386
Maryland	47,573,628	8,665,475	2,926,194	5,996,726	797,147
Massachusetts	51,729,876	7,206,045	1,548,292	11,882,866	1,235,024
Michigan	98,749,555	28,496,725	8,043,045	2,363,482	1,486,651
Minnesota	89,461,426	14,779,272		13,890,026	1,435,137
Missouri	144,793,331	11,209,834	51,676,249	1,695,611	2,283,254
Montana	7,533,367	317,420	1,398,900	463,069	102,345
Nebraska	10,988,584	2,666,062	1,457,800	368,568	159,988
Nevada	582,813	192,100	36,500	200	9,220
New Hampshire	1,282,740	254,120		537,210	31,980
New Jersey	131,483,619	32,458,686	1,131,932	14,579,018	2,193,220
New York	329,492,533	86,092,043	17,431,453	19,901,940	5,399,517
North Carolina	3,381,930	1,152,200		638,400	59,598
Ohio	127,793,254	34,500,831	10,648,170	7,328,773	2,128,634
Oklahoma	2,366,895	429,900	574,800	2,220	36,870
Oregon	4,725,595	45,850	1,413,100	29,853	77,832
Pennsylvania	227,074,105	54,649,871	10,721,041	23,258,520	3,858,626
Rhode Island	23,417,396	4,563,500	1,799,367	5,895,819	591,265
South Dakota	116,294			1,234	1,234
Tennessee	4,407,680	639,720	1,062,140	326,650	60,887
Texas	28,261,830	324,000	10,952,807	606,327	433,189
Utah	4,329,922	446,190	650,200		67,376
Virginia	4,429,279	1,301,900	110,400	177,775	70,948
Washington	27,976,363	1,789,382	6,530,927	582,132	430,753
West Virginia	1,268,570	406,544		2,699	19,807
Wisconsin	200,961,604	66,326,915	6,596,721	8,276,619	2,739,452
Wyoming	2,088,656	433,315	188,750	29,855	34,951
Total	1,968,419,675	441,101,545	188,943,875	144,877,697	31,926,866

¹ In addition, 3,987 pounds of rye and 3,535,908 pounds of wheat and wheat flakes.

TABLE 75.—*Cereal beverages: ¹ Plants operated, production, and withdrawals, by States, fiscal year 1940*

[Quantities in gallons ¹]

State	Number of plants operated ²	Production	Withdrawals	On hand June 30
California	1	10,017	10,017	
Kentucky	2	29,977	30,504	3,100
Minnesota	4	1,167,925	1,131,570	56,606
Missouri	1	114,762	121,613	15,310
Ohio	4	149,017	140,515	5,580
Pennsylvania	1	3,038	1,560	
Wisconsin	4	98,394	88,567	11,718
Total	17	1,573,130	1,524,336	92,314

¹ Containing less than one-half of 1 percent of alcohol by volume.

² Standard United States gallons of 231 cubic inches.

³ Number operated during any part of the year.

TABLE 76.—*Still wine: Production and withdrawals, by months, fiscal year 1940*

[Wine gallons ¹]

Month	Production ²	Tax-free withdrawals ³	Tax-paid withdrawals			
			Total	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol
July	918,003	470,662	4,242,830	1,442,245	2,796,469	4,115
August	5,220,604	2,543,697	5,063,337	1,677,078	3,372,391	3,868
September	44,350,639	25,927,936	6,206,901	1,992,285	4,212,396	4,220
October	105,453,497	63,821,384	8,011,143	2,451,580	5,553,022	6,541
November	35,909,761	26,069,614	8,628,177	2,775,397	5,838,561	9,219
December	8,133,062	7,718,048	9,117,717	2,754,532	6,355,027	8,158
January	2,822,212	2,747,275	5,913,734	1,812,561	4,095,585	5,568
February	2,066,030	1,775,538	6,392,989	2,056,248	4,328,960	7,781
March	1,932,142	1,497,713	6,331,570	1,983,675	4,340,969	7,026
April	1,830,820	1,536,896	6,070,519	2,016,417	4,045,540	8,562
May	1,712,462	1,222,651	5,781,859	1,731,786	4,038,784	11,289
June	2,018,705	1,114,874	10,428,810	1,979,310	8,439,005	10,495
Total	212,367,737	136,466,288	82,176,586	24,673,015	57,416,709	86,862

¹ Standard United States gallons of 231 cubic inches.

² Production represents the amount removed from fermenters, including wine to be used as distilling material in the production of brandy. Increases by amelioration and fortification occurring after removal from fermenters are shown in table 79.

³ Includes: 135,134,639 gallons removed for use as distilling material, of which 122,323,519 gallons were "substandard" wine (i. e., produced with excessive water or residue materials); 503,416 gallons removed for the manufacture of champagne or artificially carbonated wine; 486,129 gallons removed for the manufacture of vermouth; 168,549 gallons removed for the manufacture of vinegar; 158,785 gallons removed for export; 44,132 gallons removed for family use; and 638 gallons removed for the use of United States.

TABLE 77.—Still wine: Bonded wineries and bonded storerooms operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1940

[Quantities in wine gallons]

State	Number of premises operated ¹		Production ²	Withdrawals		Losses	On hand June 30
	Bonded wineries	Bonded storerooms only		Tax-free	Tax-paid		
Alabama	1		4,927	190	1,935	36	3,498
Arkansas	89		380,843	40,207	301,738	29,802	281,747
California	474	64	199,582,378	134,202,679	44,415,000	3,941,132	77,231,247
Colorado	2		65,084		453,448	9,159	79,033
Connecticut	5	2		5,191	527,574	10,941	43,982
Florida	8		34,281	261	43,597	14,903	68,306
Georgia	7		534,503	152,524	346,027	9,761	115,403
Hawaii	2		10,347	1,780	14,353	240	8,810
Idaho	2		557		571	147	1,209
Illinois	21		21,088	1,069	4,559,298	37,547	495,314
Iowa	6		15,046	135	86,835	2,083	24,263
Kentucky	1		750		506	42	1,146
Louisiana	6	1	274,701		753,546	16,188	83,116
Maryland	3	1	78,463	2,700	304,985	3,016	70,124
Massachusetts	6	2		1,814	1,669,608	22,907	64,364
Michigan	11	1	1,599,171	10,941	1,203,361	114,155	1,595,225
Minnesota	1		22,750		25,799	1,016	40,121
Missouri	11	1	25,884	30,940	52,217	5,416	118,850
Nevada	1		556		39,395	1,085	18,743
New Jersey	46	4	633,458	310,131	3,939,228	81,922	1,134,156
New Mexico	8		7,899	296	23,802	950	11,846
New York	117	15	4,520,839	520,733	16,409,294	493,866	7,159,672
North Carolina	15		126,108	877	377,418	3,338	191,315
Ohio	149	1	2,128,008	183,946	2,138,709	139,127	2,759,508
Oregon	30	1	268,546	146,876	205,727	27,813	289,760
Pennsylvania	4	2	11,668	49	1,714,904	14,182	228,867
Rhode Island	1				48,038	11,534	
South Carolina	3		3,429	21	4,625	2,546	2,371
Tennessee	1		675		90		2,175
Texas	12		14,333	201	16,322	19,327	15,671
Virginia	10		137,727	22,472	1,112,751	23,791	108,393
Washington	35	1	1,890,668	127,483	1,104,507	71,747	940,319
West Virginia		1			75,222	285	9,877
Wisconsin	3	1	3,300	2,720	200,976	2,225	33,192
Total	1,090	98	212,367,737	136,466,288	82,176,586	5,112,181	93,244,603

¹ Number operated during any part of the year.

² Production represents the amount removed from fermenters, including wine to be used as distilling material in the production of brandy. Increases by amelioration and fortification occurring after removal from fermenters are shown in table 79.

³ See footnote 3 of table 76.

TABLE 78.—Still wine: Tax-paid withdrawals and stocks on hand June 30, by alcoholic grades and by States, fiscal year 1940

[Wine gallons]

State	Tax-paid withdrawals			On hand June 30		
	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol
Alabama	1,935			1,043	2,455	
Arkansas	44,350	200,829	56,550	195,229	61,820	24,698
California	10,840,128	33,558,379	16,493	28,483,628	47,050,616	1,697,003
Colorado	76,860	376,586		38,912	40,121	
Connecticut	153,040	374,534		11,718	31,947	297
Florida	36,639	6,958		67,222	1,084	
Georgia	282,904	63,123		32,640	32,763	
Hawaii		14,358		4,417	4,393	
Idaho	80	491		509	700	
Illinois	1,246,727	3,312,571		208,187	287,127	
Iowa	2,782	84,053		4,533	19,730	
Kentucky	566			1,146		
Louisiana	464,606	288,940		28,590	54,536	
Maryland	140,826	164,159		52,666	17,458	
Massachusetts	304,337	1,365,331		28,986	35,378	
Michigan	108,428	1,099,933		926,495	668,730	
Minnesota	3,897	21,899		3,060	34,061	
Missouri	26,446	25,771		99,631	19,219	
Nevada	26,866	12,529		9,527	9,216	
New Jersey	1,545,218	2,392,806	1,204	714,686	408,334	11,138
New Mexico	10,602	13,290		7,657	4,189	
New York	6,985,152	9,471,977	2,165	3,282,660	3,748,730	178,282
North Carolina	48,070	329,348		188,005	3,310	
Ohio	976,318	1,162,391		2,121,331	638,177	
Oregon	120,501	85,226		150,537	149,223	
Pennsylvania	419,605	1,295,299		93,633	135,234	
Rhode Island	28,127					
South Carolina	2,657	1,968		1,301	1,070	
Tennessee	90			2,175		
Texas	13,289	3,083		11,910	3,781	
Virginia	206,452	895,858	10,441	35,899	68,284	2,220
Washington	545,887	558,620		224,911	712,726	2,682
West Virginia	11,204	64,018		2,969	6,905	
Wisconsin	48,476	152,600		25,515	12,677	
Total	24,673,015	57,416,709	86,862	37,064,308	54,263,977	1,916,318

TABLE 79.—Still wine: Amelioration and fortification occurring after fermentation, by States, fiscal year 1940

[Wine gallons]

State	Wine ameliorated	Resulting product	Wine fortified	Resulting product
Alabama	1,308	1,401		
Arkansas	442,592	512,641	273,829	812,112
California	6,516,849	7,568,812	50,470,931	59,340,158
Colorado	58,162	62,890	6,370	7,316
Florida	32,500	33,312		
Georgia	519,298	563,590	3,058	3,816
Hawaii	6,704	7,125	13,390	14,773
Illinois	3,600	3,812		
Maryland	80,499	67,896	2,693	3,253
Michigan	1,475,124	1,645,224	726,468	778,286
Missouri	28,622	34,071	7,626	8,077
New Jersey	377,694	397,745	190,020	261,047
New Mexico	141	150		
New York	3,282,404	3,597,307	1,018,966	1,133,506
North Carolina	29,421	31,957		
Ohio	815,690	876,354	561,285	631,551
Oregon	98,255	106,503	5,414	6,745
Pennsylvania	150	156		
South Carolina	2,585	2,663		
Texas	13,353	13,637		
Virginia	93,418	98,523	102,179	135,577
Washington	947,519	1,004,391	406,816	476,945
Wisconsin	2,217	2,380		
Total	14,828,100	16,652,740	53,788,977	63,103,862

¹ In producing fortified wine a total of 17,789,697 proof gallons of brandy were used.

TABLE 80.—Still wine: Materials used in production,¹ by kinds and by States, fiscal year 1940

Kind	Arkansas	California	New Jersey	New York
A. Fruits, berries, etc. (pounds):				
Grapes.....	2,960,581	1,395,894,319	973,553	9,594,890
Raisins.....		32,593,534	28,900	8,350
Blackberries.....	96,719	285,844	837,139	5,292,347
Apples.....	13,887	7,440		4,250
Loganberries.....				17,250
Cherries.....		40,933	29,050	168,203
Pears.....				
Prunes.....				
Grapefruit.....			54,925	42,724
Peaches.....	16,700			
Oranges.....				
Currants.....				
Plums.....	1,545			
Elderberries.....	2,860			
Youngberries.....	23,179			
Apricots.....			22,850	27,650
Raspberries.....	30,048			
Other.....	11,491	3,140	597	44,628
B. Juices, including concentrates (gallons):				
Grape.....	18,170	76,732	3,231	1,103,988
Apple.....		130,828	301,879	37,926
Blackberry.....		11,600		165,230
Current.....				
Peach.....				9,350
Cherry.....				11,250
Loganberry.....				
Other.....	37			

Kind	Ohio	Oregon	Washington	All other States ²	Total
A. Fruits, berries, etc. (pounds):					
Grapes.....	9,622,153	416,007	7,811,159	3 17,312,640	1,444,585,302
Raisins.....				4 465,250	33,096,034
Blackberries.....	789,407	134,019	596,075	3 2,269,130	10,300,680
Apples.....	703,337	403,935	3,088,984	120,011	4,341,844
Loganberries.....		225,598	1,061,628	1,306,401	923,873
Cherries.....	144,069	34,070	298,165	209,383	816,872
Pears.....		609,570	207,052	250	460,091
Prunes.....			460,091		426,384
Grapefruit.....				4 426,384	411,222
Peaches.....	2,500			294,373	379,384
Oranges.....				379,384	298,231
Currants.....		21,937	208,960	67,334	247,893
Plums.....		244,703		1,645	85,844
Elderberries.....	6,290	260		72,401	50,500
Youngberries.....		45,155	4,067		32,829
Apricots.....				126	1,875
Raspberries.....		580		37,166	8,339
Other.....	7,385	14,990			
B. Juices, including concentrates (gallons):					
Grape.....	615,371		91,896	29,312	1,938,700
Apple.....	80,381	28,810	920,518	7 140,673	1,640,815
Blackberry.....	23,956		401		226,081
Current.....		1,500	59,950		61,450
Peach.....				49,249	23,890
Cherry.....	12,127		413		17,285
Loganberry.....		4,728	1,307		10,698
Other.....	2,902	438		7,221	

¹ Exclusive of sugar and other sweetening material. Represents fermenting material crushed or pressed, and deposited in fermenters for the production of wine, including wine used in the production of brandy.

² States in which more than 250,000 pounds or 100,000 gallons of a given material were used, are footnoted.

³ Includes 259,386 pounds used in Maryland, 14,936,987 pounds in Michigan, 282,776 pounds in Missouri, and 609,005 pounds in North Carolina.

⁴ Includes 441,000 pounds used in Louisiana.

⁵ Includes 1,444,858 pounds used in Georgia and 272,205 pounds in Maryland.

⁶ Used in Florida.

⁷ Includes 104,565 gallons used in Virginia.

TABLE 81.—Sparkling wine:¹ Production and tax-paid withdrawals, by months, fiscal year 1940

Month	Production	Tax-paid withdrawals				In other sizes
		Total	In half pints	In pints	In quarts	
July.....	387,098	402,937	96,069	127,004	175,028	4,836
August.....	328,062	423,854	93,647	67,882	257,508	4,817
September.....	412,688	684,488	123,388	110,792	445,524	4,779
October.....	538,798	1,009,596	158,762	152,216	688,804	9,814
November.....	756,196	1,166,718	186,884	160,320	803,780	15,734
December.....	959,471	2,025,752	301,285	272,824	1,431,512	20,181
January.....	622,181	497,394	72,604	92,290	329,152	3,348
February.....	352,653	286,684	66,809	40,806	174,648	4,421
March.....	922,345	342,735	72,340	51,052	211,708	7,635
April.....	889,705	304,511	82,695	72,398	204,416	5,102
May.....	1,800,458	483,501	93,419	84,862	298,608	6,612
June.....	1,665,126	688,425	159,888	94,472	425,244	8,841
Total.....	9,634,791	8,378,590	1,507,820	1,326,918	5,445,932	2 96,120

¹ Includes champagne, other sparkling wine, and artificially carbonated wine.

² Reported figures have been converted to one-half pint units. Data on sparkling wine are reported to the Bureau in bottles and other containers of varying sizes, according to the number of taxable units contained. The tax is payable "on each one-half pint or fraction thereof" of "each bottle or other container," except in the case of artificially carbonated wine. From the passage of the Liquor Tax Administration Act of June 26, 1936, through June 30, 1940, the tax on artificially carbonated wine was payable "on each one-pint or fraction thereof" of "each bottle or other container."

³ Represents 35,608 half-pint units in three-fourths quarts; and 60,312 half-pint units in magnums.

TABLE 82.—Sparkling wine:¹ Number of producers, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1940

State	Number of producers operating ²	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	Other		
Arkansas.....	1	10,503	8,472		67	2,252
California.....	37	2,393,549	1,753,656	98,455	170,263	3,245,432
Florida.....	1		5,512		2,888	
Georgia.....	1	234,978	242,394			
Illinois.....	5		84,732		138	36,766
Massachusetts.....	1		1,126		178	3,528
Michigan.....	6	198,337	157,404		5,819	54,428
Missouri.....	1	592,800	714,208	201,417	75,209	1,710,111
New Jersey.....	8	1,848,816	1,697,592	130,851	15,739	832,602
New York.....	37	3,975,181	3,390,462	4,019	171,872	6,296,591
Ohio.....	16	327,062	267,318		51,440	1,013,877
Oregon.....						1,070
Pennsylvania.....			188	1,980	798	1,032
Rhode Island.....	1		8,560	7,306	1,764	
Washington.....	1	2,057	1,392	2,912	401	3,352
Wisconsin.....	2	51,728	45,594		710	6,460
Total.....	118	9,634,791	8,378,590	3 446,940	497,266	13,207,501

¹ Includes artificially carbonated wine as follows: Production, 1,453,629; tax-paid withdrawals, 1,487,407; other withdrawals, 39,263; losses, 16,136; and on hand June 30, 282,936 half-pint units.

² See footnote 2 of table 81.

³ Number operated during any part of the year.

⁴ In addition, 6 bonded storerooms in California, 1 in New Jersey, 2 in New York, and 1 in Pennsylvania.

⁵ All converted into still wine with the exception of 3,880 half-pint units removed for export in California, Missouri, and New York, and 48 half-pint units removed for use of United States.

TABLE 83.—Sparkling wine:¹ Tax-paid withdrawals and stocks on hand June 30, by size of container and by States, fiscal year 1940

[Number of half-pint units²]

State	Tax-paid withdrawals				On hand June 30			
	In half pints	In pints	In quarts	In other sizes	In half pints	In pints	In quarts	In other sizes
Arkansas	696	5,280	2,496		542	1,030	680	
California	69,795	262,260	1,390,468	31,133	64,440	713,892	2,447,380	19,720
Florida		12	5,500					
Georgia	22,386	220,098			960	10,494	25,312	
Illinois	240	16,532	67,960			840	2,688	
Massachusetts		246	880		3,824	9,768	40,836	
Michigan	65,856	20,708	70,840		11,953	238,578	1,440,180	19,400
Missouri	81,028	123,436	506,112	3,632	57,584	214,122	548,880	12,016
New Jersey	786,620	103,940	770,288	26,744	1,220,302	5,018,192	2,958	
New York	465,618	526,378	2,371,136	27,330	5,985	294,628	701,020	10,694
Ohio	5,381	45,424	210,528	5,985		788		282
Oregon					120	336	576	
Pennsylvania		24	144					
Rhode Island		72	6,488			1,462		1,890
Washington		96		1,296			6,460	
Wisconsin		2,502	43,092					
Total	1,507,620	1,326,918	5,445,932	96,120	202,097	2,706,240	10,232,204	66,960

¹ Includes artificially carbonated wine as follows: Tax-paid withdrawals—in half pints, 344,914; in pints, 394,410; in quarts, 694,520; and in other sizes, 53,463 half-pint units; stocks on hand June 30—in half pints, 26,495; in pints, 91,682; in quarts, 151,848; and in other sizes, 13,911 half-pint units.

² See footnote 2 of table 81.
³ Represents 35,808 half-pint units in three-fourths quarts and 60,312 half-pint units in magnums.
⁴ Represents 18,861 half-pint units in three-fourths quarts; 48,008 half-pint units in magnums; 52 half-pint units in maximums; and 39 half-pint units in jeroams.

TABLE 84.—Vermouth:¹ Production and tax-paid withdrawals, by months, fiscal year 1940

[Wine gallons]

Month	Production	Tax-paid withdrawals			
		Total	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol
July	22,077	13,312		13,312	
August	13,019	16,111		16,111	
September	35,449	22,858		22,858	278
October	66,806	38,233		38,030	203
November	32,616	39,921		39,766	155
December	28,942	51,105		50,836	269
January	54,735	28,468		28,333	136
February	37,595	25,878	84	25,569	225
March	45,012	38,718		33,710	8
April	50,408	36,311		30,259	52
May	24,026	29,595	44	29,476	75
June	68,339	64,735	50	64,562	123
Total	479,074	394,245	178	392,544	1,523

¹ For production of vermouth at rectifying plants, see table 67.

TABLE 85.—Vermouth:¹ Number of premises operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1940

[Quantities in wine gallons]

State	Number of premises operated ²	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	For export		
California	20	156,181	76,846	845	5,484	71,189
Connecticut	2		970		13	299
Illinois	4	636	6,936		101	2,269
Maryland	2		380			100
Massachusetts	3	1,778	4,167		193	880
New Jersey	17	81,937	94,185	407	1,287	15,465
New York	71	237,978	209,037	987	7,313	84,465
Ohio	6	564	1,703		177	1,688
Virginia	1		15			227
Total	126	479,074	394,245	2,239	14,578	176,576

¹ For production of vermouth at rectifying plants, see table 68.

² Number operated during any part of the year.

TABLE 86.—Enforcement, Alcohol Tax Unit:¹ Seizures and persons arrested, by months, fiscal year 1940

Month	Seizures						Persons arrested
	Stills	Distilled spirits	Mash	Auto-mobiles	Trucks	Property (appraised value)	
July	859	Gallons 19,867	Gallons 449,004	342	32	\$138,700	2,157
August	983	23,210	559,061	335	37	174,421	2,279
September	872	23,548	667,358	347	43	165,132	2,205
October	898	22,338	528,069	362	28	177,597	2,205
November	885	20,354	537,465	350	41	192,838	2,087
December	978	21,755	694,727	304	44	185,880	2,110
January	719	17,019	423,361	267	25	161,997	1,889
February	786	22,607	542,718	371	32	173,505	2,069
March	924	22,856	490,925	339	47	157,199	2,268
April	864	19,309	452,554	317	42	144,940	2,038
May	984	30,455	646,136	363	43	189,032	2,259
June	911	21,276	488,872	368	44	171,610	2,072
Total	10,663	264,594	5,480,240	4,065	458	2,042,861	25,638

¹ Includes seizures and arrests in cases adopted as well as cases originated by the Alcohol Tax Unit.

² Not including stills seized at cleaning and cracking plants.

³ Not including 2,014 gallons of denatured alcohol seized at cleaning and cracking plants.

TABLE 87.—Enforcement, Alcohol Tax Unit:¹ Seizures and persons arrested, by States, fiscal year 1940

State	Seizures							Persons arrested
	Still	Distilled spirits	Mash	Wine	Auto-mobiles	Trucks	Property (appraised value)	
		<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>				
Alabama	1,227	20,590	426,625		406	50	\$146,920	2,316
Arizona	3	28	160	55	1	1	449	13
Arkansas	205	2,097	78,615	1	61	5	41,676	416
California	100	2,628	40,702	30,070	17	2	7,482	221
Colorado	6	25	360		1		366	17
Connecticut	25	1,300	17,195	62	30	5	12,907	98
Delaware	17	73	1,855		10	2	1,460	46
District of Columbia	3	725	750		15		1,365	48
Florida	527	14,607	346,534	181	273	46	146,674	1,260
Georgia	1,501	40,739	1,002,750		343	76	204,674	2,912
Hawaii	3	87	602		1		321	103
Idaho	4			109				11
Illinois	99	11,384	256,014	3	72	20	64,313	357
Indiana	85	3,593	54,922		63	4	25,266	251
Iowa	3	714	350	51	28	1	4,993	103
Kansas	10	910	1,910	151	73	2	28,342	123
Kentucky	596	10,260	146,709		159	14	61,157	1,555
Louisiana	66	75	1,799	535	3	1	2,811	115
Maine	1	286	25	250	3		1,860	139
Maryland	202	4,167	89,917	7,103	50	5	39,016	380
Massachusetts	41	3,303	62,235	47	14	4	10,045	101
Michigan	74	1,855	6,233	2,210	21	2	11,618	134
Minnesota	21	516	677	2,580	12		6,918	165
Mississippi	451	6,941	173,488		134	10	74,968	1,192
Missouri	34	1,329	3,521		123	3	82,859	512
Manrana	4	13	53	400			122	8
Nebraska	4	3	547	420	1		994	39
Nevada	2	4		1,711				12
New Hampshire	1	83	200	256	2		1,047	83
New Jersey	48	7,769	707,289		33	6	30,605	258
New Mexico	8	5	161	6	2		415	27
New York	434	27,520	711,454	11,285	267	45	271,450	1,538
North Carolina	1,113	28,189	680,551		468	34	174,672	2,456
North Dakota	12	43	68		1		325	22
Ohio	322	10,133	91,277	210	133	18	41,030	700
Oklahoma	321	3,288	74,310	19	131	10	65,962	884
Oregon	11	111	710	27	7		4,345	45
Pennsylvania	280	6,119	165,181	17,983	128	8	89,851	1,317
Rhode Island	17	465	8,931	701	11	1	2,715	55
South Carolina	612	11,410	291,285		216	15	85,981	914
South Dakota	1	2			1		900	7
Tennessee	761	15,755	429,481		274	26	113,773	1,356
Texas	484	3,053	88,798		142	17	52,021	1,064
Utah				1,065				7
Vermont		48			2		180	24
Virginia	683	18,989	472,117	3,987	292	20	100,509	1,551
Washington	22	107	608	1,284	7	2	3,028	52
West Virginia	210	1,141	24,201		26	1	12,067	685
Wisconsin	9	2,132	20,050	941	4	1	13,330	16
Wyoming								
Total	10,663	284,594	6,480,240	83,732	4,065	468	2,042,851	25,638

¹ Includes seizures and arrests in cases adopted as well as in cases originated by the Alcohol Tax Unit.
² Not including stills seized at cleaning and cracking plants.
³ Not including 2,014 gallons of denatured alcohol seized at cleaning and cracking plants.

TECHNICAL STAFF

TABLE 88.—Analysis of the work of the Technical Staff during the fiscal year 1940—Income, profits, estate, and gift tax cases

FIELD OPERATIONS—ALL DIVISIONS, CONSOLIDATED
 PART I—CASES NOT BEFORE THE BOARD OF TAX APPEALS

(A) PROGRESS OF WORK

	Number of cases	Revenue agent's finding or statutory notice		
		Deficiency in tax	Penalty	Overassessment
Pending at beginning of year:				
Awaiting Staff action	3,772	\$56,121,232	\$1,173,647	\$1,907,371
Awaiting taxpayer's action on statutory notice directed or sustained	380	13,176,772	18,657	130,797
Received during year (net—transfers, etc., deducted)	9,892	123,741,971	1,995,959	4,700,441
Total	14,044	182,039,975	3,178,263	6,638,609
Disposed of:				
Closed	7,452	55,087,482	1,046,745	4,040,973
Petitioned to Board	1,549	19,798,260	144,829	127,972
Total disposed of	9,001	74,885,742	1,489,574	4,168,945
Pending at end of year:				
Awaiting Staff action	3,487	70,993,697	1,183,933	2,329,463
Awaiting taxpayer's action on statutory notice directed or sustained	1,556	136,160,536	504,756	140,201
Total	5,043	107,154,233	1,688,689	2,469,664

¹ Denotes amount of statutory notices directed or sustained by Staff divisions.

(B) RESULTS OBTAINED IN CASES CLOSED

	Number of cases	Staff decision		
		Deficiency in tax	Penalty	Overassessment
Agreements on original consideration (including agreed overassessments and agreed claim rejections)	5,852	\$19,497,675	\$150,342	\$1,594,257
Agreements on reconsideration after statutory notice directed by Staff	82	414,492		1,814
Defaults after consideration by Staff in pre-90-day or 90-day status (no petition filed)	761	2,409,465	82,134	40,058
Unagreed overassessments and claim rejections	757	944		1,339,124
Total	7,452	22,322,576	232,476	2,975,253

Percent of deficiency in tax sustained, 40.5.

(C) RESULTS ON STATUTORY NOTICES SUSTAINED BY STAFF OR ISSUED AT DIRECTION OF STAFF

On hand July 1, 1939. Statutory notices directed, issued, or sustained, and pending expiration of 90-day period	380
Add statutory notices directed, issued, or sustained by Staff:	
Income tax	3,335
Estate tax	177
Gift tax	60
Total	3,572

TABLE 88.—Analysis of the work of the Technical Staff during the fiscal year 1940—Income, profits, estate, and gift tax cases—Continued

(C) RESULTS ON STATUTORY NOTICES SUSTAINED BY STAFF OR ISSUED AT DIRECTION OF STAFF—Continued

Disposed of:	
By settlement, after statutory notice directed by Staff action:	
Number of cases.....	82
Deficiency and penalty—Staff decision.....	\$528,600
Deficiency and penalty—Staff decision on reconsideration.....	\$414,492
Overassessment—Staff decision.....	\$1,018
Overassessment—Staff decision on reconsideration.....	\$1,814
Defaulted by taxpayer, after statutory notice issued or sustained:	
Number of cases.....	761
Deficiency and penalty.....	\$2,491,699
Overassessment.....	\$40,058
By petition to Board, from statutory notice sustained, or issued by Staff direction:	
Number of cases.....	1,549
Deficiency and penalty—Agent's finding.....	\$20,241,089
Deficiency and penalty—Staff decision.....	\$20,059,922
Overassessment—Agent's finding.....	\$127,972
Overassessment—Staff decision.....	\$115,211
Transfers and adjustments.....	4
On hand June 30, 1940. Statutory notices directed, issued, or sustained, and pending expiration of 90-day period.....	1,556

PART II—CASES DOCKETED BY BOARD OF TAX APPEALS

(A) PROGRESS OF WORK

	Number of cases	Amount stated in statutory notice		
		Deficiency in tax	Penalty	Overassessment
Pending at beginning of year.....	4,982	\$176,842,312	\$11,772,622	\$103,005
Received during year (net—transfers, etc., deducted):				
Cases considered before petition.....	1,497			
Cases not considered before petition.....	2,694			
Cases reopened after trial.....	65			
Total receipts.....	4,256	76,307,548	3,560,045	259,684
Total to be accounted for.....	9,238	253,149,860	15,332,667	362,689
Disposed of during year:				
Closed by stipulation—agreed settlement.....	3,285	83,890,007	3,809,016	39,343
Closed by stipulation filed pursuant to offer in compromise.....	30	6,350,884	1,466,507	
Closed by dismissal or default.....	267	3,518,966	828,872	4,044
Tried before Board on merits.....	1,301	33,948,388	1,055,060	22,764
Total disposed of.....	4,883	127,708,265	7,159,455	66,151
Pending at end of year:				
In hands of technical advisors.....	2,077	80,050,057	5,481,280	138,773
In hands of the division counsel.....	2,278	45,391,538	2,691,952	157,785
Total.....	4,355	125,441,595	8,173,212	296,558

(B) RESULTS OBTAINED IN STIPULATED CASES

	Number of cases	Stipulated amount	Percentage sustained
Stipulations filed:			Percent
Agreed settlements.....	3,285		
Deficiency in tax.....		\$24,169,327	29
Penalty.....		276,397	7
Overassessment.....		884,506	
Pursuant to accepted offer in compromise.....	30	1,559,761	20
Total.....	3,315		

NOTE.—The above figures are compiled on the basis of considering that a case referred to the Staff is still pending, unless and until it is closed by no petition being filed with the Board, by agreement or stipulation, by dismissal or default, or by trial before the Board on the merits. However, the pertinent data at the distinctive stages in procedural status are readily recognizable.

PACIFIC DIVISION ONLY—FISCAL YEAR 1940

CASES NOT BEFORE BOARD OF TAX APPEALS

On hand July 1, 1939. Number of cases.....	374
Received:	
Number of cases (net—transfers, etc., deducted).....	888
Deficiency and penalty, prior finding.....	\$5,896,921
Overassessment, prior finding.....	\$346,558
Disposed of by agreement:	
Number of cases.....	672
Deficiency and penalty, prior finding.....	\$3,801,295
Deficiency and penalty, Staff decision.....	\$1,839,841
Overassessment, prior finding.....	\$229,525
Overassessment, allowed by Staff.....	\$202,065
Disposed of without agreement:	
Number of cases (net—transfers, etc., deducted).....	410
Deficiency and penalty, prior finding.....	\$3,712,890
Deficiency and penalty, Staff decision.....	\$3,492,409
Overassessment, prior finding.....	\$162,493
Overassessment, allowed by Staff.....	\$19,040
On hand June 30, 1940:	
Number of cases.....	180
Deficiency and penalty, prior finding.....	\$1,690,977
Overassessment, prior finding.....	\$48,600

PACIFIC DIVISION ONLY—FISCAL YEAR 1940

CASES DOCKETED BY BOARD OF TAX APPEALS

On hand July 1, 1939. Number of cases.....	710
Received:	
Number of cases (net—transfers, etc., deducted).....	592
Deficiency and penalty, asserted.....	\$9,542,305
Overassessment, prior finding.....	\$30,695
Disposed of by stipulation:	
Number of cases.....	452
Deficiency and penalty, asserted.....	\$10,101,370
Deficiency and penalty, as stipulated.....	\$2,323,974
Overassessment, prior finding.....	\$878
Overassessment, by agreement.....	\$124,711
Disposed of by dismissal and default:	
Number of cases.....	42
Deficiency and penalty, asserted.....	\$647,125
Disposed of by trial before Board:	
Number of cases.....	267
Deficiency and penalty, asserted.....	\$8,922,810
Overassessment, prior finding.....	\$22
On hand June 30, 1940:	
Number of cases.....	541
Deficiency and penalty, asserted.....	\$12,702,158
Overassessment, prior finding.....	\$30,560

NEW YORK DIVISION ONLY—FISCAL YEAR 1940

CASES NOT BEFORE BOARD OF TAX APPEALS

On hand July 1, 1939. Number of cases.....	432
Received:	
Number of cases (net—transfers, etc., deducted).....	1,897
Deficiency and penalty, prior finding.....	\$25,661,577
Overassessment, prior finding.....	\$2,133,637
Disposed of by agreement:	
Number of cases.....	1,151
Deficiency and penalty, prior finding.....	\$13,221,105
Deficiency and penalty, Staff decision.....	\$4,759,626
Overassessment, prior finding.....	\$920,474
Overassessment, allowed by Staff.....	\$631,666

¹ About one-half of these receipts occurred in last 4 months of fiscal year.

NEW YORK DIVISION ONLY—FISCAL YEAR 1940—Continued
 CASES NOT BEFORE BOARD OF TAX APPEALS—continued

Disposed of without agreement:	
Number of cases (net—transfers, etc., deducted).....	547
Deficiency and penalty, prior finding.....	\$11, 736, 530
Deficiency and penalty, Staff decision.....	\$11, 900, 163
Overassessment, prior finding.....	\$776, 566
Overassessment, allowed by Staff.....	\$755, 978
On hand June 30, 1940:	
Number of cases.....	631
Deficiency and penalty, prior finding.....	\$13, 179, 627
Overassessment, prior finding.....	\$653, 152

NEW YORK DIVISION ONLY—FISCAL YEAR 1940
 CASES DOCKETED BY BOARD OF TAX APPEALS

On hand July 1, 1939. Number of cases.....	1, 164
Received:	
Number of cases (net—transfers, etc., deducted).....	802
Deficiency and penalty, asserted.....	\$21, 044, 013
Overassessment, prior finding.....	\$87, 319
Disposed of by stipulation:	
Number of cases.....	703
Deficiency and penalty, asserted.....	\$32, 531, 153
Deficiency and penalty, as stipulated.....	\$6, 249, 507
Overassessment, prior finding.....	\$13, 799
Overassessment, by agreement.....	\$351, 591
Disposed of by dismissal and default:	
Number of cases.....	48
Deficiency and penalty, asserted.....	\$195, 129
Disposed of by trial before Board:	
Number of cases.....	272
Deficiency and penalty, asserted.....	\$9, 844, 889
On hand, June 30 1940:	
Number of cases.....	943
Deficiency and penalty, asserted.....	\$39, 492, 486
Overassessment, prior finding.....	\$102, 987

TABLE 89.—Analysis of work on compromise, extension of time, and final closing agreement cases, fiscal year 1940

Cases	Compro- mise cases	Extension of time cases	Final clos- ing agree- ment cases
On hand July 1, 1939.....	452	24	62
Received (net).....	946	148	261
Total to be disposed of.....	1, 398	172	323
Accepted, granted, or approved.....	235	14	262
Rejected.....	374	157	1
Withdrawn.....	104		
Transferred.....	76		
Total disposed of.....	789	171	263
On hand June 30, 1940.....	609	1	60

OFFICE OF CHIEF COUNSEL

TABLE 90.—Cases appealed to the United States Board of Tax Appeals, including those appealed from Board decisions to appellate courts, for fiscal year 1940

APPEALS DIVISION—WASHINGTON OFFICE	
Pending beginning of fiscal year.....	1, 267
Filed—new cases.....	39
Received from field for appeal to Circuit Courts of Appeals.....	318
	1, 624
Closed:	
By default, dismissal, etc.....	19
By decision on merits.....	755
By agreed settlement.....	32
Total closed.....	806
Transferred to field—remanded for further hearing.....	9
Total.....	815
Pending end of fiscal year.....	809

TABLE 91.—Number, and amounts, of cases shown in table 90 for the fiscal year 1940 only, by class of tax and amounts involved

Class of tax	Pending July 1, 1939		Filed, reopened, and received from field, fiscal year 1940		Closed and transferred to field, fiscal year 1940		Pending June 30, 1940	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income.....	1, 140	\$11, 619, 851	296	\$12, 491, 972	741	\$61, 816, 914	695	\$62, 194, 909
Estate.....	84	15, 133, 245	29	10, 571, 673	48	1, 733, 582	65	23, 971, 336
Gift.....	41	1, 578, 338	32	470, 977	24	1, 122, 465	49	926, 850
Unjust enrichment.....	2	751			2	751		
Total.....	1, 267	128, 232, 185	357	23, 534, 622	815	64, 673, 712	809	87, 093, 095

TABLE 92.—Circuit and Supreme Court cases pending June 30, 1940

Class of tax	Pending July 1, 1940		New appeals to Circuit Courts of Appeals and re-opened		Closed during fiscal year 1940		Pending June 30, 1940	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income.....	552	\$39, 153, 141	381	\$9, 788, 681	392	\$30, 072, 202	541	\$18, 869, 820
Estate.....	28	3, 863, 852	35	5, 435, 602	23	323, 853	40	8, 975, 601
Gift.....	18	1, 298, 012	35	490, 067	15	1, 060, 856	38	727, 223
Total.....	598	44, 315, 005	451	15, 714, 350	430	31, 456, 911	619	28, 572, 444

TABLE 93.—Status of cases pending before United States Board of Tax Appeals June 30, 1940

Unanswered.....	16
On reserve calendar.....	1
Inactive for other reasons.....	72
In process of preparation: On field calendar.....	4
Ready for trial but not set: On Washington calendar.....	1
Tried by Board of Tax Appeals:	
Awaiting decision.....	36
Awaiting expiration of appeal period.....	60
Total.....	190

TABLE 94.—Progress of cases in appellate courts on appeals from decisions of the United States Board of Tax Appeals for the fiscal year ended June 30, 1940

Cases	In circuit courts	In Supreme Court	Cases	In circuit courts	In Supreme Court
Pending beginning of fiscal year:			Closed during fiscal year:		
Appealed by Commissioner	166	6	Favorable to Commissioner	200	19
Appealed by taxpayers	392	5	Favorable to taxpayers	139	8
Appealed by both	29		Modified	62	2
Total	587	11	Total	401	29
Appealed during fiscal year:			Pending end of fiscal year:		
By Commissioner	153	27	Appealed by Commissioner	181	11
By taxpayers	291	11	Appealed by taxpayers	398	9
By both	7		Appealed by both	20	
Total	451	38	Total	599	20

TABLE 95.—Results obtained in cases closed before the United States Board of Tax Appeals during the fiscal year 1940

Character of closing	Number of cases	Amount in dispute	Amount won	Percentage of recovery
Default	19	\$66,678	\$66,678	100.00
Decision on merits	755	19,135,688	7,435,866	38.90
Agreed settlement	32	45,100,339	8,828,274	19.57
Total	806	64,902,605	16,330,718	25.40

TABLE 96.—Disposition of cases by United States Board of Tax Appeals during the fiscal year 1940

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage
		Deficiency	Overpayment	Deficiency	Overpayment		
Default	19	\$66,678		\$66,678		\$66,678	100.00
Decision on merits	755	17,903,654	\$1,232,035	7,226,034	\$1,022,203	7,435,866	38.90
Agreed settlement	32	43,539,804	1,560,635	7,267,739		8,828,274	19.57
Total	806	61,519,036	2,792,670	14,560,351	1,022,203	16,330,718	25.40

FIELD OFFICES

TABLE 97.—Number, and amounts, of cases pending in field divisions by class of tax and amounts involved

Class of tax	Pending June 30, 1939		Filed and reopened, fiscal year 1940		Closed, fiscal year 1940		Pending June 30, 1940	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income	5,106	\$167,667,666	3,853	\$76,105,386	14,079	\$96,457,554	4,880	\$147,315,096
Estate	354	25,674,317	260	16,308,513	312	20,258,402	302	21,724,428
Gift	328	25,731,765	110	3,242,274	232	15,182,832	206	13,791,207
Total	5,788	219,073,748	4,223	95,656,673	4,623	131,898,788	5,388	182,831,633

¹ Includes one case with an asserted deficiency of \$984,950 which was transferred to the Bureau in Washington for consideration.
² Includes one case with an asserted deficiency of \$5,296,256 and a claimed overpayment of \$37,825 which was transferred to the Bureau in Washington for consideration.

TABLE 98.—Disposition of cases by United States Board of Tax Appeals during fiscal year 1940

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Default	271	\$4,658,695	\$13,881	\$4,368,617		\$4,382,498	93.8
Decision on merits	1,035	16,301,994	667,572	3,629,251	\$334,649	8,962,154	52.8
Agreed settlement	3,315	95,516,414	8,421,201	26,005,485	923,637	33,503,049	32.2
Total	4,621	116,477,103	9,102,654	39,003,333	1,268,286	46,847,701	37.3
Transferred to Washington	2	6,281,206	37,825				
Total	4,623	122,758,309	9,140,479				

PROCESSING TAX SECTION

TABLE 99.—Cases appealed to United States Processing Tax Board of Review, including those appealed to appellate courts, fiscal years 1938, 1939, and 1940

	1938	1939	1940
Pending beginning of fiscal year	4	62	83
Filed during year	54	197	120
Total	58	159	203
Closed:			
By dismissal	6	76	89
By agreed settlement			9
By decision on merits			12
Total	6	76	110

TABLE 100.—Number and amounts of cases shown in table 99 for the fiscal year 1940 only, by class of tax and amounts involved

Class of tax	Pending July 1, 1939		Filed during fiscal year 1940		Closed fiscal year 1940		Pending June 30, 1940	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Processing	83	\$5,294,362	120	\$5,619,074	110	\$3,016,216	93	\$7,897,221

TABLE 101.—Status of cases pending before United States Processing Tax Board of Review June 30, 1940

Imperfect appeals	7
Unanswered	23
Set for trial:	
On Washington calendar	3
On field calendar	10
Motions to dismiss submitted to Board of Review:	
Awaiting decision	14
Awaiting expiration of appeal period	22
Circuit court of appeals:	
Awaiting decision	11
Awaiting expiration of appeal period	3
Total	93

TABLE 102.—Results obtained in cases closed before the United States Processing Tax Board of Review during fiscal year 1940

Character of closing	Number of cases	Amount of claims in dispute	Amount of claims recovered by taxpayers	Percentage of claims recovered by taxpayers
Dismissals.....	89	\$1,811,145	0	0
Agreed settlement.....	9	323,657	\$12,668	3.90
By decision on merits.....	12	881,413	71	.01
Total.....	110	3,016,215	12,739	.42

TABLE 103.—Number of civil cases in Processing Tax Section, Appeals Division, pending June 30, 1939, and June 30, 1940, and number decided by courts during fiscal year 1940.

Courts	Cases pending		Cases decided		
	June 30, 1939	June 30, 1940	For Government	Against Government	Total
District courts.....	20	97	3	3	6
Circuit courts of appeals.....	1	2			
Court of Claims.....	12	13	4	3	7
Supreme Court.....	0	4			
Total.....	33	116	7	6	13

TABLE 104.—Interpretative, corporate reorganization, and bankruptcy and receivership cases disposed of by Processing Tax Section, Appeals Division, during fiscal year 1940

	Interpretative	Corporate reorganization	Bankruptcy and receivership
Cases pending July 1, 1939.....	22	1	12
Cases received during fiscal year.....	30	14	59
Total.....	52	16	71
Cases disposed of during fiscal year.....	41	4	38
Cases pending June 30, 1940.....	11	11	33

TABLE 105.—Review cases received and disposed of by the Processing Tax Section, Appeals Division, for the fiscal year 1940

	Cases	Claims	Amount
On hand beginning of fiscal year.....	50	74	\$9,879,485.55
Received during the year.....	225	361	147,436,359.76
Total.....	275	435	157,315,845.31
Disposed of during the year.....	228	298	129,505,632.27
On hand end of fiscal year.....	47	137	27,810,213.04

CIVIL DIVISION

TABLE 106.—Cases received and disposed of during the fiscal year 1940¹

Pending July 1, 1939:		Number
In court (exclusive of lien cases).....		2,188
Not pending in court.....		585
Cases in court involving liens.....		623
Cases not in court involving liens.....		48
Total.....		3,444
Received during the year:		
Suits by taxpayers.....		1,352
Suits involving liens.....		959
Cases for suit by the United States.....		235
Lien cases not in court.....		345
Total.....		2,891
Total to be disposed of.....		6,335
Closed during the year:		
Cases (exclusive of lien cases).....		1,402
Cases involving liens.....		1,273
Total.....		2,675
Pending June 30, 1940.....		3,660
Pending July 1, 1939.....	\$203,802,941.45	
Received during fiscal year.....	44,723,455.46	
Total.....	248,526,396.91	
Closed during fiscal year.....	43,862,197.70	
Pending June 30, 1940.....	204,664,199.21	

¹ Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.TABLE 107.—Results obtained in cases closed during the fiscal year 1940¹

	Number of cases	Amount claimed	Recovered from taxpayers	Amount refunded
Suits instituted by taxpayers.....	1,152	\$31,015,356.87		\$10,287,890.17
Suits and claims by the United States.....	115	8,181,289.98	\$4,708,666.31	
Injunctions—Processing taxes.....	113	4,297,046.24		
Injunctions—Social security taxes.....	22	18,639.09		
Total.....	1,402	43,513,232.18	4,708,666.31	10,287,890.17

¹ Excludes bankruptcy, receivership, insolvency, compromise, lien, and liquor cases.

TABLE 108.—Results obtained in lien cases closed during the fiscal year 1940

	Number of cases	Amount collected
Lien cases pending in court.....	925	\$350,945.20
Lien cases not pending in court.....	348	137,149.30
Total.....	1,273	488,094.50

TABLE 109.-Civil cases pending at the beginning and end of the fiscal year 1940 ¹

	Pending July 1, 1939	Pending June 30, 1940
For suit by the United States -----	247	234
Pending in district courts -----	1,700	1,951
Involving liens -----	671	702
Pending in circuit court of appeals -----	97	113
Pending in Court of Claims -----	538	562
Pending in Supreme Court -----	2	
Pending payment of judgment claims -----	119	89
State courts and miscellaneous -----	70	8
Total -----	3,444	3,660

¹ Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.

TABLE 110.-The number of Civil Division cases tried by the Department of Justice and the number decided by the courts during the fiscal year 1940

Courts	Cases tried	Cases decided			Total
		For the Government	Against Government	Partly for and partly against Government	
District courts -----	220	222	118	22	362
Circuit court of appeals -----	67	67	47	4	118
Court of Claims -----	32	38	17	1	56
Supreme Court -----	4	5	0	2	7
Total -----	323	332	182	29	543

COMPROMISE SECTION

TABLE 111.-Number of cases received and, disposed of during the fiscal year ending June 30, 1940

Pending July 1, 1939 -----	2,858
Received during year -----	1,959
Total -----	4,817
Closed or in process of closing -----	1,884
Pending June 30, 1940 -----	2,933

TABLES 112.-Classification and tax liability involved in cases pending June 30, 1940

Class	Pending		In process of closing	
	Number	Liability	Number	Liability
Decedent estates -----	1,427	\$23,151,654	-----	-----
Insolvent banks -----	31	76,579	-----	-----
Miscellaneous cases -----	1,396	2,666,834	-----	-----
Cash offers in compromise -----	50	1,140,207	69	\$1,549,31E
Installment offers in compromise -----	29	1,085,901	24	368,311
Total -----	2,933	28,121,175	93	1,915,824

INTERPRETATIVE DIVISION

TABLE 113.-Number of cases received and disposed of during the fiscal year 1940

Cases on hand July 1, 1939 -----	335
Cases received during the year -----	2,314
Total -----	2,649
Cases disposed of during the year -----	2,351
Cases awaiting action June 30, 1940 -----	298

REVIEW DIVISION

TABLE 114.-Number of cases received and disposed during the fiscal year 1940

	Estate and other miscellaneous taxes	Income tax	Total
On hand July 1, 1939 -----	11	101	112
Received to July 1, 1940 -----	80	504	584
Total -----	91	605	696
Disposed of during year -----	70	492	562
On hand July 1, 1940 -----	21	113	134
Amounts involved:			
Claimed by taxpayer -----	\$4,237,144.15	\$127,274,100.14	\$131,511,244.29
Approved by Review Division -----	3,034,039.78	91,428,318.19	94,462,357.97

TABLE 115.-Public decisions, promulgated under Treasury Decisions 4264 and 4583, during the fiscal year 1940

Month	Decisions numbered	Income tax cases		Estate and other miscellaneous taxes	
		Number	Amount approved	Number	Amount approved
July 1939 -----	6195-6230	35	\$3,665,987.91	1	\$500,000.00
August 1939 -----	6231-6259	27	56,454,781.31	2	148,651.42
September 1939 -----	6260-6285	24	3,796,335.69	2	62,153.23
October 1939 -----	6286-6305	13	582,549.13	7	408,308.79
November 1939 -----	6306-6333	27	2,392,862.88		43,105.01
December 1939 -----	6334-6358	24	1,972,192.16		33,140.23
January 1940 -----	6359-6375	17	1,597,181.16	-----	-----
February 1940 -----	6376-6397	19	1,395,693.56	a	355,621.22
March 1940 -----	6398-6448	50	12,038,920.29	1	52,498.00
April 1940 -----	6449-6480	31	1,640,325.69	1	56,518.88
May 1940 -----	6481-6508	26	3,465,554.96	2	347,298.61
June 1940 -----	6509-6544	36	2,913,439.44	-----	-----
Total for fiscal year -----	-----	329	91,915,824.18	21	2,007,295.39
Abatements -----	-----	-----	75,171,507.89	-----	180,500.42
Credits -----	-----	-----	4,248,666.08	-----	-----
Refunds -----	-----	-----	12,476,622.30	-----	1,826,794.97
Unadjusted -----	-----	-----	19,027.91	-----	-----

Non-The difference between the total of \$94,462,357.97 approved in all cases reviewed and the above total of \$93,923,119.57, as shown in the public decisions, is attributable in part to delayed application of credits, cases in which no public decisions are required, cases pending before the Joint Committee during the 30-day period not yet expired on June 30, and to uncompleted final scheduling of allowances.

MISCELLANEOUS STATISTICS

TABLE 116.—Moneys paid to collectors as proceeds of In rem actions, judgments recovered in civil suits, fines and penalties imposed in criminal actions, and costs, as reported by clerks of United States courts (Form 158), year ended June 30, 1940

Internal-revenue collection districts	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama			\$9,690.00		\$352.56	\$10,042.56
Arizona						
Arkansas						
California:						
First district			47,035.00		1,126.64	48,161.64
Sixth district			11,012.66		244.01	11,256.67
Colorado			540.25		40.25	580.50
Connecticut			4,636.00			4,636.00
Delaware		\$1,164.40		\$5.82	23.60	1,193.82
Florida	\$400.00		3,241.51		533.00	4,174.51
Georgia	1,351.06		11,647.27		13,544.09	15,498.32
Hawaii			1,850.00		102.83	1,952.83
Idaho						
Illinois:						
First district			20,419.33		558.94	20,978.27
Eighth district			20,480.00		260.98	20,740.98
Indiana	130.55		1,733.00		302.05	2,165.60
Iowa			1,870.00		553.05	2,423.05
Kansas					57.22	57.22
Kentucky			8,944.78	192.50	408.65	9,545.93
Louisiana			1,501.00		347.02	1,848.02
Maine			5,250.00			5,250.00
Maryland			14,131.90		719.25	14,851.15
Massachusetts	.80		25,602.00		64.85	25,666.85
Michigan			11,487.22		64.28	11,551.50
Minnesota			7,058.00		78.94	7,136.94
Mississippi			1,200.00		20.00	1,220.00
Missouri:						
First district			2,849.62		172.03	3,021.65
Sixth district			30,154.00			30,154.00
Montana			290.00			290.00
Nebraska			1,260.00			1,260.00
Nevada			460.00			460.00
New Hampshire			2,685.00			2,685.00
New Jersey:						
First district			11,559.00			11,559.00
Fifth district			2,117.00		55.74	2,172.74
New Mexico						
New York:						
First district						
Second district	30.00	455.38	51,255.82	38.40	100.00	51,879.40
Third district	145.38		9,826.03			9,971.41
Fourth district	635.17		8,353.00		150.00	8,503.17
Twenty-first district			2,543.00		20.00	2,563.00
Twenty-eighth district	28.12		10,038.00		228.69	10,294.81
North Carolina	1,413.45		23,343.26		253.20	25,009.91
North Dakota						
Ohio:						
First district			230.00		74.64	304.64
Tenth district			871.00		147.55	1,018.55
Eleventh district			25.00		30.00	55.00
Eighteenth district			1,872.80		179.87	2,052.67
Oklahoma	250.30		5,975.00		757.26	6,982.56
Oregon						
Pennsylvania:						
First district			16,047.75		200.58	16,248.33
Twelfth district			1,825.00			1,825.00
Twenty-third district			1,887.91		2,459.48	4,347.37
Rhode Island			1,839.00			1,839.00
South Carolina	60.00		1,735.00		545.19	2,339.19
South Dakota			850.00			850.00
Tennessee	375.00		6,759.58		20.00	7,154.58
Texas:						
First district	144.92		18,213.55		202.35	18,560.82
Second district		44,675.25	8,286.60	28.08	2,870.79	55,860.72
Utah			1,225.00		161.45	1,386.45
Vermont			1,225.00			1,225.00
Virginia			10,898.27		1,128.30	12,026.57
Washington			3,067.80		68.00	3,135.80
West Virginia			327.33			327.33
Wisconsin			1,402.00		2,023.97	3,425.97
Wyoming			500.00		28.65	528.65
Total	4,954.75	46,917.00	445,639.79	264.80	16,294.89	514,071.23

TABLE 117.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1940
A. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	\$145,595.42	\$18,639.52		\$9.96	\$1,158.86	\$2,286.80	\$373.22	\$168,063.78
Arizona	71,928.30	6,598.13		16.83	528.21	1,161.33	86.05	80,318.85
Arkansas	115,637.16	19,512.04		10.34	1,883.32	1,687.86	257.01	139,187.73
California:								
First district	514,480.00	38,292.34		12.13	3,909.07	3,172.47	1,501.41	561,257.42
Sixth district	522,748.40	24,045.80	\$13,994.83	7.08	4,302.62	5,655.32	2,587.82	603,338.76
Colorado	157,911.33	8,425.84		16.81	1,811.85	1,790.77	229.95	170,737.77
Connecticut	287,897.53	8,831.58	125.00	6.28	2,143.46	1,945.35	349.19	301,268.34
Delaware	59,772.31	3,590.70			178.46	807.05	92.50	64,071.02
Florida	212,962.73	20,797.05	446.34	19.43	1,483.23	2,270.66	1,117.72	239,083.06
Georgia	203,643.41	23,934.81		14.94	1,202.18	964.54	434.05	230,208.93
Hawaii	68,022.04	2,793.10			632.63	90.94	49.00	71,586.71
Idaho	68,967.44	7,180.43		6.04	564.05	852.06	144.25	77,724.27
Illinois:								
First district	888,018.49	14,919.26	979.50	1.28	5,300.14	4,852.75	1,217.09	915,298.53
Eighth district	248,114.87	18,357.20		2.08	1,532.14	2,106.94	597.28	270,713.61
Indiana	262,544.92	14,818.73		1.81	1,627.07	5,331.43	901.80	285,225.86
Iowa	273,839.42	18,708.15		6.62	1,297.79	2,524.27	97.65	286,454.68
Kansas	167,673.90	20,131.32		2.16	1,642.88	314.19	814.19	209,536.33
Kentucky	215,537.30	22,970.84		5.02	1,666.78	341.41	893.87	239,536.33
Louisiana	186,776.77	19,552.45	1,000.00	7.93	1,689.85	1,736.14	365.73	211,109.90
Maine	111,591.80	10,661.80		5.62	874.26	1,438.01	151.81	124,622.70
Maryland	546,909.91	12,004.68	375.00	4.82	3,469.42	4,392.17	2,259.02	569,437.62
Massachusetts	700,060.50	5,715.98	630.00	1.09	4,343.79	8,424.67	400.86	719,848.89
Michigan	599,232.56	28,040.50		7.83	3,589.97	2,441.03	1,815.59	635,807.19
Minnesota	323,370.78	18,391.61		1.84	2,270.93	2,278.81	449.23	346,763.20
Mississippi	89,483.80	11,869.76	408.76	2.70	524.20	1,072.87	163.95	103,516.04
Missouri:								
First district	268,214.60	14,107.98	770.00	.75	1,500.61	1,324.08	292.96	286,210.88
Sixth district	186,362.92	17,151.29			948.90	1,619.28	205,104.95	205,104.95
Montana	100,233.06	13,130.68		5.88	1,054.48	1,233.25	86.81	115,752.23
Nebraska	167,858.27	17,883.31		6.42	1,322.70	1,869.77	42.25	187,974.80
Nevada	45,604.38	6,230.30			297.50	2,268.20	96.22	52,503.01
New Hampshire	84,660.80	4,640.68	176.00		827.85	1,398.98	111.75	91,928.16
New Jersey:								
First district	152,204.16	6,297.24			725.42	563.12	1,166.35	160,946.29
Fifth district	477,695.24	12,450.70			3,553.69	2,060.90	502.91	502,911.67
New Mexico	55,749.70	6,104.91		6.15	168.40	345.24		62,465.30

1 From the appropriation "Collecting the Internal Revenue, 1940."

TABLE 117.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1940—Continued

A. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE—Continued

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
New York:								
First district.....	\$613,122.66	\$4,129.76	\$250.00		\$5,060.00	\$4,792.55	\$2,243.92	\$629,598.89
Second district.....	726,707.49	1,065.18		\$2.53	8,834.17	2,069.87	1,615.21	740,314.45
Third district.....	637,064.65	541.56		2.20	9,926.98	6,478.44	2,184.72	656,198.55
Fourth district.....	347,090.24	13,766.49		.25	2,126.22	2,888.31	547.01	366,418.52
Twenty-first district.....	196,094.14	8,825.12		40.92	912.62	514.22	158.52	206,545.54
Twenty-eighth district.....	299,834.77	7,800.41		.25	1,950.21	1,014.46	353.76	310,953.86
North Carolina.....	189,534.49	22,733.27		25.07	928.02	2,308.64	1,858.58	217,388.07
North Dakota.....	64,914.81	6,594.98		2.58	635.60	212.64	44.00	72,404.61
Ohio:								
First district.....	226,988.16	3,090.22		.51	1,304.25	516.40	206.55	232,106.09
Teath district.....	143,483.49	6,965.18		1.25	1,089.05	288.09	228.64	152,045.70
Eleventh district.....	133,275.01	7,687.25		2.92	961.18	1,539.54	218.81	143,684.71
Eighteenth district.....	403,944.63	19,289.03		1.50	3,874.78	4,410.19	528.16	432,058.29
Oklahoma.....	217,419.29	34,406.88		17.71	2,382.97	3,672.55	287.17	258,186.57
Oregon.....	158,308.76	11,062.65		3.02	1,342.85	818.18	177.66	171,713.12
Pennsylvania:								
First district.....	609,646.01	19,372.84	40.00	5.51	5,492.90	4,843.79	5,917.40	645,318.45
Twelfth district.....	175,129.29	5,961.57		.25	587.21	1,950.38	115.26	183,743.95
Twenty-third district.....	425,024.50	15,081.83		.34	704.98	5,081.48	901.12	446,794.25
Rhode Island.....	124,286.07	1,913.76		1.73	1,050.87	2,562.21	116.15	129,930.79
South Carolina.....	106,422.61	12,165.43		2.76	1,181.99	2,789.13	363.75	122,905.65
South Dakota.....	68,007.27	9,144.83		.57	556.48	795.60	117.00	78,621.75
Tennessee.....	177,583.75	21,550.16		8.31	999.44	2,195.25	280.75	202,617.66
Texas:								
First district.....	288,758.03	23,024.82		48.78	2,469.36	4,403.10	376.22	319,080.31
Second district.....	266,007.87	27,970.80		8.01	1,912.80	3,641.13	333.55	299,874.16
Utah.....	69,604.40	3,594.32		1.78	639.92	748.85	50.40	74,629.67
Vermont.....	71,644.04	4,611.51	473.00	.30	734.94	153.02	118.45	77,735.26
Virginia.....	218,424.97	24,801.80		3.35	1,588.70	2,539.56	2,723.44	250,081.82
Washington.....	254,690.85	13,765.09	483.60	32.42	1,837.10	4,462.06	1,485.38	276,756.59
West Virginia.....	163,022.78	12,601.40		10.14	1,740.45	800.33	236.57	168,411.67
Wisconsin.....	399,520.10	20,279.46		1.63	2,116.81	3,218.09	1,104.75	426,240.94
Wyoming.....	58,663.70	7,987.64		4.29	456.53	1,204.43	67.95	68,384.54
Total.....	16,454,791.16	869,680.41	20,152.03	414.27	124,066.10	148,201.28	45,792.58	17,663,097.83

B. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE :

District	Salaries of deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama.....	\$21,502.26	\$368.85						
Arizona.....	1,800.00				\$445.52			\$22,316.63
Arkansas.....	11,006.50	633.70			96.00			1,896.00
California:					139.22		\$10.00	11,789.42
First district.....	10,005.00	1,906.44			610.00	\$20.00		12,541.44
Sixth district.....	9,937.50	10.66	\$374.85		23.36	52.50	5.00	10,403.87
Colorado.....	5,819.76	2.20				35.00		5,856.96
Connecticut.....	7,189.82	12.30			28.65			7,230.87
Delaware.....	1,440.00							1,440.00
Florida.....	6,319.92				56.95			6,376.87
Georgia.....	20,195.95	195.97			243.01	241.85	175.00	21,051.78
Hawaii.....	4,219.92				41.33	26.18	3.00	4,290.43
Illinois:								
First district.....	23,935.76				67.97			24,003.73
Eighth district.....	5,149.92	8.06			75.41			5,263.38
Iowa.....	5,375.00	5.85						5,380.85
Kansas.....	6,438.50	7.85		\$1.88	198.68	101.88		6,826.29
Kentucky.....	34,251.84	69.15			174.53	306.64	50.06	34,822.24
Louisiana.....	24,260.76	356.60			124.00			24,739.00
Maine.....	1,600.00	3.55			23.49	112.54	10.00	1,739.54
Maryland.....	37,080.93	782.27	1,750.10	8.12	277.70	246.66	180.80	40,326.58
Massachusetts.....	19,585.00	19.90			147.21		54.17	19,806.28
Michigan.....	12,118.20	114.37			439.26	29.92	100.00	12,801.75
Minnesota.....	10,014.84	77.75			35.75	106.08	5.90	10,239.42
Mississippi.....	7,956.00							7,956.00
Missouri:								
First district.....	6,063.25				5.05	20.00		6,088.30
Sixth district.....	5,192.29	56.85						5,190.14
Nabraska.....	3,595.25	70.35						3,480.43
New Hampshire.....	1,440.00				21.00	14.83	15.00	1,530.83
New Jersey:								
First district.....	1,935.50	.80			145.75	1.50	22.30	2,105.85
Fifth district.....	6,635.00	16.87			122.86			6,774.73
New Mexico.....	1,620.00					8.85		1,628.85

* From the appropriation "Salaries and administrative expenses for refunding, processing, and related taxes and administering Title III, Revenue Act of 1936, 1940."

TABLE 117.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1940—Continued

B. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE—Continued

District	Salaries of deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
New York:	\$3,645.00				\$87.50			\$3,732.50
First district	40,828.71	\$134.4			360.97			40,963.18
Second district	26,131.15	181.20			36.42	\$34.63		26,657.95
Third district	7,522.50	525.35			47.82	10.50	\$0.25	8,197.14
Fourteenth district	3,653.28	135.03			87.26	25.90	2.00	3,846.88
Twenty-first district	5,273.25	94.90			62.50	110.00		5,482.41
Twenty-eighth district	20,765.50	91.10		\$10.91				21,030.01
North Carolina					34.84	21.90		5,807.28
Ohio:	5,229.92	21.52					.25	4,200.67
First district	3,859.92	340.50						6,175.00
Tenth district	6,121.00	54.90			125.90	77.44	50.25	5,792.72
Eleventh district	5,400.00	139.13			203.30	28.90	6.00	12,779.14
Eighteenth district	12,456.84	85.00						5,278.57
Oklahoma	5,190.92	78.65						25,706.50
Oregon		227.75			497.26	162.23	298.00	3,495.45
Pennsylvania:	24,521.27	17.95				67.50		9,112.27
First district	3,420.00	37.40			35.03			4,948.63
Twelfth district	9,039.84	60.31			143.32	80.90		18,499.10
Twenty-third district	4,680.90	2,654.07			198.80	117.08	3.50	23,118.92
Rhode Island	15,615.65	98.35			225.84	620.66	10.75	19,887.02
South Carolina	22,168.32							10,239.30
Tennessee		289.72			153.30	16.00	52.50	4,353.07
Texas:	10,429.00	351.55		2.00	214.45	126.90		21,667.11
First district	9,491.90	101.40			202.75	9.00		6,251.30
Second district	4,039.92	13.75			10.67	79.77	75.00	8,985.00
Vermont	21,487.92	13.75		4.69	3.16	20.90	54.00	8,985.00
Virginia	5,615.00	554.45				51.90	20.00	8,394.63
Washington	5,915.90				100.98	155.00		637,788.16
West Virginia	7,894.64	244.06						
Wisconsin								
Total	613,531.22	11,246.34	\$2,124.95	27.60	6,369.71	3,275.51	1,212.83	

C. DISBURSEMENTS FOR INTERNAL REVENUE AGENTS

Division	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	\$158,671.13	\$10,185.62		\$7.76	\$480.61	\$840.41	\$570.00	\$170,764.53
Baltimore	518,299.98	16,755.03			1,150.17	1,637.86	1,376.17	539,219.50
Boston	692,724.67	17,313.94	\$24,822.96	2.02	2,716.22	2,108.23	3,658.67	743,346.71
Brooklyn	465,440.61	2,703.62	15,013.13		2,250.25	1,087.21	1,494.77	487,999.62
Buffalo	354,486.20	11,447.85	2,310.00	6.41	1,241.37	1,395.44	1,533.65	372,440.92
Chicago	950,804.55	10,746.13	38,958.70	4.33	4,831.19	6,586.83	4,911.80	1,016,843.53
Cincinnati	253,739.66	13,000.39		2.92	829.33	1,148.21	524.95	269,235.36
Cleveland	493,500.48	19,203.71	21,720.90	2.02	2,349.58	3,738.18	2,012.61	542,527.48
Columbia	91,673.59	4,912.66	410.00	3.49	547.50	714.87	251.57	98,513.68
Dallas	626,445.91	37,569.61		17.85	2,154.48	2,515.03	1,673.10	670,375.98
Denver	169,526.72	7,626.96		5.29	809.93	1,179.51	682.50	179,830.91
Detroit	472,929.48	19,439.11		13.97	1,701.21	2,262.60	1,553.50	497,899.87
Greensboro	173,352.51	17,643.90		12.16	522.01	2,390.66	779.00	194,700.24
Honolulu	74,412.60	3,398.25		2.56	214.93	288.84	287.01	78,604.19
Huntington	100,696.97	7,451.70		4.35	439.64	420.25	490.00	109,492.91
Indianapolis	201,821.26	17,090.81		5.04	425.73	873.11	966.00	220,844.95
Jacksonville	234,792.04	15,440.35	880.00	7.88	653.77	453.44	629.09	253,193.48
Los Angeles	611,733.20	14,873.76		13.91	1,898.38	1,046.60	3,234.91	632,800.76
Louisville	158,788.86	9,104.67		2.73	323.73	1,078.20	624.50	169,922.69
Milwaukee	222,546.15	8,509.73		.25	830.77	698.04	827.05	233,211.99
Nashville	233,004.51	13,752.65		10.28	831.20	1,119.07	925.40	249,643.11
Newark	561,318.61	8,929.46	19,615.44	.75	4,022.25	3,037.32	1,157.55	598,061.38
New Haven	292,960.72	6,843.34	13,258.37	1.08	1,579.15	2,117.73	914.14	317,674.56
New Orleans	213,255.42	19,165.14	1,294.50	12.71	330.75	1,134.81	741.91	236,155.24
New York:								
Second division	1,225,277.43	9,068.75		1.66	2,592.33	3,912.16	1,675.42	1,242,527.75
Upper division	1,085,569.47	9,581.02	1,425.00	.57	4,374.89	2,085.88	2,087.20	1,105,124.03
Oklahoma City	280,118.63	25,999.90	1,718.75	9.55	790.45	1,862.50	731.15	291,230.93
Omaha	266,532.20	14,065.61	6,910.86	3.21	829.40	1,367.18	716.83	290,455.29
Philadelphia	716,543.30	19,641.02	12,829.27	7.75	2,723.77	7,502.86	1,490.77	760,731.74
Pittsburgh	449,161.87	13,701.32	357.50	2.09	549.26	1,410.34	913.00	466,095.38
Richmond	180,716.10	11,167.10	143.00	.90	752.77	869.15	933.00	194,632.07
Salt Lake City	134,406.56	12,795.24		8.31	687.28	1,082.21	279.25	149,258.85
San Francisco	457,977.10	15,472.92	475.00	2.97	2,390.82	955.47	1,833.47	479,107.75
Seattle	306,499.09	13,708.27	30.00	1.90	961.62	824.32	1,114.46	323,139.66
Springfield	138,519.43	13,814.63		1.42	588.61	494.72	548.50	163,967.31
St. Louis	396,221.16	7,705.27		8.39	753.33	1,104.21	711.55	406,503.91
St. Paul	234,430.00	16,386.28		2.76	1,181.02	598.93	679.50	253,278.49
Wichita	156,504.76	13,497.44		2.61	395.63	1,336.00	504.00	171,240.44
Total	14,334,392.83	609,733.16	162,173.38	187.14	52,745.39	65,297.38	46,067.91	15,170,597.19

1 From the appropriation "Collecting the internal revenue, 1940."

TABLE 117.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1940—Continued

D. DISBURSEMENTS FOR DISTRICT SUPERVISORS' OFFICES¹

District	Salaries of supervisors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston	\$657,687.56	\$29,783.69	\$1,033.20	\$30.76	\$2,936.08	\$22,601.26	\$7,266.13	\$721,338.68
New York	841,646.71	51,597.81	6,875.00	47.71	5,406.18	27,459.37	26,660.88	959,693.66
Philadelphia	885,782.65	43,084.07	9,449.75	53.63	2,886.33	24,337.06	9,351.52	974,945.01
Newark	498,836.15	16,482.47	2,475.00	51.92	2,803.49	13,645.25	6,373.68	537,667.96
Baltimore	471,917.78	68,378.14		252.55	3,723.81	40,896.17	20,151.93	1,005,320.38
Atlanta	563,435.83	62,953.24	9,768.38	367.80	2,846.67	65,953.07	24,619.22	729,844.30
Louisville	839,833.71	34,240.86		75.16	1,628.58	22,253.44	10,973.02	909,002.77
Detroit	659,753.66	59,937.67	4,753.43	148.76	4,500.44	31,351.22	13,875.36	774,320.54
Chicago	1,178,417.34	64,156.53	3,815.93	126.26	2,641.51	39,049.71	18,005.10	1,307,212.38
New Orleans	520,334.94	54,722.55	9,810.35	141.07	2,165.64	34,696.87	10,898.98	632,770.40
Kansas City	310,149.88	78,975.08		232.12	4,015.47	31,568.67	8,750.00	633,691.22
St. Paul	343,830.50	49,501.50	1,596.84	75.82	1,556.24	16,782.90	2,595.99	430,401.59
Denver	186,991.29	22,045.25		29.45	1,036.99	38,202.56	9,015.95	924,788.60
San Francisco	824,845.26	49,402.33		59.75	3,262.75	17,867.86	3,045.92	272,715.59
Seattle	226,419.38	24,546.99		20.96	814.48			
Total	9,607,882.64	709,808.18	49,577.88	1,593.81	42,222.66	453,802.46	179,904.16	11,044,791.79

E. DISBURSEMENTS FOR TECHNICAL STAFF, FIELD DIVISIONS¹

Division	Salaries of technical staff field employees	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlantic	\$161,242.44	\$1,993.75	\$12,024.21	\$1.19	\$1,697.10	\$2,047.64	\$258.84	\$179,265.17
Central	211,587.58	3,599.42	40,666.86	12.34	3,442.49	1,908.46	1,930.06	263,147.21
Chicago	292,418.32	4,216.72	36,969.18	27.95	3,261.21	2,997.06	2,147.69	342,038.13
Eastern	286,241.36	3,123.01	43,677.07	10.63	4,930.17	1,670.95	650.71	346,303.90
New England	121,386.50	368.75	22,183.26	11.87	1,629.74	636.71	1,477.31	147,694.14
New York	402,936.46	2,165.41	4,646.95	25.60	6,008.40	2,140.56	505.33	508,428.61
Pacific	276,782.05	9,087.09	22,855.31	56.66	3,769.89	1,704.72	1,262.23	315,517.96
Southern	144,982.08	3,440.63	17,589.28	23.70	3,217.21	1,588.31	798.63	171,639.84
Southwestern	203,565.89	3,536.69	39,421.12	31.05	3,650.88	1,326.63	636.49	252,168.75
Western	154,943.36	4,273.62	18,193.44	15.73	2,699.84	2,009.05	873.71	183,008.75
Total	2,346,086.04	35,805.09	258,226.68	216.62	34,306.93	18,030.09	10,541.00	2,703,212.45

¹ From the appropriation "Collecting the internal revenue, 1940."

F. DISBURSEMENTS BY THE CHIEF DISBURSING OFFICER, DIVISION OF DISBURSEMENT, TREASURY DEPARTMENT, AND DIRECT SETTLEMENTS THROUGH OFFICE OF THE COMPTROLLER GENERAL, CLAIMS DIVISION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Stationery, office supplies, and printing	Supplies and equipment	Express and freight	Miscellaneous	Total
Collecting the internal revenue, 1940	\$10,535,869.05	\$396,668.16	\$126,913.50	\$5,905.45	\$41,131.87	\$397,027.98	\$93,057.56	\$26,055.81	\$173,212.49	\$11,795,841.87
Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Act of 1936, 1940	2,325,011.61	399,684.90	41,568.39	294.05	5,081.57	12,127.09	15,557.27	251.85	21,774.55	2,821,351.28
Total	12,860,880.66	796,353.06	168,481.89	6,199.50	46,213.44	409,155.07	108,614.83	26,307.66	194,987.04	14,617,193.15

G. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the internal revenue, 1940:								
Collectors	\$16,454,791.16	\$869,680.41	\$20,152.03	\$414.27	\$124,066.10	\$148,201.28	\$45,792.58	\$17,663,097.83
Agents	14,334,392.83	509,733.16	162,173.38	187.14	52,745.39	65,297.38	46,067.91	15,170,597.19
Supervisors	9,607,882.64	709,808.18	49,577.88	1,593.81	42,222.66	453,802.46	179,904.16	11,044,791.79
Technical Staff	2,346,086.04	35,805.09	258,226.68	216.62	34,306.93	18,030.09	10,541.00	2,703,212.45
Chief disbursing officer, Treasury Department and General Accounting Office	10,535,869.05	396,668.16	126,913.50	5,905.45	41,131.87	490,085.64	199,268.30	11,795,841.87
Suhtotal	53,279,021.72	2,521,695.00	617,043.47	8,317.29	294,472.95	1,176,416.75	481,573.95	58,377,541.13
Salaries and administrative expenses for refunding processing and related taxes and administering Title II, Revenue Act of 1936, 1940:								
Collectors	613,531.22	11,246.34	2,124.95	27.60	6,369.71	3,275.51	1,212.83	637,788.16
Chief disbursing officer, Treasury Department and General Accounting Office	2,325,011.61	399,684.90	41,568.39	294.05	5,081.57	27,684.36	22,026.40	2,821,351.28
Suhtotal	2,938,542.83	410,931.24	43,693.34	321.65	11,451.28	30,959.87	23,239.23	3,459,139.44
Total	56,217,564.55	2,932,626.24	660,736.81	8,638.94	305,924.23	1,206,376.62	504,813.18	61,836,680.57

TABLE 117.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1940—Continued
CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	1939 and prior years		1940 and prior years		Total
Refunding taxes illegally collected		\$133,874.07		\$65,083,064.16	\$65,226,738.23
Refunds and payments of processing and related taxes, Bureau of Internal Revenue, 1940					11,503,970.56

TABLE 118.—Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1939 and 1940

Kind	Quantity		Value	
	1939	1940	1939	1940
Distilled spirits and wines:				
Brandy	57,150	38,400	\$5,895,570.00	\$3,839,320.00
Other domestic distilled spirits	2,101,500	2,140,830	228,423,037.50	231,085,102.50
Certificate of tax payment, distilled spirits, for shipment in tank cars	1,800	2,250	(1)	(1)
Export (secs. 2878 and 2885, I. R. C.)	1,200	12,800	120.00	1,280.00
Bottled-in-bond, export (blue strips)	3,080	1,113,820	369.60	9,011.40
Bottled-in-bond, domestic (green strips)	79,235,000	128,610,000	745,187.50	1,268,100.00
Container or bottle stamps, red strips	967,811,242	1,070,589,700	9,445,162.42	10,474,409.50
Rectified, class B	1,052,200	1,616,000	540,700.00	584,320.00
Rectified, class A	22,500	20,000	(2)	(2)
Industrial alcohol transfer	6,800	60,800	(2)	(2)
Alcohol warehousing	116,000	164,300	(2)	(2)
Wholesale liquor dealer's packages	8,800	800	(2)	(2)
Wine	16,432,040	17,961,584	6,145,702.73	7,685,080.97
Fermented malt liquor	57,341,300	53,875,500	258,903,125.00	263,948,125.00
Tobacco:				
Manufactured tobacco	2,448,997,360	2,469,379,540	55,216,950.80	55,335,074.50
Snuff	392,686,722	392,482,989	6,817,699.16	6,984,833.04
Tinfoil wrappers	1,422,180	1,398,048	15,921.39	15,657.17
Cigars, large	173,479,880	183,736,400	13,378,716.63	14,248,752.35
Cigars, small	16,253,000	14,144,000	122,808.67	108,756.45
Cigarettes, class A	8,341,324,400	8,918,083,400	501,427,506.30	536,677,877.50
Cigarettes, class B	509,200	422,600	48,791.52	60,310.80
Cigarette tubes	1,003,800	2,102,100	14,066.00	30,541.00
Oleomargine:				
Domestic, colored	19,350	17,975	37,540.00	28,590.00
Domestic, uncolored	16,625,825	16,416,850	815,671.37	798,855.50
Process or renovated butter	211,000	163,000	7,457.50	4,930.00
Mixed flour	671,000	581,000	8,745.00	6,470.00
Playing card	44,662,510	42,308,370	4,466,251.00	4,230,837.00
Documentary	11,167,792	11,344,828	18,918,108.00	17,306,267.00
Stock transfer	15,857,426	17,146,280	16,646,203.00	18,098,391.00
Silver transfer	7,612	2,688	33,792.00	65,650.00
Narcotic	3,447,350	3,525,400	170,809.25	195,455.00
Order forms for opium	1,038,000	1,090,000	10,380.00	10,900.00
Marihuana		100		100.00
Order forms for marihuana		190		3.80
National Firearms Act (sec. 2720 I. R. C.):				
Machine guns, silencers, etc.	20	20	4,000.00	4,000.00
Certain short 2-barrel guns	900	450	900.00	450.00
Special, or occupational, stamps	1,000,340	959,040	15,740,750.00	15,054,860.00
Total	12,594,476,279	13,351,512,052	1,144,003,042.34	1,188,107,281.48

¹ Value inserted when purchased.
² Have no money value.

TABLE 119.—Cost of printing and binding for the Internal Revenue Bureau and Service, fiscal years 1939 and 1940

Class of work	1939		1940	
	Quantity	Cost	Quantity	Cost
Publications, regulations, decisions, etc.	921,600	\$104,297.45	1,814,000	\$119,870.28
Blank forms	240,230,000	381,891.57	251,604,000	371,137.78
Letterheads	10,676,000	15,011.26	13,763,000	15,484.41
Miscellaneous: Binding, memorandum sheets, analysis paper, etc.		19,057.78		15,469.29
Total	251,827,500	520,258.06	267,181,000	522,962.66