

ANNUAL REPORT
OF THE
COMMISSIONER OF
INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1941



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1941

TREASURY DEPARTMENT

Document No. 3110

Internal Revenue

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ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,

OFFICE OF COMMISSIONER OF INTERNAL REVENUE,

Washington, D. C., October 31, 1941.

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, 1941:

COLLECTIONS

Total collections of internal revenue taxes during the year¹ amounted to \$7,370,108,378, as compared with \$5,340,452,347 during the fiscal year 1940, an increase of \$2,029,656,031, or 38 per cent. This collection is the largest fiscal year collection in the history of the Bureau.

Income tax collections received during the March and June quarters, 1940, which included the first two quarterly payments on 1939 earnings, amounted to \$1,313,014,582, while the corresponding figures for the year of this report are \$2,248,777,289—an increase of \$935,762,707. The taxes imposed on 1940 incomes were levied under the Revenue Act of 1940 and the Second Revenue Act of 1940. These acts provide for increased rates and for an additional defense tax of 10 per cent on incomes. The defense tax levy and increased rates, together with better business conditions throughout the country, contributed to the increased collections.

The following table shows the increases or decreases in general sources of internal revenue for 1941 compared with 1940:

Summary of collections, fiscal years 1940 and 1941

General source	Fiscal year		Increase, or decrease (—)	
	1940	1941	Amount	Per cent
Income taxes:				
Corporation income tax	\$1,120,581,550.75	\$1,851,987,990.58	\$731,406,439.83	65.3
Individual income tax	982,017,375.17	1,417,655,128.59	435,637,750.42	44.4
Excess-profits tax, declared value	17,047,134.68	25,919,566.85	8,872,432.17	52.0
Excess-profits tax, Second Revenue Act of 1940		164,308,967.23	164,308,967.23	
Excess-profits tax, Vinson Act	1,427,067.15	2,156,717.81	729,650.66	51.1
Unjust enrichment tax	8,536,178.32	9,095,561.51	559,383.19	6.6
Dividend tax ¹ (repealed)	20.35		—20.36	
Total	2,129,609,327.43	3,471,123,930.57	1,341,514,603.14	63.0
Alcohol taxes:				
Distilled spirits, imported, excise tax	27,874,052.19	34,889,895.90	7,015,843.71	25.2
Distilled spirits, domestic, excise tax	289,857,903.07	393,751,625.27	103,893,722.20	35.8
Distilled spirits, rectification tax	11,854,060.97	13,460,554.79	1,606,493.82	13.6

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, 1941.

Summary of collections, fiscal years 1940 and 1941—Continued

General source	Fiscal year		Increase, or decrease (—)	
	1940	1941	Amount	Per cent
Alcohol taxes—Continued.				
Floor taxes (on stocks of Jan. 12, 1934, June 30, 1938, and June 30, 1940)	\$12,200.32	\$25,304,050.09	\$25,291,849.77	—0.6
Bottle or container stamps	11,224,905.49	11,162,805.62	—62,099.87	36.9
Wines, including fortifying brandy	9,366,706.29	12,819,857.91	3,453,151.62	19.7
Fermented malt liquors, excise tax	204,579,036.08	816,741,027.11	612,161,991.03	25.7
Special, or occupational, taxes	9,484,261.75	11,926,361.64	2,442,099.89	25.7
Total	624,253,156.11	820,056,178.33	195,803,022.22	31.4
Miscellaneous taxes:				
Capital stock tax	132,738,587.17	166,652,639.88	33,914,102.71	25.5
Estate and gift taxes	360,071,166.94	407,057,747.62	46,986,580.68	13.0
Tobacco taxes	608,518,443.59	698,076,890.87	89,558,447.28	14.7
Sales taxes (manufacturer's excise taxes, admissions, communications, oleomargarine, documentary stamps, coal, etc.)	583,595,382.47	806,449,690.51	222,854,308.04	38.2
Sugar tax	68,145,357.56	74,834,839.60	6,689,482.04	9.8
Total	1,753,068,887.73	2,153,071,808.38	400,002,920.65	22.8
Employment taxes:				
Federal Insurance Contributions Act	605,350,176.64	687,327,551.09	81,977,375.45	13.5
Federal Unemployment Tax Act	106,128,156.21	100,657,721.68	—5,465,434.63	—5.2
Carriers taxes	122,047,643.66	137,871,187.71	15,823,544.05	13.0
Total	833,520,976.51	925,856,460.38	92,335,484.87	11.1
Total, all collections	5,340,452,346.78	7,370,108,377.66	2,029,656,030.88	38.9

Comparative statement of tax collections by quarters, fiscal years 1940 and 1941

Quarter ended—	Income taxes	Miscellaneous internal-revenue taxes	Employment taxes, including carriers taxes	Total collections
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	562,500,230.89	192,865,039.17	1,140,848,386.62
Mar. 31, 1940	766,069,685.99	534,411,289.00	252,002,566.66	1,552,483,541.65
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	833,520,976.51	5,340,452,346.78
Sept. 30, 1940	505,931,630.06	808,885,033.53	206,025,497.28	1,520,842,160.87
Dec. 31, 1940	514,934,197.64	730,353,160.81	208,466,762.62	1,453,754,110.97
Mar. 31, 1941	1,276,183,065.86	780,528,923.02	272,587,516.36	2,329,299,505.24
June 30, 1941	973,594,193.61	854,841,682.76	238,776,694.22	2,067,212,570.58
Fiscal year 1941	3,269,643,117.17	3,174,608,500.11	925,856,460.38	7,370,108,377.66

NOTE.—The Revenue Act of 1940 became effective July 1, 1940, increasing the majority of tax rates by approximately 10 per cent.

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.

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 1940 and 1941. 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 1940 and 1941, were as follows:

Class of tax	Fiscal year	
	1940	1941
Income	\$291,198,664.00	\$289,725,157.00
Miscellaneous internal revenue:		
Estate	52,350,045.30	55,539,688.33
Gift	6,354,319.72	9,263,764.22
Capital stock	1,732,327.10	994,812.55
Sales	4,561,082.62	3,003,389.26
Liquors	3,854,693.05	5,476,967.12
Miscellaneous	7,943,709.74	6,591,263.60
Tobacco	122,703.57	82,428.18
Coal	424,504.29	659,393.18
Silver	26,925.90	—
Sugar	197,251.35	239,077.24
Total miscellaneous	77,567,562.64	\$81,850,773.88
Employment and Carriers' taxes	25,143,458.86	\$31,744,653.82
Grand total	393,909,685.50	383,320,584.70

¹ Includes, for income taxes, \$262,730,729 from the Income Tax Unit and \$6,994,428 from the Accounts and Collections Unit. The assessments of the Income Tax Unit include \$23,049,262 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, \$70,261,573 from the Miscellaneous Tax Unit, \$6,112,244, from the Accounts and Collections Unit, and \$5,476,967 from the Alcohol Tax Unit.

³ Includes, for employment and carriers taxes, \$8,919,073 from the employment tax activities of the Accounts and Collections Unit and \$22,825,581 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 1940 and 1941

Class of tax	Number of claims		Amount refunded or repaid		Interest allowed (included in amount refunded)	
	1940	1941	1940	1941	1940	1941
Refund of internal-revenue collections:						
Income taxes	132,532	117,851	\$46,022,031.85	\$38,328,418.77	\$9,155,587.93	\$7,955,283.80
Miscellaneous internal-revenue taxes:						
Bituminous coal	108	68	6,567.92	7,543.00	399.50	564.10
Capital stock	2,131	2,854	381,857.55	601,165.49	45,437.40	81,702.93
Distilled spirits	5,902	7,681	641,275.23	296,715.93	1,182.43	2,332.33
Estate	1,582	1,513	5,491,476.11	4,544,329.56	880,308.78	660,149.71
Gift	421	411	3,498,569.60	662,027.37	541,207.97	101,896.09
Miscellaneous tax	462	198	585,298.30	127,554.68	60,532.53	20,365.08
Narcotics	127	317	205.31	757.62	—	6.21
Sales	1,106	2,120	2,165,637.45	2,240,748.33	196,916.26	206,755.87
Sugar	1,537	996	1,683,636.96	1,749,925.85	520.99	297.15
Tobacco	9	365	673.94	6,753.69	27.03	104.67
Employment taxes:						
Carriers	131	127	10,216.61	76,689.43	469.73	6,778.71
Federal Insurance Contributions Act	5,665	10,868	546,219.77	665,703.50	52,572.13	67,197.42
Federal Unemployment Tax Act	14,972	15,448	1,909,393.72	1,954,427.75	56,243.52	63,783.17
Agricultural adjustment	49,027	12,864	11,503,970.56	8,125,017.63	1,418,310.02	1,254,008.94
Total	215,706	173,681	74,446,930.88	59,386,878.60	12,409,716.22	9,511,226.08
Repayments (not refund of taxes erroneously collected):						
Redemption of stamps:						
Distilled spirits	2,112	1,865	54,232.68	112,949.77	597.80	707.08
Miscellaneous	1,984	2,176	215,588.17	295,292.03	18,892.44	21,643.09
Narcotics	57	68	218.43	587.76	—	—

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1940 and 1941—Continued

Class of tax	Number of claims		Amount refunded or repaid		Interest allowed (included in amount refunded)	
	1940	1941	1940	1941	1940	1941
Repayments—Continued.						
Redemption of stamps—Continued.						
Silver	2		\$55.00			
Tobacco	1,985	2,010	1,832,670.38	\$2,112,618.81		
Total	6,140	6,119	2,102,764.66	2,521,448.37	\$19,490.24	\$22,350.12
Drawbacks:						
Alcohol	640	460	177,189.48	222,437.10		
Tobacco	17	7	3,823.77	1,136.74		
Total	657	457	181,013.25	223,573.84		
Grand total	222,503	180,257	78,730,708.79	62,131,900.81	12,429,206.46	9,533,576.20

NOTE.—There were also refunded from Philippine coconut oil tax collections (trust fund) the amounts of \$175,203, including \$1,054 interest, covering 451 claims, during the fiscal year 1940, and \$985,003, including \$5,259 interest, covering 564 claims, during the fiscal year 1941.

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 \$66,414,910 was appropriated for the fiscal year 1941 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 \$65,289,527, leaving an unexpended balance of \$1,125,383. 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 \$7,370,108,378 during the year was \$0.89 per \$100, compared with \$1.12 per \$100 for 1940.

The amount of \$2,800,000 was appropriated for the fiscal year 1941 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 \$2,110,466, leaving an unexpended balance of \$689,534.

Personnel.—A comparative statement of the number of employees in the various branches of the Internal Revenue Service on June 30, 1940, and on June 30, 1941, is given in the following table:

Branch of service	June 30, 1940	June 30, 1941	Increase or decrease (—)
Employees in the departmental service	3,993	4,151	158
Offices of collectors of internal revenue	8,376	12,322	3,946
Internal revenue agents' forces:			
Income and estate taxes	4,834	5,490	656
Miscellaneous and sales taxes	61	63	2
Offices of district supervisors	4,083	4,013	-70
Miscellaneous field force (Alcohol Tax Unit)	16	13	-3
Supervisors of accounts and collections	46	44	-2
Field force (Intelligence Unit)	296	369	73
Field force (Assistant General Counsel's Office)	177	228	51
Field force (Technical Staff)	541	537	-4
Total	22,423	27,230	4,807

¹ Exclusive of 229 temporary employees on the internal revenue roll, 295 permanent employees on the refunding processing tax roll, and 51 permanent employees on the basic permit and trade practice roll.

² Exclusive of 597 temporary employees on the internal revenue roll.

³ Exclusive of 11 temporary employees and 119 general deputy collectors on the refunding processing tax roll.

⁴ Exclusive of 6 temporary employees on the internal revenue roll and 43 permanent employees on the basic permit and trade practice roll.

⁵ Exclusive of 5 permanent employees on the basic permit and trade practice roll.

There were 112 employees retired on annuity during the fiscal year 1941, 51 of whom were retired on account of disability.

IMPORTANT LEGISLATIVE AND OTHER CHANGES AFFECTING THE BUREAU DURING THE FISCAL YEAR 1941

Public, No. 699, approved July 1, 1940, amends sections 270, 396, and 522 of the Bankruptcy Act, relating to the determination of the basis of property for Federal or State income-tax purposes, to provide that the basis of the debtor's property (or such property, other than money, as is transferred to any person required to use the debtor's basis) shall not be decreased to an amount less than the fair market value of such property as of the date of the entry of the order confirming such arrangement, and that any determination of value in a proceeding under the Bankruptcy Act shall not be deemed a determination of fair market value within the meaning of such sections. The amendments are effective as of June 22, 1938.

Public, No. 705, approved July 2, 1940, excludes from the requirements of section 2810(a) of the Internal Revenue Code the registration of stills or distilling apparatus set up at refineries for the refining of crude petroleum or the production of petroleum products and not used in the manufacture of distilled spirits.

Public, No. 764, approved August 13, 1940, amends the Railroad Retirement Acts of 1935 and 1937, the Railway Labor Act, the Carriers Taxing Act of 1937, the Railroad Unemployment Insurance Act, and Subchapter B of Chapter 9 of the Internal Revenue Code, and has the general effect of excluding (retroactively to the effective dates of such Acts) certain coal-mining services from the railroad security system and including retroactively such services under the social security system. It also provides for adjustments in connection with such change in coverage. The amendments affect companies and individuals engaged in the mining of coal or its preparation, supplying (where delivery is not beyond the mine tippie), handling (not beyond the mine tippie), and loading (at the tippie).

Public, No. 781, approved September 9, 1940, amends the profit-limiting provisions of section 2(b) of the Act of June 28, 1940, by removing from the operation of such section contracts and subcontracts entered into after September 9, 1941, for the manufacture of Army and Navy aircraft. The effect of this amendment is to increase the allowable profit under the Vinson-Trammell Act (section 3 of the Act of March 27, 1934, 48 Stat. 505, as amended) on contracts for Army and Navy aircraft from 8 percent to 12 percent, and to retain the allowable profit of 8 percent on naval vessels. However, the profit-limiting provisions of the Vinson-Trammell Act were later suspended with respect to contracts and subcontracts entered into during taxable years to which the excess-profits tax is applicable (see section 401 of the Second Revenue Act of 1940).

Public, No. 801, Second Revenue Act of 1940, approved October 8, 1940, amends the Internal Revenue Code by increasing the normal corporate tax rate of corporations having a normal tax net income in excess of \$25,000; imposing a graduated excess-profits tax on corporations; giving corporations the right to take a deduction for income-tax purposes with respect to the amortization of properly certified emergency facilities, based generally on a period of 60 months; pro-

viding rules for determining the earnings and profits of corporations, such amendment being retroactive to taxable years beginning after December 31, 1938 (Revenue Acts prior to the Code were similarly amended retroactively to their respective enactment dates); and provides for the taxation of the income of a personal service corporation to its shareholders in cases where the corporation has elected not to be subject to the excess-profits tax for the taxable year. The Act also suspends the profit-limiting provisions of the Vinson-Trammell Act with respect to contracts or subcontracts for naval vessels or Army or Navy aircraft which are entered into in any taxable year to which the excess-profits tax is applicable, and suspends the profit-limiting provisions of the Merchant Marine Act of 1936 as to subcontracts entered into between corporations while the excess-profits tax is in effect, provided the contractor and subcontractor are not affiliated corporations. It also extends the time within which contributions must have been paid into an unemployment fund under a State law in order that a credit may be obtained against Federal unemployment taxes, and provides for refunds in certain cases.

Public, No. 807, approved October 8, 1940, amends section 3493(a) of the Internal Revenue Code so as to permit the same person (consignor, shipper, or manufacturer) who files a claim for drawback of customs duty with respect to sugar exported or sugar used in the production of articles exported, to file claim with the Bureau for refund of the tax paid on the sugar under the provisions of section 3490 of the Code; and amends section 3493(b) by extending to two years the 1-year period of limitation for the filing of claims for refund under section 3493(a).

Public, No. 819, approved October 9, 1940, permits States to extend their sales, use, and income taxes to persons residing or carrying on business, or to transactions occurring, in Federal areas. In such Act the word "person" has the same meaning assigned to it in section 3797 of the Internal Revenue Code, thus including corporations, partnerships, etc.

Public, No. 833, approved October 10, 1940, amends section 1532(e) of the Internal Revenue Code by providing generally that, for the purpose of determining the amount of employment taxes under sections 1500 and 1520 of the Code, compensation earned in the service of a local lodge or division of a railway labor organization employer shall be disregarded with respect to any calendar month if the amount thereof is less than \$3; and contains a similar provision affecting the taxes under sections 2(a) and 3(a) of the Carriers Taxing Act of 1937.

Public, No. 840, approved October 10, 1940, amends the Merchant Marine Act of 1936 by the addition of a new section 511, applicable to unsubsidized operators of vessels engaged in the domestic or foreign commerce of the United States or in the fisheries. Such section provides for the nonrecognition, for income and excess-profits tax purposes, of the gain realized from the sale or indemnification for the total loss of such vessels if the net proceeds of the sale or indemnification are placed in a construction reserve fund and used for the acquisition of new vessels of a specified type, speed, and size. Furthermore, amounts accumulated in a construction reserve fund shall not be considered as an accumulation of earnings and profits within the meaning of section 102 of the Internal Revenue Code. The section provides, however, that the basis for determining gain or loss and for

depreciation, for the purpose of Federal income or excess-profits taxes, of vessels acquired from funds deposited in the construction reserve fund shall be reduced by the amount of unrecognized gains represented in such funds.

Public, No. 860, approved October 15, 1940, amends section 3508 of the Internal Revenue Code by extending the termination date of the tax on the manufacture, use, or importation of sugar from June 30, 1941, to June 30, 1942.

Public, No. 861, Soldiers' and Sailors' Civil Relief Act of 1940, approved October 17, 1940, provides that no sale of the property of a person in military service shall be made, or any proceeding or action commenced, to enforce the collection of taxes, if such person shows that by reason of such military service his ability to pay the tax is materially affected, except upon leave of court granted upon an application by the collecting officer. The court may stay such sale or proceeding until six months after the termination of the military service.

Public Law 3, approved January 31, 1941, extends the time for certification of national-defense facilities and contracts for amortization purposes.

Public Law 7, approved February 19, 1941, provides in general that interest upon, and gain from the sale or other disposition of, future obligations issued by the United States or any agency or instrumentality thereof, shall not be exempt from Federal taxation.

Public Law 10, approved March 7, 1941, comprehensively amends the Excess Profits Tax Act of 1940 (Subchapter E of Chapter 2 of the Internal Revenue Code). The amendment affords relief for certain classes of abnormalities which were not specifically covered by the Excess Profits Tax Act of 1940. Relief is also provided by extending the scope of the unused excess-profits credit carry-over; by permitting a taxpayer to utilize the base period experience of a predecessor partnership or sole proprietorship; by allowing the capitalization of certain advertising and goodwill expenditures; by providing a new method of computing the excess-profits credit based on income, designed to assist growing corporations; by providing that securities held as stock in trade by dealers therein shall be treated as admissible assets in the computation of invested capital; by providing that insurance companies other than life or mutual may join in a consolidated return with noninsurance companies with which they are affiliated; by providing that it shall be optional for an acquiring corporation which was actually in existence before January 1, 1940, to have its excess-profits credit based upon income computed either with reference to the base period experience of all its qualified component corporations or solely with reference to its own base period experience; and by removing the provisions in existing law that a taxpayer must irrevocably elect to use either the excess-profits credit based on invested capital or the excess-profits credit based on income and providing instead that it shall have the benefit of whichever credit results in the lesser tax. The Act contains safeguards to prevent abuse of the relief provisions contained therein and provides that the Board of Tax Appeals shall have exclusive jurisdiction to review the Commissioner's determination upon issues of abnormalities. Provision is made for an adjustment of the excess-profits tax in certain cases in which the treatment accorded an item for excess-profits tax purposes

is inconsistent with the treatment accorded such item for income tax purposes in a taxable year beginning prior to January 1, 1940. The provisions of the Act are made retroactive to taxable years beginning after December 31, 1939, in order that the relief afforded may be available for the entire period covered by the excess-profits tax.

Public Law 18, approved March 17, 1941, amends the Internal Revenue Code to correct a number of errors of a clerical nature resulting from the codification of the basic law.

Public Law 34, approved April 11, 1941, amends section 3527 of the Internal Revenue Code by extending the termination date of the taxes on the sale or disposal of bituminous coal so as to make such taxes apply to transactions made not later than April 25, 1943.

Public Law 58, approved May 9, 1941, exempts from internal-revenue tax articles imported by consular officers (or consulate employees) of a foreign state for their personal or official use, such exemption being conditioned on reciprocal exemptions by the foreign state to corresponding officers or employees of the United States stationed in such foreign state.

Changes in procedure.—Near the close of the previous fiscal year, Public, No. 656, Revenue Act of 1940, approved June 25, 1940, amended the Internal Revenue Code to provide among other things a change in the requirement for filing income tax returns by individuals and fiduciaries. Under this amendment, the amount of gross income rather than net income determines the liability for filing returns.

Returns filed during the fiscal year 1941 were the first to be affected by the change. This amendment of the Code was a part of a program to strengthen the enforcement methods with respect to income tax.

The first step in the program was to simplify the technical requirements of law with respect to the filing of returns. The change from a "net income concept as defined by statute" to "gross income" has accomplished that purpose because it has removed all doubt in the mind of the taxpayer in reaching a decision as to whether his income is above or below the amount requiring him to file a return.

The next step in the program sought to insure the filing of returns by all persons receiving gross income equal to or in excess of the amount requiring the filing of a return. This involved a more effective use of the information at the source provisions of the Code. With this in mind, there was undertaken during the fiscal year 1941, for the first time, an assembly in the Washington office of the information returns with the records of all taxpayers throughout the country for the purpose of identifying those individuals receiving gross income equal to or in excess of the amount requiring the filing of a return and for whom no returns were of record.

In previous years, this assembly was made in Washington only with respect to those returns reporting net incomes of \$5,000 or over, or returns on Form 1040 reporting income from business or profession, leaving the assembling of the information returns with the returns of the smaller taxpayers who filed on Form 1040A to be made in the collectors' offices.

The undertaking of the entire task in Washington materially strengthens the effectiveness of the enforcement system for a number of reasons, among which are: (a) It facilitates frequent cross-checking between collection districts in the case of income recipients

moving from one collection district to another; (b) it provides for a unification of checking procedures involving a large volume of similar clerical tasks, resulting in substantial economies; and (c) it coordinates the timing of efforts to secure delinquent income tax returns so as to insure a better distribution of return blanks for the following taxable year and a consequent decrease in the number of individuals who fail to file required income tax returns.

It is proposed to carry this program forward during the coming fiscal year, since it provides the most effective measure for insuring the filing of returns by the rapidly increasing number of persons who, though unacquainted with the provisions of the income tax law, are liable for the first time for filing returns due to a spreading of increased earnings and the lowering of the amount of income requiring the filing of returns.

ACCOUNTS AND COLLECTIONS UNIT

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

There were 28,077,237 tax returns filed in collectors' offices during the fiscal year 1941, an increase of 8,877,305 over the previous year. Of the total returns filed, 16,150,496 were income tax returns, an increase of 7,162,084 during the year. The increase in the number of returns filed may be attributed largely to the reduced exemptions provided by the Revenue Act of 1940.

A total of 13,878,586,593 revenue stamps, valued at \$1,455,156,314, was issued to collectors of internal revenue and the Postmaster General during the year, compared with 13,351,512,052 stamps, valued at \$1,188,107,282, issued during 1940.

Revenue stamps returned by collectors of internal revenue and by the Postmaster General, and credited to their accounts, amounted to \$50,905,319. There were 318 applications allowed for restamping packages from which the original stamps had been lost, mutilated, or destroyed, compared with 390 applications in the preceding year.

During the year, 40,604 income tax, 13,807 miscellaneous tax, and 218,177 employment tax returns were investigated by field deputy collectors, and 10,869,458 information returns were verified. At the close of business June 30, 1941, there were outstanding in the 64 collection districts, for field investigation, 4,868 income tax returns, compared with 3,212 as of June 30, 1940. The number of information returns on hand June 30, 1941, was 1,729,903, compared with 5,315,926 as of June 30, 1940. On June 30, 1941, there were 183,594 warrants

for distraint in the custody of the collectors' field forces for collection, compared with 212,701 as of June 30, 1940.

Collectors of internal revenue, after having taken the necessary administrative action, transmitted to the Bureau or otherwise disposed of 261,955 claims, as compared with 249,007 claims in 1940, an increase of 12,948. The number of claims on hand in collectors' offices at the end of the fiscal year was 8,223, compared with 14,126 at the close of the previous fiscal year.

Field deputy collectors of internal revenue served 407,667 warrants for distraint, which resulted in the collection of \$54,353,624. An average of 3,732 producing field deputy collectors made 2,220,467 revenue-producing investigations, including the serving of warrants for distraint, compared with 1,622,104 revenue-producing investigations made by an average of 2,718 producing field deputy collectors in the preceding year. The total amount collected and reported for assessment by field deputy collectors was \$90,285,877, compared with \$84,566,072 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 595 and \$24,192, respectively, as compared with 597 and \$31,113 in 1940.

The supervisors of accounts and collections submitted 107 reports covering their examination of the accounts of collectors of internal revenue during the year, compared with 113 reports submitted during the period ended June 30, 1940. Every collector's office was examined at least once and all but 26 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. Seven new collectors and three acting collectors were installed during the fiscal year. Seven 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, were closely followed. 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 1,540 monthly accounts of collectors of internal revenue, internal revenue agents in charge, heads of Staff divisions, district supervisors, including the Philippine branch of the district of Maryland, and the internal revenue salary payments made by the special disbursing agent, San Juan, P. R., comprising a total of 132,020 vouchers, in addition to which 6,990 expense vouchers of employees and 17,954 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, 5,545 assessment lists, an increase of 66 over the previous year, consisting of 8,666,409 items totaling \$846,392,546, 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 1,605 lists prepared by the collectors' offices and adjusted by the Bureau, consisting of 8,607,625 items totaling \$837,473,473, and 3,940 lists prepared in the Bureau, consisting of 58,784 items totaling \$8,919,073, as further analyzed in the following tabulations:

Analysis of employment tax assessments appearing on collectors' lists

Sources	Items	Tax and penalty	Interest	Total
Federal Insurance Contributions Act.....	8,152,507	\$615,200,427.24	\$759,754.78	\$615,960,182.02
Federal Unemployment Tax Act.....	423,948	94,712,257.28	356,076.26	95,068,333.54
Carriers taxes.....	31,170	126,375,807.98	69,149.67	126,444,957.65
Total.....	8,607,625	836,288,492.50	1,184,980.71	837,473,473.21

Analysis of employment tax assessments appearing on Commissioner's lists

Sources	Items	Tax	Penalty	Interest	Total
Federal Insurance Contributions Act..	20,524	\$1,256,779.97	\$131,438.36	\$122,563.34	\$1,510,781.67
Federal Unemployment Tax Act.....	38,212	6,381,479.58	425,542.78	593,844.91	7,400,867.27
Carriers taxes.....	48	6,657.47	33.32	733.09	7,423.88
Total.....	58,784	7,644,917.02	557,014.46	717,141.34	8,919,072.82

Taxes under the Federal Insurance Contributions Act.—Collections of taxes imposed under the Federal Insurance Contributions Act amounted to \$687,327,551 for the year, as compared with \$605,350,176 for 1940, an increase of \$81,977,375. 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, 8,684,639 being filed during the fiscal year, as compared with 7,868,402 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, except special refunds under section 1401(d) of the former act, received and disposed of during the fiscal year 1941

Claims:	Number
Pending at beginning of year.....	2,644
Filed during year (new claims).....	18,134
Received from other sources.....	286
Total to be disposed of.....	21,064
Allowed in full or in part.....	12,759
Rejected.....	3,190
Canceled.....	70
Total disposed of.....	16,019
Pending at end of year.....	5,045
Certificates of allowance issued when no claims were filed..	4,787

Claims under the Federal Insurance Contributions Act and/or Title VIII of the Social Security Act, etc.—Continued

Overassessments settled by—	Amount
Abatement.....	\$850,480.45
Credit.....	14,801.42
Refund.....	481,658.17
Total.....	1,346,940.04
Interest.....	58,450.28
Grand total.....	1,405,390.32

NOTE.—The amount involved in claims filed during the year 1941 was \$3,000,404. Included in the allowed claims shown in the above tabulation were 7,091 collectors' claims for abatement, of which 347 were multiple-item claims involving 9,204 items. There were also allowed 524 collectors' claims recommending refunds of \$3,839, plus interest of \$440. The amount involved in the claims rejected during the year totaled \$355,742.

Special refunds.—Effective with the calendar year 1940, the Social Security Act Amendments of 1939 added a new provision to the Federal Insurance Contributions Act, section 1401(d), whereby an employee, performing services for more than one employer during a calendar year, may obtain a refund of the amount of employee's tax deducted from his wages which is in excess of the tax on the first \$3,000 of such wages. To obtain such a refund the employee must file a claim after the calendar year in which the services were performed; therefore, the first year during which such claims could be properly filed was the calendar year 1941.

Claims for special refund, for the calendar year 1940, under section 1401(d) of the Federal Insurance Contributions Act received and disposed of during the fiscal year 1941

Claims:	Number
Filed during year (new claims).....	16,960
Received from other sources.....	3
Total to be disposed of.....	16,963
Allowed in full or in part.....	8,389
Rejected.....	30
Canceled.....	2
Total disposed of.....	8,421
Pending at end of year.....	8,542

NOTE.—The amount involved in claims filed during the year 1941 was \$392,283. In connection with the claims allowed, \$191,834 was recommended for refund, and the amount involved in the claims rejected was \$706.

Offers in compromise.—On July 1, 1940, there were on hand 129 offers in compromise, aggregating \$26,827, which had been submitted in settlement of an aggregate liability of \$71,464, incurred under Title VIII of the Social Security Act and/or the Federal Insurance Contributions Act. There were 564 offers received, in the total amount of \$78,090, involving an aggregate liability of \$281,040; 320 offers in the amount of \$35,463 were accepted in settlement of liability of \$87,253; 120 offers, amounting to \$18,091 and involving liability of \$92,929, were rejected, leaving on hand at the close of the year 253 offers totaling \$51,363 and involving liability of \$172,322.

Coordination with the Social Security Board.—The Bureau and the Social Security Board continued to coordinate their decisions on questions involving provisions common to Title II of the Social Security

Act and the Federal Insurance Contributions Act. At the beginning of the fiscal year, 101 inquiries from the Board relating to such provisions were pending before the Bureau. During the fiscal year, 1,877 similar inquiries were received from the Board, and 1,814 were disposed of, leaving 164 pending at the close of the fiscal year. Copies of 663 opinions of the General Counsel of the Federal Security Agency were furnished to the Bureau, and copies of 127 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 1940 with respect to employment. Collections amounted to \$100,657,721, as compared with \$106,123,156 for the fiscal year 1940, a decrease of \$5,465,435. There were 368,639 returns filed during the fiscal year, as compared with 367,670 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 Second Revenue Act of 1940, enacted October 8, 1940, 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, section 701 of the Second Revenue Act of 1940 provides 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 the sixtieth day after enactment. However, with respect to contributions for the year 1939 paid after the last day the Federal return is required to be filed but before such sixtieth day, 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.

For the calendar year 1940 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 credit claimed by a taxpayer for contributions to a State fund is correct, each State furnishes the Bureau with a statement for each employer, showing the amount of contributions paid by the employer on or before the date the Federal return is required to be filed and the amounts and dates of payments made thereafter. During the fiscal year 1941 there were received from the States 4,954 such statements for the year 1936, 15,972 for 1937, 28,675 for 1938, 165,200 for 1939, and 573,737 for 1940.

In addition to the credit against the Federal tax for contributions actually paid into State funds, the taxpayer may be entitled to an additional credit under section 1601(b) of the act. This additional credit is allowable to an employer if, by reason of having stabilized the employment of his employees in a State or for some other reason, he is granted an "experience rate" under the laws of the State and is thereby permitted to pay contributions at a lower rate than that paid generally by other employers. Certain conditions with respect to a State law are imposed by the act that must be met before an employer is entitled to the additional credit. For the calendar years 1938 and 1939 the State of Wisconsin was the only State having a law that complied with the conditions imposed by the act. For the year 1938 there were 110 employers with employment in that State who were granted an "experience rate," and for the year 1939, 2,804. For the year 1940, four States granted "experience rates," namely, Indiana, Nebraska, South Dakota, and Wisconsin. There were approximately 5,500 employers granted "experience rates" by the four States for the year 1940.

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

Number of Federal unemployment tax returns (annual) received, reopened, and closed by the Bureau during the fiscal year 1941 and the number pending at the beginning and close of the year, by tax years

Tax year	On hand July 1, 1940	Received during year	Reopened during year	Total	Disposed of during year	On hand June 30, 1941
1936	1,561	3,086	6,058	10,705	10,132	573
1937	12,269	6,551	12,419	31,239	28,381	2,858
1938	24,643	9,554	17,626	51,823	44,171	7,652
1939	325,757	17,191	12,664	355,612	330,914	25,698
1940	None	332,257	None	332,257	None	332,257
Total	365,230	368,039	48,767	782,036	413,598	369,038

The Bureau submitted 468 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, 1938, and 1939, which are included in the following table:

Revenue agents' reports received and closed by the Bureau during the fiscal year 1941 and the number pending at the beginning and close of the year, by tax years

Tax year	On hand July 1, 1940	Received during year	Total	Disposed of during year	On hand June 30, 1941
1936	70	680	750	721	29
1937	397	1,226	1,623	1,468	155
1938	840	2,957	3,797	3,389	408
1939	None	4,606	4,606	3,960	646
Total	1,307	9,469	10,776	9,538	1,238

Of the total of 9,538 revenue agents' reports disposed of during the year, 1,493 were closed showing no change in tax liability, 7,119 showing deficiencies in tax amounting to \$1,428,413, and 926 showing overassessments of \$344,222.

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 1941

Claims:	Number
Pending at beginning of year	8,618
Filed during year (new claims)	25,367
Received from other sources	57
Total to be disposed of	34,042
Allowed in full or in part	19,724
Rejected	4,630
Canceled	119
Total disposed of	24,473
Pending at end of year	9,569
Certificates of overassessment and certificates of allowance issued when no claims were filed	8,791
Overassessments settled by:	Amount
Abatement	\$3,451,776.43
Credit	93,234.27
Refund	1,982,796.42
Total	5,527,807.12
Interest	67,351.09
Grand total	5,595,158.21

NOTE.—The amount involved in claims filed during the year 1941 was \$5,641,383. Included in the allowed claims shown in the above tabulation were 4,015 collectors' claims for abatement, of which 55 were multiple-item claims involving 976 items. There were also allowed 5,077 collectors' claims recommending refunds of \$112,651, plus interest of \$3,881. The amount involved in the claims rejected during the year totaled \$841,407.

Offers in compromise.—On July 1, 1940, there were on hand 102 offers in compromise, aggregating \$16,508, which had been submitted in settlement of an aggregate liability of \$105,483, incurred under Title IX of the Social Security Act and/or the Federal Unemployment Tax Act. There were 466 offers received, in the total amount of \$54,644 involving an aggregate liability of \$434,067; 160 offers in the amount of \$19,714 were accepted in settlement of liability of \$108,304; 201 offers, amounting to \$22,144 and involving liability of \$190,336, were rejected, leaving on hand at the close of the year 207 offers totaling \$29,294 and involving liability of \$240,910.

Carriers taxes (Chapter 9, Subchapter B, Internal Revenue Code).—Collections of employers' tax and employees' tax under Chapter 9, Subchapter B, of the Internal Revenue Code (employment by carriers) aggregated \$137,850,549, as compared with \$122,037,661 for the previous year, an increase of \$15,812,888. Each tax was imposed at the rate of 3 percent of the taxable compensation. Collections of employee representatives' tax, which was imposed at the rate of 6

percent of the taxable compensation, amounted to \$20,637, as compared with \$9,982 for the previous year, an increase of \$10,655. Returns are required on a quarterly basis, 30,994 being filed by employers and 1,540 by employee representatives, a decrease of 921 and 158, respectively, from the previous year. The complete and final audit of these returns is conducted in the offices of collectors of internal revenue.

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

Claims under Chapter 9, Subchapter B, Internal Revenue Code, and/or the Carriers Taxing Act of 1937 received and disposed of during the fiscal year 1941

Claims:	Number
Pending at beginning of year.....	44
Filed during year (new claims).....	297
Received from other sources.....	1
Total to be disposed of.....	342
Allowed in full or in part.....	203
Rejected.....	74
Canceled.....	5
Total disposed of.....	282
Pending at end of year.....	60
Certificates of allowance issued when no claims were filed.....	4
Overassessments settled by:	Amount
Abatement.....	\$4,486.90
Credit.....	100,440.14
Refund.....	70,542.68
Total.....	175,469.72
Interest.....	6,779.71
Grand total.....	182,249.43

NOTE.—The amount involved in claims filed during the year 1941 was \$661,191. Included in the allowed claims shown in the above tabulation were 43 collectors' claims for abatement. There were also allowed two collectors' claims recommending refunds of \$9.44, plus interest of \$0.10. The amount involved in the claims rejected during the year totaled \$137,044.

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, three inquiries from the Board relating to such provisions were pending before the Bureau. During the fiscal year, 21 similar inquiries were received, and 23 were disposed of, leaving 1 pending at the close of the year. Copies of 185 opinions of the General Counsel of the Railroad Retirement Board were furnished to the Bureau and copies of 9 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, and refunds of certain proc-

essing taxes, and the laws limiting profits on certain Army and Navy contracts. The administration includes the preparation of regulations and interpretative and procedural rulings and instructions regarding such laws, and the examination and adjustment of returns filed thereunder, through office audits and field investigations, for the purpose of determining the correct tax liability as required by law.

INCOME AND EXCESS-PROFITS TAXES

Collections.—During the fiscal year 1941, collections of income and excess-profits taxes amounted to \$3,462,028,369. This compares with \$2,121,073,129 collected in the fiscal year 1940, an increase of \$1,340,955,240, or 63.2 percent. The comparison in detail is as follows:

Collections during the fiscal years 1940 and 1941

Source	Fiscal year		Increase or decrease (—)
	1940	1941	
Corporation income tax: ¹			
Current collections ²	\$958,260,442	\$1,649,027,052	\$690,766,610
Back collections ³	182,321,108	202,960,939	40,639,831
Total.....	1,120,581,550	1,851,987,991	731,406,441
Declared value excess-profits tax: ¹			
Current collections ²	15,368,825	20,280,368	4,911,543
Back collections ³	3,085,378	7,795,918	4,710,538
Total.....	18,454,203	28,076,284	9,622,081
Excess-profits tax:			
Current collections ²		164,308,967	164,308,967
Back collections ³			
Total.....		164,308,967	164,308,967
Individual income tax:			
Current collections ²	891,754,121	1,314,265,807	422,511,686
Back collections ³	90,263,255	103,389,320	13,126,065
Total.....	982,017,376	1,417,655,127	435,637,751
Total income and excess-profits tax.....	2,121,073,129	3,462,028,369	1,340,955,240
Unjust enrichment taxes.....	8,636,178	9,095,562	559,384
Grand total.....	2,129,609,307	3,471,123,931	1,341,514,624

¹ The corporation income tax collections for the fiscal year 1940 include \$2,931, and for the fiscal year 1941 include \$2,443, paid by the Alaska Railways under sections 1300 and 1301 of the Internal Revenue Code. In addition, these collections also include tax withheld at source under sections 143 and 144 of the Internal Revenue Code and reported by withholding agents, although much of this tax was withheld from taxpayers other than corporations. The exact amount of these collections cannot be stated as it has not been tabulated separately.

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

³ Includes collections of excess-profits taxes (Vinson Act) of \$1,427,067 for the fiscal year 1940 and \$2,156,718 for the fiscal year 1941.

Returns filed.—The number of all types of income and excess-profits tax returns filed during the past fiscal year on which tax was reported and assessed was 7,867,319, compared with 4,324,275 returns filed in the fiscal year 1940,¹ an increase of 3,543,044, or 81.9 percent. In addition, 8,283,177 taxpayers filed returns during the fiscal year 1941 showing no income subject to tax, compared with 4,664,137 such returns for the preceding fiscal year. The total number of income tax returns filed by individuals was 14,877,544, which is nearly double

¹ Including in each fiscal year the delinquent returns filed during that year relating to prior years.

the number received in the preceding year and is by far the largest number of income tax returns filed for any one year in the history of Federal income taxation.

Three factors accounted, in a large measure, for the increased number of individual income tax returns: (1) the reduction of the personal exemption; (2) the use of gross income rather than net income to determine liability for filing; and (3) increased income payments to individuals and more widespread employment. Contributory factors, not measurable but of undoubted significance, are: (1) the public response to the national emergency and willingness to support the defense program by paying taxes; and (2) more widespread publicity as to the income tax changes affecting smaller taxpayers. Details as to the number of returns filed are as follows:

Type of return	Fiscal year					
	1940			1941		
	Taxable	Nontaxable	Total	Taxable	Nontaxable	Total
Individuals:						
Citizens and resident aliens ¹	3,970,543	3,869,536	7,840,079	7,520,347	7,312,056	14,832,403
Nonresident aliens	73,783	(²)	73,783	45,141	(²)	45,141
Fiduciaries	63,909	157,376	221,285	68,230	189,978	258,206
Partnerships		290,704	290,704		366,690	366,690
Withholding agents	14,928	(²)	14,928	14,042	(²)	14,042
Corporations:						
Income tax	200,715	340,220	540,935	207,183	328,342	535,525
Personal holding company surtax	397	5,471	5,868	531	4,889	5,420
Excess-profits tax				11,845	79,209	91,054
All other		830	830		2,015	2,015
Total	4,324,275	4,664,137	8,988,412	7,867,319	8,283,177	16,150,496

¹ Includes 2,465,118 taxable and 2,748,046 nontaxable Forms 1040-A filed during the fiscal year 1940 and 5,298,932 taxable and 5,226,164 nontaxable Forms 1040-A filed during the fiscal year 1941.

² Reported with the taxable returns.

Examination of income and excess-profits 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, 1941, the work to be done by the Income Tax Unit had been completed on substantially all the returns filed by taxpayers within the fiscal year which had been transmitted to the Washington office by the collectors, except with respect to those not accepted as filed and certain of the nontaxable individual returns. Of 2,912,344 returns of individuals, taxable fiduciaries, and corporations examined to June 30, 789,057 were not accepted as filed. 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 1942.

The work load is appreciably heavier for 1942 than for the fiscal year 1941; first, because there is a larger number of higher bracket returns which generally require more time for investigation on account of the

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.

larger number of transactions, and, second, because of the levying of an excess-profits tax.

Prior to shipment of the returns to the field offices, various information at the source forms and other documents bearing upon the audit are associated with them for use in the investigative work. The number of information at the source forms filed during the fiscal year showing income payments was approximately 25,347,000.

Investigation of tax returns by the field offices.—The number of income tax returns, including partnerships and fiduciaries, investigated during the fiscal year 1941 was 470,876, as compared with 424,072 for the previous fiscal year, an increase of 11.0 percent. 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 officer.

Estate and gift tax returns investigated by field offices during the fiscal year numbered 17,355, as compared with 17,881 for the previous fiscal year, a decrease of 2.9 percent.

The total number of individual, taxable fiduciary, and corporation income tax returns disposed of by the field offices during the fiscal year 1941, with and without investigation, was 924,358. In addition, the field offices disposed of 395,591 partnership and nontaxable fiduciary income tax returns and 20,579 estate and gift tax returns. The following table shows how the disposals for the fiscal year 1941 compare with disposals during the preceding year:

Number of tax returns disposed of by field offices during the fiscal years 1940 and 1941

Type of return	Fiscal year	
	1940	1941
INCOME TAX		
Corporations, individuals, and taxable fiduciaries:		
No change	588,631	636,114
Deficiency adjustments	211,629	230,806
Overassessment adjustments	58,061	57,438
Total	858,321	924,358
Partnership and nontaxable fiduciaries	550,842	395,591
Total income tax returns	1,409,163	1,319,949
ESTATE AND GIFT TAX		
No change	9,893	8,873
Deficiency adjustments	11,228	10,708
Overassessment adjustments	848	998
Total estate and gift tax returns	21,969	20,579

Efforts made by agents to expedite the closing of examined cases met with greater success in the fiscal year 1941 than in 1940, as evidenced by the fact that during 1941 the examiners' proposals were concurred in by the taxpayers without formal protest in a higher percentage of the cases than in the previous year. (See discussion of stage at which additional tax was assessed appearing on page 20.)

Petitions to the Board of Tax Appeals filed during 1941 involved 5,891 returns and proposed tax deficiencies of \$117,927,968. This compares with 5,386 returns and tax deficiencies of \$69,970,847 for the fiscal year 1940. For a statement showing the number of returns,

proposed tax, interest, and penalties in petitioned cases, classified by tax years, see page 111.

Revenue results of investigation of income and declared value excess-profits tax returns.—The total amount of additional assessments made during the fiscal year 1941 was \$262,730,729. Excluding jeopardy and duplicate items, the amount was \$236,815,872, or a decrease of 2.5 percent from the preceding year. In relation to the total technical personnel assigned to the field offices, the amount of additional tax, interest, and penalty assessed in 1941 represented an average of \$69,325 for each agent, as against \$72,214 for 1940. An analysis of the assessments for the fiscal year 1941 as compared with the fiscal year 1940 follows:

Additional income tax assessments made during the fiscal years 1941 and 1940, by nature of assessment

Nature of assessment	Number of returns	Additional tax	Interest	Penalty	Total
FISCAL YEAR 1941					
Regular.....	234,786	\$198,056,808	\$35,754,408	\$3,004,656	\$236,815,872
Jeopardy ¹	1,355	17,011,127	3,595,071	2,439,880	23,045,878
Duplicate.....	469	2,177,606	667,210	24,183	2,868,979
Total.....	236,610	217,245,541	40,016,689	5,468,499	262,730,729
FISCAL YEAR 1940					
Regular.....	212,797	200,342,371	39,631,242	2,882,897	242,856,510
Jeopardy ¹	1,568	19,576,342	4,307,076	4,800,345	28,783,763
Duplicate.....	542	11,132,999	1,570,829	98,632	12,802,460
Total.....	214,907	231,151,712	45,509,147	7,781,874	284,442,733

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

Stage at which additional tax was assessed.—Further progress was made in settling cases of proposed additional tax liability by agreements with taxpayers without issuing formal notices of deficiency, which are otherwise required by law as a basis for assessment and from which taxpayers may appeal to the Board of Tax Appeals. Of the total number of 235,255 returns on which regular additional assessments (including duplicate-regular) were made, 221,800 additional assessments, or 94.3 percent, were made by agreement with the taxpayers without the necessity of a statutory notice. Of the total regular additional tax assessed (including duplicate-regular), aggregating \$200,234,414, the amount assessed by agreement was \$156,215,263, or 78.0 percent.

There follows a table showing, by stage at which additional assessment was made, the number and amount of additional assessments made during the fiscal years 1940 and 1941:

Number and amount of additional income tax assessments made by the Income Tax Unit during the fiscal years 1941 and 1940, by stage at which assessment was made

Stage at which additional assessment was made	Returns		Additional tax		Interest	Penalty	Total
	Num-ber	Per-cent of total	Amount	Per-cent of total			
FISCAL YEAR 1941							
On agreements executed prior to mailing of 90-day letter.....	221,800	94.3	\$156,215,263	78.0	\$23,479,384	\$1,710,899	\$181,405,546
Default or agreement after issuance of 90-day letter.....	9,305	3.9	15,439,313	7.7	2,838,208	835,678	19,113,199
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.....	4,150	1.8	28,579,838	14.3	10,104,026	482,242	39,166,106
Total.....	235,255	100.0	200,234,414	100.0	36,421,618	3,028,819	239,684,851
Jeopardy provisions of the Code.....	1,355	-----	17,011,127	-----	3,595,071	2,439,680	23,045,878
Grand total.....	236,610	-----	217,245,541	-----	40,016,689	5,468,499	262,730,729
FISCAL YEAR 1940							
On agreements executed prior to mailing of 90-day letter.....	199,044	93.3	165,810,823	78.4	25,386,376	1,259,158	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	15.5	13,314,964	900,490	47,155,213
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

For a distribution of the additional assessments made during the fiscal year 1941 by tax years for each stage at which assessment was made, see pages 108–111.

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 1941 was 73,627, by comparison with 82,078¹ such cases closed during the fiscal year 1940, a decrease of 8,451, or 10.3 percent. Of the total of 73,627 overassessments for 1941, 39,730 were made to taxpayers without the necessity for filing claims. This compares with 38,771 in the previous year.

Of the overassessments settled by the Income Tax Unit in 1941, 57,511 represented refunds or credits of tax or interest involving \$50,438,931, by comparison with 71,648 involving \$55,810,102 in 1940.

The amount involved in overassessments of all types for 1941 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 \$113,600,916, as compared with \$185,936,641 the previous year.

¹ Revised.

There follows a table showing a comparison of claims and certificates of overassessment issued for the fiscal years 1940 and 1941 by the Income Tax Unit:

Number of certificates of overassessment issued and claims disposed of during the fiscal years 1940 and 1941

	Fiscal year	
	1940	1941
Allowances:		
Certificates of overassessment issued when no claims had been filed.....	38,771	39,730
Claim allowed in full or in part.....	143,307	33,897
Total allowances.....	182,078	73,627
Status of claims:		
Pending at beginning of year.....	40,140	133,138
Filed during year (new claims).....	53,080	47,598
Total to be disposed of.....	93,220	80,736
Allowed in full or in part.....	143,307	33,897
Rejected.....	16,775	14,020
Total disposed of.....	160,082	47,917
Pending at end of year.....	133,138	32,819

¹ Revised.

There were also allowed 21,342 collectors' claims, of which 9,270 recommended abatements or credits and 12,072 recommended refunds. These claims were largely multiple-item claims, i. e., claims for refund to numbers of taxpayers, and involved 20,440 items for abatement or credit and 65,282 items for refund.

There follows a table showing the amount involved in tax overassessments scheduled during the years 1940 and 1941 resulting from audit of income tax returns, including cases settled by the collector's officers 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 1940 and 1941

	Fiscal year	
	1940	1941
Overassessments settled by—		
Abatement:		
Regular.....	\$98,764,513	\$27,074,085
Duplicate.....	29,527,956	33,826,883
Credit.....	11,711,124	14,241,700
Refund.....	36,824,426	31,425,457
Total.....	176,828,018	106,568,126
Interest.....	9,108,623	7,032,791
Grand total.....	185,936,641	113,600,916

NOTE.—The amount involved in claims filed during the year 1941 was \$120,817,115, compared with \$156,272,875 the preceding year. Of the claims disposed of during the year, the amount rejected totaled \$138,842,462, compared with \$143,847,884 the preceding year.

Inventory of returns on hand in the field offices as of June 30, 1941.—There was a net improvement in the position of the field offices as of the close of the fiscal year 1941 as compared with 1940. The

number of open income tax returns on hand in the field offices as of June 30, 1941, was 373,889, compared with 406,616 for June 30, 1940. The net reduction as between the ends of the two fiscal years was 32,727, or 8.0 percent. The net reduction in prior-year work was 850 in number of returns, or 1.5 percent. The percent of open prior-year work to open current-year work at the end of 1941 was 17.1, as compared with 15.8 percent for 1940.

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, 1940 and 1941

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—	
	1940	1941		1940	1941
1920 and prior.....	239	161	1934.....	2,855	1,459
1921.....	63	43	1935.....	5,620	2,686
1922.....	63	48	1936.....	16,041	5,998
1923.....	76	55	1937.....	26,432	12,938
1924.....	84	68	1938.....	110,789	28,731
1925.....	104	74	1939.....	240,010	115,192
1926.....	132	90	1940.....	388	203,770
1927.....	160	96	1941.....		348
1928.....	225	161	Total.....	406,616	373,889
1929.....	376	272	Total prior year returns.....	55,429	54,779
1930.....	503	328	Total current year returns.....	351,187	319,310
1931.....	572	342			
1932.....	741	440			
1933.....	1,113	589			

The returns on hand in the field offices as of June 30, 1940 and 1941, are classified according to pending status in the table which follows:

Number of income tax returns on hand in field offices for investigation and in process of settlement, by pending status as of June 30, 1940 and 1941

Pending status	Number of income tax returns on hand as of June 30—	
	1940	1941
Returns on which agents' reports have not been completed:		
Awaiting classification.....	103,506	71,056
In process of verification.....	220,991	221,187
In review or typing.....	43,585	48,946
Total.....	368,082	341,189
Returns on which agents' reports have been completed:		
10 30-day file.....	9,109	8,400
Awaiting action after protest or preliminary notice default.....	25,316	20,905
In 90-day file.....	4,109	3,395
Total.....	38,534	32,700
Grand total.....	406,616	373,889

Included above under "returns on which agents' reports have been completed" as of June 30, 1941, are 27,031 returns, involving adjustments not agreed to by the taxpayers, as compared with 31,507 returns in such status at the close of the previous year.

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 1941 amounted to \$2,153,071,808, an increase of \$400,002,900 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 \$355,194,033, an increase of \$24,307,984 over the collections for the preceding year.

Collections of gift tax amounted to \$51,863,714, exceeding the collections of this tax for the fiscal year 1940 by \$22,678,596.

Assessment and collection of proposed deficiencies in estate and gift taxes aggregating \$39,701,646 asserted in 356 cases were withheld pending the adjudication of appeals filed with the United States Board of Tax Appeals.

Returns.—There were 19,044 estate tax returns and 17,369 gift tax returns filed during the year. The estate tax returns are referred to the internal revenue agents in charge for investigation and determination of the tax, and later receive a post-audit review in the Bureau at Washington. Field investigations in connection with gift tax returns are conducted only in designated cases, which are likewise subjected to a post-audit review. All other gift tax returns are audited in the Bureau in Washington without reference to the field.

Number of estate tax and gift tax returns on hand, received, and audited during the fiscal years 1940 and 1941

	Estate tax		Gift tax	
	1940	1941	1940	1941
On hand at beginning of year.....	14,173	12,907	4,814	5,592
Received.....	18,908	19,044	14,435	17,369
Total to be disposed of.....	33,081	31,951	19,249	22,961
Disposed of.....	20,174	18,090	13,657	16,168
On hand at end of year.....	12,907	13,861	5,592	6,793

¹ During the year, 1,057 out of 1,100 gift tax cases requiring post-audit review were disposed of, leaving on hand only 43 cases requiring similar disposition.

As a result of the Bureau and field investigations and audits, total assessments of \$50,333,057 were made in estate tax cases and \$8,014,664 in gift tax cases.

Claims.—Claims for refund of estate tax and gift tax aggregating 2,517 were received, compared with 1,186 claims received during the preceding year. The marked increase may be attributed to a decision of the United States Supreme Court holding that certain rents, dividends, and interest are not part of the gross estate in those cases where the executors elect to value the estates as of a date subsequent to the date of death. Refunds of estate and gift taxes, with interest thereon,

were allowed in the total amount of \$5,216,105 in 1,924 cases. Included in this amount were refunds of \$530,277 authorized as a result of court decisions in 21 cases.

Estate tax and gift tax claims received and disposed of during the fiscal year 1941

	Estate tax claims				Gift tax claims			
	Refund		Abatement		Refund		Abatement	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Claims filed:								
On hand July 1, 1940.....	437	\$12,068,552.71	28	\$42,152.71	177	\$3,843,954.41	5	\$38,899.06
Received.....	2,176	13,857,014.75	363	5,744,022.20	341	1,519,489.63	84	822,960.25
Reopened.....	50	494,613.78			40	148,878.81		
Total to be disposed of.....	2,663	26,420,181.24	391	5,786,174.91	558	5,512,322.85	89	861,859.31
Allowed.....	561	2,608,210.14	371	4,771,852.37	198	303,165.95	81	721,015.15
Rejected.....	366	5,301,108.69	12	193,332.35	178	3,652,386.65	1	139,162.00
Total disposed of.....	927	7,909,316.83	383	4,965,184.72	376	3,955,552.60	82	860,177.15
On hand June 30, 1941.....	1,736	18,510,864.41	8	820,990.19	182	1,556,770.25	7	1,682.16
No claims filed, over-assessments allowed.....	952	1,282,296.55	202	3,383,548.63	213	260,387.05	12	1,823,948.72
Interest allowed.....		660,149.71				101,896.09		
Total amount allowed, including interest.....	1,513	4,550,656.40	573	8,155,401.00	411	665,449.09	93	2,544,963.87

Court decisions.—Among the more important decisions affecting the estate and gift taxes are the following:

The decisions of the Supreme Court of the United States, dated February 3, 1941, in the cases of *Guggenheim v. Rasquin* (312 U. S., 254), *United States v. Ryerson* (312 U. S., 260), and *Powers v. Commissioner* (312 U. S., 259), involving the question of the value for gift tax purposes of a life insurance policy. The Court held that the cost of replacement rather than the cash surrender value at the date of the gift is the value which must be used for gift tax purposes.

The decisions of the Supreme Court of the United States in the cases of *Helvering v. Le Gierse* (312 U. S., 531) and *Keller v. Commissioner* (312 U. S., 543), under date of March 3, 1941. These cases involved the question of whether the proceeds of a single premium life insurance policy purchased in conjunction with a single premium annuity contract were to be treated as insurance subject to the insurance exemption of \$40,000. The Court held that such policies were not insurance within the scope of section 302(g) of the Revenue Act of 1926 but constitute transfers to take effect in possession or enjoyment at or after death and are taxable as such.

The decisions of the Supreme Court of the United States in the cases of *Maass v. Higgins*, *Abendroth v. Commissioner*, and *Blacque v. Commissioner* (312 U. S., 443), under date of March 3, 1941, involved a question of whether where an executor avails himself of the option extended by the estate tax law to value a decedent's gross estate as of one year after decedent's death, the rents, dividends, and

interest received during the year are to be added to the value of the property to which they are attributable and included in the value of the gross estate. The Court held that since Congress had not specifically stated in the Act that such rents, dividends, and interest were to be included in the gross estate, it was the evident intention that they were not to be so included.

The decisions of the Supreme Court of the United States in the cases of *Helvering v. Hutchings* (312 U. S., 393), *United States v. Pelzer* (312 U. S., 399), and *Ryerson v. United States* (312 U. S., 405), decided on March 3, 1941, involved primarily the question of whether the donor of property in trust for designated beneficiaries was entitled to a single gift tax exemption or exclusion only to the extent of the first \$5,000, or if entitled to separate exclusions of \$5,000 for each beneficiary under the trust. The Court held that in the case of a gift to a trust created for the benefit of several beneficiaries, a separate exclusion was to be allowed for each beneficiary named under the trust unless the conveyances to the trust amounted to gifts of a future interest.

TOBACCO DIVISION.—The Tobacco Division is concerned with the administration of all laws and regulations relating to the taxes on the manufacture, sale, or removal of 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.

The collections of tobacco taxes for the year amounted to \$698,076,891, an increase of 14.7 percent over collections from similar sources for the preceding year.

A comparison of the collections of tobacco taxes for the fiscal years 1940 and 1941

Source	1940	1941	Increase or decrease (—)	
			Amount	Percent
Cigars (large)				
Class A	\$9,894,669.58	\$10,218,926.14	\$324,256.56	3.3
Class B	127,370.58	129,310.45	1,939.87	1.5
Class C	2,435,020.80	2,581,173.79	146,152.99	6.0
Class D	378,882.52	409,441.49	30,558.97	8.1
Class E	61,820.09	61,675.73	-144.36	— .2
Total	12,897,763.57	13,400,527.60	502,764.03	3.9
Cigars (small)	97,685.79	113,969.87	16,284.08	16.7
Cigarettes (large)	16,854.96	12,059.83	-4,795.13	-28.4
Cigarettes (small)	533,042,544.34	616,745,234.31	83,702,689.97	15.7
Tobacco, manufactured	54,383,802.79	54,927,764.18	543,961.39	1.0
Snuff	6,798,556.53	6,899,820.62	101,264.09	1.5
Total	61,182,359.32	61,827,584.80	645,225.48	1.1
Leaf tobacco sold	1,727.71	11,814.90	10,087.19	583.8
Cigarette papers	1,252,252.40	1,408,188.33	155,935.93	12.5
Cigarette tubes	27,255.50	23,127.02	-4,128.48	-15.1
Cigarette floor stocks tax		4,534,384.21	4,534,384.21	
Grand total	608,518,443.59	698,076,890.87	89,558,447.28	14.7

The tax on small cigarettes, not including floor stocks tax, amounted to \$616,745,234, an increase of \$83,702,690, or 15.7 percent, over the collections for the preceding year. The increase in the collections of tax on small cigarettes may be attributed to the change in rate from \$3 to \$3.25 per thousand effected by section 212 of the Revenue Act

of 1940, which became effective on July 1, 1940, as well as to an increase in the consumption of cigarettes.

The withdrawals of tobacco products tax-free for the use of the United States, under authority of section 3331 of the Internal Revenue Code, amounted to 84,384,800 cigarettes and 286,290 pounds of manufactured tobacco, such withdrawals being effected under 2,785 permits.

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 1941

	Refund		Redemption		Abatement		Uncollectible		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1940	4	\$2,692.54	238	\$178,512.45	7	\$826.39				
Received	7	270.51	2,035	2,145,776.31	100	35,132.61	9	\$149,013.71	8	\$1,176.79
Reopened			1	73.36	1	2.73				
Allowed	5	1,880.27	2,009	2,112,618.81	89	30,188.99	8	148,995.97	7	1,136.74
Rejected	6	1,082.78	15	30,548.18	11	1,727.56	1	17.74		.05
On hand June 30, 1941			250	181,195.13	8	4,045.18			1	39.00

In addition, interest in the amount of \$62.43 was allowed. The sum of \$2,112,619, representing claims allowed for redemption of stamps, includes the following: Stamps which were rendered useless, \$1,213,309; stamps for which the owner alleged he had no further use, \$8,987; and the value of stamps affixed to packages of tobacco products withdrawn from the market by the manufacturer or importer, \$892,323.

Under the provisions of section 2197 of the Internal Revenue Code, manufacturers are authorized to withdraw from their factories tobacco products, without the payment of tax, for use as sea stores. These products may be delivered directly to vessels or to bonded tobacco sea stores warehouses for subsequent delivery to vessels. There are 26 such warehouses now in operation.

Section 212 of the Revenue Act of 1940 imposed a floor stocks tax of 25 cents per thousand on all small cigarettes and 60 cents per thousand on all large cigarettes, held by any person for sale at the first moment of July 1, 1940, and each person subject to the tax was required to make a return and pay the tax on or before August 1, 1940. A total of 438,355 floor stocks tax returns, aggregating \$4,534,384, and 876 claims for refund of floor stocks tax aggregating \$13,566, were filed during the year.

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

SALES TAX DIVISION.—The work of the Sales Tax Division includes the administration of 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 with respect to the taxes administered in the Sales Tax Division are shown in the following table:

Collections during the fiscal years 1940 and 1941

Source	1940	1941	Increase or decrease (—)
Documentary stamps:			
Bonds of indebtedness, capital stock issues, etc.	\$18,145,227.94	\$22,072,503.40	\$3,927,275.46
Capital stock sales or transfers	15,527,950.19	12,176,496.92	—3,351,453.27
Sales of produce (future delivery)	(1)	92.99	92.99
Playing cards	4,814,430.40	4,756,586.50	—57,843.90
Silver hullion, sales or transfers	193,736.79	51,286.28	—142,450.51
Total	38,681,345.32	39,056,966.09	375,620.77
Oleomargarine:			
Colored	31,116.52	49,762.38	18,645.86
Uncolored	759,463.51	850,755.25	91,291.74
Special taxes	1,223,020.00	1,221,195.09	—1,824.91
Total	2,013,600.03	2,121,712.72	108,112.69
Adulterated butter	13,275.31	8,954.72	—4,320.59
Renovated butter	7,002.89	7,093.27	90.38
Mixed flour	6,241.83	7,208.10	966.27
Filled cheese	155.24	6,366.97	6,211.73
Total	26,675.27	29,623.06	2,947.79
Manufacturers' excise taxes (title IV, Revenue Act of 1932, as amended, and subtitle C, chapter 29, Internal Revenue Code, as amended)	404,298,499.35	570,035,996.98	165,737,497.63
Transportation of oil by pipe line	11,510,646.54	12,480,565.65	969,919.11
Electrical energy	42,338,501.94	47,021,015.62	4,682,513.68
Telegraph, telephone, cable and radio messages, etc.	25,000,050.81	25,922,369.61	922,318.80
Leased wires, etc. (telegraph and telephone)	1,367,894.21	1,408,744.00	40,849.79
Sale deposit boxes	1,968,933.79	2,215,898.10	246,964.31
Total	486,504,526.64	659,084,609.96	172,580,083.32
Admissions	21,887,916.00	70,963,094.06	49,075,178.06
Dues and initiation fees	6,334,908.82	6,582,649.28	247,740.46
Total	28,222,824.82	77,545,743.34	49,322,918.52
Pistols and revolvers	89,508.54	85,301.13	—4,207.41
Narcotics	605,395.66	684,197.90	78,802.24
Marihuana	4,702.60	6,090.38	1,387.78
Delinquent under repealed laws	* 502,322.11	* 233,651.85	—268,670.26
Total	1,201,928.91	1,009,241.26	—192,687.65
Coconut oils, etc., processed	22,744,354.47	23,185,936.03	441,581.56
National Firearms Act	12,388.68	15,897.50	3,508.82
Total	22,756,743.15	23,201,833.53	445,090.38
Hydraulic mining	* 2,480.70	7.67	—2,473.03
Bituminous coal	4,161,663.92	4,385,798.77	224,134.85
Other miscellaneous receipts	* 23,614.07	14,154.11	—9,459.96
Grand total	583,595,402.83	806,449,690.51	222,854,287.68

1 Repealed as of June 30, 1938.

* Includes taxes of \$159,810.57 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, \$6,822.13 on cameras and lenses, \$2,488.17 on malt, \$2,303.58 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 concentrates, and \$20.36 on dividends.

* Includes taxes of \$124,205.12 on sporting goods, \$63,698.56 on fur, \$21,611.17 on toothpastes and toilet soaps, \$13,709.29 on jewelry, \$1,884.37 on cameras and lenses, \$1,732.53 on checks, \$770.98 on soft drinks, \$501.02 on candy, \$359.12 on crude petroleum, \$100 on brewer's wort, \$49.33 on chewing gum, \$28.86 on malt, and \$1 on yachts and boats.

* Correction of amount shown in 1940 report.

Admission taxes.—The special investigations which have been conducted in certain metropolitan areas in connection with the taxes on admissions to theaters, operas, cabarets, and similar places of amusement, and on excess charges for theater tickets, have produced excellent results, both with respect to the increased collections and in securing greater compliance with the laws and regulations relative to the collection and return of the tax and the proper marking of tickets. A number of convictions were obtained for failure to collect or report the proper amount of tax or otherwise comply with the laws and regulations.

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 \$34,249,000, compared with \$33,673,178 for the preceding year.

Playing cards.—There were 67 manufacturers, repackers, or importers of playing cards registered during the year, and the production amounted to 48,853,893 packs of playing cards, compared with 51,667,930 packs for the preceding year.

Oleomargarine; adulterated, process, or renovated butter.—At the beginning of the year there were 41 manufacturers of uncolored oleomargarine engaged in the business. The number of manufacturers of colored oleomargarine was 24 at the beginning of the year and 28 at the close of the year. The production of oleomargarine during the year amounted to 4,489,410 pounds of colored oleomargarine and 339,445,528 pounds of uncolored oleomargarine, compared with 1,859,931 pounds of colored oleomargarine and 301,857,570 pounds of uncolored oleomargarine produced during the previous year. There were 17,227 returns filed during the year by manufacturers and wholesale dealers in oleomargarine.

The withdrawals, tax-free, for export of colored oleomargarine amounted to 1,864,674 pounds, compared with similar withdrawals of 649,489 pounds during the preceding year. There were withdrawn, tax-free, for the use of the United States, 2,075,586 pounds of colored oleomargarine, compared with 896,387 pounds for the preceding year.

There were no manufacturers of adulterated butter registered during the fiscal year, and 4 manufacturers of process or renovated butter produced a total of 2,783,509 pounds, compared with a production of 2,706,852 pounds for the preceding year.

Mixed flour.—There were 22 makers, packers, or repackers of mixed flour engaged in business during the year, and the production amounted to 28,855,995 pounds, compared with 25,468,470 pounds produced during the preceding year.

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 Acts 158,532 machine guns and other firearms subject to the provision, of that Act, and 212,884 transfers of firearms were made under applications for such transfers. The total number of firearms registered in accordance with the provisions of the Act during the period from July 26, 1934, the effective date of the Act, to June 30, 1941, inclusive, is 217,931. The collections of taxes under the National Firearms Act, including special taxes, amounted to \$15,898.

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 22,464.

Narcotics and marihuana.—The collections of taxes on narcotics, including special taxes, amounted to \$684,198, compared with \$605,396 for the preceding year. The collections of taxes on marihuana, including special taxes, amounted to \$6,090, compared with \$4,703 for the preceding year.

Bituminous coal.—Chapter 33 of the Internal Revenue Code imposes two taxes with respect to the sale or other disposal of bituminous coal by the producer, (1) a tax of 1 cent per ton on all coal sold or otherwise disposed of by the producer, and (2) a tax equal to 19½ percent of the selling price or fair market value of the coal, if the producer is not a member of the Bituminous Coal Code and the transaction is one subject to the provisions and conditions of that code.

During the year, 78,426 returns were filed by producers of bituminous coal, and the collections of taxes from that source amounted to \$4,385,799, compared with 63,624 returns and collections of \$4,161,664 for the preceding year.

Silver tax.—The collections of tax on the transfers of interest in silver bullion amounted to \$51,286, compared with \$193,737 for the preceding year.

Hydraulic mining.—The collections of tax on hydraulic mining under the California Debris Control Act amounted to \$8, compared with \$2,481 for the preceding year.

Assessments.—A total of \$1,406,815,951, representing 1,698,279 items, was assessed on 2,378 miscellaneous tax assessment lists, which included original and additional assessments of all miscellaneous taxes.¹ Included in the lists were 52,161 additional assessments, resulting from office audits and field investigations, representing taxes of \$70,261,573. The interest assessed and collected amounted to \$7,930,818.

Field reports and returns.—At the beginning of the year there were on hand 119 field reports, representing additional miscellaneous and sales taxes in the amount of \$1,223,220. During the year, 7,133 field reports were received, representing \$4,103,546, and 7,079 reports were examined and closed, covering taxes amounting to \$4,683,418. At the close of the year there were 158 reports, representing \$624,690, awaiting additional evidence, and 15 reports, aggregating \$18,658, were on hand which had not been reached for consideration. In addition to the foregoing, 616,784 sales tax returns, aggregating \$744,495,640, were received and examined during the year.

Claims.—The number of claims received and disposed of by the Sales Tax Division during the fiscal year ended June 30, 1941, is shown in the following table:

¹ As a matter of administrative convenience, the Sales Tax Division completes assessments, schedules claims and certificates of overassessment, and passes on offers in compromise for the Estate Tax Division, the Tobacco Division, the Capital Stock Tax Division, and the Processing Tax Division with respect to sugar-tax claims.

Number of claims received and disposed of by the Sales Tax Division during the fiscal year 1941

Claims	Refund		Abatement		Redemption		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Sales taxes:								
On hand July 1, 1940.	906	\$8,045,503.26	358	\$3,374,120.30			1	\$5.00
Received	3,110	9,143,374.44	1,045	3,069,289.25			1,257	1,024,122.21
Reopened	61	1,069,702.12	52	174,090.08			2	50.99
Allowed	2,598	2,846,475.43	837	1,927,049.78			1,250	997,927.67
Rejected	639	7,586,413.48	176	2,378,109.51			4	384.95
On hand June 30, 1941.	840	7,825,690.91	442	2,312,290.34			6	25,865.38
Miscellaneous stamps:								
On hand July 1, 1940.	61	144,950.28	52	186,225.16	516	\$193,499.96		
Received	225	203,983.16	225	145,121.62	3,011	693,887.43	128	65,936.01
Reopened	11	31,196.73	11	18,105.26	30	2,004.93		
Allowed	191	102,520.61	139	181,385.93	2,198	321,938.67	125	85,434.31
Rejected	57	154,714.45	72	140,932.99	1,010	161,210.28		
On hand June 30, 1941.	49	122,894.91	77	77,133.12	349	406,243.17	3	501.70
Narcotics:								
On hand July 1, 1940.	9	13.25	1	202.50	3	151.28		
Received	313	408.48	13	25.10	69	543.02	12	8,643.25
Reopened								
Allowed	311	396.88	10	21.35	62	595.20	12	8,643.25
Rejected	1	10.00	4	206.25	4	59.95		
On hand June 30, 1941.	10	12.65			6	39.15		
Marihuana:								
On hand July 1, 1940.	1	109.76	1	100.00	1	4.00		
Received	2	135.61	5	334,465.37	2	2.00	25	106,943.55
Reopened					1	16.02		
Allowed	1	98.91	5	269,462.49	4	22.00	25	108,943.55
Rejected	1	109.76	1	65,102.88		.02		
On hand June 30, 1941.	1	36.90						
Silver:								
On hand July 1, 1940.			1	190.95				
Received			69	28,019.00			1	918.46
Reopened								
Allowed			69	28,187.16			1	916.46
Rejected								
On hand June 30, 1941.			1	22.79				
Coal:								
On hand July 1, 1940.	8	309.69	100	31,696.00			4	568.78
Received	101	15,029.48	1,278	573,604.96			445	43,336.21
Reopened	1	30.35						
Allowed	79	9,516.33	914	464,903.38			440	42,568.93
Rejected	16	4,091.90	119	43,913.17			9	1,336.06
On hand June 30, 1941.	15	1,759.29	345	96,484.41				
Total claims:								
On hand July 1, 1940.	985	8,190,886.26	513	3,592,534.91	520	193,655.24	5	573.78
Received	3,751	9,362,931.37	2,635	4,150,475.30	3,082	694,432.45	1,898	1,271,899.69
Reopened	73	1,100,929.20	63	192,195.34	31	2,020.95	2	50.99
Allowed	3,180	2,959,012.36	1,974	2,621,010.09	2,264	322,556.07	1,653	1,244,436.37
Rejected	714	7,745,339.61	372	2,628,264.80	1,014	161,270.25	13	1,721.01
On hand June 30, 1941.	915	7,950,394.86	865	2,485,930.66	355	406,282.32	9	26,367.08

Interest in the amount of \$254,686 was allowed in connection with the adjusted claims shown in the foregoing table.

Credit cases.—At the beginning of the year there were on hand 977 sales tax credit cases, involving \$1,215,428, and 10,735 cases, involving \$14,377,748, were received. A total of 10,422 cases, involving \$13,453,566, was disposed of during the year by the allowance of 10,132 cases in the amount of \$3,236,943 and the rejection of 290 cases in the amount of \$21,237. At the close of the year there were on hand 1,290 sales tax credit cases, involving \$2,139,610. At the close of the year there were 101 cases, involving credits in connection with bituminous coal tax, totaling \$2,846, and during the year 3,455 cases were

disposed of by allowances in the amount of \$100,741 and rejections in the amount of \$6,027.

Offers in compromise.—At the beginning of the year there were on hand 518 offers in compromise, aggregating \$610,863, which had been submitted in settlement of civil and criminal liabilities incurred in connection with various excise and other miscellaneous taxes. There were received during the year 12,294 offers, aggregating \$1,439,487; 11,361 offers, aggregating \$1,233,127, were accepted; 287 offers in the amount of \$57,879, were rejected; and 39 offers, totaling \$241,747, were withdrawn. At the end of the year there were on hand 1,125 offers, aggregating \$517,597, under consideration or awaiting additional evidence.

Miscellaneous tax special squads.—The small group of internal revenue agents and general deputy collectors operating in connection with the miscellaneous taxes, chiefly as a mobile force investigating delinquent taxes, continued to obtain excellent results. These field officers reported 2,350 cases, involving additional taxes, penalties, and interest amounting to \$2,237,003.

Court decisions.—There were a number of decisions by the various Federal courts during the year with respect to questions arising under the laws imposing the excise and miscellaneous taxes, the majority of which were favorable to the Government.

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 in the case of foreign corporations by the adjusted declared value of the capital employed in the United States.

The collections of capital stock tax during the year amounted to \$166,652,640, compared with \$132,738,537 for the preceding year, an increase of \$33,914,103, or 25.5 percent, and the greatest yield from this source since the capital stock tax was first imposed.

Domestic and foreign corporations filed a total of 535,159 returns, of which 33,438 were submitted by corporations organized since June 30, 1939. There were 38,028 delinquent returns filed for the years 1933 to 1939, inclusive.

As a result of the review and audit of returns, 19,921 assessments were made, involving tax, penalty, and interest in the amount of \$994,813, compared with 16,457 assessments totaling \$1,732,327 made during the previous fiscal year.

Number of capital stock tax claims received and disposed of during the fiscal year 1941

	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1940.....	722	\$1,328,346.73	216	\$150,075.88	303	\$14,728.21	1,241	\$1,493,150.82
Received.....	7,172	22,085,571.66	927	143,183.65	2,370	185,073.29	10,469	22,413,828.60
Reopened.....	157	79,231.06	7	327.66			164	79,558.72
Allowed.....	2,780	516,644.88	754	123,752.05	2,236	175,332.14	5,770	815,729.07
Rejected.....	4,440	22,012,524.28	181	66,047.50	14	3,737.36	4,635	22,082,309.14
On hand June 30, 1941.....	831	963,980.29	215	103,787.64	423	20,732.00	1,469	1,088,499.93

Claims for refund of capital stock tax, with interest thereon, were allowed in 2,780 cases involving \$596,776. This amount includes \$52,320 the refund of which was authorized as the result of court decisions.

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.—Manufacturers of manufactured sugar filed 1,727 returns and the taxes collected amounted to \$74,834,840, compared with 1,927 returns and collections of \$68,145,358 for the previous year. Claims for refund filed in connection with the exportation of sugar totaled 796 and represented the total amount of \$1,364,454, compared with 1,614 claims filed during the previous year representing \$2,048,263.

Sugar tax claims received and disposed of during the fiscal year 1941

	Export		Overpayment		Livestock feed	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1940.....	42	\$10,686.64	5	\$6,481.91		
Received.....	796	1,364,454.31	11	13,808.52	54	\$4,369.19
Reopened.....	70	3,340.57	1	10.57	2	339.67
Total.....	908	1,378,451.52	17	20,296.00	56	4,708.86
Allowed.....	848	1,335,781.78	15	5,989.44	27	2,207.74
Rejected.....	43	7,522.35	1	12,482.41	19	1,128.11
On hand July 1, 1941.....	17	35,157.39	1	824.15	10	1,373.01
Total.....	908	1,378,451.52	17	20,296.00	56	4,708.86

	Abatement		Grand total	
	Number	Amount	Number	Amount
On hand July 1, 1940.....			47	\$17,148.55
Received.....	6	\$153,017.52	867	1,535,644.54
Reopened.....			73	3,690.81
Total.....	6	153,017.52	987	1,556,483.90
Allowed.....	4	29.99	894	1,345,008.95
Rejected.....	2	152,987.53	65	174,120.40
On hand July 1, 1941.....			28	37,354.55
Total.....	6	153,017.52	987	1,556,483.90

Claims; processing and related taxes.—The various types of claims relating to the processing taxes and related taxes, received and disposed of, are shown in the following table:

Claims for refund or payment received and disposed of during the fiscal year 1941

	Revenue Act of 1936					
	Section 601		Section 602		Title VII	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1940.....			342	\$1,603,283.24	2,319	\$9,516,111.83
Received.....	2	\$194.64	10	10,910.82	119	10,357,375.66
Reopened.....	25	40,203.73	232	638,469.86	321	531,803.00
Total.....	27	40,398.37	584	2,252,663.92	2,759	20,405,290.49
Allowed.....	26	35,961.44	370	851,724.05	1,350	1,174,962.95
Rejected.....	1	4,436.93	197	1,088,988.45	1,236	6,329,218.75
Transferred to Income Tax Unit.....					37	9,947,243.47
On hand July 1, 1941.....			17	311,951.42	135	2,953,865.32
Total.....	27	40,398.37	584	2,252,663.92	2,759	20,405,290.49

	Cotton ginning Act		Tobacco Act		Grand total	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1940.....	663	\$8,721.11	448	\$18,755.91	3,672	\$11,146,872.09
Received.....	8,958	202,395.66	1,254	21,127.74	10,343	10,592,004.52
Reopened.....	58	1,081.79	90	2,835.54	726	1,214,393.92
Total.....	9,579	212,198.56	1,792	42,719.19	14,741	22,953,270.53
Allowed.....	7,873	83,590.56	1,383	29,223.13	11,002	2,175,462.13
Rejected.....	1,669	126,912.58	402	13,331.00	3,505	7,562,887.71
Transferred to Income Tax Unit.....					37	9,947,243.47
On hand July 1, 1941.....	37	1,695.42	7	165.06	197	3,267,677.22
Total.....	9,579	212,198.56	1,792	42,719.19	14,741	22,953,270.53

ALCOHOL TAX UNIT

Collections of the liquor taxes amounted to \$820,056,178 in the fiscal year 1941, compared with \$624,253,156 in 1940, an increase of \$195,803,022, or 31.4 percent. The increase in collections over the previous year is principally the result of the higher rates imposed by the Revenue Act of 1940. In comparing the yield from the excise taxes on liquors (see table 1, pp. 56 to 91 for taxes grouped under this heading), it is found that the largest increase was in distilled spirits, for which collections increased 39.6 percent over the previous year. The collections from the excise tax on wines increased 36.7 percent, while the collections from the excise tax on fermented malt liquors increased 20.5 percent.

Of the total liquor taxes collected, \$484,163,478 came from distilled spirits, \$13,186,464 from wines, and \$322,706,236 from fermented malt liquors. Taxes collected from distilled spirits constituted 59.0 percent of the total in 1941, compared with 55.6 percent in the previous year.

On June 30, 1941, the following premises and proprietors qualified under internal revenue laws, and engaged in the production, distribu-

tion, or use of alcohol and alcoholic liquors were under the supervision of the Alcohol Tax Unit:

Under permit requirements of the Federal Alcohol Administration Act: ¹	Number
Importers ²	1,014
Distilleries:	
Alcohol ³	39
Brandy.....	134
Registered.....	121
Warehousing and bottling:	
Bonded warehouses: ⁴	
Alcohol.....	60
Internal-revenue.....	274
Tax-paid bottling houses.....	126
Wine producers and blenders:	
Wineries.....	1,017
Bonded wine storerooms.....	89
Rectifying plants.....	237
Wholesalers: ⁵	
Wholesale liquor dealers.....	5,550
Wholesale malt liquor dealers.....	10,306
Not under permit requirements of the Federal Alcohol Administration Act:	
Breweries.....	537
Denaturing plants ⁶	41
Bonded dealers in specially denatured alcohol.....	50
Bonded manufacturers using specially denatured alcohol.....	4,199
Hospitals, laboratories, and educational institutions using tax-free alcohol.....	6,576
Vinegar plants using vaporizing process.....	13
Bottle manufacturers.....	66
Retail liquor dealers.....	256,653
Retail malt liquor dealers.....	147,063

¹ Separate permits are required for lessee operations. In addition to the number of premises shown, the lessees are as follows: Registered distilleries, 62; tax-paid bottling houses, 13; rectifying plants, 19. A lessee authorized to operate two or more premises is counted once for each premise.

² An importer is required to hold only one permit regardless of the number of his premises.

³ Permits are required only where alcohol is produced for nonindustrial use.

⁴ Permits are required only if the proprietor conducts bottling operations.

⁵ Total number of premises. Permits are required for those making sales to trade buyers. A wholesaler is required to hold only one permit regardless of the number of his premises.

⁶ Includes three distillery denaturing bonded warehouses.

Several new regulations were issued during the year. The regulations relating to distilled spirits, wines, and fermented malt liquors are now complete with the exception of regulations concerning alcohol, which will be issued in the near future.

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.

Statistics.—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. A statistical analysis was made of the uses of specially denatured alcohol during the fiscal year 1940. Statistical tables covering the operations relating to distilled spirits, fermented malt liquors, and wines, and enforcement activities are contained in the appendix.

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 1941 than in any prior year. Production amounted to 298,845,417 proof gallons, which is 55,117,661 proof gallons more than the previous year's figure. Tax-paid withdrawals increased from 24,344,306 proof gallons in 1940 to 27,866,523 proof gallons in 1941. Of the denatured alcohol produced, 17,676,172 wine gallons were completely denatured and 135,834,261 wine gallons were specially denatured. This compares with 15,352,033 wine gallons of completely denatured and 111,409,797 wine gallons of specially denatured alcohol produced during the fiscal year 1940.

Distilled spirits.—The total production of whisky, rum, gin, brandy, and other distilled spirits in 1941 was 175,208,746 tax gallons, an increase of 31,753,554 tax gallons, or 22.1 percent, over the production in 1940. Compared with the previous year, whisky production increased by 22,858,680 tax gallons, or 23.1 percent, while brandy production increased by 6,937,052 tax gallons, or 37.6 percent.

Tax-paid withdrawals of domestic distilled spirits, other than alcohol, decreased from a total of 103,981,635 tax gallons in 1940 to 102,685,625 tax gallons in 1941, or 1.2 percent. Each kind of spirits except brandy and rum shared in this decrease. Tax-paid withdrawals of whisky amounted to 80,541,974 tax gallons, a decrease of 0.9 percent. The withdrawals of bottled-in-bond whisky amounted to 13,543,847 tax gallons, or 16.8 percent of total tax-paid withdrawals of whisky.

Withdrawals of distilled spirits, other than alcohol, 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, 433,447 tax gallons; in tank cars, 8,553,390 tax gallons. A total of 102,685,625 tax gallons were withdrawn on payment of tax during the fiscal year (see table 59), of which 93,698,434 tax gallons were withdrawn from internal-revenue bonded warehouses and 354 tax gallons from export storage warehouses. Withdrawals from internal-revenue bonded warehouses consisted of 180,609 tax gallons from tanks, 12,088,075 tax gallons in cases, and 81,429,750 tax gallons (including 1,607,360 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 551,424,175 tax gallons, of which 504,080,691 tax gallons were whisky.

Rectified spirits.—The production of rectified distilled spirits and wines increased from 47,656,570 proof gallons to 54,157,628 proof gallons, or an increase of 13.6 percent. The quantity of rectified whisky produced increased from 37,977,224 proof gallons to 44,317,166 proof gallons, or an increase of 16.7 percent. The production of cordials and liqueurs increased 4.3 percent, while the production of gin decreased 1.5 percent.

Fermented malt liquors.—Tax-paid withdrawals of fermented malt liquors decreased from 53,014,230 barrels to 52,799,181 barrels in the fiscal year 1941, or a decrease of 0.4 percent. The percentage of beer withdrawn by pipe line for bottling increased from 50.9 percent of the total in 1940 to 52.7 percent during the current fiscal year.

Wines.—Production of still wine increased from 212,367,737 gallons to 286,371,423 gallons. Tax-paid withdrawals of still wine aggregated 88,592,333 gallons, or an increase of 7.8 percent over the previous

fiscal year. The withdrawals of domestic sparkling wines increased by 72.7 percent, and tax-paid withdrawals of domestic vermouth produced at wineries increased from 394,245 gallons to 1,077,382 gallons, or by 173.3 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, 11,826 stills were seized, having an aggregate mash capacity of 2,056,230 gallons,¹ and in connection therewith, 6,868,078 gallons of mash were seized and destroyed. Investigators also seized 275,396 gallons of spirits and 4,752 automobiles and trucks. The total appraised value of the property seized amounted to \$2,424,565. A total of 26,010 persons were arrested for Federal liquor law violations.

The enforcement of Regulations 17 and Regulations 92 has been increasingly effective. Because of the voluntary cooperation of dealers in this program, illicit distillers have found it necessary to go far afield for supplies and purchase them in small quantities, thus materially increasing their cost of operations. The reports received from dealers have in the meantime led to the seizure of 497 illicit distilleries and 148 vehicles, with 692 arrests. The preventive and enforcement program under these regulations has substantially aided in reducing the number and size of illicit distilleries.

In connection with the enforcement of the Liquor Enforcement Act of 1936 for illegally introducing tax-paid spirits into dry States, 215 cars and 12,150 gallons of tax-paid liquor were seized and 332 persons were arrested. Indictments aggregating 273 were returned and 196 persons were convicted in such cases.

During the past year, 268 applications for pardon and 3,886 applications for parole were examined and reports submitted. A total of 266 applications for pardon and 3,970 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 inspection of records, documents, and otherwise, 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.

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 9,971,340 gallons.

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 72,189 inspections of plants and permittees was made during this period by general inspectors in the supervisory districts. Inspections of retail dealers were conducted by junior inspectors, and the following statement shows the results accomplished by this group:

Number of inspections made.....	239, 139
Number of dealers found violating.....	24, 012
Number of violations found.....	27, 459
Percent of dealers found violating.....	10. 0
Amount collected.....	\$518, 710. 46

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 made 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 122 new plants and 205 plants discontinued, was 21,885.

The work of the central file sections of the field offices was reorganized under the supervision of the field inspectors. Standard methods were installed in each office governing the arrangement and subdivision of basic permit files, both active and inactive, miscellaneous files, and audit report files. Individual files were subdivided by major subjects to facilitate ready reference and to permit the several divisions of the office to utilize individual folders of the same file simultaneously.

Field inspectors made administrative examinations of the field offices during this period. These inspections covered every phase of permissive activity in the respective districts, resulting in the correction of numerous discrepancies and deviations from prescribed policy and procedure, and made available to the Bureau complete data for consideration of further standardization and simplification of field activities.

All records of the inspection divisions of the field districts were reorganized and standardized under the supervision of field inspectors, which resulted in the elimination of duplication in work by field employees.

LABORATORY DIVISION.—The Laboratory Division comprises a central laboratory in Washington, D. C., with 13 branch laboratories located in continental United States, and 1 in San Juan, P. R. Previous to May, 1941, there were 15 branch laboratories, but those in Los Angeles, Calif., and Pittsburgh, Pa., were discontinued and 1 was established in Louisville, Ky.

The Laboratory 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 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 correct technical publications; and the testing of proposed denaturants.

Routine activities of the Washington laboratory include the examination of the formulae for all preparations and processes in which denatured alcohol is used before permits are issued by the district supervisors for the withdrawal of alcohol. In most cases samples are analyzed to determine whether they are according to formulae and sufficiently protected against removal of their denaturants and other added compounds to produce potable alcohol. This policy appears to be very effective in that few cases of diversion by cleaning specially denatured alcohol preparations have been reported.

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 and in 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, and soaps. The Washington laboratory also examines many samples relative to the enforcement of the Federal Alcohol Administration Act. Members of the staff frequently appear in court as expert witnesses in cases involving the refund of taxes; they assist in revisions of regulations and drafting of Treasury Decisions, and serve as consultants to administrative officers of the Bureau.

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.

Methods were developed with which storekeeper-gaugers are able to determine the amount of alcohol in butanol, acetone, and ether. Improved methods for detecting fingerprints and erased writing have been developed. Satisfactory progress has been made in the application of spectrographic and chromatographic absorption methods to the analyses of wines and distilled spirits.

Branch laboratories received 78,640 samples, a decrease of 1,366 over the preceding year; 1,327 days were spent by the field chemists in court proceedings and 314 days in inspections, making a total of 1,641 days outside work, a decrease of 32 days; 17 percent of the samples examined in the field were narcotics. The laboratory in Washington, D. C., examined 6,715 samples, which is 2,178 less than during the preceding year; 68 days were spent in court proceedings and inspections by chemists from the Washington laboratory, an increase of 24 days.

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, 28,026 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 21,529 items, totaling \$5,476,957, listed in the Bureau, and 292,177 items, aggregating \$140,469,958, listed by collectors.

Number of claims received and disposed of by Audit Division during fiscal year 1941

	Redemption of stamps	Refund	Abatement	Uncollectible	Total	Amount
On hand July 1, 1940.....	62	249	231	129	671	\$4,334,292.89
Received during year.....	2,096	9,085	2,052	9,646	22,879	8,235,824.12
Allowed.....	1,795	7,608	1,784	9,307	20,494	5,400,899.59
Rejected.....	213	307	267	43	860	4,480,230.15
On hand June 30, 1941.....	160	1,419	202	425	2,196	2,688,987.27

Offers in compromise—Liquor taxing laws.—At the beginning of the fiscal year there were on hand 583 offers, aggregating \$15,448. During the year, 7,788 offers, amounting to \$347,514, were received, of which 231 were forwarded to the Department of Justice and 194 were returned to the field offices. During the year, 6,640 offers, aggregating \$201,225, were accepted, and 564 offers, totaling \$47,952, were rejected, leaving 742 offers on hand at the end of the fiscal year.

Offers in compromise—Federal Alcohol Administration Act.—During the year, 43 offers, aggregating \$5,330, were received, of which 33, totaling \$4,740, were accepted, and 7 offers, totaling \$430, were rejected, leaving 3 offers on hand at the close of the year.

Drawback claims	Number received	Amount allowed
Alcohol used in flavoring extracts, and toilet and medicinal spirits exported.....	611	\$221,400.96
Distilled spirits and wines bottled for export.....	183	17,728.56
Stillsexported.....	9	214.00
Total.....	803	239,343.52

BASIC PERMIT AND TRADE PRACTICE DIVISION.—This division is charged with administering the provisions of the Federal Alcohol Administration Act and regulations which have been issued pursuant to its authority. Its activities involve the enforcement of the trade practice provisions of the Act aimed at the prevention of certain unfair trade practices on the part of alcoholic beverage producers, importers, and wholesalers, including exclusive retail outlets, so-called "tied-house" relationships, commercial bribery, consignment sales, false and misleading labeling and advertising, bulk disposition of distilled spirits, and interlocking directorates in the distilling and rectifying fields.

The broad purpose of the statute is the regulation of the conduct of the legitimate liquor industry.

The Federal Alcohol Administration Act requires that all producers (other than brewers), importers, and wholesale distributors of alcoholic beverages secure basic permits. The issuance, denial, revocation, suspension, and annulment of basic permits have been delegated to district supervisors, a small staff being retained in the Washington office for the purpose of directing and coordinating such activities. The experience of one year under the decentralized system has shown it to be a definite improvement over the centralized system, since there have been more complete facilities for investigations of applicants and of violations, and it has been possible to hold hearings where the parties in interest were located. The following table reflects the permit activity under the Federal Alcohol Administration Act during the year and the number of permits of each class outstanding on June 30, 1941:

	New permits issued ¹	Amended permits issued	Permits terminated ²	Permits in effect June 30, 1941 ³
Distillers.....	58	314	54	354
Rectifiers.....	39	33	41	314
Importers.....	86	89	103	1,014
Wine producers and blenders.....	66	66	149	1,130
Warehousing and bottling.....	841	56	212	627
Wholesalers.....	1,334	1,245	1,785	12,042
Total.....	2,424	1,803	2,344	15,481

¹ Includes permits issued to lessee operators, alternating proprietorships, changes in ownership, management, control, etc., which do not involve the establishing of additional premises.

² Includes permits surrendered for cancellation, automatically terminated, or revoked.

³ Represents active permits and includes lessee operators, also permits in Puerto Rico. Data on outstanding permits heretofore published included inactive permits.

The Federal Alcohol Administration Act provides that no bottler or importer shall bottle or remove from customs custody for consumption distilled spirits, wine, or malt beverages, unless the bottler or importer upon application has obtained and has in his possession a certificate of label approval or a certificate of exemption from label approval covering such distilled spirits, wine, or malt beverages. The number of applications for label approval filed was approximately the same as the number filed the preceding year, and a total of 78,989 applications were acted upon.

In connection with the enforcement of the advertising regulations, the division reviewed 76,859 advertisements appearing in 24,787 publications, representing a slight increase over similar activities for the preceding year, and took appropriate regulatory action in 887 cases which involved various types of irregularities. There were also reviewed 4,803 radio programs and 4,250 pieces of point of sale advertising. Particular attention was given to advertisements containing patriotic themes, references to the Army or Navy, or appeals to the defense forces, the regulations being amended during the year to give the Bureau more authority to deal with objectionable advertisements of this nature. Particular activity was also necessary in connection with advertisements of domestic products designed to replace former imported items and advertised in some instances in a misleading manner.

Violations of the trade practice provisions of the Federal Alcohol Administration Act have involved the furnishing to retailers of equipment such as electric mixers, heating devices, dispensing equipment, signs, etc.; exclusive sales agreements; paying retailers for window displays; and making sales on consignment or with the privilege of return. These practices result in pressure selling, which constitutes unfair competition and results in advantages to the larger companies which have sufficient capital to subsidize their customers in this manner. There were 199 such cases handled during the year, the penalties imposed including permit suspensions for as long as 60 days and the acceptance of substantial offers in compromise.

TECHNICAL STAFF

The Technical Staff is the appellate agency within the Bureau of Internal Revenue for the determination of Federal income, profits, estate, and gift tax liability. It is an independent organization in the Commissioner's office and acts under the supervision of the Commissioner. Its work relates principally to those classes of taxation over which the United States Board of Tax Appeals has jurisdiction. The Staff organization consists of an administrative office in Washington and 10 field divisions containing 37 local offices. The principal functions of the Bureau personnel assigned to these field divisions are (1) to determine the liability of taxpayers who have protested the findings of the internal revenue agents in charge, and (2) to consider proposals submitted by taxpayers for the settlement of cases docketed by the Board. In the performance of these duties the heads of the field divisions have exclusive authority to represent the Commissioner in cases coming within their territorial jurisdiction, provided, however, that proposed settlements in docketed cases must be concurred in by representatives of the Chief Counsel for the Bureau, acting as division counsel.

Facilities offered by the Technical Staff for the settlement of tax disputes.—Under the present system of decentralized determination of income, profits, estate, and gift tax liabilities, the Technical Staff offers taxpayers opportunities for the settlement of tax disputes at three separate stages of the procedure: First, before the issuance of a formal notice of deficiency, which, in the absence of a waiver of the statutory restrictions, is required by law as a basis for assessment and collection; second, in exceptional cases, after the issuance of such a notice but before the filing of a petition to the United States Board of Tax Appeals for redetermination of the liability stated in the statutory notice; and, third, after such a petition has been filed and the case has been placed on the Board's docket.

A taxpayer who disagrees with the determination of liability by the local internal revenue agent in charge has the privilege under regular procedure of submitting his case promptly to the local division of the Technical Staff for a final administrative determination of his liability. The head of the Staff division has exclusive authority to represent the Commissioner in making such determinations, and in the absence of fraud, malfeasance, misrepresentation of a material fact, or an important mistake in mathematical calculations, his decision, based on an agreement with the taxpayer, will not be disturbed. In the absence

of an agreement, the controversy is subject to review only by the United States Board of Tax Appeals and the Federal courts.

In order to encourage the proper settlement of tax disputes in the offices of the examining agents, and to insure the fullest possible development of the issues in unsettled cases, the privilege of submitting disputed liabilities to the Technical Staff without first petitioning the Board of Tax Appeals is restricted to taxpayers who have tried in good faith to reach agreements with the internal revenue agents in charge through discussion with employees in the agents' offices. However, if a taxpayer asks for an immediate Staff review of an agent's preliminary findings, without prior conference in the agent's office, the internal revenue agent in charge may, in the exercise of reasonable discretion, grant the request.

If no agreement as to liability is reached with the taxpayer through conference in the Staff division, the head of the division directs the internal revenue agent in charge to issue a statutory notice of deficiency in the Commissioner's name. Similar statutory notices are also issued by the internal revenue agents in charge on their own initiative (a) if taxpayers, after conference in the agents' offices without agreement, and upon being apprised of their rights, fail to ask for consideration of their cases by the Technical Staff; (b) if, after receiving preliminary notices of deficiency, they fail either to accept the agents' findings or to file protests and ask for conferences; and (c) if the agent in charge, on the completion of a revenue agent's investigation, finds that the collection of the tax might be jeopardized by the delays incident to the issuance of a preliminary notice and the holding of a conference.

If for any reason a taxpayer receives a statutory notice without having previously had an opportunity to present his contentions fully to the Technical Staff, the local Staff division may, in exceptional cases, grant him a conference during the 90 days allowed by the law for the filing of a petition. In rare instances, also, a case that has been considered by a Staff division without agreement before the issuance of a statutory notice may be reconsidered during the 90-day period. Of the cases considered by the Staff before petition to the Board in the fiscal year ended June 30, 1941, only about 1 in 14 was originally considered during the 90-day period; of the cases in which statutory notices were directed by the heads of the Staff divisions, only about 1 in 27 was settled on reconsideration during the 90-day period. Of the total number of cases dealt with in nondocketed status, over two-thirds were settled by agreement or default.

If an asserted deficiency is not agreed to before the issuance of a statutory notice or during the 90-day period, the tax will be assessed and collected unless a timely petition is filed with the Board. During the fiscal year ended June 30, 1941, petitions were filed with respect to approximately one-third of the total number of statutory notices mailed, most of the remainder being cases in which the taxpayers had failed to respond to the agents' preliminary notices of deficiency. Of the petitions filed, about one-half, involving somewhat more than one-half of the total amount of the petitioned liabilities, arose from statutory notices issued by direction of the heads of Staff divisions, after conferences with the taxpayers. The remainder of the petitions were filed almost entirely in response to statutory notices issued on the initiative of the internal revenue agents in charge. In more than

two-fifths of these cases the taxpayers had conferred with representatives of the internal revenue agents in charge but had made no request for consideration by the Staff; in another two-fifths they had not asked for conference in either the agents' offices or the Staff divisions, although afforded opportunities for such conferences; and in a little less than one-fifth, jeopardy notices were issued without any opportunity for conference.

With rare exceptions, conferences are not offered to taxpayers in docketed cases that have been fully considered by the Technical Staff in nondocketed status. Instead, such cases are promptly referred to the division counsel, for defense of the Commissioner's determinations before the Board. However, in cases originally received by the Staff in docketed status the head of the Staff division customarily invites the taxpayer to a conference as soon as practicable after the petition has been answered by the division counsel. In the fiscal year ended June 30, 1941, such cases constituted a little less than one-fourth of the total number received by the Staff in docketed status and nondocketed status combined (those coming back in docketed status after Staff consideration at a prior stage being counted only once). Over two-thirds of such cases were settled on original consideration by the Staff. The remainder, in which conferences could not be arranged or agreements could not be reached after conference, were referred to counsel for the Staff divisions, for defense before the Board.

Cases referred to counsel for defense are not ordinarily reconsidered for settlement except at the suggestion of counsel or at the request of the taxpayer. Nevertheless, in the fiscal year ended June 30, 1941, settlements on reconsideration numbered nearly 45 percent of the docketed cases not settled on original consideration (including cases in which the Staff directed statutory notices after consideration without agreement in nondocketed status). Nearly five-sixths of these settlements were effected after the Board had placed the cases on trial calendars for hearing at an early date, so that prompt and decisive action had become necessary. A considerable number of dockets were also settled at the same stage on original consideration, owing to the taxpayers' failure to respond, up to that time, to the Staff's invitation to discuss settlement. However, settlement of such belated cases is often seriously impeded by shortage of time. In all, about 55 percent of the cases disposed of after being set for hearing were settled by agreement, and another 2 percent were closed by the taxpayers' failure to prosecute.

So far as practicable, all cases taken up for reconsideration are assigned to the same conferees by whom they were originally handled, in order to avoid encouraging a practice of withholding agreements in the hope of reopening cases with different conferees. The counsel for the Staff divisions are not vested with authority to settle cases referred to them for defense, although their concurrence is required in all settlements of docketed cases.

If an agreement reached with a Staff conferee is disapproved by a superior officer, the taxpayer is accorded the privilege of conferring with that officer and endeavoring to reach a settlement with him. In the fiscal year ended June 30, 1941, the various settlement procedures were successful in disposing of nearly seven-eighths of all the cases coming within the jurisdiction of the Technical Staff, so that about

one-eighth of such cases were ultimately submitted to the Board for decision.

In pursuance of the Bureau's broad policy of settling tax disputes at the earliest possible stage, Staff consideration is generally available before the issuance of a statutory notice, but the taxpayer is under no compulsion to confer with the Staff at that stage. If he prefers, he may permit a statutory notice to be issued and may file a petition to the Board without conference either in the agent's office or in the Staff division, or he may confer with the agents but not with the Staff. However, statistics for the fiscal year ended June 30, 1941, show that a large majority of the taxpayers who did not accept the findings of the internal revenue agents in charge preferred to discuss their cases with the Staff as promptly as possible, without first filing petitions with the Board.

The facilities offered by the Technical Staff for the settlement of disputed tax liabilities may be summarized as follows: Every taxpayer who does not accept the findings of an internal revenue agent in charge as to his tax liability is given full opportunity to discuss his case exhaustively before an experienced conferee who has not previously considered the issues and who has authority to make a final decision, subject only to the approval of superior officers in the same field division, who will themselves grant the taxpayer a hearing if they disapprove a proposal of settlement accepted by the conferee. Whether the case is considered before or after petition to the Board, the settlement procedure is the same, except that the concurrence of counsel is required in cases settled after petition. If any case cannot be satisfactorily settled by these steps, the Commissioner's determination of the taxpayer's liability is defended before the Board by the counsel for the Staff division.

In the case of deficiencies found by collectors of internal revenue, where, after protest, the taxpayer and collector are unable to agree, the protest will be referred to the internal revenue agent in charge for consideration. Thereafter the same procedure applies as in protested cases originating in the offices of the agents in charge.

Field operations.—The work of the Staff field divisions falls into two principal 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, under the decentralized plan in operation throughout the country for the fiscal years ended June 30, 1940 and 1941, covers substantially all of the settlement activities formerly conducted by the various agencies of the Bureau in Washington in income, profits, estate, and gift tax cases.

The statistical data reflecting the work of the Technical Staff (see table 93 on page 176) are divided in general into two parts: (1) the record of work accomplished and results obtained on contested cases in a nondocketed status; and (2) the record of work done and results obtained on cases docketed by the Board. These figures are based upon records maintained in the Staff field offices and are taken from the regular monthly reports prepared by those offices and compiled from the records so kept.

At the beginning of the fiscal year 1941 there were on hand 3,487 contested nondocketed cases awaiting Staff action and 1,556 such

cases awaiting action by taxpayers on statutory deficiency notices directed or sustained by the Staff, or a total of 5,043 nondocketed cases on hand July 1, 1940. During the year, the Staff had net receipts (less transfers and returns without action to agents in charge) of 6,551 such cases. Of these nondocketed cases, 4,614 were disposed of by agreed settlement; 934 cases were closed and the deficiencies assessed in full after issuance of the statutory notice, no petition having been filed; 517 overassessment and claims cases were closed without agreement; and in 2,205 cases petitions were filed with the Board. The number of nondocketed cases remaining on hand June 30, 1941, was 3,324, including 2,646 awaiting Staff action and 678 awaiting action of taxpayers on directed statutory notices. The inventory of nondocketed cases was reduced during the fiscal year 1941 by 1,719 cases. The amount of taxes and penalties involved and results obtained in the nondocketed cases handled by the Staff are shown in table 93 on page 176.

With respect to docketed cases, 4,355 dockets were on hand July 1, 1940, and net receipts during the fiscal year were 4,731. There were 3,072 dockets disposed of by stipulation, 239 were dismissed by the Board, and 1,522 were submitted to the Board by trial on the merits. On June 30, 1941, 4,253 dockets were on hand, representing a decrease in inventory during the year of 102 dockets. Details of the taxes and penalties involved and results of Staff action in the docketed cases handled during the year are set out in table 93 on page 177.

Staff records show that during the fiscal year ended June 30, 1941, the Staff field divisions directed the issuance of 2,278 statutory notices of deficiency.

Petitions were filed with the Board during the fiscal year in 2,205 cases which had been considered by the Staff prior to such filing. Also, Staff records show that of the cases on which the Staff directed or sustained the statutory notice, 32.3 percent were not petitioned to the Board.

Coordination of field activities.—Under the decentralized plan, the Washington headquarters office of the Staff under the direction of the Commissioner performs those supervisory functions necessary to the maintenance of uniformity in procedure and consistency in treatment of taxpayers by all of the 10 field divisions. This central group in Washington is responsible to the Commissioner, through the Head of the Staff, and consists of three coordinators, each with one technical advisor as chief assistant and a number of technical employees as general assistants. This group is charged with the work of (a) originating and improving procedure in the handling and control of cases in the field divisions, (b) coordinating Staff procedure with the other units and offices of the Bureau, (c) clarifying Bureau policies on questions not fully covered by Bureau regulations and rulings or Board and court decisions, and (d) visiting the field divisions and offices for the purpose of personally inspecting the work in progress and discussing problems which apply to the field divisions generally.

The Washington headquarters office post reviews all decisions rendered by Staff field divisions, including not only cases settled but also those cases in which no agreement was reached. This post review work enables the coordinators to analyze carefully the field operations and to suggest changes and corrections for guidance in the handling of future cases with a view to uniformity in tax administration.

During the fiscal year coordinators of the Washington office, including the Head of the Staff, made a total of 52 visits of inspection to the 37 field offices. Personal contacts were made with the technical men in order to insure a mutual understanding of the problems faced. Offices of internal revenue agents in charge were also visited in the course of these trips for discussion of mutual problems.

General operating policies of the Technical Staff are determined in the Washington office both as to technical questions of general interest and as to matters of administrative practice. A conference of all Staff division heads and division counsel was held in Washington during the month of March of this year for consideration and discussion of these matters. Records are maintained for reference and control purposes and reports are assembled and summarized in Washington. Necessary details and transfers of personnel are arranged by the Washington headquarters office.

Compromises, extensions of time, and closing agreements.—The 10 field divisions of the Technical Staff also consider offers in compromise of liability in income and profits tax and certain other classes of cases, except where criminal prosecution, receivership or other court proceeding, or delinquency penalties only may be involved. The head of each division is authorized to reject finally an offer in compromise or to recommend its acceptance by the Commissioner. All rejections are post reviewed by a central compromise group in the Washington headquarters office of the Staff. This central group assists in the determination of operating policies in compromise matters, and in the coordination of field procedure in compromise cases.

There were on hand July 1, 1940, 609 compromise cases; 1,233 cases were received during the year, and 1,197 disposed of, as follows: Accepted, 504; rejected, 520; withdrawn, 133; and transferred, 40. The number of compromise cases on hand June 30, 1941, was 645.

The Washington office of the Staff also considers applications for extensions of time within which to pay income taxes and reviews for the Commissioner final closing agreements executed pursuant to section 3760 of the Internal Revenue Code. There was 1 extension of time case on hand July 1, 1940; 187 were received and 186 disposed of, leaving 2 cases on hand June 30, 1941. With respect to closing agreement cases, there were 60 on hand for review at the beginning of the year; 507 were received and 488 disposed of, leaving a balance on hand June 30, 1941, of 79 cases.

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.

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. The committee is also 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 1941 the committee had on hand 63 cases; it received 2,072 and closed 2,115, leaving 20 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 1941

Cases pending on July 1, 1940	2,369
New cases received during fiscal year	1,395
	<u>3,764</u>
Cases disposed of:	
Cases closed	966
Consolidated	4
Changed to bankruptcy or receivership	364
Transferred to other sections	5
	<u>1,339</u>
Cases pending June 30, 1941	2,425

In 287 of the corporate reorganization cases closed during the year, claims were filed in the amount of \$6,623,509, and were settled for \$2,655,042.

In 356 of the arrangement cases closed during the year, claims were filed in the amount of \$249,479, and were settled for \$158,469. In addition to these, there were 323 cases closed in which no tax claims were filed.

Number of bankruptcy and receivership cases closed during the year

Cases pending July 1, 1940	7,314
New cases received during the fiscal year	4,659
	<u>11,973</u>
Cases disposed of:	
Cases closed	5,752
Cases transferred to reorganization	7
Cases transferred to arrangement, Chapter XI	13
	<u>5,772</u>
Cases pending June 30, 1941	6,201

In the 5,752 cases closed relating to bankruptcy and receivership, claims were filed in the amount of \$5,106,261, and the sum of \$1,717,618 was collected.

During the fiscal year, 4,297 new bankruptcy and receivership cases were received, and 362 cases in which tax was involved were added in which the debtor companies were originally involved in either reorganization, arrangement, or real property arrangement proceedings but later went into liquidation. The 7 bankruptcy cases and 13 receivership cases which were eliminated were found to be involved in reorganization and arrangement proceedings, respectively.

There were pending during the year 15,737 reorganization, arrangement, bankruptcy, and receivership cases. Of these cases, 6,718 were closed with a total tax collected of \$4,531,129. There are now pending 8,626 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 of Tax Appeals and advise the various Staff divisions upon legal questions arising in the determination of income, profits, estate, and gift tax liability. All proposed settlements are concurred in by counsel. Counsel also have exclusive authority to represent the Commissioner of Internal Revenue in the defense of all cases set for hearing before the 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 or 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.

CIVIL DIVISION.—The work of the Civil Division includes the preparation of statements of fact for the Department of Justice in all actions brought by taxpayers to recover taxes and for injunctions in the Federal courts, which statements set forth the position of the Bureau on the issues involved and contain references to applicable sections of the revenue acts, regulations, and decisions of the courts. The division also assembles the evidence, obtains witnesses, and assists at the trial of cases when requested by the Department of Justice;

prepares recommendations for or against the institution of suits in connection with claims of the Government against taxpayers, transferees, bonding companies, and others; and, when suits are recommended, prepares statements for the Department of Justice similar to those in actions brought by taxpayers. Stipulations of facts for the use of the Department of Justice and for submission to the courts in actions in the district courts and in the Court of Claims are examined and approved, modified, disapproved, or new stipulations prepared; and the division makes recommendations for or against an appeal from adverse judgments of district courts and for or against applications to the Supreme Court for writs of certiorari in cases of adverse decisions rendered by the circuit courts of appeals and the Court of Claims. The division makes recommendations for or against acceptance of offers submitted for settlement or compromise of cases pending in court.

It handles all cases in which liens for taxes are involved in mortgage foreclosure actions pending in Federal and State courts. The division 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 functions of this division consist of: the preparation of letters and memoranda for the signature of the head of the division, the Chief Counsel, or the Commissioner, interpreting internal revenue statutes, where so requested by the administrative branches and units of the Bureau of Internal Revenue or by other divisions of the General Counsel's Office; the review of all correspondence for the signature of the Commissioner or of the Secretary or of an official of his office, containing a ruling or opinion regarding internal revenue laws prepared in the administrative units of the Bureau and routed through the Chief Counsel's office for approval; assisting in the preparation and review of briefs to be filed with the United States Board of Tax Appeals in key cases; reviewing actions on decisions; reviewing closing agreements covering proposed transactions; editing material published in the Internal Revenue Bulletin; and the preparation of opinions and rulings in special cases assigned by the Chief Counsel.

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

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 recom-

mendations 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, 1,441 cases were pending in the Penal Division. New cases in the number of 958 were received and 879 cases disposed of during the year, leaving 1,520 cases pending on June 30, 1941, a net increase of 79.

Formal claims for reward for information relative to violations of internal revenue laws were filed and disposed of during the year ended June 30, 1941, as follows: Pending July 1, 1940, 533; presented or reopened during year, 265 (including 37 informal claims converted to formal claims); disposed of during year, 271; pending June 30, 1941, 527. Of the 271 claims disposed of, 184 were rejected, and 87 were allowed in a total sum of \$57,936, all of which were paid during the fiscal year. The 527 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 119 informal claims disposed of during the fiscal year (including 37 informal claims converted to formal claims), which left 116 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.

ALCOHOL TAX DIVISION.—This division handles the legal work arising in connection with the administration and enforcement of the

internal revenue liquor laws and the Federal Alcohol Administration Act. 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 revocations records, also similar work in connection with the issuance, suspension, and revocation of permits under the Federal Alcohol Administration Act. It assists the Department of Justice in connection with civil and criminal cases arising under the internal revenue liquor laws and the Federal Alcohol Administration Act; 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 7,312 memoranda, 342 briefs, 5,550 opinions, 3 parole cases, 269 libels, and 17 indictments. Review work included 6,788 case reports, 72 claims of over \$5,000 each, and 7,586 compromise cases. In addition, 9 revocation cases were handled, and 909 petitions for remission or mitigation of forfeiture were examined and finally passed upon.

INTELLIGENCE UNIT

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

During the fiscal year, 871 investigations were made of alleged evasion of income and miscellaneous taxes, resulting in the recommendation for prosecution in 239 cases involving 446 individuals. There were 192 individuals tried, of whom 156 were convicted and 36 acquitted. Investigations of these cases resulted in recommendation for assessment of additional taxes and penalties totaling \$33,810,-418.

There were 2,411 investigations of applications of attorneys and agents to practice before the Treasury Department, and 57 investigations of charges against enrolled agents and attorneys. These investigations resulted in the disbarment of 14, reprimand of 2, suspension of 2, and the rejection of applications of 11. Five names were stricken from the rolls during the course of disbarment proceedings and two resignations were accepted "with prejudice."

Investigations were made in 87 cases of charges against employees of the Bureau of Internal Revenue, resulting in the separation from the Service of 44 employees and the prosecution of 13, of whom 12 were convicted.

There were 7,535 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 con-

sideration for appointment to various positions in the Treasury Department and national defense agencies. 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

Internal revenue collections exceeded by nearly two billion dollars the largest amount heretofore received in any fiscal year. In performing this task, coupled with the administration of all of the provisions of the various internal revenue laws, it affords me pleasure to state that I have continued to receive the wholehearted cooperation of every branch of the Internal Revenue Service.

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, 1941, by collection districts, States, and Territories

Collection districts	Income taxes			Excess profits		Vinson Act (acts of Mar. 27, 1934, and June 28, 1940), as amended		Unjust enrichment (title III, Revenue Act of 1936)	Capital stock, \$1.10 per \$1,000
	Corporation	Individual	Total income taxes	Declared value excess profits	Second Revenue Act of 1940	Navy vessels	Army and Navy aircraft		
Alabama	\$7,170,684.77	\$6,812,865.23	\$13,983,550.00	\$236,248.88	\$436,500.45			\$269,035.28	\$830,620.79
Arizona	1,381,125.43	2,033,005.18	3,414,130.61	14,687.21	40,922.38			41,274.33	188,850.35
Arkansas	3,332,167.17	3,383,086.81	6,715,253.98	73,244.53	42,554.51			95,134.42	353,813.46
First California	46,755,217.28	39,314,341.96	86,069,559.24	502,848.45	2,395,771.45			143,803.48	5,270,932.34
Sixth California	32,978,751.73	56,019,458.17	88,998,209.90	586,893.12	1,159,419.04	\$2,633.67		62,112.26	4,515,453.14
Colorado	8,793,265.51	8,440,072.58	17,233,338.09	101,102.03	66,363.42			307,448.97	948,457.41
Connecticut	42,537,792.01	41,626,640.67	84,164,432.68	587,309.51	3,779,225.60	9,968.45	\$1,697.20	16,130.81	2,783,539.12
Delaware	72,440,158.40	34,294,170.03	106,734,328.43	213,388.65	10,956,439.84	383,226.30		16,665.31	4,627,809.88
Florida	8,738,881.23	25,648,312.89	34,387,194.12	313,486.35	339,693.96			17,768.73	1,050,212.62
Georgia	16,324,836.93	12,851,245.36	29,176,082.29	260,931.69	384,438.64			64,744.59	1,354,507.52
Hawaii	4,939,931.74	3,973,438.45	8,913,370.19	31,350.69	114,031.36			3,079.14	574,533.59
Idaho	2,236,606.53	1,100,552.12	3,337,158.65	64,036.74	42,204.40			14,711.23	225,009.89
First Illinois	148,853,268.37	114,705,430.58	263,558,698.95	1,926,834.74	11,617,184.35	18,344.38		473,738.58	12,947,818.65
Eighth Illinois	13,605,697.99	11,474,609.08	25,080,307.07	401,341.68	940,789.97			204,567.07	1,170,222.91
Indiana	26,956,929.82	21,905,457.99	48,862,387.81	796,555.85	3,122,304.62			489,285.82	2,606,299.27
Iowa	9,967,474.75	7,739,317.56	17,706,792.31	191,821.99	210,075.33			81,802.82	1,026,479.80
Kansas	6,598,503.98	5,074,989.80	11,673,493.78	68,603.50	150,614.78			408,815.63	836,613.38
Kentucky	13,754,873.76	8,371,578.99	22,126,452.75	245,641.46	323,758.65			120,478.64	1,315,036.56
Louisiana	12,151,747.32	11,342,419.34	23,494,166.66	203,581.99	572,837.75			271,803.51	1,631,689.37
Maine	5,007,193.86	5,257,841.19	10,265,035.05	193,380.30	78,471.35			30,061.98	524,800.10
Maryland, including District of Columbia	30,052,975.54	44,597,833.93	74,650,809.47	635,617.54	1,526,145.34			147,814.49	2,579,067.52
Massachusetts	58,969,765.52	61,157,837.93	120,127,603.45	1,155,563.43	5,554,646.30			85,007.51	6,170,759.29
Michigan	203,118,541.56	70,549,811.22	273,668,352.78	1,184,782.28	22,707,265.59	6,739.89	6,482.60	455,918.39	11,079,445.58
Minnesota	23,608,557.33	16,239,598.64	39,808,156.47	181,226.89	726,616.82			232,400.42	2,616,130.40
Mississippi	2,387,730.15	2,666,710.59	5,054,440.74	66,267.46	60,008.76			4,274.00	298,377.49
First Missouri	34,058,118.45	23,843,979.36	57,902,097.81	498,348.49	1,667,963.38			208,889.42	2,938,997.20
Sixth Missouri	13,583,509.50	7,830,384.60	21,413,894.10	197,233.87	368,699.68			467,421.43	1,269,307.78
Montana	2,476,950.69	2,285,039.05	4,761,989.74	53,206.60	70,831.37			25,755.37	263,429.03
Nebraska	6,355,968.31	4,577,083.82	10,933,052.63	57,402.85	150,929.47			106,457.62	645,710.82
Nevada	2,102,713.20	2,868,130.51	4,970,843.71	22,492.61	49,907.00			629.19	193,702.15
New Hampshire	2,397,343.45	3,516,946.85	5,914,290.30	39,877.72	150,771.67			1,628.05	252,797.49
First New Jersey	9,157,635.78	14,504,303.78	23,661,939.56	106,055.21	643,506.57	5,552.22		20,284.86	856,369.89
Fifth New Jersey	50,494,563.52	55,205,484.70	105,700,048.22	905,049.93	5,283,282.56	24,488.30		199,515.80	6,389,888.12
New Mexico	12,726,394.50	2,004,760.93	2,731,155.43	13,713.78	3,928.98			11,514.54	110,327.66
First New York	22,481,830.26	33,338,015.11	55,819,845.37	251,735.91	3,611,932.45			98,121.73	2,529,618.22
Second New York	210,376,271.68	142,773,727.72	353,149,999.40	845,519.49	7,075,639.30	1,382,965.00	2,987.85	114,051.45	18,088,955.06

REPORT OF COMMISSIONER OF INTERNAL REVENUE

Third New York	158,203,783.18	99,040,451.23	257,244,234.46	1,500,558.11	14,858,417.04			624,222.82	14,747,210.05
Fourteenth New York	27,005,850.46	23,973,567.81	50,979,418.27	382,151.90	9,365,161.94			153,536.22	2,451,024.86
Twenty-first New York	9,297,846.03	7,147,628.32	16,444,968.35	72,545.53	1,535,750.67			87,613.48	1,037,795.67
Twenty-eighth New York	28,304,955.44	19,384,928.44	47,689,683.88	577,489.20	1,724,486.27	19,977.93	989.78	56,298.05	2,318,610.46
North Carolina	24,182,034.00	13,254,622.34	37,436,656.34	463,624.66	693,746.73			608,029.69	2,026,383.48
North Dakota	489,320.31	673,091.20	1,162,411.51	12,647.58	16,600.88			1,241.67	83,598.91
First Ohio	29,176,801.83	22,593,662.55	51,770,464.38	749,006.14	3,905,510.03			114,781.86	2,679,675.47
Tenth Ohio	17,977,496.01	9,597,548.17	27,575,044.18	414,356.59	3,001,386.50			50,493.48	1,654,276.13
Eleventh Ohio	7,029,793.90	7,336,783.53	14,366,577.43	149,655.96	376,457.13			53,768.01	975,306.33
Eighteenth Ohio	65,675,993.70	36,877,283.51	102,553,277.21	1,490,192.31	13,531,868.67			97,699.43	6,158,608.90
Oklahoma	14,445,751.88	3,731,066.28	18,176,808.16	24,785.60	234,593.32			109,815.69	2,016,596.39
Oregon	6,250,534.98	5,934,821.90	12,185,356.88	164,851.91	695,730.62			51,922.64	677,643.33
First Pennsylvania	63,187,900.12	63,683,548.82	126,871,448.90	864,321.52	4,175,187.00	274,168.84		389,351.71	6,094,783.70
Twelfth Pennsylvania	14,885,992.13	5,986,678.84	21,873,670.97	398,164.10	1,128,810.82			39,120.65	1,258,931.26
Twenty-third Pennsylvania	72,685,812.58	53,295,854.79	125,981,667.37	1,570,086.68	3,778,383.95	3,739.11		268,105.62	6,673,681.07
Rhode Island	10,450,098.64	11,857,400.60	22,317,499.24	344,534.07	3,494,842.09			85,466.02	898,505.45
South Carolina	5,628,781.26	3,487,674.40	9,116,455.66	125,443.83	197,404.06			221,365.66	549,566.48
South Dakota	722,414.99	765,928.94	1,488,343.93	19,057.84	11,751.62			6,502.44	93,733.84
Tennessee	12,211,765.97	12,515,874.43	24,727,640.40	283,008.51	543,683.13			185,613.24	1,145,620.73
First Texas	23,783,373.67	28,996,893.25	47,780,266.92	392,462.57	420,109.54			135,242.10	2,847,069.80
Second Texas	16,068,667.91	17,893,068.59	33,966,736.50	309,862.70	130,089.67			47,057.88	2,115,372.16
Utah	3,425,843.18	1,926,389.87	5,352,233.05	44,328.08	152,945.42			15,772.15	377,350.87
Vermont	2,257,025.62	1,975,797.79	4,232,823.41	42,548.45	1,034,780.88			1,183.37	20,301.47
Virginia	26,308,825.81	17,005,097.22	43,373,923.03	819,127.67	1,658,958.50			115,264.27	2,062,671.81
Washington, including Alaska	14,521,553.64	12,072,207.28	26,593,760.92	388,536.38	1,702,293.13			57,282.67	1,576,634.46
West Virginia	9,126,720.37	6,354,495.07	15,481,215.44	200,129.21	223,495.29			48,176.03	1,102,511.01
Wisconsin	31,066,990.15	18,136,422.57	49,203,412.75	687,893.89	4,481,158.49	14,127.29		92,449.38	2,738,664.66
Wyoming	721,984.77	1,592,920.62	2,314,905.39	32,088.50	7,887.75			17,888.61	127,474.90
Philippine Islands									
Total	1,851,987,990.58	1,417,655,126.59	3,269,643,117.17	25,919,566.88	164,308,967.23	2,144,560.38	12,157.43	9,095,561.51	166,652,639.88

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

Alaska	\$283,423.85	\$679,395.50	\$962,819.35	\$8,439.47	\$6,509.59			\$195,915.74	\$41,206.95
California	79,733,969.01	95,333,800.13	175,067,769.14	1,179,741.57	8,555,190.49	\$2,633.67		9,786,385.48	9,786,385.48
District of Columbia	8,125,892.70	15,355,444.70	23,481,337.40	107,793.76	211,681.09			5,320.25	5,320.25
Illinois	162,468,966.36	126,180,039.66	288,648,006.02	2,328,176.42	12,457,954.32	18,344.38		738,305.65	14,118,040.84
Maryland	21,927,082.84	20,222,858.05	42,149,940.89	527,823.78	1,314,464.31			142,494.24	1,833,566.96
Missouri	47,641,727.95	31,574,368.96	79,216,096.91	693,602.96	2,036,663.06			676,310.85	4,238,304.98
New Jersey	56,652,190.30	69,709,788.48	126,361,978.78	1,011,105.14	5,926,789.13	30,040.52		219,800.66	6,246,258.01
New York	455,670,986.06	328,558,313.68	784,229,299.74	8,630,000.14	38,171,387.57	1,402,942.98	\$3,977.63	1,133,843.75	41,173,214.32
Ohio	119,860,085.44	75,405,227.86	195,265,313.30	2,803,210.99	20,815,222.33			316,942.78	11,467,929.83
Pennsylvania	150,760,704.93	123,966,082.51	274,726,787.44	2,932,571.30	14,082,381.87	277,907.95		696,577.98	13,967,396.03
Texas	36,852,041.58	41,894,962.14	78,747,003.72	702,325.27	550,199.11			182,299.98	4,962,441.96
Washington	14,238,129.79	11,392,811.78	25,630,941.57	380,096.86	1,695,783.54			57,232.57	1,535,427.51
Puerto Rico		19,531.18	19,531.18						927.67

REPORT OF COMMISSIONER OF INTERNAL REVENUE

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1941, by collection districts, States, and Territories—Con.

Collection districts	Estate tax— Transfer of estates of decedents	Gift tax— Transfer of any prop- erty by gift	Distilled spirits								Rectification tax, per proof gallon, 30 cents ¹	Export stamps, 10 cents per case or 5 cents per case
			Excise taxes				Salvages, penalties, etc., in con- nection with attempted evasions of distilled spirits pro- duction laws	Floor tax (tax-paid stocks on hand July 1, 1940), 75 cents per gallon				
			Imported (collected by customs)—		Domestic—							
			Brandy, \$2.75 per tax- able gallon	Other dis- tilled spirits, \$3 per tax- able gallon	Brandy, \$2.76 per taxable gallon	Other dis- tilled spirits, \$3 per tax- able gallon						
Alabama	\$1,284,248.85	\$184,355.86	\$694.22	\$11,499.75		\$2,175.11	\$31,923.96	\$122,815.61				
Arizona	391,426.16	45,258.94	.03	257.76		65,040.00	2,245.49	57,009.59				
Arkansas	420,043.68	21,628.69				10.00	2,979.79	169,225.20				
First California	9,702,699.66	635,079.26	74,566.97	1,976,536.10	\$1,002,846.58	14,481,683.89	16,202.29	1,283,848.21	\$160,733.36	\$5.10		
Sixth California	17,740,615.90	1,374,439.09	83,228.32	2,009,204.66	392,902.54	3,040,492.14	8,230.71	1,164,161.49	19,697.44			
Colorado	1,583,028.57	838,385.65	2,493.60	112,740.29		227,519.76	800.86	164,932.25	377.50			
Connecticut	16,252,133.95	1,299,556.21	27,947.00	619,988.63	35,567.13	359,271.68	15,016.90	685,303.66	112,844.56			
Delaware	920,026.46	3,598,396.49					1,355.39	66,220.10				
Florida	5,046,761.39	1,068,650.98	22,052.66	543,431.46		5,650.09	11,760.07	407,857.25				
Georgia	3,405,951.21	214,900.09	330.00	120,892.65	11,342.42	33.70	25,096.98	330,752.86				
Hawaii	451,855.41	169,393.58	10,541.53	215,242.39	697.81	26,976.95	2,044.03	122,206.53	2,642.81			
Idaho	71,355.27	5,620.30					1,422.75	76,143.49				
First Illinois	12,698,916.93	5,475,120.88	171,883.76	3,371,583.77	623,386.54	5,394,732.20	47,463.72	1,499,885.14	160,071.11			
Eighth Illinois	1,950,590.54	133,594.37			36,306.94	81,792,849.31	317,469.52	800,705.18	820,420.91	325.80		
Indiana	2,481,337.10	280,258.17	3,347.78	860,073.32	194,494.95	73,892,436.33	6,574.20	904,989.55	2,692,202.17	6.90		
Iowa	1,789,899.94	380,361.23	495.00			988.73	2,622.50	204,504.42				
Kansas	1,267,556.36	99,365.58					7,735.02	431.03				
Kentucky	1,730,495.28	102,780.07	1,020.89	40,653.49	35,380.00	83,622,064.57	9,863.58	617,454.24	1,198,610.83	7.50		
Louisiana	2,092,646.05	410,228.04	6,198.76	206,651.03		2,623,610.89	4,378.83	385,870.66	6,675.93			
Maine	1,998,910.68	97,562.20	3,414.71	93.96			1,150.34	61,350.91	4,874.43			
Maryland, including District of Columbia	8,400,549.59	1,032,124.31	29,384.90	1,037,514.92	80,118.46	37,277,039.97	36,480.20	1,140,341.16	3,177,432.78	49.80		
Massachusetts	23,683,852.87	1,601,131.82	39,911.83	2,081,470.13	235,585.93	6,794,751.97	19,458.08	1,161,401.04	425,923.53	2.00		
Michigan	8,555,229.95	1,581,619.66	15,156.31	1,771,909.63	38.20	710,596.80	10,386.39	558,886.02	63,889.73			
Minnesota	2,538,827.86	992,688.61	16,045.51	625,280.36	154,048.71	920,554.80	21,546.34	572,628.45	31,782.24			
Mississippi	266,252.34	19,070.84					10,651.38	23,172.59				
First Missouri	2,898,560.91	480,546.03	14,815.30	518,026.41	960.76	1,534,042.48	5,632.03	345,100.32	19,882.47			
Sixth Missouri	179,308.36	220,208.70			31,906.64	1,238,403.78	7,341.12	257,966.37	23,875.18			
Montana	279,117.73	15,206.29		1.22		199.40	7,721.47	85,395.14				
Nebraska	1,880,090.49	41,135.37	623.76	94,791.44			9,273.40	248,045.49				
Nevada	393,328.24	70,152.08					1,640.10	50,018.95				
New Hampshire	624,587.90	179,027.09					3,595.01	60,273.27				
First New Jersey	2,637,616.87	1,246,180.67			648,293.07	40,360.10	4,078.78	204,351.70	391.87			
Fifth New Jersey	7,228,220.52	940,117.46			850,541.85	8,075,990.01	7,920.67	1,174,624.81	789,182.33	50.50		

New Mexico	119,780.30	1,217.40						1,346.74	72,408.38	2,713.80	
First New York	27,911,996.01	1,046,819.26			606,400.27	391,401.71		14,727.86	471,643.35	72,722.91	11.40
Second New York	8,533,598.47	6,597,024.63	605,332.49	13,413,095.24	131.49	111,595.54		1,316.77	521,117.25	1,919.96	
Third New York	61,246,391.53	4,663,999.94						915.37	1,043,608.14	247,540.64	
Fourteenth New York	20,796,397.74	346,627.40	20.94	14,050.12	36,258.10	2,216,267.13		32,789.96	498,451.62	88,423.13	
Twenty-first New York	2,396,195.80	818,077.69	26,868.96	474,150.43	244,799.43	676.00		7,909.45	59,031.82	1,062.57	
Twenty-eighth New York	3,151,354.75	612,538.26	6,215.61	198,990.71		2,833.48		16,304.05	345,040.81	650.17	
North Carolina	5,258,874.42	403,902.50				3,387.63		39,559.61	180,004.74		
North Dakota	136,640.79	4,553.09	769.00	19,621.40	46.00	101.57		1,440.00	87,984.91		
First Ohio	4,484,411.42	1,268,119.93			31,242.09	12,814,910.44		1,826.53	401,125.71	399,188.67	.50
Tenth Ohio	1,347,366.78	87,324.55						4,779.88	104,905.93		
Eleventh Ohio	2,154,938.93	110,109.74				1,266.73		1,291.70	127,282.15		
Eighteenth Ohio	6,568,322.67	491,340.72	4,143.07	379,634.14	123,913.92	1,606,302.70		23,768.36	379,951.48	26,553.34	
Oklahoma	4,228,568.79	235,048.47				941.17		18,231.46	339.36		
Oregon	625,152.98	22,380.22	606.60	186,719.05	13,258.25	79,247.73		1,246.09	115,550.21		
First Pennsylvania	16,324,906.50	1,773,740.54	27,273.53	937,335.22	121,405.99	26,143,181.52		30,137.15	727,176.21	1,541,190.53	41.60
Twelfth Pennsylvania	1,147,382.29	141,225.90				80,815.06		3,674.82	120,784.57	67,581.50	
Twenty-third Pennsylvania	9,546,981.68	2,712,680.54			239,772.38	18,441,461.96		17,832.57	481,116.83	1,278,840.58	35.80
Rhode Island	5,811,804.87	248,239.50	7,325.54	160,455.60		332.77		1,074.50	118,023.72	9,447.44	
South Carolina	973,835.86	62,143.61	750.44	80,849.45		1,199.93		9,850.67	231,779.49		
South Dakota	150,958.95	9,012.27				104.55		70.00	67,239.48		
Tennessee	1,462,099.27	135,591.33	308.26	80,841.07	4,500.12	135,530.53		16,441.14	245,882.17	634.80	
First Texas	3,659,002.66	423,811.43	3,092.10	757,709.84		4,091.96		3,741.61	385,303.42		
Second Texas	2,092,059.15	612,140.25		1.99				5,034.45	329,385.00		
Utah	228,954.34	16,631.55						186.76	63,144.49		
Vermont	293,721.77	38,403.68	8.09	10,805.86		8,745.65		75.00	42,247.16		
Virginia	2,895,981.95	2,712,080.59		21,367.49	99,502.83	597,668.38		26,598.84	219,240.27	613.15	
Washington, including Alaska	5,950,945.86	439,656.69	4,832.47	674,904.63	1,132.40	100,302.47		4,485.09	317,084.33	7,656.14	
West Virginia	6,616,942.68	31,083.67				19,065.40		1,379.98	175,267.03		
Wisconsin	6,900,225.43	942,264.87	9,455.07	223,648.57		49,609.08		16,035.59	408,362.89	12,396.01	
Wyoming	101,645.94	14,713.77				30.94		255.00	64,303.16		
Philippine Islands											
Total	355,194,033.49	61,963,714.03	1,278,714.64	83,611,183.25	5,847,175.79	366,939,036.68		965,412.80	23,293,536.26	13,460,554.79	537.30

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

Alaska	\$16,646.77							\$29,328.48			
California	27,443,315.46	\$2,009,518.35	\$167,786.29	\$3,885,740.76	\$1,395,249.12	\$17,522,176.03	\$24,433.00	2,448,009.70	\$180,430.80	\$5.10	
District of Columbia	2,716,137.46	179,607.56			985.22	135,818.69	266.43	337,590.54			
Illinois	14,849,507.47	6,608,715.26	171,883.75	3,371,583.77	659,693.48	87,187,081.51	364,933.24	2,300,590.32	990,492.02	325.80	
Maryland	5,684,412.13	952,516.75	29,384.90	1,057,471.42	74,635.95	85,765,528.47	35,213.77	737,439.54	3,177,432.78	49.80	
Missouri	3,677,869.27	700,754.73	14,915.30	518,026.41	32,767.40	2,772,446.26	12,973.15	603,066.69	43,757.65		
New Jersey	9,865,837.39	2,186,298.03			1,492,834.92	8,116,350.11	11,994.45	1,378,876.01	789,574.20	50.50	
New York	123,676,539.30	14,083,287.19	697,937.90	14,100,186.50	887,589.29	2,722,673.86	73,943.46	2,938,890.99	412,328.28	11.40	
Ohio	14,555,030.80	1,456,888.74	4,143.07	379,634.14	155,166.01	14,422,479.87	31,666.47	1,013,265.27	425,742.38		
Pennsylvania	27,019,270.47	4,628,656.98	27,272.53	997,684.39	361,178.37	48,665,458.54	51,694.54	1,329,077.61	2,877,612.61	77.40	
Texas	5,751,061.81	935,951.83	3,092.10	757,711.83		1,091.96	8,775.96	714,668.42			
Washington	6,934,300.09	439,656.69	4,832.47	674,904.63	1,132.40	100,302.47	4,485.09	287,755.85	7,656.14		
Puerto Rico				43.50	4,492.29	1,375,692.81		15,311.08			

¹ Includes collections reported by customs collectors as follows: Connecticut, \$106.13; first Illinois, \$3,176.26; Michigan, \$2,772.17; first Missouri, \$68.48.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1941, by collection districts, States, and Territories—Con.

Collection districts	Distilled spirits—Continued								
	Container stamps, 1 cent per bottle or ¼ cent if less than one-half pint		Still or worms manufactured, \$22 each	Manufacturers of stills, \$55 per year	Rectifiers		Special or occupational taxes		
	Bottled-in-bond stamps	Red strip stamps			Less than 500 barrels, \$110 per year	500 barrels or more, \$220 per year	Wholesale liquor dealers, \$110 per year	Retail liquor dealers, \$27.50 per year	Retail dealers in medicinal spirits, \$27.50 per year
Alabama		\$0.15	\$44.00				\$2,157.75	\$14,143.20	\$114.13
Arizona		1,953.49			\$84.34		6,101.90	33,065.71	4,295.77
Arkansas		16					3,262.26	21,340.50	27.50
First California	\$15,779.40	493,933.72	792.88	\$350.17	2,737.54	\$1,790.00	70,494.40	601,876.93	1,017.50
Sixth California	23,409.12	76,607.10	66.00	100.84	255.01	660.00	28,625.12	273,968.81	23,586.92
Colorado	271.74	3,850.89			131.60	348.57	3,550.92	40,889.00	9,425.69
Connecticut	411.60	105,516.70	44.00	55.00	1,956.35	1,270.84	9,419.84	106,530.52	91.67
Delaware		25.34					1,040.00	12,270.08	82.50
Florida		1,053.59				55.00	9,828.18	133,713.35	
Georgia		473.65					9,439.24	58,802.35	
Hawaii	35.00	4,644.60			110.00	10.00	4,809.18	15,985.12	17.65
Idaho							12,453.33	33,814.01	137.50
First Illinois	41,180.85	341,779.77			917.92	2,750.00	41,453.45	454,647.30	3,953.62
Eighth Illinois	52,300.80	1,373,589.81	88.00	60.00	147.50	1,551.00	12,180.25	122,244.81	2,020.34
Indiana	98,721.63	1,287,711.61			1,057.52	3,155.01	5,076.67	106,727.08	
Iowa		.18					385.02	76,223.50	660.00
Kansas							71.06	19,131.46	305.26
Kentucky	559,464.16	1,816,442.09	242.00	50.84	632.51	1,743.34	19,215.12	64,241.92	4,136.08
Louisiana		53,096.05			550.00	660.90	6,373.17	109,801.67	
Maine		2,625.00			110.00	220.00	553.88	5,221.26	
Maryland, including District of Columbia	38,064.10	1,213,889.63	66.00	105.84	1,564.92	2,950.84	11,854.48	164,776.63	755.69
Massachusetts	12,789.00	397,521.24	938.00	442.94	2,425.50	1,780.00	21,316.44	203,009.70	46,127.28
Michigan		131,943.92			409.66	990.00	34,464.38	451,427.84	27.50
Minnesota	1,312.68	67,999.76		5.00	1,129.57	1,320.00	7,894.64	82,644.45	11,306.28
Mississippi							3,014.92	20,267.17	27.50
First Missouri	13,521.90	38,906.53	335.00	174.79	530.00	440.00	7,203.70	68,851.57	13,095.27
Sixth Missouri	9,250.24	53,400.82	22.00	18.34	430.00	220.00	4,520.15	54,002.08	82.50
Montana				20.00			2,346.69	49,353.69	
Nevada		86.48					4,595.68	43,020.94	1,187.75
New Hampshire		.02					2,135.43	21,278.61	898.43
First New Jersey	210.84	13,531.35	22.00	50.42	75.35		120.00	6,991.91	635.00
Fifth New Jersey	8,043.84	401,180.81	4,840.00	944.45	137.50	2,540.00	2,460.85	100,304.24	
New Mexico		1,926.56			581.35		10,164.70	270,404.23	
First New York	1,927.80	45,715.32	132.00	88.34	110.00		2,270.42	25,628.52	
Second New York		575,416.51	458.00	157.44	275.01	880.00	4,870.51	151,320.71	147.17
					242.75		5,083.34	27,479.96	345.83
Third New York		79,771.90			230.00	1,120.00	18,910.39	102,015.11	137.50
Fourteenth New York		70,416.98	49.50	110.00	130.00	220.00	3,252.09	168,673.37	
Twenty-first New York		7,239.65		60.90	136.98		1,370.00	80,793.04	85.00
Twenty-eighth New York		282.39	308.00	261.25	141.26		3,274.68	102,286.24	
North Carolina			44.00		27.50		7,252.22	54,156.33	742.50
North Dakota							3,915.91	31,307.60	
First Ohio	18,480.00	358,935.45	550.00	251.75		1,320.00	13,484.44	60,469.58	
Tenth Ohio				16.36			11,749.27	61,861.54	
Eleventh Ohio		.45			96.41		11,999.15	56,998.12	
Eighteenth Ohio	4,683.00	11,060.84	198.00	265.18	335.50	440.00	31,542.28	217,622.09	
Oklahoma							2,083.38	47,147.46	
Oregon		4,068.10			343.13		12,599.35	75,282.84	591.25
First Pennsylvania	47,214.72	540,078.86	5,069.00	474.18	350.29	2,815.00	55,935.70	182,913.35	122.50
Twelfth Pennsylvania	729.54	16,075.92	88.00		220.92	440.00	26,290.00	151,481.28	82.50
Twenty-third Pennsylvania	90,698.60	411,704.46	66.00		77.92	1,422.51	27,648.47	191,599.92	27.50
Rhode Island		5,071.01	44.00		9.17	110.00	3,443.95	47,003.11	4,030.11
South Carolina		432.43					5,391.71	30,717.88	
South Dakota							1,512.50	28,004.53	
Tennessee		14,516.02			110.00		7,308.31	33,309.57	192.50
First Texas		1,173.44	22.00	13.75			7,160.97	169,818.29	642.50
Second Texas		4.18			7.00		4,628.82	64,303.86	
Utah							2,857.50	3,891.20	
Vermont		343.15			110.00	111.44	220.00	5,737.45	165.00
Virginia	709.80	15,424.11	22.00	18.34			4,738.34	62,493.70	90.00
Washington, including Alaska	77.28	28,483.34	20.00		641.97	220.00	29,253.93	165,669.94	
West Virginia			88.00	60.00			373.00	17,689.30	82.50
Wisconsin		28,150.12			636.25	220.00	16,156.84	370,870.93	19,992.34
Wyoming							880.00	15,266.07	110.00
Total	1,039,267.54	10,128,000.68	14,658.38	4,490.73	21,376.22	34,188.55	686,889.72	6,653,284.53	151,602.03

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

Alaska							\$2,197.51	\$11,800.07	
California	\$39,188.52	\$570,540.82	\$858.88	\$451.01	\$2,992.55	\$2,450.00	99,119.52	875,845.74	\$24,604.42
District of Columbia		843.68			110.00	52.50	3,494.68	46,434.32	344.66
Illinois	93,461.65	1,715,369.58	88.00	60.00	1,055.42	4,301.00	53,633.70	570,892.11	5,973.96
Maryland	38,064.10	1,072,703.98	66.00	105.84	1,454.92	2,868.34	8,359.80	118,342.31	411.03
Missouri	22,772.14	122,307.35	257.00	193.13	960.00	660.00	11,823.85	122,853.65	13,177.77
New Jersey	8,254.68	414,712.16	4,862.00	994.87	718.85	2,640.00	12,625.55	370,708.47	
New York	1,927.80	778,792.75	947.50	677.03	1,156.00	2,220.00	36,761.01	630,568.43	715.60
Ohio	23,163.00	369,996.75	748.00	533.29	431.91	1,760.00	68,725.09	396,951.33	
Pennsylvania	138,642.86	967,854.24	5,223.00	773.02	1,669.71	4,677.51	109,874.17	525,994.55	282.50
Texas		1,177.62	22.00		7.00		11,789.79	233,522.15	642.50
Washington	77.28	28,483.34	20.00		541.97	220.00	27,056.42	153,869.87	
Puerto Rico		140,341.97							

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1941, by collection districts, States, and Territories—Con.

Collection districts	Distilled spirits—Continued		Wines, cordials, etc.							Total from wines
	Special or occupational taxes—Continued		Excise taxes ¹		Brandy for fortifying, per proof gallon, 10 cents ²	Special, or occupational taxes				
	Retail liquor dealers at large, \$27.50 per year	Total from distilled spirits taxes	Imported (collected by customs collectors)	Domestic		Wholesale dealers in wines, \$110 per year	Wholesale dealers in wines and malt liquors, \$110 per year	Retail dealers in wines, \$27.50 per year	Retail dealers in wines and malt liquors, \$27.50 per year	
Alabama		\$185,567.88	\$12.30	\$79.70		\$275.00		\$27.50	\$100.74	\$495.24
Arizona		200,054.08	1.14	45.48						46.62
Arkansas		196,845.41		100,922.45	\$1,437.89	148.80	\$1,811.47		36,647.18	134,967.79
First California		20,084,685.04	23,612.68	3,960,029.36	1,209,974.61					5,193,616.65
Sixth California		7,145,196.22	22,219.47	1,032,967.84	126,551.17	2,095.84	6,545.85			1,240,380.17
Celerade	\$366.38	567,099.04	601.58	74,258.96	305.26				2,816.40	77,982.20
Connecticut		1,881,236.07	5,517.04	113,696.48						119,123.52
Delaware		80,993.41								79,103.01
Florida	220.00	1,136,621.65	4,424.67	3,111.29			1,457.53		70,109.52	93,785.49
Georgia		557,163.85	414.18	70,032.56	79.40	377.18	1,260.87	1,166.26	20,455.04	4,482.84
Hawaii		405,963.60	1,533.00	2,829.95	119.89					
Idaho		123,971.08								622,175.72
First Illinois	23,164.42	12,178,833.56	26,984.11	594,547.87		565.50		57.50	20.74	1,076.31
Eighth Illinois		35,331,760.17		1,076.31						35,485.60
Indiana		80,056,579.82	523.54	1,873.00			330.00	383.10	82,375.96	16,119.19
Iowa		285,779.35		16,119.19						48.34
Kansas		27,673.83								48.75
Kentucky	147.75	87,091,170.91	468.05	1,113.90						67,058.03
Louisiana		3,494,866.99	2,802.90	64,255.13						5.16
Maine	110.00	80,729.39	2.76	2.40					1,434.23	67,125.66
Maryland, including District of Columbia	4,886.18	44,217,271.50	7,820.50	47,870.93						409,720.40
Massachusetts	3,559.20	11,388,413.81	11,952.45	397,727.47	40.48					236,345.11
Michigan		3,760,125.36	3,968.64	225,966.90	5,235.39	421.68	752.50			6,520.15
Minnesota		2,514,498.81	1,192.77	4,217.38		110.00				15,803.89
Mississippi		57,133.56				293.33	397.37	303.45	14,809.74	74,172.07
First Missouri	2,509.38	2,613,927.96	4,272.27	69,743.58	18.72	110.00		27.50		982.93
Sixth Missouri	236.28	1,681,775.45		982.93						324.67
Montana		145,037.61		324.67						429.77
Nehraska		401,724.94	429.77							5,427.97
Nevada		75,971.54		5,427.97						
New Hampshire		71,691.55								224,667.25
First New Jersey		1,015,187.72		221,580.98	2,431.47	20.00		34.80		509,112.60
Fifth New Jersey	862.50	11,597,871.55		505,924.57		2,478.34	110.00	599.59		1,591.48
New Mexico		106,404.42		1,591.48						715,434.09
First New York	703.55	1,762,967.91		703,026.38	900.49	1,977.51	40.98	722.30	3,766.62	
Second New York	1,353.34	15,325,045.81	236,668.16	436,559.58	2,975.13	6,167.21		1,511.27	2,057.55	685,928.90
Third New York	236.05	1,494,483.10		493,031.91		2,817.94	401.82	789.28	2,301.68	499,392.63
Fourteenth New York		3,127,092.94	17.49	348,484.05	6.60	550.00				349,058.04
Twenty-first New York		903,583.33	2,799.58	6,819.17						8,618.75
Twenty-eighth New York		676,447.55	1,208.01	346,325.12	20,857.61					367,390.64
North Carolina		255,174.53	7.58	4,637.84		192.51	116.00	66.46	6,223.56	11,237.89
North Dakota		144,175.39	82.80							82.80
First Ohio	4.59	14,101,739.75		61,176.45	3,047.00	175.00		27.50	770.00	65,195.95
Tenth Ohio	27.50	183,340.48		63,875.92	3,578.74					67,454.66
Eleventh Ohio		198,935.09		2,770.65						2,770.65
Eighteenth Ohio		2,610,413.85	4,307.61	170,297.66	3,379.61					177,984.88
Oklahoma		68,742.83								
Oregon		439,512.60	509.90	21,197.35	2,790.12					24,497.37
First Pennsylvania	27.50	32,362,766.85	8,344.10	260,068.66						268,412.96
Twelfth Pennsylvania		459,345.29		55,097.98						85,097.98
Twenty-third Pennsylvania		21,242,892.91	21.77	4,908.86						4,930.63
Rhode Island		356,990.92	946.93				9.18		33.01	989.12
South Carolina		361,053.00	559.98	527.34			2,971.13	42.30	82,781.97	86,881.82
South Dakota		97,005.50								
Tennessee		546,574.49	480.37						476.89	957.26
First Texas		1,332,269.78	1,823.10	1,614.32						3,437.42
Second Texas	27.50	403,372.80								
Utah		69,879.95		13.06						13.06
Vermont		69,181.95	7.86				2,350.34		20,538.71	22,894.91
Virginia		1,038,074.10	.96	244,843.24	401.40	110.00	940.00	80.26	30,470.88	276,846.14
Washington, including Alaska		1,329,763.99	631.07	159,932.94	12,280.60					172,844.61
West Virginia		213,995.61		27,437.24		110.00			9.92	27,557.16
Wisconsin	132.94	1,153,995.13	1,216.01	30,064.58						31,280.59
Wyoming		70,846.17		74.80						74.80
Total	38,575.96	484,163,480.05	378,380.60	11,045,066.02	1,306,411.29	18,985.84	19,489.04	5,839.97	322,290.27	13,186,462.13
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT										
Alaska		\$43,326.06								\$6,433,996.82
California		27,229,881.26	\$45,832.15	\$5,042,997.20	\$1,336,525.78	\$2,095.64	\$6,545.85		\$1,614.24	1,014.24
District of Columbia	\$2,586.78	578,557.50								623,252.03
Illinois	23,164.42	97,510,593.73	26,984.11	595,624.18		565.50		\$57.50	20.74	56,111.42
Maryland	2,299.40	42,102,832.35	7,820.50	47,870.93						75,155.00
Missouri	2,745.66	4,295,703.41	4,272.27	70,726.51	13.72	110.00		27.50		733,179.75
New Jersey	862.50	12,613,059.27		727,505.55	2,431.47	2,408.34	110.00	634.39		2,626,823.05
New York	2,292.94	23,289,620.64	240,693.24	2,338,296.21	24,739.54	11,502.66	442.80	3,022.85	8,125.75	313,406.14
Ohio	32.09	17,294,429.17	4,307.61	298,120.68	10,005.35	175.00		27.50		358,441.57
Pennsylvania	27.50	54,065,035.05	8,365.87	350,075.70						3,437.42
Texas	27.50	1,735,642.58	1,823.10	1,614.32						172,844.61
Washington		1,296,437.93	631.07	159,932.94	12,280.60					
Puerto Rico		1,535,881.65								

¹ Still wines, per gallon (taxed by alcoholic content): Up to 14 percent, 6 cents; to 21 percent, 18 cents; to 24 percent, 30 cents. Sparkling wines, 3 cents per one-half pint; artificially carbonated wines, 1½ cents per pint; cordials, etc., containing sweet wine fortified, 1½ cents per one-half pint.

² Repealed June 24, 1940.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1941, by collection districts, States, and Territories—Con.

Collection districts	Fermented malt liquors								Total from fermented malt liquor taxes	All liquor taxes, total
	Excise tax, per barrel of 31 gallons, \$6	Floor tax (tax-paid stocks on hand July 1, 1940, additional, \$1 per gallon)	Brewers, less than 500 barrels a year, \$55	Brewers, 500 barrels or more a year, \$110	Wholesale dealers in fermented malt liquors, \$55 per year	Retail dealers in fermented malt liquors, \$22 per year	Retail dealers in malt liquor, at large, \$22 per year	Temporary dealers in fermented liquors, per month, \$2.20		
Alabama		\$11,737.49			\$3,620.08	\$42,471.47	\$76.90	\$15.40	\$57,920.34	\$243,983.48
Arizona	\$102,453.00	14,657.75		\$119.00	1,610.15	5,933.60		53.06	125,117.56	325,218.25
Arkansas	762.57	11,607.98			4,274.17	49,694.61	268.78	48.40	66,646.51	398,459.71
First California	9,449,087.07	48,844.92	\$55.00	2,110.00	13,859.70	113,326.41	84.91	7,429.58	9,632,799.59	34,911,101.28
Sixth California	5,515,480.00	33,159.10		890.00	9,516.22	64,997.99	44.00	814.65	5,625,851.90	14,011,428.35
Colorado	1,531,929.00	17,319.87	5.00	450.00	4,452.48	21,522.43		37.40	1,575,760.18	2,221,441.42
Connecticut	2,089,433.86	15,319.00		990.00	13,876.68	76,265.10		2,073.31	2,198,957.95	4,192,317.54
Delaware	283,484.25	2,843.64		240.00	968.34	1,320.63		33.00	288,869.26	369,662.61
Florida	1,412,752.50	21,531.66		680.00	3,535.38	25,489.33		66.00	1,464,034.87	2,679,759.53
Georgia	359,180.00	10,074.63		110.00	2,670.71	29,642.69	44.00	33.00	401,735.03	1,952,684.37
Hawaii	484,727.88	10,470.50	171.98	280.00	680.28	1,492.78		39.19	487,962.47	896,308.91
Idaho	205,589.75	19,845.50		440.00	5,505.08	26,831.06		24.30	249,235.69	373,206.77
First Illinois	13,836,290.50	78,680.97		3,924.17	47,686.02	20,987.62	486.68	4,187.56	13,992,233.52	26,793,242.80
Eighth Illinois	7,665,064.61	34,809.21	19.45	1,370.00	17,304.40	19,337.87	132.00	1,094.95	7,739,443.49	93,072,279.97
Tenth Illinois	10,309,027.63	49,552.37		2,006.36	11,843.63	45,679.25	22.00	846.81	10,419,078.05	90,513,143.47
Indiana	720,759.26	35,496.62	40.10	680.00	19,707.52	118,030.31		79.20	894,773.00	1,196,671.54
Iowa	435.12	15,080.44			19,022.64	80,713.28		208.90	106,460.28	134,182.45
Kansas	5,168,327.50	30,744.51	36.17	1,000.00	8,874.44	75,323.21	2.00	374.40	5,283,682.23	93,276,478.84
Kentucky	5,706,572.88	8,332.57		990.00	5,335.92	48,555.78		466.90	6,771,263.25	9,243,168.27
Louisiana		15,919.37			3,702.44	44,676.17		37.40	64,235.38	144,969.93
Maine										
Maryland, including District of Columbia	8,169,195.51	29,840.67		1,180.00	13,343.58	68,603.20	987.00	1,903.77	8,284,963.71	52,559,360.87
Massachusetts	6,850,665.00	54,436.41		1,980.00	9,757.90	12,626.52		1,982.11	6,931,345.94	18,729,481.15
Michigan	16,420,604.57	99,816.93		3,845.84	26,463.19	36,033.75		7,277.31	16,591,041.69	20,590,512.08
Minnesota	12,396,967.00	64,278.08	169.89	2,750.00	36,773.09	265,763.14		1,483.10	12,768,131.80	15,288,200.26
Mississippi		7,911.25			3,635.69	37,875.81	47.50	41.80	48,112.05	127,049.60
First Missouri	24,090,978.40	43,778.88		1,470.00	19,141.95	99,880.71	1,090.78	1,201.60	24,248,542.32	28,986,642.35
Sixth Missouri	2,418,519.26	26,203.08	13.75	550.00	10,067.67	72,085.41	100.85	173.80	2,527,784.82	4,210,543.20
Montana	1,125,495.70	11,718.68		990.00	4,917.10	8,368.65		81.27	1,150,659.30	1,296,021.58
Nebbraska	2,129,182.50	17,228.23		660.00	8,374.61	43,187.04		48.40	2,198,680.78	2,600,835.49
Nevada	91,174.25	2,019.28		120.00	913.35	4,501.23		24.40	99,652.46	187,051.97
New Hampshire	213,353.05	10,806.29	42.56	110.00	1,990.85	32,098.84		258.40	258,401.28	330,092.53
First New Jersey	944,972.48	13,110.95		360.00	8,782.64	2,933.75	29.45	851.45	970,090.72	2,209,345.69
Fifth New Jersey	19,285,428.40	49,923.45		1,282.50	12,155.95	6,869.78	98.49	3,177.86	19,308,935.53	31,415,919.58

REPORT OF COMMISSIONER OF INTERNAL REVENUE

New Mexico		6,894.55			1,203.34	649.44		8,739.48	118,735.33
First New York	21,997,361.01	162,715.51		1,395.64	10,740.64	251,291.92	955.17	21,524,818.89	24,003,220.89
Second New York	1,487.31				668.74	15,477.30	155.65	67.13	16,028,831.34
Third New York	9,988,707.75	30,835.63		380.00	2,525.01	69,815.23		171.60	10,092,435.22
Fourth New York	7,657,391.13	30,873.12		1,485.84	11,164.76	140,050.64		878.20	7,847,833.69
Twenty-first New York	2,800,515.73	189,201.35		1,320.00	5,512.10	41,671.26		508.40	3,039,729.84
Twenty-eighth New York	8,900,078.54	34,289.63		2,160.00	9,277.93	62,346.23		1,918.15	8,910,018.48
North Carolina	536,640.00	15,691.49		110.00	5,942.64	75,840.91		129.80	633,454.84
North Dakota		9,363.72			5,166.45	26,921.44		78.07	41,629.68
First Ohio	9,048,193.75	27,683.68		1,468.88	3,629.72	25,129.37		1,260.93	9,117,366.33
Tenth Ohio	2,529,489.00	15,495.24		830.00	2,158.91	17,430.45		499.40	2,565,902.10
Eleventh Ohio	1,611,189.00	15,983.19		745.84	2,505.53	18,626.35		204.80	1,649,355.71
Eighteenth Ohio	8,844,242.25	20,033.52		2,115.43	5,081.90	18,719.94		2,961.60	8,893,153.84
Oklahoma	341,863.00	15,319.33		220.00	6,038.63	55,406.18		87.85	418,924.99
Oregon	866,883.88	29,298.87		660.00	4,969.48	53,846.16		257.40	965,915.79
First Pennsylvania	16,873,751.25	76,095.45		3,752.50	20,985.35	33,947.04	6.00	127.60	17,008,615.19
Twelfth Pennsylvania	6,693,681.17	25,190.42	5.21	4,088.34	15,198.25	30,481.18		345.40	5,799,989.97
Twenty-third Pennsylvania	12,547,175.63	59,752.53		2,958.01	28,297.25	29,925.23		105.55	12,668,214.20
Rhode Island	3,545,772.00	5,169.43		220.00	1,918.12	1,112.44		156.37	3,554,348.36
South Carolina	30.00	7,057.23			2,825.39	39,958.03		50.15	50,159.67
South Dakota	13,050.00	9,839.34		110.00	5,472.94	33,313.63	817.73	29.00	63,632.64
Tennessee	996,222.38	25,013.27		440.00	6,264.30	99,888.81		68.40	1,126,920.66
First Texas	4,972,572.00	53,626.89		660.00	20,230.50	110,944.85	66.00	502.00	5,158,502.24
Second Texas	75,781.25	23,037.47		288.34	7,883.52	59,758.07	374.00	105.60	167,183.25
Utah	722,366.25	5,070.67		550.00	2,895.44	30,110.13		48.40	761,940.89
Vermont	3.00	7,571.08	68.75		1,215.50	5,791.08		22.11	14,971.52
Virginia	754,474.50	23,131.65		460.00	6,447.58	54,032.55		2,186.42	840,739.00
Washington, including Alaska	4,984,844.18	42,151.97	151.51	1,947.38	10,419.98	41,574.13		116.50	5,081,205.65
West Virginia	142,632.00	19,449.18		220.00	7,515.42	85,210.23		13.20	265,041.03
Wisconsin	81,571,216.91	115,481.85		8,755.43	47,066.84	76,279.94	315.37	3,020.26	81,922,135.50
Wyoming	297,479.25	5,954.12		330.00	3,042.22	3,175.55		65.27	310,046.51
Total	316,741,027.11	2,010,513.83	767.31	59,570.70	603,082.51	3,221,998.13	5,398.26	52,883.39	322,706,236.15

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

Alaska	\$5,422.50	\$2,036.09		\$177.38	\$1,147.51	\$411.10		\$9,194.58	\$52,520.54
California	14,965,517.07	80,004.02	\$55.00	3,000.00	28,375.92	178,326.40	\$128.91	\$8,244.23	15,258,651.56
District of Columbia	753,532.50	6,690.29		230.00	898.94	6,747.39		83.60	769,106.62
Illinois	21,501,365.11	113,290.18	10.45	5,794.17	54,990.42	40,325.49	618.68	5,262.51	21,731,877.01
Maryland	7,415,573.01	28,149.38		950.00	12,449.72	61,855.81	58.00	1,820.17	7,515,856.09
Missouri	26,509,617.66	69,981.90	13.76	2,020.00	20,209.62	171,917.12	1,191.63	1,375.40	26,776,327.14
New Jersey	28,179,500.88	63,034.40		1,642.50	20,887.69	9,803.63	127.94	4,029.31	29,279,026.25
New York	49,745,540.97	453,665.24		5,651.68	40,579.18	580,652.58	1,110.82	3,992.28	50,832,692.75
Ohio	22,933,114.00	79,195.73		5,150.15	13,476.16	89,905.21		4,926.73	22,225,777.98
Pennsylvania	36,114,608.05	151,038.40	5.21	10,798.85	65,430.85	94,353.45	6.00	578.55	36,446,819.36
Texas	5,048,353.25	76,664.86		868.34	28,119.02	170,602.92	440.00	607.60	5,325,055.49
Washington	4,979,421.58	40,115.88	151.51	1,770.00	9,272.47	41,163.03		115.50	5,074,011.07
Puerto Rico		1.00							1,535,852.65

REPORT OF COMMISSIONER OF INTERNAL REVENUE

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1941, by collection districts, States, and Territories—Con.

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, \$3.25	Class B (large), per thousand, \$7.80	Cigarette floor tax (tax-paid stocks on hand July 1, 1940)	Cigarette papers (½ cent) and tubes (1 cent)
Alabama	\$506.69		\$18.25	\$24.16	\$14.18		\$563.28			\$23,496.87	
Arizona										11,183.13	
Arkansas	169.95	\$19.35	5.25				194.55			10,377.88	
First California	79,028.34	730.78	8,310.02	144.30	215.79	\$0.75	88,429.98	\$9,982,128.51		92,357.00	\$2,228.64
Sixth California	20,447.38	2,135.26	90,066.69	116.99	148.07	13.56	112,927.79	540.88	\$7.88	82,076.59	
Colorado	908.57	75	365.15	.53			1,275.10			18,843.68	
Connecticut	48,110.83	648.39	32,989.08	9.71	13.84		81,771.80	4.15		24,895.27	156,407.50
Delaware	104.20		17.38				121.58			3,113.75	
Florida	1,710,851.79	43,528.84	464,711.09	229,336.86	7,285.44	4,346.00	2,460,059.96	1,220.81		51,620.12	
Georgia	882.41		37.47				919.88			81,558.53	
Hawaii	10.40	.60					11.99	23.24		17,004.17	
Idaho	17.00						17.00			12,303.26	
First Illinois	31,513.17	943.95	36,934.12	3,821.14	555.42		73,267.80	15.26	12.62	130,202.01	
Eighth Illinois	10,297.88	173.70	1,031.90				11,503.48			38,956.81	805.00
Indiana	186,130.52	362.40	101,853.35	91.85	4.39		288,442.01	10.83		68,849.79	
Iowa	2,135.10	459.60	172.46				2,767.15	.50		41,613.12	
Kansas	87.90	.08	.50			1.30	89.78		.33	17,431.28	
Kentucky	7,860.43	100.06	603.39				8,563.93	40,403,416.14		460,632.80	9,002.40
Louisiana	116,402.34	5,768.40	90,489.00	1,886.96	140.12		214,671.92	63.67		16,448.57	
Maine	1,647.14	122.67	2,667.05				4,436.86	.51		20,648.43	
Maryland, including District of Columbia	20,225.97	348.58	1,700.76	136.84	161.25		22,573.40	835.95	97.32	58,892.30	
Massachusetts	93,844.60	1,395.43	42,377.67	1,194.53	1,244.17		145,056.40	7,371.29	52.26	114,046.17	
Michigan	137,895.01	1,890.67	132,629.91	566.04	117.14		273,098.77	253.17		92,528.78	
Minnesota	5,446.94	5.13	774.83	6.25			6,233.15	6.65		58,305.74	
Mississippi										15,239.67	
First Missouri	9,845.59	16.65	2,186.18	313.46	412.43		12,772.81	39,052.73		305,852.58	
Sixth Missouri	29,983.85	457.35	1,516.63				31,957.83			28,697.14	
Montana	126.70		186.00				322.70	1.54		15,454.91	
Nebraska	408.20		28.75				437.95			18,772.91	
Nevada	5.20		8.50				13.70			32,209.49	
New Hampshire	99,667.86	219.45	43,441.00	22.05			143,349.86			9,563.92	
First New Jersey	260,771.56	3,127.05	284,225.98	116,067.08	17,266.50	412.50	687,871.27	117,001.54		10,916.62	.02
Fifth New Jersey	267,297.67	30,972.21	341,534.47	10,834.06	872.81	411.75	1,371,922.97	32,039,497.73	7.96	55,929.29	
New Mexico										5,599.96	
First New York	91,107.99	2,758.91	17,403.85	318.68	9.80		111,598.63	1,885,858.32		36,532.78	1,935.00
Second New York	40,843.60	3,390.02	25,014.37	10,532.79	25,235.69	671.27	105,687.74	1,065,558.28	7,776.35	854,728.61	51,638.70
Third New York	109,890.34	6,730.13	105,042.42	19,138.58	1,366.21	1,049.25	243,216.93	2,488.32	522.77	228,659.74	
Fourth New York	125,589.82	5,044.14	30,396.34	366.23	8.44		161,404.97	122.75		34,856.89	
Twenty-first New York	4,838.41	13.50	1,406.25				6,258.16			21,927.63	
Twenty-eighth New York	11,434.80	318.65	2,323.89	189.59	352.04		14,628.97	479.54		35,370.14	
North Carolina	75,464.28	7.80	1.63	5.78			75,479.49	307,106,435.90	2,964.00	393,504.64	1,209,797.28
North Dakota	70.10						70.10			7,254.99	
First Ohio	81,580.12	445.80	4,414.81	32.04	12.57		86,485.34	.99		47,774.57	
Tenth Ohio	383,824.51	7,809.30	9,791.26	1.05	1.35		401,427.46	.43		19,094.77	
Eleventh Ohio	8,466.61	17.40	19.00				8,503.01	.16		20,452.87	
Eighteenth Ohio	80,054.71	631.75	1,846.45	24.20	6.09	12.00	82,475.21	3.09		48,320.33	
Oklahoma										16,843.01	
Oregon	552.17	21.00	272.64	.27			846.08	15.42	.39	26,272.45	
First Pennsylvania	3,205,997.62	6,119.74	563,477.25	12,158.26	2,348.54	262.50	3,790,363.81	17,741,106.69	207.99	99,345.76	.01
Twelfth Pennsylvania	454,402.67	1,596.27	110,621.63	244.65			566,864.62	309,010.65	358.80	24,023.43	
Twenty-third Pennsylvania	43,688.26	91.87	107.98	7.35	1.35	60.30	43,957.11	4.17		49,576.40	
Rhode Island	17,836.42		72.87				17,908.79			9,531.62	
South Carolina	429,235.57	6.40	29.50			10,837.50	440,107.97	.81		19,265.07	
South Dakota	171.00		32.25				203.25			6,822.72	
Tennessee	24,218.60		289.00				24,507.60			24,966.70	
First Texas	8,810.88		11,133.92	34.92	13.84		19,993.56	21.14		29,392.78	
Second Texas	237.31	40.65	32.50	.27	1.35		312.08	2.71		34,453.73	
Utah	1,155.20	3.75	1,863.85				2,522.30	1.56		8,158.07	
Vermont								4.39		9,120.75	
Virginia	620,227.85	66.50	1,704.85		17.56	95,891.25	717,907.50	206,041,737.36		282,697.29	
Washington, including Alaska	514.33	3.98	92.63		3.24		514.18	43.62		48,071.94	.80
West Virginia	184,469.94	24.30	4.50	7.35			184,506.09			38,257.08	
Wisconsin	34,841.76	213.97	11,421.08	1,549.23	10.13		48,036.17	2.89		51,924.23	
Wyoming	21.00		13.75				34.75			7,360.93	
Philippine Islands	356,245.04	626.67	1,971.64	761.00	3,825.99		863,430.34	913.64	52.26		
Total	10,218,926.14	129,310.46	2,581,173.79	409,441.49	51,675.73	113,969.87	13,514,497.47	615,745,234.31	12,059.83	4,534,384.21	1,481,315.36
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT											
Alaska										\$3,879.91	
California	\$99,476.72	\$2,866.04	\$98,376.61	\$261.29	\$363.86	\$14.25	\$201,357.77	\$9,982,664.39	\$7.88	174,433.59	\$2,228.64
District of Columbia	54.80	18.08	38.63	60.46	51.12		223.08	175.25	35.64	27,878.07	
Illinois	41,811.05	1,117.65	37,966.02	3,321.14	655.42		84,771.28	15.26	12.52	169,159.72	305.00
Maryland	20,171.17	330.50	1,662.18	76.39	110.13		22,350.32	660.70	61.68	30,914.22	
Missouri	39,327.44	474.00	3,702.81	313.46	412.43		44,230.14	39,052.73		334,549.72	
New Jersey	1,254,069.23	34,099.86	625,760.45	126,901.14	18,139.31	824.25	2,059,794.24	32,156,499.27	7.96	66,845.81	.02
New York	383,704.96	18,255.35	181,586.62	30,545.77	26,982.18	1,720.52	642,795.40	2,954,487.21	8,298.12	1,212,375.79	53,573.70
Ohio	503,925.95	8,804.25	16,071.52	67.29	20.01	12.00	528,891.02	4.67		134,642.54	
Pennsylvania	3,704,087.85	7,807.88	674,206.86	12,410.26	2,349.89	322.80	4,401,186.64	18,056,121.51	566.79	172,944.59	.01
Texas	9,048.19	40.65	11,166.42	36.19	15.19		20,305.64	23.85		63,846.61	
Washington	514.33	3.98	92.63		3.24		514.18	43.62		44,192.08	.80
Puerto Rico										100.01	

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1941, by collection districts, States, and Territories—Con.

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REPORT OF COMMISSIONER OF INTERNAL REVENUE

REPORT OF COMMISSIONER OF INTERNAL REVENUE

69

Collection districts	Tobacco manufactures—Continued			Oleomargarine							Total from oleomargarine taxes
	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	Special taxes					
						Manufacturers, \$600	Wholesale dealers		Retail dealers		
							Colored oleomargarine, \$480	Uncolored oleomargarine, \$200	Colored oleomargarine, \$48	Uncolored oleomargarine, \$6	
Alabama			\$24,060.15	\$11.80	\$738.16	\$600.00	\$75.00	\$8,796.97		\$16,375.59	\$24,599.52
Arizona			11,183.13					1,686.67		5,790.78	7,457.45
Arkansas	\$23.85	\$4,958.31	15,554.59					4,983.35		16,128.22	21,111.57
First California	53,707.36		10,218,846.49	4.80	71,577.50	1,800.00		5,650.01		31,635.81	110,668.12
Sixth California	4,517.03		200,070.17		39,150.51	2,400.00	450.00	3,957.34		26,671.19	72,629.04
Colorado	890.10		21,009.76					5,347.29		12,587.55	17,934.84
Connecticut	6,966.32		270,045.04					2,200.00		5,992.83	8,192.83
Delaware	384,245.48		387,480.81					723.34		1,836.15	2,559.49
Florida	224.27		2,513,125.16					10,686.68		33,705.98	47,372.66
Georgia			32,478.41	800.00	11,805.00	600.00	100.00	7,616.67	\$200.00	20,134.92	41,256.59
Hawaii	1,374.07		18,412.57					400.00	1,069.68	834.20	2,303.88
Idaho			12,320.26							40.75	40.75
First Illinois	1,982,451.55		2,185,950.04	17,577.82	257,890.00	5,400.00		10,036.68		38,971.18	329,845.68
Eight Illinois	20,559.61	2.16	71,327.06	124.14		75.00	1,280.00	12,066.67	129.50	38,369.89	52,045.20
Indiana	21,457.14		373,759.77			600.00		12,200.03	32.00	47,782.36	154,659.39
Iowa	23,189.77		67,570.55					3,016.67		9,875.64	12,892.31
Kansas	157.14		17,678.53	7,680.00	58,745.00	2,403.10		7,702.63	48.00	27,690.85	104,269.48
Kentucky	8,201,167.08	90.00	49,062,762.35					4,638.94		23,526.02	28,164.96
Louisiana	29.97		231,214.13	44.00			10.00	6,966.69	25.00	14,981.96	21,927.65
Maine	3.26		25,089.06					4,016.62		10,855.75	14,872.37
Maryland, including District of Columbia	111.97	25.00	82,535.94	12,231.04	24,043.00	1,740.95	480.00	7,928.47	1,112.08	19,518.71	67,054.25
Massachusetts	50,538.28		317,064.40	21.60				5,600.00		16,442.97	22,064.57
Michigan	1,447,144.49		1,813,025.21			625.90		18,318.74		52,501.75	112,323.49
Minnesota	7,104.14		71,649.68			600.00		4,490.00		8,495.33	15,691.58
Mississippi			15,239.67	348.60			30	4,650.02		8,567.45	13,566.37
First Missouri	7,254,627.43	2,813.85	7,614,618.90		15,037.50	600.00		3,655.01	96.00	22,207.98	42,111.49
Sixth Missouri	2,871.18		63,523.15	1,604.70	5,195.00	600.00		8,471.67	53.50	26,486.78	42,411.65
Montana	34.33		15,813.48					200.00		193.48	393.48
Nehraska	3,093.42		22,274.28					3,333.34		15,087.34	18,420.68
Nevada			32,223.19					600.00		955.85	1,555.85
New Hampshire	22.50		152,936.28					1,600.00		4,919.81	6,519.81
First New Jersey	.04		815,789.39					1,000.00		11,564.52	12,564.52
Fifth New Jersey	1,370,120.42		34,837,478.37	2,945.00	65,358.75	1,650.00		2,020.00	48.00	10,832.27	82,854.02
New Mexico			5,599.96					1,150.00		4,052.22	5,202.20
First New York	95,324.87	3.20	2,131,552.80					1,600.00		10,376.93	11,976.93
Second New York	56,776.97	1,811.68	2,143,977.53	28.00				2,210.13		451.68	2,668.81
Third New York	15,727.94		490,595.70					600.00	25.00	2,076.00	2,701.00
Fourth New York	65,500.11		261,884.72					3,685.59	2.40	15,276.31	18,964.30
Twenty-first New York	117,348.76		145,534.55					6,060.01		16,150.67	22,200.68
Twenty-eighth New York	7,289.19	10.00	57,777.84					7,318.66		11,580.39	18,897.05
North Carolina	23,175,139.07	325.00	331,963,645.38	3.00				5,366.67		16,138.24	20,508.91
North Dakota			7,326.09								
First Ohio	4,207,441.08		4,291,701.98	129.60	60,586.33	1,200.00		4,716.68		15,024.60	81,657.21
Tenth Ohio	1,048,656.51		1,498,179.17		19,450.00	600.00		4,700.01		16,902.21	41,652.22
Fifteenth Ohio	288.24		29,244.28	16.20	43,640.00	600.00		6,816.67		21,093.22	71,666.09
Eighteenth Ohio	54,046.84		184,844.47					8,350.01		28,105.26	31,455.27
Oklahoma		20.00	16,863.01	918.30				667.50		6,752.68	8,338.48
Oregon	241.94		27,377.28		904.00	659.51		2,950.00		18,036.03	22,049.54
First Pennsylvania	456,426.06		22,087,450.32					1,810.00		5,552.36	7,362.96
Twelfth Pennsylvania	932,232.60		1,832,490.10					400.00		4,034.10	4,434.10
Twenty-third Pennsylvania	11,034.36		104,671.04					2,180.00		9,742.72	11,922.72
Rhode Island	2,292.44		29,732.85	2,695.68		1,100.00		1,000.00	375.00	2,607.21	7,777.89
South Carolina	1,440.00	10.00	460,823.35	208.00	4,595.00	600.00		3,900.00		10,185.16	19,888.16
South Dakota	204.30		7,230.27							52.00	52.00
Tennessee	3,490,899.85	122.00	3,540,496.15	1,262.50				5,116.73		8,685.80	15,065.03
First Texas	5,168.03		55,576.51					11,277.68		25,696.44	36,944.12
Second Texas	8.22		34,776.74	547.00	35,038.25	1,800.00		8,796.67		27,992.10	74,174.02
Utah	90.72		10,772.65					1,200.00		2,067.18	3,267.18
Vermont	11.34		9,136.48					1,718.34		2,302.57	4,020.91
Virginia	5,592,132.36		212,644,474.51	38.60				7,550.02	4.00	17,505.74	25,098.36
Washington, including Alaska	41.97		48,772.51					116.67		1,457.53	1,574.20
West Virginia	1,628,622.10		1,851,286.22	7.00				10,627.01		24,583.35	35,217.36
Wisconsin	25,705.57	1,623.50	127,292.36								
Wyoming			7,395.68					600.00		2,019.06	2,619.06
Philippine Islands	2.15		364,398.40								
Total	51,827,584.80	11,814.90	698,076,890.87	49,762.38	850,755.25	26,253.56	2,395.30	284,293.45	3,220.16	905,032.62	2,121,712.72

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

Alaska			\$3,879.91							\$449.56	\$449.56
California	\$58,224.39		10,418,916.66	\$4.80	\$110,788.01	\$4,200.00	\$450.00	\$9,607.35		58,307.00	183,297.16
District of Columbia	97.25		28,409.29					1,900.00	\$136.00	3,515.00	5,551.00
Illinois	2,008,011.16	\$2.16	2,257,277.10	17,701.96	257,890.00	5,476.00	1,280.00	22,103.35	129.50	77,341.07	381,890.88
Maryland	14.72	25.00	54,026.64	12,281.04	24,043.00	1,740.95	480.00	6,028.47	976.08	16,003.71	61,503.25
Missouri	7,257,498.61	2,813.85	7,578,145.05	2,119.70	20,232.50	1,200.00		12,126.68	149.50	48,694.76	84,523.14
New Jersey	1,370,120.46		35,653,267.16	2,945.00	65,358.75	1,650.00		3,020.00	48.00	22,396.79	95,418.54
New York	357,967.84	1,825.08	5,231,323.14	28.00				21,462.39	27.40	55,911.98	77,429.77
Ohio	5,310,431.67		5,973,969.90	145.80	123,676.33	2,400.00		24,083.37		76,125.29	226,430.79
Pennsylvania	1,399,693.02		24,024,511.46					4,390.00		19,329.18	23,719.18
Texas	6,176.25		90,352.25	547.00	35,038.25	1,800.00		20,074.35		53,658.84	111,118.14
Washington	41.97		44,892.60					116.67		1,007.95	1,124.62
Puerto Rico			100.01								

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1941, by collection districts, States, and Territories—Con.

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, ¼ cent	Manufacturers' special tax, \$50	Per barrel, 4 cents	Manufacturers' or packers' special tax, \$12	Per pound, 1 cent	Manufacturers' or dealers' special taxes ¹	Imported, per pound, 8 cents
Alabama.....					\$4,026.85	\$50.00					
Arizona.....											
Arkansas.....											
First California.....							\$1,611.00	\$36.00			
Sixth California.....											
Colorado.....											
Connecticut.....											
Delaware.....											
Florida.....											
Georgia.....		\$400.00	\$274.89		2,006.00	50.00					
Hawaii.....											
Idaho.....											
First Illinois.....	\$3,849.25	695.02					5.00	10.00			
Eighth Illinois.....											
Indiana.....											
Iowa.....							324.00	27.10			
Kansas.....											
Kentucky.....											
Louisiana.....											
Maine.....											
Maryland, including District of Columbia	105.00	58.57			860.62	100.00					
Massachusetts.....											
Michigan.....											
Minnesota.....							576.00	12.00			
Mississippi.....											
First Missouri.....								12.00			
Sixth Missouri.....											
Montana.....											
Nebraska.....											
Nevada.....											
New Hampshire.....											
First New Jersey.....											
Fifth New Jersey.....	1,007.00	675.00									
New Mexico.....											
First New York.....											
Second New York.....	150.00	27.25		\$25.00					\$24.00	\$2,021.72	\$4,321.25
Third New York.....											
Fourteenth New York.....											
Twenty-first New York.....											
Twenty-eighth New York.....							555.00	22.00			
North Carolina.....		39.49									
North Dakota.....											
First Ohio.....											
Tenth Ohio.....											
Eleventh Ohio.....											
Eighteenth Ohio.....											
Oklahoma.....											
Oregon.....							2,560.00	36.00			
First Pennsylvania.....		1,648.25									
Twelfth Pennsylvania.....											
Twenty-third Pennsylvania.....											
Rhode Island.....											
South Carolina.....											
South Dakota.....											
Tennessee.....											
First Texas.....											
Second Texas.....											
Utah.....							161.00	12.00			
Vermont.....											
Virginia.....											
Washington, including Alaska.....							1,134.00	78.00			
West Virginia.....											
Wisconsin.....							25.00	12.00			
Wyoming.....											
Total.....	5,111.25	3,543.58	274.89	25.00	6,893.27	200.00	6,951.00	257.10	24.00	2,021.72	4,321.25

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

California.....							\$1,611.00	\$36.00			
District of Columbia.....											
Illinois.....	\$3,849.25	\$695.02					5.00	10.00			
Maryland.....	105.00	58.57			\$860.62	\$100.00					
Missouri.....								12.00			
New Jersey.....	1,007.00	675.00									
New York.....	150.00	27.25		\$25.00			555.00	22.00	\$24.00	\$2,021.72	\$4,321.25
Ohio.....											
Pennsylvania.....		1,648.25									
Texas.....											
Washington.....							1,134.00	78.00			
Puerto Rico.....											

¹ Includes a collection of \$1,551.32 as a special tax on wholesale dealers in filled cheese.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1941, by collection districts, States, and Territories—Con.

Collection districts	Marihuana Tax Act of 1937									
	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	Importers, manufacturers, and compounders, \$24	Dealers, \$3	Practitioners, \$1	Laboratories, \$1	Producers, \$1	Total from marihuana taxes
Alabama						\$12.00	\$2.60		\$1.00	\$15.00
Arizona							1.10			1.10
Arkansas						13.00				13.00
First California					\$48.00	12.00	2.60	\$1.60		15.00
Sixth California						30.00	52.00			130.00
Colorado						26.62	12.00			38.62
Connecticut						3.60				3.60
Delaware							1.00			1.00
Florida						12.00	20.25	2.00		34.25
Georgia							3.00			3.00
Hawaii				\$300.60						300.60
Idaho										
First Illinois					48.00	21.60	17.00			86.60
Eighth Illinois				20.00		9.00	15.60	1.00		45.60
Ninth Illinois						6.06		1.60		7.66
Indiana						6.00	13.00			19.00
Iowa	\$6.00		\$0.12				4.00			4.12
Kansas						54.50	29.60		473.40	658.90
Kentucky		\$1,184.98		670.51	389.00	32.25	1.00		2.00	2,279.84
Louisiana							8.00			8.00
Maine							3.00	1.60		4.60
Maryland, including District of Columbia					48.00	15.15	32.60	3.00		99.15
Massachusetts				10.60		6.00	75.15			94.15
Michigan						27.00	16.00			43.00
Minnesota						31.88	15.00			46.88
Mississippi							3.00		1.60	4.60
First Missouri						12.00	7.00			19.00
Sixth Missouri						3.00	1.60			4.60
Montana										
Nebraska	54.00		.88			21.00	50.60			125.88
Nevada						1.00	2.00			3.00
New Hampshire										
First New Jersey						22.50	18.60			41.10
Fifth New Jersey						21.00	6.60			27.60
New Mexico										
First New York					48.00	45.00	10.00			103.00
Second New York					24.00	14.50	2.00			40.50
Third New York	3.00		.04			57.50	31.00	2.06		93.54
Fourteenth New York						3.00	26.00		11.25	40.25
Twenty-first New York						42.45	25.15			67.60
Twenty-eighth New York				100.00			1.60			101.60
North Carolina							9.85			9.85
North Dakota	7.00		.14			9.00	9.00			16.14
First Ohio	16.60		.02	102.96	24.00	3.00	26.60			160.98
Tenth Ohio						3.00	26.60			29.60
Eleventh Ohio						3.00	25.60			28.60
Eighteenth Ohio	1.00		.02			132.18	17.00			150.20
Oklahoma						15.00	4.00			19.00
Oregon						15.00	14.60			29.60
First Pennsylvania						46.60	31.25	5.00		82.85
Twelfth Pennsylvania				10.00		15.00	24.10			49.10
Twenty-third Pennsylvania						15.00	14.60			29.60
Rhode Island						3.00				3.00
South Carolina						24.00	7.00			31.00
South Dakota						3.00				3.00
Tennessee	12.00		.06			9.00	18.00			37.06
First Texas						24.00	6.00			30.00
Second Texas				210.00		83.07	27.60			320.67
Utah						9.60	3.00			12.60
Vermont							1.00			1.00
Virginia						9.00	21.60			30.60
Washington, including Alaska						20.00	16.60			36.60
West Virginia						9.60	9.60	2.60		21.80
Wisconsin						9.75	4.60		352.50	366.85
Wyoming						9.60	7.00			16.60
Total	99.00	1,184.98	1.28	1,423.57	629.00	1,024.35	839.05	18.60	871.15	6,090.38
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT										
California					\$48.00	\$42.00	\$54.00	\$1.00		\$145.00
District of Columbia						6.00	6.00	1.60		13.60
Illinois				\$20.60	48.00	30.60	32.60	1.00		131.60
Maryland					48.00	9.15	26.60			83.15
Missouri						12.00	10.00		\$1.60	23.60
New Jersey						43.50	24.00			67.50
New York	\$3.00		\$0.04	100.00	72.00	102.45	94.15	2.60	11.25	444.89
Ohio	17.60		.04	102.96	24.00	147.18	77.60			368.18
Pennsylvania				19.00		75.00	69.35	5.60		159.35
Texas				210.00		107.97	33.60			350.57
Washington						20.00	16.60			36.60

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1941, by collection districts, States, and Territories—Con.

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REPORT OF COMMISSIONER OF INTERNAL REVENUE

REPORT OF COMMISSIONER OF INTERNAL REVENUE

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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, 5 or 6 cents	Silver hulsion transfers, 50 percent of profit (Silver Purchase Act of 1934)	Playing cards, per pack, 11 cents		
	Sales by postmasters	Sales by collectors				
Alabama	\$48,115.60	\$38,780.15			\$0.44	\$86,876.29
Arizona	14,768.03	18,638.22	\$40.07		40.15	33,486.47
Arkansas	35,080.38	19,362.15				54,422.53
First California	396,246.29	635,875.53	122,094.97	\$19.18	1,341.86	1,155,577.53
Sixth California		650,695.95	107,205.76	7.89	258.11	768,162.71
Colorado	41,092.65	76,176.72				116,616.86
Connecticut	92,639.80	77,174.23	163,350.73	1.65	347.49	333,248.05
Delaware	4,090.77	65,036.30	19,032.30		181.64	88,159.37
Florida	185,684.84	58,859.79	1.60		3.08	194,529.31
Georgia	89,477.14	85,437.24	20.00			174,934.38
Hawaii	51.00	63,999.22	3,851.65	.91	3,792.03	71,693.91
Idaho	16,935.61	5,147.80				22,083.61
First Illinois	247,946.54	1,502,342.36	331,556.74	84.26	438,477.22	2,520,407.12
Eighth Illinois		52,055.42	3,935.53			55,991.95
Indiana	159,404.19	97,149.26	509.83		161.70	257,224.98
Iowa	201,849.47	15,298.41	104.00			213,251.88
Kansas	73,957.00	23,022.24				96,979.24
Kentucky	76,036.16	48,542.00	10,857.73			135,435.89
Louisiana	97,356.36	113,716.27			.66	211,073.29
Maine	58,243.00	6,011.95	2,605.60		.44	66,860.99
Maryland, including District of Columbia	116,308.72	298,719.16	46,677.17	1,310.74	55.66	463,071.45
Massachusetts	178,668.93	759,374.28	433,390.29	828.58	32.93	1,372,285.01
Michigan	138,573.55	316,930.94	71,825.87		144.74	527,475.40
Minnesota	89,914.24	157,522.26	12,514.85		81,710.23	341,661.58
Mississippi	37,229.84	10,686.78				47,916.62
First Missouri	118,098.39	120,555.48	64,124.79		22.55	302,801.21
Sixth Missouri	52,095.78	88,010.03	5,262.40		742.60	146,110.71
Montana	33,035.89	4,192.87				37,228.76
Nebraska	54,249.44	44,099.82	845.00			99,194.26
Nevada	5,392.62	13,692.54			119.90	19,205.06
New Hampshire	21,271.50	8,361.52	35.13			29,669.15
First New Jersey	29,652.17	29,652.17			1,004.50	30,556.67
Fifth New Jersey	241,297.54	273,445.34	32,925.22	6,472.57	31.57	554,172.24
New Mexico	15,402.88	6,042.07	2,919.32			24,364.27
First New York		209,981.94	547.09	.12	5.94	210,535.09
Second New York	232,623.10	8,133,738.87	9,953,547.90	42,549.82	47.41	18,362,507.10
Third New York		34,440.72		12.56	203.28	34,656.56
Fourteenth New York		49,143.06			253,944.38	303,087.44
Twenty-first New York		64,338.73	1,179.67			65,538.40
Twenty-eighth New York		137,137.38	39,389.16	51.97	110,021.33	286,599.84
North Carolina	128,470.37	28,675.88	4,642.41			161,988.66
North Dakota	13,395.08	3,446.14				16,841.17
First Ohio	101,971.13	207,480.49	28,580.67		3,501,964.51	3,840,006.80
Tenth Ohio		74,690.40	1,947.95		60.72	76,699.07
Eleventh Ohio		56,315.73	908.07		.11	57,223.91
Eighteenth Ohio	178,916.78	328,805.64	68,650.41		2.53	576,375.36
Oklahoma	134,895.87	42,293.43	88.62		3.08	177,281.00
Oregon	58,879.40	81,812.42		.69		140,692.51
First Pennsylvania	74,998.31	727,851.24	446,948.44	5.21	4.07	1,248,797.27
Twelfth Pennsylvania		32,964.59	6,110.75			38,075.34
Twenty-third Pennsylvania	104,382.47	369,032.63	197,217.34		4.73	580,637.17
Rhode Island	11,562.98	55,320.54	43,164.59	33.77	.22	110,012.10
South Carolina		11,402.06				11,402.06
South Dakota	19,030.84	2,805.60				21,836.44
Tennessee	103,010.99	56,222.29	5,633.36			164,866.64
First Texas	128,844.98	117,828.98			16.06	246,688.02
Second Texas	171,187.20	106,515.81				277,703.01
Utah	10,933.12	28,547.27	4,233.11			43,713.50
Vermont	15,327.28	12,034.48			89.10	27,450.86
Virginia	129,359.84	61,993.15	11,973.20			202,426.19
Washington, including Alaska	54,255.62	249,168.61	3,178.11	.25	99.55	316,692.14
West Virginia	67,693.29	11,066.08	6,130.41			84,909.78
Wisconsin	125,358.43	206,925.19	8,996.00		361,655.38	704,934.91
Wyoming	13,689.22	2,771.42	492.11			16,952.75
Philippine Islands		2,196.25				2,196.25
Total	4,779,950.99	17,293,452.41	12,176,496.92	51,379.27	4,756,586.50	39,056,966.09
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT						
Alaska		\$633.70				\$633.70
California	\$396,246.29	1,286,571.48	\$229,300.73	\$27.07	\$1,594.67	1,913,740.24
District of Columbia	5,137.60	165,896.47	11,084.83	1,310.74	27.94	183,457.58
Illinois	247,946.54	1,554,398.78	335,492.27	84.26	438,477.22	2,676,399.07
Maryland	111,171.12	132,822.69	35,592.34		27.72	279,613.87
Missouri	170,194.17	208,565.51	69,387.19		765.05	448,911.92
New Jersey	241,297.54	302,997.51	32,925.22	6,472.57	1,036.07	584,728.91
New York	232,623.10	8,628,800.70	9,994,663.82	42,614.47	364,222.34	19,262,924.43
Ohio	280,887.91	567,302.26	100,087.10		3,502,027.87	4,560,305.14
Pennsylvania	179,280.78	1,129,848.46	558,276.53	5.21	8.80	1,867,419.78
Texas	300,032.18	224,342.79			16.06	524,391.03
Washington	64,255.62	248,524.91	3,178.11	.25	99.55	316,058.44

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1941, by collection districts, States, and Territories—Con.

Collection districts	Manufacturers' excise taxes									
	Lubricating oils, per gallon, 4½ cents	Gasoline, per gallon, 1½ cents	Tires (wholly) or in part of rubber), per pound, 2½ cents	Inner tubas, per pound, 4½ cents	Parts and accessories for automobiles and motorcycles 2½ percent	Automobile truck chassis and bodies, 2½ percent	Other automobile chassis and bodies and motorcycles, 3½ percent	Electric energy, 3½ percent	Mechanical refrigerators, 5½ percent	Radio components 5½ percent
Alabama	\$3.60	\$428,099.51		\$6,646.04	\$6,324.44	\$5,043.09	\$125.47	\$375,445.13		
Arizona	.31	869.52			412.10	1,619.47		187,862.84		
Arkansas	455,102.08	994,697.92			117.45	1,517.97	93.26	241,600.85		
First California	2,404,219.46	16,061,047.91	\$73,211.29	2.95	69,433.73	53,919.08	4,516.40	1,550,409.12	\$716.72	\$4,161.27
Sixth California	1,775,813.96	21,581,248.48	997,020.02	188,896.36	167,178.29	276,756.87	774,280.73	1,075,494.95	25,228.80	51,984.43
Colorado	7,733.74	798,439.18	242,898.23	32,776.77	31,969.65	5,657.45	73.51	371,151.07		217.15
Connecticut	21,925.64	687,347.12	572,696.03	84,820.70	270,420.46	7,698.53	3,935.13	695,621.35	2,430,660.41	232,942.34
Delaware	1,897.94	116,340.12			2,297.51	1,078.35		95,786.65		
Florida		673,871.63			4,073.92	2,153.73		761,199.05		
Georgia	16,154.52	913,532.01		1,070.77	8,184.17	5,608.96	466.09	507,678.97		
Hawaii	2,742.47				375.83	844.58	1.09	162,486.62		
Idaho	340.52	153,446.26			112.77	458.66		174,519.29		
First Illinois	3,463,217.87	24,516,964.19	234,921.47		1,908,625.02	1,711,835.69	69,183.97	2,949,502.28	661,727.78	1,721,226.96
Eighth Illinois	278,891.63	4,007,477.08			61,021.25	7,483.01	133.15	638,889.51	98,285.88	17,036.37
Indiana	135,837.73	1,328,199.79	43,428.86		1,021,564.40	93,169.80	2,560,330.66	1,197,700.11	2,119,638.92	546,911.10
Iowa	27,677.35	125,027.95	303,591.46		28,040.81	12,115.15	43.43	640,407.63		10.26
Kansas	133,473.10	4,808,106.69			1,281.94	1,410.59		429,988.44		
Kentucky	624,251.86	6,843,081.94			3,996.45	2,648.15		515,433.47		276,581.29
Louisiana	875,244.85	7,256,290.97			3,583.37	4,593.61	4,699.46	555,429.15		
Maine	1,577.12	17,333.20				306.48		312,066.76		
Maryland, including District of Columbia	84,380.16	9,934,495.50	595,645.65	81,677.39	45,938.76	9,483.26	7.34	1,080,611.80		5,113.11
Massachusetts	337,379.09	6,036,100.04	58,400.71	36.76	132,211.16	25,436.17	27,744.64	2,011,508.57	24.97	487,171.00
Michigan	205,585.13	4,151,027.07	1,236,427.43	218,086.52	3,875,962.55	6,350,020.82	75,437,903.22	1,966,284.99	2,727,626.28	245,193.64
Minnesota	488,802.00	3,292,388.66	2,799.43	46,684.76	302,942.65	21,226.87	1,145.58	1,899,501.49	98,929.76	5,294.40
Mississippi		382,011.30	675,756.41	41,141.37	386.28	5,591.24		178,094.08		
First Missouri	328,291.04	1,743,884.31	4,079.03	167,522.54	321,865.00	424.09	2,710.71	646,047.26		944.59
Sixth Missouri	68,291.38	273,705.70			40,667.87	30,702.66	372.17	810,275.39		6,143.05
Montana	3,475.72	800,110.95			78.46	695.62		187,785.80		
Nebraska	144,842.30	687,920.51			20,077.85	3,561.99	2,355.03	383,127.39		
Nevada	23.63	187.45						67,935.42		
New Hampshire			6.14		189.06	145.42		216,176.80	32.66	
First New Jersey	39,968.80	85,133.19	4,455.38	354.45	117,362.61	14,695.34	399.22	422,167.76	701.61	1,370,156.75
Fifth New Jersey	153,029.21	430,683.78			198,164.06	21,638.17		1,835,354.60		277,736.95
New Mexico	358.75	197,582.60				374.36		97,783.68		
First New York	21,714.82	63,941,967.91	19,206.82	24.94	111,299.56	26,504.82	12,612.35	2,370,088.45	738.03	102,656.93
Second New York	7,209,664.83	63,941,967.91	169.06		247,258.61	384,406.43	168,405.55	2,617,233.25	74.61	153,899.18
Third New York	1,619,470.63	15,560,523.43	11,230,141.23	2,173,498.89	66,761.84	47,443.79	15,562.93	19,910.82	133.21	20,310.09

REPORT OF COMMISSIONER OF INTERNAL REVENUE

Fourteenth New York	14.90	22,884.48			21,803.51	15,328.21	8.13	1,059,416.73	5,043.04	18,000.21
Twenty-first New York	4,929.22	60,636.15	1,897.68	39.42	65,830.90	97,787.79	77.54	671,912.60		2,699.61
Twenty-eighth New York	67,124.44	446,423.56	1,125,506.18	182,614.01	384,993.62	12,175.83	1,009.02	742,870.41	15,795.51	356,826.95
North Carolina		513,020.10	86.53		15,680.91	22,574.72	2,152.74	598,375.45		
North Dakota	5,876.47				319.58	1,534.53		55,550.61		
First Ohio	325,092.44	890,207.26	274,551.24	67,161.96	216,602.41	28,767.28	21,397.98	610,121.05	3,435,006.61	102,534.64
Tenth Ohio	336,244.38	3,140,774.57	53,733.31		859,452.13	187,466.62	289,063.91	302,436.07	11,157.19	19,575.68
Eleventh Ohio	18,718.32	87,411.79	479,012.04	107,794.51	30,886.82	4,801.39	302.15	745,119.59	9,356.10	
Eighteenth Ohio	1,404,425.66	8,644,468.48	20,828,183.89	4,440,442.87	1,077,019.57	479,480.26	257,841.24	1,087,361.77	42,765.73	45,967.36
Oklahoma	2,887,822.78	34,646,587.84			1,435.30	4,835.89		587,605.35		
Oregon		17.71			11,342.46	8,179.81		610,914.39		
First Pennsylvania	2,710,267.16	28,160,693.94	613,715.68	131,708.62	557,672.53	370,044.23	65,165.61	2,468,671.71	597,774.08	703,094.01
Twelfth Pennsylvania		27,276.17			1,217.89	1,541.57	114.21	194,159.66		135,114.10
Twenty-third Pennsylvania	5,711,320.12	24,249,448.41	359,669.93	60,647.62	129,602.68	26,163.46	10,078.96	1,447,679.39	989,608.23	1,240.14
Rhode Island	15,482.87	110,163.67	254.69		69,158.48	4,176.48	8.08	322,864.98	8.66	6,522.31
South Carolina	1,058.23	18,919.21			60.01	1,202.69		127,563.15		
South Dakota		42,076.97			238.75	550.34		165,115.51		
Tennessee	25,078.25	1,142,126.93	2,532,266.72	508,896.34	41,736.07	4,363.74	527.03	66,997.28		
First Texas	3,158,346.96	28,770,115.88			22,316.97	2,906.49		759,619.41	25.04	
Second Texas	460,874.58	10,178,040.85			44,540.38	6,620.12		907,029.39		4,509.21
Utah	68,404.26	584,367.35			75.66	9,621.94		232,804.99		
Vermont		17,524.64				190.46		138,706.61		
Virginia	9.84	248,952.24			18,857.84	22,205.16		982,551.96		
Washington, including Alaska	148.12	299,630.15	11.44		9,429.11	46,969.47	14,686.12	518,904.83	2.67	14.46
West Virginia	46,528.33	404,739.23			2,247.48			294,064.96		
Wisconsin	141,699.90	1,202,521.39	44,463.13	2,458.43	433,908.99	263,083.97	1,652,986.26	1,224,805.66	7,906.56	13,188.29
Wyoming	.93	283,097.50			8.47	60.62		66,620.26		
Total	38,220,844.40	343,021,269.39	43,508,207.06	8,546,054.99	13,083,554.90	10,746,619.35	61,402,519.06	47,021,615.62	13,278,909.68	6,935,162.03

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

Alaska	\$4,180,033.42	\$37,642,290.39	\$1,070,231.31	\$188,899.31	\$236,612.02	\$330,675.95	\$778,799.13	\$17,046.63	\$25,945.52	\$56,165.76
California	292.44	50,247.72			8,914.94	905.39	7.34	403,766.43		
District of Columbia	3,742,109.50	28,524,441.22	234,921.47	81,677.39	1,967,646.27	1,719,318.70	60,317.12	3,788,391.74	759,963.66	1,738,263.33
Illinois	34,087.72	9,914,247.78	595,645.65	167,522.54	37,023.82	8,677.87		676,245.37		5,113.11
Maryland	396,582.42	2,617,590.01	4,079.03		362,532.87	31,128.75	3,082.88	1,256,322.65		7,087.64
Missouri	192,068.01	85,133.19	4,461.52	354.45	115,626.67	38,333.51	399.22	2,257,462.36	701.61	1,647,887.70
New Jersey	8,822,818.84	80,250,068.13	12,376,920.97	2,366,177.26	897,947.04	583,646.87	197,876.52	7,881,432.26	21,784.60	654,592.97
New York	2,084,430.80	12,762,862.10	21,635,480.48	4,615,399.34	2,184,910.93	700,574.95	568,605.26	2,745,032.48	3,496,275.83	168,067.68
Ohio	8,421,687.28	52,437,417.62	973,885.51	192,556.24	688,498.16	377,749.26	75,358.98	4,110,510.76	1,567,362.31	839,448.25
Pennsylvania	3,619,221.54	33,948,156.73			66,836.35	9,523.61		1,666,546.80	25.04	4,509.21
Texas	148.12	299,630.15	11.44		9,429.11	46,969.47	14,686.12	501,858.20	2.67	14.46
Washington										

REPORT OF COMMISSIONER OF INTERNAL REVENUE

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1941, by collection districts, States, and Territories—Con.

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REPORT OF COMMISSIONER OF INTERNAL REVENUE

Collection districts	Manufacturers' excise taxes											Total manu- facturers' excise taxes
	Matches, per thousand, fancy wooden, or colored stem, 5 cents	Toilet preparations		Furs, 3 percent ¹	Sporting goods, 10 percent ¹	Cameras and lenses, 16 percent ¹	Chewing gum, 2 percent ¹	Brewer's wort, per gallon, 15 cents ¹	Malt— liquid, sirup, or extract, per pound, 3 cents ¹	Firearms, shells, and cartridges, 11 percent	Pistols and revolvers (Revenue Act of 1940), 11 percent	
		Perfumes, cosmetics, etc., 11 percent	Tooth- pastes, toilet soaps, etc., 5 percent ¹									
Alabama		\$6,096.77			\$200.00					\$20.43		\$828,004.48
Arizona		169.14										190,933.38
Arkansas		955.01	\$0.38									1,694,084.92
First California		102,656.81		\$740.15	157.72					170.13		20,325,384.79
Sixth California		311,390.14		1,931.00	2,072.79					1,596.29		27,230,893.11
Colorado		17,020.44										1,507,837.24
Connecticut		129,742.96	195.96	492.41	29.34					3,373,366.34	\$68,785.84	8,779,780.46
Delaware		30,575.35										247,975.02
Florida		8,753.11			1.03							1,470,057.47
Georgia		28,368.35			19.40							1,482,181.24
Hawaii		5,176.88	60.05							9.73	18.82	171,715.47
Idaho		27.74										328,904.64
First Illinois		569,378.99	349.41	1,428.33	85,466.61					36.75	198.85	37,892,564.12
Eighth Illinois		6,269.00								987,148.33		6,302,586.76
Indiana		40,966.30	60.07		259.29							9,088,067.03
Iowa		70,461.13		755.81								1,406,737.17
Kansas		1,640.92										5,375,901.68
Kentucky		12,378.01										8,279,321.17
Louisiana		16,167.62										8,716,009.03
Maine		57.49										331,341.07
Maryland, including District of Columbia		32,862.67								95.22		11,869,710.86
Massachusetts		217,144.14	265.23	25.60	300.00					380,303.44	14,631.19	9,726,682.71
Michigan		61,169.40	247.96	1,484.16	5,117.44					1,820.63		96,469,887.44
Minnesota		97,197.36		4,279.73						480,061.38		5,741,264.09
Mississippi		1,132.65	.06									1,184,397.82
First Missouri		130,525.58		975.94	4,960.84					6,236.17		3,358,497.10
Sixth Missouri		104,814.48		273.40	725.41							1,135,971.61
Montana		183.63										992,535.38
Nebraska		1,870.02	.24									1,243,655.33
Nevada		10.23										68,156.73
New Hampshire		365.99										213,909.93
First New Jersey		5,365.72	10.19									1,970,377.92
Fifth New Jersey		1,112,644.15	19,490.58	312.47						176.57		3,708,883.00
New Mexico		65.73										629,266.32
First New York		218,014.86		247.56	15,566.29					66.85	119.27	3,096,909.21

REPORT OF COMMISSIONER OF INTERNAL REVENUE

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Second New York		729,892.05	3.83	279.11	379.88	\$260.13				576.75	688.60	75,655,184.92
Third New York	\$81,440.26	1,684,962.31	19.20	43,906.89	2,284.60	970.83	\$48.99			2,404.83	585.76	32,471,476.53
Fourteenth New York		45,727.45	11.23							3.50		1,188,241.39
Twenty-first New York		49,316.89	.40							298,867.80		1,474,035.90
Twenty-eighth New York		43,962.24		1,635.95		650.00						3,281,587.72
North Carolina		2,998.27										1,154,269.72
North Dakota		109.02		15.00								1,63,399.41
First Ohio		344,871.47	208.04									6,316,522.58
Tenth Ohio		7,580.89										5,207,478.15
Eleventh Ohio		3,447.04								168.77		1,487,128.52
Eighteenth Ohio		26,211.82	132.28	1,229.37	1,171.60					244.12		38,337,526.02
Oklahoma		2,916.67	.06		110.13							38,100,864.22
Oregon		5,114.25			104.92							38,008,084.04
First Pennsylvania		101,663.76	.33	2,693.70	3,032.05	3.41			\$28.86	1,838.11	272.80	36,438,339.79
Twelfth Pennsylvania		103.20										359,528.80
Twenty-third Pennsylvania		47,010.70	4.85	587.50	597.16					388.78		33,034,247.93
Rhode Island		494.88										528,136.30
South Carolina		260.74										148,064.63
South Dakota		260.76										208,242.33
Tennessee		79,710.91	8.15		455.77							4,392,167.19
First Texas		8,415.61	2.66				.84			92.16		32,721,738.01
Second Texas		37,745.51								30.13		11,639,350.17
Utah		5,627.63										900,801.83
Vermont		71.41										156,492.62
Virginia		19,718.77										1,292,295.89
Washington, including Alaska	13,700.56	26,144.06										929,640.90
West Virginia		17,251.86										764,831.80
Wisconsin		29,013.26	40.01	408.48	72.85			\$100.00				6,016,657.20
Wyoming		45.85										390,033.63
Total	95,140.82	6,661,922.05	21,611.17	63,693.56	124,205.12	1,884.27	49.83	100.06	28.86	5,635,773.25	85,301.13	617,853,891.64

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

Alaska		\$1.18										\$17,047.81
California		414,046.95		\$2,671.15	\$2,230.61					\$1,766.47		47,666,277.90
District of Columbia		2,139.82								17.95		486,292.04
Illinois		575,648.59	\$849.41	1,428.33	85,466.61					987,185.03	\$193.85	44,195,149.88
Maryland		30,722.85								77.27		11,433,418.32
Missouri		235,340.06		1,249.34	5,716.25					5,236.17		4,494,468.61
New Jersey		1,118,012.87	19,500.77	312.47						178.57		5,679,260.92
New York	\$81,440.26	2,771,816.80	34.66	46,066.51	19,320.77	\$1,880.96	\$48.99			301,969.73	1,393.63	117,267,335.67
Ohio		382,111.22	340.32	1,229.37	1,171.60					412.89		51,348,956.27
Pennsylvania		148,777.66	5.18	3,281.20	3,629.21	3.41			\$28.86	2,228.69	272.80	69,882,114.52
Texas		46,161.12	2.66				.84			122.28		44,391,128.18
Washington	13,700.56	26,142.86										912,593.18

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, 1936.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1941, by collection districts, States, and Territories—Con.

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REPORT OF COMMISSIONER OF INTERNAL REVENUE

Collection districts	National Firearms Act							Crude petro- leum ¹
	Machine guns, silencers, etc.				Certain short 2-barrel guns			
	Sale or trans- fer, each, \$200	Importer or manufacturer, special tax, \$500	Dealer, spe- cial tax, \$200	Pawnbroker, special tax, \$300	Sale or trans- fer, each, \$1	Importer or manufacturer, special tax, \$25	Dealer, spe- cial tax, \$1	
Alabama.....								
Arizona.....					\$1. 00			
Arkansas.....								
First California.....							\$1. 00	
Sixth California.....			\$3, 700. 03					
Colorado.....								
Connecticut.....		\$1, 375. 00	400. 00					
Delaware.....								
Florida.....								
Georgia.....								
Hawaii.....								
Idaho.....								
First Illinois.....								
Eighth Illinois.....								
Indiana.....			100. 00					
Iowa.....								
Kansas.....								
Kentucky.....								
Louisiana.....								
Maine.....								
Maryland, including District of Columbia.....			200. 00		1. 00			
Massachusetts.....		791. 67	133. 36					
Michigan.....		750. 01		\$952. 21	4. 00	\$25. 00	2. 00	
Minnesota.....								
Mississippi.....								
First Missouri.....			400. 00					
Sixth Missouri.....								
Montana.....								
Nebraska.....								
Nevada.....								
New Hampshire.....								
First New Jersey.....								
Fifth New Jersey.....		791. 67	83. 34			16. 67		
New Mexico.....								
First New York.....			800. 00					
Second New York.....		208. 34	311. 68					
Third New York.....		708. 34	868. 68			1, 500. 00		

Fourteenth New York.....								
Twenty-first New York.....		666.67						
Twenty-eighth New York.....			400.00					
North Carolina.....								
North Dakota.....								
First Ohio.....		166.67			1.00			
Tenth Ohio.....								
Eleventh Ohio.....								
Eighteenth Ohio.....								
Oklahoma.....								
Oregon.....								
First Pennsylvania.....								
Twelfth Pennsylvania.....								
Twenty-third Pennsylvania.....			200.00					
Rhode Island.....		83.33	100.00					
South Carolina.....								
South Dakota.....								
Tennessee.....								
First Texas.....								
Second Texas.....								\$359.12
Utah.....								
Vermont.....								
Virginia.....					2.00			
Washington, including Alaska.....			153.33		1.00			
West Virginia.....								
Wisconsin.....								
Wyoming.....								
Total.....		5,541.70	7,848.42	952.21	10.00	1,541.67	3.50	359.12

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

California.....			\$3,700.03				\$1.00	
District of Columbia.....					\$1.00			
Illinois.....								
Maryland.....			200.00					
Missouri.....			400.00					
New Jersey.....		\$791.67	83.34			\$16.67		
New York.....		1,583.35	2,378.36			1,500.00		
Ohio.....		166.67			1.00			
Pennsylvania.....			200.00					
Texas.....								\$359.12
Washington.....			153.33		1.00			

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

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TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1941, by collection districts, States, and Territories—Con.

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		\$2, 215.84									\$2, 215.84
Arizona											
Arkansas											
First California	\$141.01	297.78					\$178, 955.74	\$2, 093.49			178, 438.02
Sixth California	2.22	32, 997.00			\$54.17		562, 356.72	1, 029.88			596, 439.99
Colorado							265.68				265.68
Connecticut		216.69	\$13.95				8, 956.83				9, 186.57
Delaware							3, 114.67				3, 114.07
Florida							5.00				6.00
Georgia											
Hawaii	99.00	296.01					792.60				1, 187.01
Idaho											
First Illinois		640, 701.70	7, 243.80	\$42.75			808, 550.25	24, 765.97			1, 481, 304.47
Eighth Illinois											
Indiana		18.15					4, 570.46				4, 897.61
Iowa		910.38					117, 540.11				118, 450.49
Kansas											
Kentucky											
Louisiana		16, 201.35					192, 707.64	1, 650.00			210, 558.99
Maine											
Maryland, including District of Columbia							795.78	1, 188.00			1, 983.78
Massachusetts	9.75	478, 815.74	594.56		\$7.71	\$2.95	2, 520, 274.80	3.33		\$4.50	2, 999, 743.46
Michigan		763.35					3, 020.87				3, 784.02
Minnesota			5, 904.81				27, 780.62				33, 685.43
Mississippi		255.99									255.99
First Missouri							204, 804.65				204, 804.65
Sixth Missouri											
Montana											
Nebraska							62, 231.12				62, 231.12
Nevada											
New Hampshire		7, 135.89						1, 932.07			9, 067.96
First New Jersey		1, 146, 769.52		4, 404.69			2, 693, 170.49	12.60			3, 844, 357.30
Fifth New Jersey											
New Mexico											
First New York		638.70	2.45		20.00		44, 412.46	5.22			45, 078.83
Second New York		152.04	89.38				39, 482.56				39, 703.98
Third New York	25.45	42, 655.02	14, 746.23				533, 284.18	1, 463.94	\$276.72		592, 451.54
Fourteenth New York							2, 245.77				2, 245.77
Twenty-first New York		15, 468.19					1, 670.17				17, 138.36
Twenty-eighth New York							1, 173, 075.70				1, 173, 075.70
North Carolina							978.30				978.30
North Dakota											
First Ohio	40.38	2, 206, 310.28	47, 999.19	152.13			7, 238, 129.64	672.60			9, 493, 304.22
Tenth Ohio											
Eleventh Ohio			77, 645.03				177, 801.39				255, 446.47
Eighteenth Ohio	7, 866.81	26, 567.83	84, 182.82		89.48		1, 159, 205.73	1, 405.10			1, 279, 317.77
Oklahoma							108.29				108.29
Oregon		1, 291.23									1, 291.23
First Pennsylvania		216, 955.91	213.71		64.20		194, 249.32	54.72	39.06		411, 576.92
Twelfth Pennsylvania											
Twenty-third Pennsylvania		18, 688.23					13, 438.83	780.09			32, 907.15
Rhode Island		12, 297.81					572.28				12, 870.09
South Carolina											
South Dakota											
Tennessee		3, 643.20									3, 643.20
First Texas						2.46	1, 487.98	810.60			2, 301.04
Second Texas											
Utah											
Vermont											
Virginia											
Washington, including Alaska		300.75					54, 712.21				55, 012.96
West Virginia											
Wisconsin		761.67					2, 694.09				3, 455.76
Wyoming											
Total	8, 184.62	4, 873, 326.25	238, 615.10	4, 599.57	265.56	5.41	18, 022, 751.63	37, 867.61	315.78	4.50	23, 185, 986.08
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT											
California	\$143.23	\$33, 294.78			\$54.17		\$736, 312.46	\$3, 123.37			\$772, 928.01
District of Columbia								5.00			5.00
Illinois		640, 701.70	\$7, 243.80	\$42.75			808, 550.25	24, 765.97			1, 481, 304.47
Maryland							795.78	1, 183.00			1, 978.78
Missouri							204, 804.65				204, 804.65
New Jersey		1, 153, 905.41		4, 404.69			2, 693, 170.49	1, 944.67			3, 853, 425.26
New York	25.45	58, 913.95	14, 818.06		20.00		1, 794, 170.84	1, 469.16			1, 869, 694.18
Ohio	7, 907.19	2, 232, 878.11	209, 827.09	152.13			8, 575, 136.76	2, 077.70	\$276.72		11, 028, 068.46
Pennsylvania		235, 644.14	213.71		64.20		207, 688.15	834.81	39.06		444, 484.07
Texas						\$2.46	1, 487.98	810.60			2, 301.04
Washington		300.75					54, 712.21				55, 012.96

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1941, by collection districts, States, and Territories—Con.

Collection districts	Admissions							Club dues and initiation fees, 11 percent
	Admissions in excess of 40 cents, for each 10 cents, 1 cent tax	Admissions from 21 cents to 40 cents, for each 10 cents, 1 cent tax	Leases of boxes or seats, of the amount for which similar accommodations are sold, 11 percent	Admissions sold by proprietors in excess of established price, 50 percent of such excess	Ticket brokers' amounts in excess of the box office price, 11 percent	Roof gardens, cabarets, etc., 2 cents for each 50 cents of full amount of charge (charge of not over \$2.50 exempt)	Total admissions taxes	
Alabama	\$76, 126.65	\$286, 659.78	\$196.44		\$3.38	\$39.27	\$363, 025.52	\$39, 867.10
Arizona	31, 126.66	159, 877.72	161.19			55.46	191, 221.03	12, 818.60
Arkansas	40, 444.72	267, 479.30	454.15			713.86	309, 092.03	14, 200.45
First California	776, 423.93	1, 409, 990.36	805.64	\$46.45	1, 482.08	85, 480.95	2, 274, 225.31	277, 043.13
Sixth California	2, 002, 574.32	2, 363, 042.99	20, 834.08	1, 902.83	6, 858.40	193, 094.08	4, 593, 356.70	348, 511.44
Colorado	109, 639.19	542, 312.85				1, 339.70	652, 491.74	55, 047.57
Connecticut	266, 977.74	578, 967.93				39, 915.75	885, 860.82	180, 568.29
Delaware	15, 553.22	98, 278.44	1, 143.66			6, 188.47	121, 163.79	21, 181.07
Florida	338, 705.81	809, 037.58				99, 904.57	1, 247, 647.96	101, 355.63
Georgia	109, 263.05	601, 422.56	1, 017.16	428.61	25.00	7, 552.98	613, 709.36	64, 704.85
Hawaii	187, 111.21	258, 215.09				2, 856.19	418, 182.49	13, 155.96
Idaho	21, 671.37	145, 618.10	242.43				167, 531.90	3, 014.32
First Illinois	1, 662, 995.14	2, 087, 342.31	4, 445.14	69.45	10, 384.85	222, 447.06	4, 587, 683.95	703, 361.71
Eighth Illinois	56, 816.99	454, 861.14	1, 420.76		6.00		514, 676.53	49, 673.86
Indiana	193, 289.31	990, 154.34				1, 701.05	1, 185, 144.70	87, 840.55
Iowa	120, 018.56	803, 805.44				2, 151.16	926, 193.95	41, 160.85
Kansas	50, 874.87	194, 621.67	1, 204.64			138.56	216, 839.74	25, 252.41
Kentucky	101, 270.46	358, 083.79	12, 541.08			13, 727.87	436, 223.00	44, 474.41
Louisiana	105, 446.84	584, 150.08	586.32			21, 576.95	711, 796.74	48, 637.11
Maine	40, 760.72	264, 167.59				2, 604.83	307, 533.14	16, 457.30
Maryland, including District of Columbia	607, 329.48	1, 042, 518.01	5, 267.24	338.22	1, 940.24	67, 112.01	1, 624, 505.20	172, 031.23
Massachusetts	1, 033, 910.26	2, 283, 447.73	3, 364.93		10, 339.58	128, 099.62	3, 459, 162.11	232, 168.06
Michigan	708, 344.30	2, 018, 386.29	3, 216.22	637.78	8, 240.75	74, 460.78	2, 873, 286.12	318, 476.25
Minnesota	203, 703.00	987, 104.14	222.86		1.00	26, 323.68	1, 211, 354.68	125, 334.75
Mississippi	17, 023.49	52, 482.24	1.04		40	288.15	69, 795.92	9, 895.60
First Missouri	328, 852.41	507, 114.68	4, 268.60		11.27	30, 363.02	930, 609.88	127, 148.14
Sixth Missouri	68, 387.70	758, 476.93	108.44			15, 915.02	842, 888.09	66, 566.13
Montana	69, 496.05	124, 901.30				7, 106.96	195, 074.31	7, 101.00
Nebraska	86, 040.01	333, 428.13				2, 581.24	422, 049.38	32, 216.54
Nevada	21, 005.87	63, 168.07	11.31			1, 477.37	85, 662.62	311.84
New Hampshire	71, 080.44	217, 410.49	461.75			239.27	289, 181.95	6, 722.33
First New Jersey	189, 034.00	439, 699.83				41, 473.71	670, 407.54	45, 408.70
Fifth New Jersey	313, 070.64	821, 753.01	358.85		4.12	103, 171.66	1, 238, 358.28	186, 475.38
New Mexico	15, 269.74	47, 630.16				153.41	68, 063.31	3, 160.93
First New York	810, 779.97	2, 041, 497.55	4, 637.48	899.36	2, 020.83	162, 306.59	2, 962, 141.78	258, 532.64
Second New York	45, 141.36	164, 511.72		62.70	1, 087.33	48, 768.46	249, 571.67	69, 490.35
Third New York	5, 462, 444.51	7, 355, 755.69	1, 789.85	1, 718.10	162, 175.07	649, 816.97	13, 633, 699.19	493, 920.22
Fourteenth New York	294, 351.13	1, 624, 476.45	6, 530.26			74, 136.77	1, 989, 494.61	360, 658.41
Twenty-first New York	99, 268.23	361, 111.00				9, 312.69	469, 691.82	47, 770.40
Twenty-eighth New York	233, 912.38	732, 532.57				27, 336.16	993, 781.05	138, 676.34
North Carolina	81, 649.31	581, 233.45					662, 882.76	49, 606.91
North Dakota	9, 063.16	90, 203.27					108, 266.43	2, 271.23
First Ohio	274, 212.55	394, 124.71	10, 240.31	29.50	2.63	20, 021.08	707, 630.78	101, 360.28
Tenth Ohio	46, 013.70	174, 319.66	16.29			13, 175.32	233, 524.97	39, 669.31
Eleventh Ohio	104, 186.30	355, 600.44	20.76		15.40	12, 457.87	472, 280.77	41, 482.68
Eighteenth Ohio	462, 562.61	990, 095.77	2, 199.18	30.00	70.23	52, 257.01	1, 507, 214.70	217, 809.99
Oklahoma	79, 200.59	426, 561.55	290.56			741.23	606, 793.93	62, 954.89
Oregon	131, 735.43	341, 649.09	147.00	24.39		2, 365.49	475, 921.40	60, 085.26
First Pennsylvania	522, 424.38	1, 237, 748.36		82.20	3, 331.01	66, 958.40	1, 830, 544.35	322, 770.24
Twelfth Pennsylvania	117, 962.81	716, 091.48				3, 271.53	837, 265.82	34, 993.76
Twenty-third Pennsylvania	323, 803.26	896, 035.11	4, 332.28		423.97	27, 671.22	1, 262, 265.84	202, 267.54
Rhode Island	179, 390.17	214, 548.02	2, 489.04	2, 158.21	14.75	9, 860.24	408, 460.43	40, 600.46
South Carolina	66, 397.68	232, 283.74					298, 681.42	10, 313.29
South Dakota	11, 138.36	106, 286.40					117, 424.76	2, 588.84
Tennessee	68, 408.01	531, 835.67	791.48			1, 828.09	602, 863.25	47, 548.92
First Texas	166, 970.63	400, 294.56	1, 142.75	73.72	28.29	568, 800.40	96, 143.92	96, 143.92
Second Texas	293, 466.38	995, 830.34	997.29	10.63	37.49	215.94	1, 290, 558.07	88, 823.04
Utah	30, 561.47	226, 215.77	7.60			2, 293.71	259, 078.45	17, 637.37
Vermont	9, 835.62	113, 749.15				364.55	128, 949.22	4, 328.00
Virginia	167, 061.47	743, 743.28				4, 968.28	915, 772.98	72, 414.84
Washington, including Alaska	438, 855.57	680, 868.36	238.30		11.97	8, 346.10	1, 128, 320.30	96, 417.23
West Virginia	38, 571.92	396, 759.00	65.69		190.41	36.37	435, 628.39	25, 101.66
Wisconsin	258, 039.78	819, 492.01	728.21	288.99	21.77	5, 976.05	1, 084, 545.81	93, 857.91
Wyoming	9, 742.48	77, 172.58				138.96	87, 054.02	1, 409.96
Total	20, 789, 935.16	47, 513, 026.12	99, 257.44	8, 801.14	208, 763.77	2, 343, 310.43	70, 963, 094.06	6, 582, 649.28
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT								
Alaska	\$56, 545.73	\$12, 555.74					\$69, 101.47	
California	2, 779, 004.25	3, 778, 023.35	\$21, 689.62	\$1, 949.28	\$3, 340.48	\$278, 575.03	6, 867, 682.01	\$628, 554.57
District of Columbia	203, 448.28	340, 419.66	26.85	67.60	1, 379.20	39, 978.45	585, 320.04	50, 903.15
Illinois	1, 719, 812.13	3, 142, 203.45	5, 855.89	69.45	10, 389.85	224, 019.71	5, 102, 360.48	753, 036.57
Maryland	303, 881.20	702, 098.35	5, 240.39	270.62	561.04	27, 133.56	1, 039, 185.16	121, 128.08
Missouri	397, 240.11	1, 325, 591.51	4, 377.04		11.27	46, 278.04	1, 773, 497.97	193, 714.27
New Jersey	502, 104.64	1, 261, 632.84	358.85		4.12	144, 645.37	1, 908, 765.82	281, 884.08
New York	6, 935, 897.58	12, 269, 884.98	12, 957.50	2, 680.16	105, 283.23	911, 676.48	20, 298, 380.02	1, 369, 048.36
Ohio	886, 975.06	1, 914, 140.58	12, 476.54	59.50	88.26	106, 911.28	2, 020, 651.22	400, 322.26
Pennsylvania	964, 130.45	2, 849, 874.95	4, 332.28	82.20	3, 754.98	97, 901.15	3, 920, 076.01	560, 031.63
Texas	460, 437.01	1, 396, 124.90	2, 140.04	84.35	65.78	1, 859, 358.47	3, 920, 076.01	184, 966.96
Washington	382, 309.84	668, 312.62	238.30		11.97	8, 346.10	1, 059, 218.83	96, 417.23

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1941, by collection districts, States, and Territories—Con.

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REPORT OF COMMISSIONER OF INTERNAL REVENUE

REPORT OF COMMISSIONER OF INTERNAL REVENUE

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Collection districts	Employment taxes						Total all 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	
	Railroad employment compensation, 5 percent of the taxable compensation	Railroad employees' representatives' tax, 5 percent of the taxable compensation	Total carriers taxes				
Alabama	\$656,125.45		\$656,125.45	\$5,351,383.03	\$771,445.37	\$6,132,828.40	\$6,788,953.85
Arizona	13,262.92	\$20.34	13,283.26	1,060,577.18	178,518.05	1,239,195.23	1,252,478.49
Arkansas	73,457.82	4.12	73,461.94	2,001,924.36	280,520.87	2,241,554.23	2,315,026.17
First California	5,729,752.63	286.91	5,730,039.54	20,922,609.23	2,750,927.71	23,573,536.94	30,403,576.48
Sixth California	569,749.78	285.64	570,035.42	21,911,084.32	2,811,380.75	24,722,465.08	25,292,500.50
Colorado	1,170,140.83	5.70	1,170,146.53	2,839,180.24	491,063.97	4,330,244.21	5,500,390.74
Connecticut	2,493,557.66	21.96	2,493,579.64	14,635,033.46	2,066,561.77	15,741,595.25	19,235,174.89
Delaware	333.74	152.22	485.96	5,035,337.15	652,713.15	5,688,050.32	6,688,536.28
Florida	387,391.05	2.48	387,393.53	5,367,464.76	658,381.83	5,025,845.29	5,413,239.82
Georgia	1,090,977.90	37.60	1,091,015.50	7,263,661.59	960,086.96	8,223,747.85	9,314,763.35
Hawaii	74,683.13		74,683.13	1,412,875.58	186,245.17	1,599,121.75	1,673,804.88
Idaho	52,419.05		52,419.05	1,237,452.50	142,611.46	1,379,963.96	1,432,383.01
First Illinois	19,962,218.43	1,289.27	19,963,507.70	56,073,510.66	8,460,213.10	64,533,823.70	84,497,331.40
Eighth Illinois	185,075.30	18.96	185,095.26	5,910,366.65	782,063.73	5,722,430.38	6,907,525.64
Indiana	193,347.05	102.61	193,449.66	12,933,021.97	1,749,927.57	14,688,949.54	14,882,399.20
Iowa	178,161.41	43.82	178,205.23	6,296,212.42	804,905.15	7,101,117.58	7,279,322.81
Kansas	4,184,268.54	1,155.02	4,185,423.56	3,047,154.25	468,774.19	3,515,928.44	7,701,362.00
Kentucky	2,839,502.51	367.88	2,839,870.39	5,368,828.53	826,800.57	5,195,529.20	9,035,499.59
Louisiana	343,543.44		343,543.44	5,580,277.32	726,289.86	6,306,567.18	6,650,110.52
Maine	541,412.62	2.37	541,414.99	2,811,992.37	352,944.60	3,164,936.97	3,706,351.85
Maryland, including District of Columbia	10,320,427.89	77.61	10,320,505.50	13,002,251.30	1,925,773.75	14,928,025.06	25,248,530.56
Massachusetts	1,492,899.35		1,492,899.35	30,607,434.96	4,356,177.71	34,963,512.57	36,456,502.02
Michigan	1,308,151.96	43.17	1,308,195.13	45,168,025.65	5,742,818.05	51,300,843.70	52,609,038.83
Minnesota	7,085,988.05	82.72	7,086,070.77	9,591,297.98	1,442,959.59	11,134,257.57	18,220,328.34
Mississippi	97,328.45	6.18	97,334.63	1,778,517.85	222,153.82	1,995,571.68	2,093,005.82
First Missouri	6,737,833.94	1,037.31	6,738,871.25	11,644,239.99	1,639,494.91	13,283,734.90	20,022,606.15
Sixth Missouri	549,070.53	321.80	550,392.33	5,421,453.84	782,542.63	6,203,996.37	6,754,288.70
Montana	51,885.14		51,885.14	1,277,225.82	146,527.27	1,423,753.09	1,475,638.23
Nebraska	4,456,122.42	150.55	4,456,272.97	3,040,917.82	429,896.12	3,470,812.94	7,927,085.01
Nevada	9,287.44		9,287.44	479,785.23	114,370.54	594,155.77	603,443.21
New Hampshire	1,753.19		1,753.19	1,905,602.01	260,961.57	2,166,463.68	2,168,215.87
First New Jersey	1,605.75	19.85	1,625.60	5,230,450.48	716,130.24	5,946,580.72	5,948,207.33
Fifth New Jersey	1,158,457.26	373.79	1,158,831.04	20,609,077.21	8,070,151.57	23,579,228.78	24,838,059.82
New Mexico	5,898.84		5,898.84	681,157.51	79,100.25	760,257.76	766,155.66
First New York	6,655.44	3.00	6,658.44	15,701,704.20	2,252,840.08	17,964,544.28	17,971,203.72
Second New York	2,053,884.78		2,053,884.78	41,185,582.32	7,340,543.34	48,526,125.66	50,580,010.44
Third New York	19,616,803.04	2,472.22	19,619,275.26	56,607,835.18	10,361,400.24	66,969,235.42	86,588,651.68
Fourteenth New York	826,065.73	114.40	826,180.13	12,449,575.05	1,726,694.56	14,176,269.51	15,002,449.74
Twenty-first New York	14,272.59	3.33	14,275.92	6,205,947.86	927,119.71	7,133,067.57	7,147,348.49
Twenty-eighth New York	29,213.46	985.10	30,198.56	10,746,079.89	1,661,357.82	12,407,447.71	12,437,646.27
North Carolina	1,700,346.08		1,700,346.08	9,005,823.37	1,225,530.98	10,232,354.35	11,932,700.43
North Dakota	4,273.63		4,273.63	585,666.47	60,262.58	646,019.05	651,192.68
First Ohio	161,778.75	22.08	161,800.83	11,143,772.99	1,678,812.12	12,822,585.11	12,984,385.94
Tenth Ohio	161,798.85	57.17	161,856.03	5,787,011.60	841,397.99	6,628,409.59	6,790,275.82
Eleventh Ohio	4,906.09	240.15	5,146.24	4,527,213.78	656,018.89	5,283,232.57	5,288,378.91
Eighteenth Ohio	7,923,061.37	90.21	7,923,151.58	25,911,548.18	3,685,498.43	29,597,046.61	37,520,198.19
Oklahoma	156,282.28	39.67	156,321.95	5,638,455.80	801,907.77	6,440,363.57	6,596,685.52
Oregon	383,696.37	56.79	383,753.15	4,682,581.27	605,715.05	5,288,268.33	5,672,049.49
First Pennsylvania	17,267,916.86	7,841.25	17,275,758.11	29,496,212.36	4,258,211.55	33,754,423.91	51,030,182.02
Twelfth Pennsylvania	390,875.41	53.27	390,928.68	9,624,902.72	1,267,179.52	10,892,082.24	11,283,010.92
Twenty-third Pennsylvania	1,037,060.92	2,454.18	1,039,515.10	28,578,075.81	3,918,117.18	32,696,192.99	33,635,708.09
Rhode Island	3,470.96		3,470.96	4,931,559.83	707,694.84	5,639,254.67	5,642,726.63
South Carolina	32,024.51		32,024.51	3,477,312.45	476,805.54	3,954,117.99	3,986,142.50
South Dakota	4,791.78		4,791.78	669,109.64	66,111.25	735,220.89	740,012.67
Tennessee	917,556.64	34.23	917,590.87	5,501,397.28	922,168.32	7,423,565.60	8,341,156.47
First Texas	2,497,194.26	224.77	2,497,419.03	8,711,831.81	1,309,595.04	10,021,426.85	12,518,845.88
Second Texas	2,357,842.33		2,357,842.33	7,265,939.82	1,102,348.20	8,368,288.02	10,726,130.35
Utah	159,095.59		159,095.59	1,559,357.54	210,273.20	1,769,630.74	1,928,726.33
Vermont	205,497.57		205,497.57	1,196,565.28	152,896.43	1,349,461.71	1,554,959.38
Virginia	4,700,465.47	15.52	4,700,480.99	7,710,150.16	1,051,897.14	8,762,047.30	13,462,548.39
Washington, including Alaska	115,427.34		115,427.34	8,714,561.71	1,114,880.42	9,829,442.13	9,944,969.47
West Virginia	25,792.81	.45	25,793.26	5,611,663.09	779,139.19	5,290,742.28	5,316,535.54
Wisconsin	73,778.43		73,778.43	13,753,972.98	2,008,683.97	15,762,656.95	15,836,435.38
Wyoming	1,705.99		1,705.99	565,563.45	76,179.28	641,742.68	643,448.67
Total	137,850,549.83	20,637.88	137,871,187.71	687,327,551.09	100,657,721.58	787,985,272.57	928,855,480.38
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT							
Alaska	\$3.45		\$3.45	\$284,592.02	\$30,336.95	\$314,928.97	\$314,932.43
California	7,299,502.41		7,300,074.96	42,833,093.55	5,562,308.47	48,396,002.02	55,696,076.98
District of Columbia	6,103,851.57	\$572.55	6,103,851.67	4,119,139.57	664,480.15	4,783,519.72	10,887,471.39
Illinois	20,147,294.73	1,308.23	20,148,602.96	62,013,977.25	9,242,275.83	71,256,253.08	91,404,857.04
Maryland	4,216,576.22	77.61	4,216,653.83	8,883,111.73	1,261,293.51	10,144,405.34	14,361,059.17
Missouri	7,287,804.47	1,359.11	7,289,163.58	17,065,693.83	2,422,037.44	19,487,731.27	26,776,894.85
New Jersey	1,160,064.00	393.65	1,160,457.65	25,839,327.09	3,786,281.81	29,625,608.90	30,786,267.15
New York	22,545,896.04	3,578.05	22,550,474.09	142,896,775.80	24,279,965.75	167,176,741.25	189,727,215.34
Ohio	8,251,545.07	419.51	8,251,964.68	47,469,548.55	5,861,727.43	54,331,273.98	52,583,238.65
Pennsylvania	18,695,853.19	10,348.70	18,706,201.89	57,792,190.89	9,443,508.25	77,242,699.14	95,948,901.03
Texas	4,855,035.59	224.77	4,855,261.35	15,977,771.63	2,411,943.24	18,389,714.87	23,244,976.23
Washington	115,423.88		115,423.88	8,430,069.69	1,084,543.47	9,514,513.15	9,530,037.04

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1941, by collection districts, States, and Territories—Con.

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 1/2 per cent	Leases of safe deposit boxes, 11 per cent		Other miscellaneous receipts (including old repealed taxes)
	Per ton, 1 cent	Of the value of disposals by noncode mines, 19 1/2 percent		Telegraph, telephone, cable, and radio messages	Leased wires, etc., 5 per cent				
Alabama	\$139,645.54	\$331.20		\$33,719.15	\$5.55		\$8,700.69	\$17.11	\$25,818,602.67
Arizona	3.71			3,683.03	75.98		4,864.52		6,173,560.29
Arkansas	14,843.14	2,696.50		34,973.71	17.35	\$40,704.05	6,492.95		12,648,874.85
First California	2.13		\$10,520,227.32	1,052,900.34	45,857.80	499,466.00	134,259.20	960.20	216,929,733.52
Sixth California			158,816.38	487,058.74	48,205.05	419,167.20	79,143.04	213.01	188,747,668.99
Colorado	69,308.88	39.69	9,738,742.63	522,034.19	9,044.07	6,636.38	20,683.16	10.67	41,542,179.98
Connecticut				372,860.40	6,329.11		39,754.36		143,222,406.39
Delaware				128.25		210.73	6,120.36		134,387,681.50
Florida	.01		43,289.49	107,413.32			24,922.68		57,073,199.32
Georgia	15.38		2,381,052.01	2,208,592.19	6,157.46	2,068.51	13,057.22	1.26	52,259,518.12
Hawaii			447,041.83	13,320.13			2,882.50		13,991,366.40
Idaho	290.51		194,629.19	4,010.44			5,397.86		6,305,087.02
First Illinois	415,028.60	10.00	136,482.23	1,339,439.56	115,538.08	222,904.88	205,256.78	499.60	472,081,669.76
Eighth Illinois	96,939.92	1,808.41		68,981.09	957.50	17,086.30	31,705.98	226.90	137,192,710.70
Indiana	201,689.04	854.34	112,305.44	533,665.40	6,254.62	18,939.97	40,991.17	287.15	176,116,473.12
Iowa	26,994.68	1,398.18		132,419.84	17.54		36,219.49	284.06	32,860,185.34
Kansas	29,316.91	114.79	92,017.39	52,017.08	116.15	47,446.84	20,034.46		28,414,647.13
Kentucky	237,297.05	35.96		34,560.10		33,987.89	15,888.52	211.54	186,755,637.35
Louisiana			8,546,195.61	22,948.30	1.00	377,456.79	16,997.28	249.83	63,596,469.20
Maine				10,136.10			12,841.22	42.27	17,827,817.97
Maryland, including District of Columbia	21,428.30	17.37	2,501,170.95	540,366.54	11,795.15		45,272.41	1,017.71	184,191,766.93
Massachusetts	72,476.90		2,096,093.25	1,051,770.18	45,454.94	2,996.41	121,332.80	622.22	235,105,689.10
Michigan	38,484.95	.02	2,006,895.14	876,049.61	37,832.31	58,758.72	75,905.22	1,689.27	497,861,765.89
Minnesota	22,855.73			54,079.88	3.50		40,572.91	22.93	88,371,370.52
Mississippi				1,846.44	3.10		5,198.66	16.99	9,336,145.60
First Missouri	54,561.95			2,372,042.11	104,732.18	62,640.62	44,886.91	14.74	128,798,741.75
Sixth Missouri	28,890.74	68.35		49,240.85		387,432.49	24,459.63	78.27	38,507,785.54
Montana	8,934.31	300.24		7,412.57		20,836.24	7,271.48	3.43	9,535,501.95
Nebraska				842,736.84	22,890.83	25.20	17,768.65	.61	27,130,445.55
Nevada				10,329.86	383.61		2,147.52		6,705,904.24
New Hampshire				2,544.32			8,271.19	.28	10,277,643.71
First New Jersey			11,998.44	3,150.35			19,430.74		40,915,130.59
Fifth New Jersey				469,115.91	40,958.92		79,042.72	1,605.20	227,158,954.52
New Mexico	10,166.16			2,203.97	2.20	38.94	2,522.75	11.34	4,521,273.55
First New York			1,978,260.91	2,115.35			90,889.27	1,815.89	144,033,062.46
Second New York	36,745.60		20,556,732.29	7,820,214.60	830,672.52	1,176,881.68	234,737.21	1,970.76	589,592,183.45
Third New York	128,716.28			43.95	.25	153,332.59	36,664.65	16,668.64	501,629,641.79
Fourteenth New York				38,591.30	39.97		46,356.59	198.06	115,028,440.99
Twenty-first New York				21,283.26			22,610.48	8.50	35,421,746.86
Twenty-eighth New York	119.34			113,960.81	1,081.30	1,361.38	34,692.31	791.63	84,154,286.52
North Carolina			155,141.94	155,141.94	3.60		9,978.01	340.01	393,907,926.07
North Dakota				11,186.39			3,847.30		2,471,746.57
First Ohio	61,219.19		183,494.03	129,514.11	5,299.88	13,522.29	27,988.49	2,163.81	126,319,683.19
Tenth Ohio	9,594.36			94,448.12	1.28	513,625.88	15,397.51	4.85	51,624,345.72
Eleventh Ohio	91,864.27	57.56		59,099.98	12.97	221.56	17,051.25	293.18	27,915,687.90
Eighteenth Ohio	313,852.70	70.52		998,595.19	10,423.69	270,479.40	47,483.91	182.53	224,079,265.49
Oklahoma	18,077.93			20,633.85	.42	2,631,779.49	14,350.39	611.00	78,684,102.53
Oregon	203.16			20,171.40			21,969.32	383.34	22,837,683.72
First Pennsylvania	218,337.37		6,982,733.30	1,315,148.49	41,083.85	774,546.13	94,604.33	439.17	329,290,889.66
Twelfth Pennsylvania	100,860.09	65.85		18,252.62			20,152.51		47,875,133.33
Twenty-third Pennsylvania	1,027,834.10	1,479.58		127,697.10	8,215.46	1,128,080.69	63,958.12	1,218.95	260,668,808.09
Rhode Island				41,415.18	17.53		17,317.50	1.48	43,912,811.64
South Carolina				6,070.93			4,280.19		16,730,991.07
South Dakota	1,192.58			46,386.63	186.69		5,021.84	4.75	3,051,205.53
Tennessee	68,706.39	27.79		73,548.62	29.74	2,703,041.92	13,841.43	334.37	47,395,754.93
First Texas			2,027,907.07	228,568.97	5.50	827,683.18	23,890.85	29.40	113,240,136.73
Second Texas	114.89		3,953,433.46	43,053.35		63,654.93	28,083.30	69.52	64,981,903.46
Utah	39,646.75			5,974.69			5,833.76	.90	14,290,169.16
Vermont				334,823.95			4,310.90	6.94	7,872,783.91
Virginia	156,779.12		22,099.04	86,184.52	82.98	2,383.89	17,200.52	7.66	284,947,325.87
Washington, including Alaska	10,111.89			209,813.22	5,750.56	3,777.20	41,019.25		55,961,463.51
West Virginia	550,607.83	214.79		579,364.87	3,192.81		8,913.80	328.22	33,496,716.61
Wisconsin			136,885.71	3,262.42		2,379.28	50,163.15	21.45	121,813,087.30
Wyoming	52,284.87	175.38					2,992.93		4,148,209.89
Philippine Islands									366,594.65
Total	4,376,043.25	9,755.52	74,834,839.60	25,922,369.61	1,408,744.00	12,480,585.65	2,215,898.10	35,876.60	7,370,108,377.66
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT									
Alaska	\$1,276.16			\$2,294.57			\$636.29		\$1,498,592.22
California	2.13		\$10,679,043.70	1,540,049.08	\$94,062.85	\$918,633.20	213,402.24	\$1,173.21	405,677,402.51
District of Columbia				256,239.55	3,572.07		19,054.76	719.99	89,397,731.12
Illinois	511,968.52	\$1,818.41	136,482.23	1,403,420.65	116,495.58	239,991.18	236,962.76	726.50	609,274,380.46
Maryland	21,428.30	17.37		284,126.99	8,223.08		26,217.65	297.72	140,788,423.35
Missouri	83,452.69	68.35		2,421,282.96	104,732.18	450,073.11	69,346.54	93.01	197,306,527.29
New Jersey			11,998.44	472,286.26	40,958.92		98,473.46	1,608.20	208,074,585.11
New York	165,581.22		22,534,968.20	7,996,209.27	831,794.04	1,331,625.65	435,950.51	21,348.48	1,469,879,352.07
Ohio	476,530.52	128.08		1,281,657.40	15,737.82	797,849.13	107,921.16	2,644.37	429,938,982.30
Pennsylvania	1,347,031.56	1,635.43		1,461,098.21	49,299.31	1,897,626.82	178,714.96	1,658.12	637,835,081.08
Texas	114.89		2,034,243.56	302,117.59	35.24	3,530,725.10	51,974.15	98.92	174,222,040.19
Washington	8,841.73			83,889.95	82.98	2,383.89	40,382.96		54,462,871.29
Puerto Rico			2,501,170.95						4,057,612.46

TABLE 2.—Comparative internal-revenue collections, fiscal years 1940 and 1941, by collection districts, States, and Territories ¹

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REPORT OF COMMISSIONER OF INTERNAL REVENUE

REPORT OF COMMISSIONER OF INTERNAL REVENUE

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Collection districts	Location of collector's office	Corporation			Individual			Total income taxes		
		1940	1941	Percent of increase (or decrease)	1940	1941	Percent of increase (or decrease)	1940	1941	Percent of increase (or decrease)
Alabama	Birmingham	\$3,772,626.33	\$7,170,684.77	90.0	\$3,810,566.00	\$6,812,866.23	78.8	\$7,583,192.33	\$13,983,550.00	84.4
Arizona	Phoenix	1,013,300.76	1,381,125.43	36.3	1,358,844.83	2,033,005.18	49.6	2,372,145.89	3,414,130.61	43.9
Arkansas	Little Rock	2,134,548.19	3,332,187.17	56.1	2,102,215.66	3,383,086.81	60.9	4,236,763.85	6,715,253.98	58.5
California	San Francisco	33,861,166.63	46,755,217.28	38.1	27,627,759.10	39,314,341.96	42.3	61,488,925.73	86,068,559.24	40.0
Colorado	Denver	26,818,730.56	32,978,751.31	23.0	43,091,039.26	56,019,458.17	30.0	69,909,769.82	88,998,209.90	27.3
Connecticut	Hartford	6,105,331.64	8,793,265.61	44.0	7,260,695.00	8,440,072.58	16.2	13,366,026.54	17,323,338.09	29.9
Delaware	Wilmington	19,170,190.60	43,537,792.01	121.9	26,579,138.51	41,626,640.67	56.6	45,749,329.11	84,164,432.68	81.9
Florida	Jacksonville	41,184,897.09	72,440,158.40	75.9	24,727,336.52	34,294,170.03	38.7	65,912,233.61	106,734,328.43	61.9
Georgia	Atlanta	6,377,038.20	8,738,881.23	37.0	18,765,029.10	25,648,312.89	36.7	25,142,067.30	34,387,194.12	36.8
Hawaii	Honolulu	10,310,255.53	16,324,836.93	58.3	8,340,719.93	12,851,245.36	54.1	18,650,975.46	29,176,082.29	56.4
Idaho	Boise	3,205,488.36	4,939,931.74	54.1	2,887,049.88	3,973,438.48	37.6	6,092,538.24	8,913,370.19	46.3
Illinois	Chicago	1,260,959.75	2,238,606.53	77.4	612,698.37	1,100,552.12	79.6	1,873,658.13	3,337,158.65	78.1
Indiana	Indianapolis	89,217,006.47	148,863,268.37	66.8	76,519,325.25	114,705,430.58	49.9	165,736,331.72	263,568,698.95	59.0
Iowa	Des Moines	6,713,653.59	13,005,697.99	102.6	7,563,538.21	11,474,609.08	51.7	14,277,191.80	25,080,307.07	75.7
Kansas	Wichita	16,606,086.25	26,956,929.82	62.3	14,640,629.84	21,905,457.99	49.6	31,246,716.09	48,862,387.81	56.4
Kentucky	Louisville	7,728,004.33	9,967,474.75	29.0	4,817,195.24	7,739,317.55	60.7	12,545,199.67	17,706,792.31	41.1
Louisiana	New Orleans	4,630,435.48	6,598,503.98	42.5	3,291,097.50	5,074,989.80	54.2	7,921,832.98	11,673,493.78	47.4
Maine	Bangor	9,886,905.52	13,754,873.76	39.1	5,498,962.14	8,371,578.99	52.2	16,385,867.66	22,126,452.75	43.8
Maryland	Baltimore	8,146,876.88	12,151,747.32	49.2	8,279,592.04	11,342,419.34	37.0	16,426,468.92	23,494,196.66	43.0
Massachusetts	Boston	3,272,262.33	5,007,193.86	53.0	6,152,461.14	6,257,841.19	1.7	9,424,723.47	10,265,035.06	8.9
Michigan	Detroit	21,220,929.56	30,052,975.64	41.6	30,794,575.87	44,597,833.93	44.8	52,015,505.43	74,650,809.47	43.5
Minnesota	St. Paul	36,353,202.93	58,969,765.62	62.2	41,137,301.32	61,157,837.93	48.7	77,490,504.25	120,127,603.46	55.0
Mississippi	Jackson	83,904,957.84	203,118,641.56	142.1	42,623,339.67	70,649,811.22	65.7	126,528,297.51	273,768,352.78	116.4
Missouri	St. Louis	16,106,501.75	23,608,557.83	46.6	11,307,984.23	16,299,598.64	44.1	27,414,485.98	39,908,156.47	45.6
Montana	Helena	1,634,082.08	2,387,730.15	46.1	1,584,497.94	2,666,710.59	68.3	3,218,580.02	5,054,440.74	57.0
Nebraska	Omaha	25,639,445.10	34,058,118.45	32.8	16,069,730.57	23,843,979.36	48.4	41,709,175.67	57,002,097.81	38.8
Nevada	Reno	9,505,188.75	13,583,609.50	42.9	6,440,762.49	7,830,384.60	43.9	14,945,951.24	21,413,994.10	43.3
New Hampshire	Portsmouth	1,754,494.49	2,476,950.69	41.2	1,359,528.17	2,285,039.05	68.1	3,114,022.66	4,781,989.74	52.9
New Jersey	Camden	4,647,968.19	6,355,968.81	36.7	2,856,403.11	4,577,083.82	60.2	7,504,371.30	10,933,052.63	45.7
New Mexico	Albuquerque	1,128,486.65	2,102,713.20	87.0	2,039,217.20	2,898,130.51	40.6	3,167,703.85	4,970,843.71	56.9
New York	Brooklyn	1,685,675.59	2,397,343.45	42.2	2,400,947.47	3,516,946.85	46.5	4,086,623.06	5,914,290.30	44.7
North Carolina	Raleigh	6,189,628.20	9,157,635.78	48.0	8,718,251.00	14,504,303.78	66.4	14,907,879.20	23,661,939.56	58.7
North Dakota	Bismarck	32,399,763.25	50,494,553.52	55.8	38,014,719.83	55,205,484.70	45.2	70,414,483.08	105,700,148.22	50.1
Ohio	Columbus	545,000.96	726,394.50	33.3	1,292,018.38	2,004,760.93	55.2	1,837,019.34	2,731,153.43	48.7
Oklahoma	Oklahoma City	14,860,137.08	22,481,830.26	51.3	23,447,998.97	33,338,015.11	41.6	38,408,136.05	55,819,845.37	45.3
Oregon	Portland	133,436,402.96	210,376,271.68	67.7	110,062,088.39	142,773,727.72	29.7	243,497,491.35	353,149,999.40	45.0
Pennsylvania	Philadelphia	98,440,676.73	158,203,783.18	60.7	77,056,962.96	99,040,461.28	28.5	175,496,639.69	257,244,234.46	46.6
Rhode Island	Providence									
South Carolina	Columbia									
South Dakota	Spearhead									
Tennessee	Nashville									
Texas	Austin									
Utah	Salt Lake City									
Vermont	Burlington									
Virginia	Richmond									
Washington	Seattle									
West Virginia	Parkersburg									
Wisconsin	Milwaukee									
Wyoming	Cheyenne									
Philippine Islands	Manila									
Total		1,120,581,650.75	1,851,987,990.58	65.3	982,017,376.17	1,417,655,126.59	44.4	2,102,598,926.92	3,269,643,117.17	55.5

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

Alaska	\$265,607.31	\$283,423.85	10.9	\$360,446.32	\$679,395.50	88.5	\$616,053.63	\$962,819.35	56.3
California	60,679,897.19	79,733,969.01	31.4	70,718,798.36	95,333,800.13	34.8	131,398,696.55	175,067,769.14	33.2
District of Columbia	6,361,715.97	8,125,892.70	27.7	9,607,215.56	15,355,444.70	59.8	16,968,931.53	23,481,337.40	47.0
Illinois	95,930,660.06	162,468,966.36	69.4	84,082,863.46	126,180,039.66	50.0	180,013,623.62	288,649,006.02	60.3
Maryland	14,859,213.59	21,927,082.84	47.6	21,175,208.47	39,222,858.05	38.0	36,034,422.06	51,149,940.89	41.9
Missouri	35,144,633.85	47,641,727.95	35.5	21,510,493.06	31,674,338.96	47.3	56,655,126.91	79,316,001.91	40.0
New Jersey	38,589,391.45	59,652,199.30	54.6	46,732,970.83	69,709,788.48	49.2	85,322,362.26	129,361,987.78	51.6
New York	282,416,886.97	455,670,036.05	61.3	246,025,792.11	325,658,313.68	32.4	528,442,679.08	781,328,349.73	47.8
Ohio	73,840,655.79	119,860,085.44	62.3	48,505,836.03	76,405,227.86	57.5	122,346,490.82	196,265,313.30	60.4
Pennsylvania	87,515,648.26	150,760,704.83	72.3	84,050,269.54	123,966,082.51	47.5	177,565,817.80	274,726,787.34	60.1
Texas	31,574,051.39	39,852,041.58	26.2	30,073,180.82	41,894,962.14	39.3	61,647,232.21	81,747,003.72	32.6
Washington	7,814,411.44	14,235,129.79	82.2	6,536,616.95	11,392,811.78	74.3	14,351,028.39	25,630,941.57	78.6
Puerto Rico				12,151.84	19,531.18	60.7	12,151.34	19,531.18	60.7

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 1940 and 1941, by collection districts, States, and Territories—Continued

Collection districts	Miscellaneous internal revenue (including excess profits)			Employment taxes, including carriers taxes			Total internal revenue collections		
	1940	1941	Percent of increase (or decrease—)	1940	1941	Percent of increase (or decrease—)	1940	1941	Percent of increase (or decrease—)
Alabama	\$3,763,891.23	\$5,046,098.82	34.1	\$5,773,180.51	\$6,788,953.86	17.5	\$17,125,264.07	\$25,818,602.67	50.8
Arizona	1,599,887.61	1,606,941.19	—5.8	1,089,714.10	1,252,478.49	14.9	5,061,747.30	6,173,550.29	22.0
Arkansas	2,291,261.84	3,618,594.70	57.9	1,986,375.60	2,315,026.17	16.6	8,514,401.19	12,648,874.85	48.6
First California	70,617,576.88	100,456,597.80	26.2	27,852,937.73	30,403,576.48	9.2	168,959,440.34	216,929,733.62	28.4
Sixth California	54,947,602.99	74,456,958.59	35.5	21,512,869.67	25,292,500.50	17.6	146,370,242.48	188,747,668.99	29.0
Colorado	17,339,229.95	18,808,451.15	8.5	5,215,074.33	6,500,390.74	5.5	35,920,320.82	41,542,179.98	15.6
Connecticut	21,660,479.66	39,822,798.82	83.8	16,517,076.58	19,235,174.89	16.5	85,926,585.29	143,222,403.39	70.6
Delaware	9,678,994.81	21,964,816.79	126.9	4,357,041.88	5,688,536.28	30.5	79,948,270.30	134,387,681.50	68.1
Florida	14,149,938.02	16,272,765.38	16.0	6,473,538.78	6,413,239.82	17.2	44,765,544.10	57,073,199.32	27.5
Georgia	11,042,092.61	13,768,672.48	24.7	8,145,974.25	9,314,763.35	14.3	37,839,042.32	52,259,518.12	38.1
Hawaii	2,312,591.99	3,404,191.33	47.2	1,469,579.59	1,673,804.88	13.9	9,874,712.32	13,991,366.40	41.7
Idaho	999,376.49	1,535,545.36	53.6	1,263,141.62	1,432,383.01	13.4	4,136,176.24	6,305,087.02	62.4
First Illinois	94,021,150.58	124,015,639.41	31.9	77,785,511.51	84,497,331.40	8.5	337,642,993.81	472,081,669.76	40.0
Eighth Illinois	69,071,685.26	105,204,877.99	52.3	6,180,327.38	6,907,525.64	11.8	89,529,204.44	176,116,473.12	53.2
Indiana	83,398,747.31	112,371,686.11	34.7	13,293,235.00	14,882,399.20	11.9	127,938,698.40	176,116,473.12	37.6
Iowa	6,021,440.84	7,874,070.22	30.8	6,647,684.90	7,279,322.81	9.5	25,214,325.31	32,860,185.34	30.3
Kansas	7,740,135.28	9,039,791.35	16.8	6,914,727.09	7,701,362.00	11.4	22,876,395.35	28,414,647.13	25.9
Kentucky	124,349,109.80	155,593,685.01	25.1	8,081,824.32	9,035,499.59	11.8	147,816,801.78	186,755,637.35	26.3
Louisiana	26,902,830.10	33,452,191.92	24.3	5,639,005.34	6,650,110.62	17.9	48,968,304.36	63,596,469.20	30.0
Maine	2,715,344.06	3,856,431.06	42.0	3,436,402.58	3,706,351.86	7.9	15,576,470.11	17,827,817.97	14.4
Maryland	61,337,141.49	84,292,426.90	37.4	21,957,047.06	25,248,530.56	15.0	135,309,698.98	184,191,766.93	36.1
Massachusetts	61,525,434.07	78,521,583.63	27.6	33,608,366.98	36,456,502.02	8.5	172,624,305.20	235,105,689.10	36.2
Michigan	117,175,658.85	171,484,374.28	46.3	43,496,319.10	52,009,038.83	21.0	287,200,275.46	497,861,765.10	73.3
Minnesota	24,205,093.81	30,242,885.71	24.9	16,909,153.10	18,220,328.34	7.7	68,628,732.89	88,371,370.52	28.0
Mississippi	1,571,288.79	2,188,698.54	39.3	1,810,189.86	2,093,006.32	15.6	6,600,058.67	9,336,145.60	41.4
First Missouri	48,329,113.25	50,874,037.79	5.3	19,340,626.72	20,022,606.15	3.5	109,373,915.44	128,798,741.75	17.7
Sixth Missouri	7,842,289.50	10,339,502.74	31.8	6,383,378.53	6,754,288.70	5.8	29,171,619.38	38,507,785.54	32.0
Montana	2,352,238.38	3,297,873.98	40.2	1,362,813.92	1,475,538.23	8.3	6,829,074.98	9,635,501.95	39.6
Nevada	6,043,121.46	8,270,306.91	36.8	7,213,851.90	7,927,066.01	9.9	20,761,844.66	27,130,445.56	30.7
New Hampshire	714,726.42	1,131,617.32	58.3	526,573.34	603,443.21	14.6	4,409,092.61	6,705,904.24	52.1
New Jersey	3,117,062.07	2,195,136.54	—29.6	2,046,294.87	2,168,218.87	6.0	9,249,930.00	10,277,643.71	11.1
First New Jersey	8,943,098.22	11,304,983.70	26.4	4,978,309.48	5,948,207.33	19.5	28,829,286.90	40,915,130.59	41.9
Fifth New Jersey	85,713,681.15	96,620,846.48	12.7	22,051,303.13	24,838,059.82	12.6	173,179,457.36	227,158,954.52	27.5
New Mexico	1,897,861.54	1,023,961.52	—46.0	704,994.77	766,156.60	8.7	4,439,875.65	4,521,273.55	1.8
First New York	39,136,995.32	70,242,003.37	79.5	16,893,600.81	17,971,203.72	6.4	94,453,732.13	144,033,052.46	52.5
Second New York	137,764,260.09	185,862,173.61	34.9	49,297,511.29	50,586,010.44	2.6	430,559,252.73	689,592,183.45	36.9
Third New York	111,371,945.24	157,796,845.65	41.7	82,943,602.96	86,588,561.68	4.4	369,312,187.89	501,629,641.79	35.6
Fourteenth New York	27,245,136.45	49,046,572.98	80.0	13,658,879.46	15,002,449.74	9.8	72,151,547.94	115,028,440.99	59.4
Twenty-first New York	9,586,088.26	11,820,435.02	23.4	6,492,028.86	7,147,343.49	10.1	25,987,712.25	35,421,746.86	36.3
Twenty-eighth New York	19,129,305.79	24,026,756.37	25.6	11,352,406.33	12,437,646.27	9.6	60,365,044.89	84,154,286.52	39.4
North Carolina	292,195,391.75	344,538,569.30	17.9	10,288,183.94	11,932,700.43	16.0	329,191,420.44	393,967,926.07	20.0
North Dakota	392,716.26	657,442.38	67.5	613,521.62	651,192.88	6.1	1,710,199.16	2,471,746.57	44.5
First Ohio	55,946,358.54	61,664,832.87	10.0	11,602,701.58	12,984,385.94	11.9	102,348,705.77	126,319,683.19	23.4
Tenth Ohio	12,533,017.87	17,259,025.92	37.7	5,988,026.73	6,790,186.44	13.4	36,568,186.44	61,624,345.72	46.2
Eleventh Ohio	6,698,948.57	8,280,731.56	23.3	4,821,231.69	5,288,378.91	9.7	20,701,440.83	27,915,687.90	34.8
Eighteenth Ohio	53,752,225.15	84,005,339.99	56.3	32,451,530.02	37,520,198.19	15.6	147,532,197.93	224,079,265.49	51.9
Oklahoma	34,625,523.88	48,910,508.85	41.7	6,390,697.96	6,596,685.52	3.2	57,720,616.13	78,684,102.53	36.3
Oregon	3,101,464.69	4,971,277.35	60.3	4,953,753.21	5,672,049.49	14.6	14,549,630.66	22,837,683.72	57.0
First Pennsylvania	124,843,799.71	151,389,153.64	21.3	45,764,484.66	51,030,182.02	11.5	254,895,393.14	329,290,889.66	29.2
Twelfth Pennsylvania	10,802,571.90	14,718,556.44	36.3	9,607,444.30	11,283,010.92	17.4	30,658,644.09	47,375,133.33	56.2
Twenty-third Pennsylvania	74,131,052.70	101,052,432.63	36.3	28,367,002.15	33,635,708.09	18.6	179,527,636.99	260,669,808.09	45.2
Rhode Island	9,991,644.14	15,952,586.77	60.0	4,935,539.49	5,642,725.63	14.3	17,450,589.10	43,912,811.64	60.0
South Carolina	2,263,592.11	3,628,392.91	50.3	3,486,752.87	3,966,142.50	14.3	10,997,432.95	16,730,991.07	62.1
South Dakota	430,210.77	822,848.93	91.3	677,764.61	740,012.67	9.2	2,090,538.35	3,051,205.53	46.0
Tennessee	12,671,550.66	14,326,958.06	13.1	7,304,435.34	8,341,156.47	14.2	35,568,192.26	47,395,754.93	33.2
First Texas	34,868,596.88	52,941,023.93	51.8	11,105,882.32	12,518,845.88	12.7	80,839,917.70	113,240,136.73	40.1
Second Texas	14,749,505.89	20,289,036.31	37.6	9,990,865.85	10,726,130.35	7.5	61,512,166.45	64,981,903.46	26.1
Utah	5,743,266.87	7,009,209.78	22.0	1,767,556.89	1,928,726.33	9.1	14,290,169.16	14,290,169.16	0.0
Vermont	932,543.32	2,065,001.12	128.6	1,397,208.87	1,554,959.38	11.3	4,561,647.59	7,872,783.91	72.6
Virginia	186,141,931.76	228,110,854.45	22.5	11,306,629.06	13,462,548.39	19.1	224,642,309.40	284,947,325.87	26.8
Washington	9,311,444.56	19,422,733.12	108.6	8,401,822.37	9,944,959.47	18.4	32,680,348.95	56,961,463.61	71.2
West Virginia	5,709,158.84	11,698,965.63	104.9	5,759,127.86	6,316,535.64	9.7	22,434,129.58	33,496,716.61	49.3
Wisconsin	42,679,129.29	56,773,239.17	33.3	14,290,342.05	15,836,435.38	10.8	86,387,901.34	121,313,087.30	41.0
Wyoming	944,581.78	1,189,855.83	26.0	590,997.00	643,448.67	8.9	3,139,774.79	4,148,209.89	32.1
Philippine Islands	447,266.97	366,594.65	—18.0				447,266.97	366,594.65	—18.0
Total	2,404,332,444.35	3,174,608,800.11	32.0	833,520,975.51	925,856,460.38	11.1	5,340,452,346.78	7,370,198,377.66	38.0
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT									
Alaska	\$123,180.40	\$220,840.44	79.3	\$236,475.58	\$314,932.43	33.2	\$975,709.61	\$1,498,692.22	53.6
California	134,565,179.87	174,913,556.39	30.0	49,365,807.40	55,960,078.98	12.3	315,329,682.82	405,677,402.61	28.6
District of Columbia	4,223,852.59	6,661,402.74	55.3	8,353,316.72	9,000,195.94	7.7	28,546,100.84	39,367,731.12	37.9
Illinois	163,092,835.84	229,220,517.40	40.5	83,965,838.39	91,404,857.04	8.9	427,072,198.25	609,274,380.46	42.7
Maryland	54,711,924.22	73,692,942.88	34.7	13,603,730.34	16,248,334.62	19.4	104,350,076.62	140,766,428.35	34.9
Missouri	56,171,022.84	61,213,540.63	9.0	25,724,005.25	26,778,894.85	4.1	138,550,535.00	167,206,627.29	20.8
New Jersey	94,656,779.37	107,925,830.18	14.0	27,020,612.61	30,786,267.15	13.9	207,008,754.26	268,074,085.11	29.5
New York	344,233,771.15	498,808,787.00	44.9	160,638,027.65	189,727,215.34	5.0	1,053,314,477.88	1,469,859,352.07	39.5
Ohio	128,930,550.13	171,090,430.34	32.7	54,863,490.02	62,583,288.66	14.1	306,140,530.97	429,938,982.30	40.4
Pennsylvania	209,777,424.31	267,180,142.71	27.3	83,738,931.11	95,918,961.03	14.6	465,082,173.22	637,835,831.08	37.1
Texas	49,618,102.77	73,230,050.24	47.6	21,086,748.17	23,244,978.28	10.2	132,352,083.15	178,222,040.19	34.7
Washington	9,188,264.16	19,201,892.68	109.0	8,165,346.79	9,630,037.04	17.9	31,704,639.34	54,462,871.29	71.8
Puerto Rico	2,401,364.68	4,038,081.28	68.2				2,413,516.62	4,057,612.46	68.1

NOTE.—The above figures include amounts covered into the Treasury from documentary stamp sales by postmasters as well as excise-tax collections on imported distilled spirits and wines by collectors of customs.

TABLE 3.—Summary of internal revenue collections,¹ year ended June 30, 1941, by States and Territories²

States and Territories	Population as of Apr. 1, 1940 (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 payroll tax payments	Total internal-revenue collections ³	Percent of total internal-revenue payments
Alabama	2,833,000	2.14	\$14,655,299.33	0.42	\$4,373,349.49	0.15	\$5,788,953.85	0.73	\$25,818,602.67	0.35
Alaska	51,500	.05	977,768.41	.03	205,891.38	.01	314,932.43	.03	1,498,692.22	.02
Arizona	499,000	.38	3,469,740.20	.10	1,451,331.60	.06	1,262,478.49	.13	6,178,550.29	.08
Arkansas	1,949,000	1.48	6,831,033.02	.20	3,502,785.66	.12	2,315,026.17	.25	12,648,874.85	.17
California	6,907,000	5.23	179,805,334.87	5.19	170,175,990.66	5.71	55,696,076.98	6.02	405,077,402.51	5.50
Colorado	1,123,000	.85	17,400,803.54	.50	18,640,985.70	.62	5,500,390.74	.60	41,542,179.98	.56
Connecticut	1,709,000	1.29	88,542,263.44	2.56	35,444,968.06	1.19	19,285,174.89	2.08	143,222,406.39	1.94
Delaware	266,000	.20	118,287,352.22	3.42	10,411,763.00	.35	5,688,536.28	.61	134,387,681.50	1.82
District of Columbia	663,000	.50	23,800,812.19	.69	6,566,722.99	.22	9,000,195.94	.97	39,367,731.12	.53
Florida	1,897,000	1.44	35,040,374.43	1.01	15,619,585.07	.52	6,413,239.82	.69	57,073,199.32	.76
Georgia	3,124,000	2.36	29,821,452.62	.86	13,128,302.15	.44	9,314,763.35	1.01	52,259,518.12	.71
Hawaii	425,900	.32	9,058,752.24	.26	3,258,809.28	.11	1,673,804.88	.18	13,991,366.40	.19
Idaho	525,000	.40	3,443,399.79	.10	1,429,304.22	.05	1,432,383.01	.16	6,305,087.02	.08
Illinois	7,897,000	5.98	303,453,481.14	8.77	214,416,042.28	7.19	91,404,857.04	9.87	609,274,380.46	8.27
Indiana	3,427,000	2.59	62,781,308.28	1.52	108,452,765.64	3.64	14,882,398.20	1.61	176,116,473.12	2.39
Iowa	2,538,000	1.92	18,108,689.63	.52	7,472,172.90	.25	7,279,322.81	.79	32,860,185.34	.45
Kansas	1,801,000	1.36	11,892,712.06	.34	8,820,573.07	.29	7,701,362.00	.83	28,414,647.13	.39
Kentucky	2,845,000	2.15	22,695,852.76	.66	155,024,285.00	6.20	9,035,499.59	.98	180,755,637.35	2.53
Louisiana	2,364,000	1.79	24,270,596.40	.70	32,675,762.18	1.10	6,650,110.62	.72	63,596,469.20	.86
Maine	847,000	.64	10,537,386.70	.30	3,584,079.41	.12	3,706,351.86	.40	17,827,817.97	.24
Maryland	1,821,000	1.38	52,992,228.98	1.53	71,525,859.75	2.40	10,248,334.62	1.75	140,766,423.35	1.91
Massachusetts	4,315,000	3.27	126,837,713.18	3.66	71,811,473.90	2.41	36,456,502.02	3.94	235,105,689.10	3.19
Michigan	5,256,000	3.98	297,652,623.14	8.60	147,600,103.92	4.95	62,609,038.83	5.68	497,861,765.89	6.76
Minnesota	2,792,000	2.11	40,816,000.18	1.18	29,335,042.00	.98	18,220,328.34	1.97	88,371,370.52	1.20
Mississippi	2,183,000	1.65	5,180,716.96	.15	2,062,422.32	.07	2,093,006.32	.28	9,330,145.60	.13
Missouri	3,784,000	2.86	82,046,357.33	2.37	58,483,275.11	1.96	26,776,894.85	2.89	167,306,527.28	2.27
Montana	559,000	.42	4,885,027.71	.14	3,173,836.01	.11	1,475,638.23	.16	9,535,501.95	.13
Nebraska	1,316,000	1.00	11,141,384.95	.32	8,061,974.59	.27	7,827,086.01	.80	27,130,445.55	.37
Nevada	110,000	.08	6,043,243.32	.15	1,059,217.71	.04	603,443.21	.06	6,705,904.24	.09
New Hampshire	491,000	.37	6,104,939.69	.18	2,004,487.15	.07	2,168,246.87	.23	10,277,643.71	.14
New Jersey	4,160,000	3.15	136,329,922.57	3.94	100,957,895.39	3.59	30,789,267.15	3.33	268,074,085.11	3.64
New Mexico	532,000	.40	2,748,797.29	.08	1,006,319.66	.03	766,156.60	.08	4,521,273.55	.06
New York	13,479,000	10.20	824,536,658.10	28.82	455,595,478.63	16.28	189,727,215.34	20.49	1,469,859,352.07	19.94
North Carolina	3,571,000	2.70	38,594,227.73	1.11	343,390,997.91	11.51	11,932,700.43	1.29	393,907,926.07	5.34
North Dakota	642,000	.49	1,194,119.97	.03	626,433.92	.02	651,192.68	.07	2,471,746.57	.03
Ohio	6,907,000	5.28	219,883,746.62	6.35	147,471,997.02	4.94	62,583,238.96	6.75	429,938,982.60	5.83
Oklahoma	2,336,000	1.77	23,436,187.08	.68	48,651,229.93	1.63	6,596,685.52	.71	78,684,102.53	1.07
Oregon	1,089,000	.82	12,964,939.41	.37	4,210,694.82	.14	5,672,049.49	.61	22,837,683.72	.31
Pennsylvania	9,900,000	7.49	292,019,648.46	8.44	249,867,281.59	8.38	95,943,901.03	10.36	637,836,831.08	8.66
Rhode Island	713,000	.54	26,156,875.40	.76	12,113,210.61	.41	5,642,725.63	.61	43,912,811.64	.60
South Carolina	1,900,000	1.44	9,439,303.55	.27	3,305,545.02	.11	3,986,142.80	.43	16,730,991.07	.23
South Dakota	643,000	.49	1,519,153.39	.04	792,039.47	.03	740,012.67	.08	3,051,205.53	.04
Tennessee	2,916,000	2.21	25,554,282.04	.74	13,500,366.42	.45	8,341,156.47	.90	47,395,754.93	.64
Texas	6,415,000	4.85	52,999,528.10	2.40	71,977,535.86	2.41	23,244,976.23	2.51	178,222,040.19	2.42
Utah	550,000	.42	5,549,506.55	.16	6,811,936.28	.23	1,928,726.33	.21	14,290,169.16	.19
Vermont	359,000	.27	5,310,147.74	.15	1,007,676.79	.03	1,554,959.38	.17	7,872,783.91	.11
Virginia	2,678,000	2.08	45,852,009.20	1.33	225,632,768.28	7.66	13,462,548.39	1.46	284,947,325.87	3.87
Washington	1,736,000	1.31	27,706,821.97	.89	17,126,012.28	.57	9,630,037.04	1.04	54,462,871.29	.74
West Virginia	1,902,000	1.44	15,904,839.94	.46	11,275,341.13	.38	6,316,535.54	.68	33,496,716.61	.45
Wisconsin	3,137,000	2.37	54,386,592.42	1.57	51,500,059.50	1.73	15,836,435.38	1.71	121,813,087.30	1.65
Wyoming	251,000	.19	2,354,881.64	.07	1,149,879.58	.04	643,448.67	.07	4,148,209.89	.06
Philippine Islands					366,694.65	.01			366,694.65	.01
Puerto Rico			19,531.18		4,038,081.28	.13			4,057,612.46	.05
Total	132,145,400	100.00	3,462,028,369.06	100.00	2,982,223,548.22	100.00	925,856,460.38	100.00	7,370,108,377.66	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 depositaries during the fiscal year concerned, the differences being due to the fact that some of the collections in the latter part of the fiscal year cannot be deposited or are not reported to the Treasury as deposited until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury.

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

³ Includes collections for credit to trust funds as follows:

Income tax on Alaska railroads (act of July 18, 1914)	\$2,448.48
Tax on Philippine manufactured products (act of Aug. 6, 1909)	548,955.90
Tax on Philippine coconut oil (sec. 6024, Revenue Act of 1934)	18,022,751.63
Tax on Puerto Rico manufactured products (act of Mar. 2, 1917)	2,947.06

Total internal-revenue collections reported for credit to trust funds..... 18,577,103.07

TABLE 4.—Summary of monthly internal-revenue tax receipts for the fiscal year ended June 30, 1941, by sources

Source	1940					
	July	August	September	October	November	December
Income, excess-profits, and unjust enrichment taxes:						
Corporation income taxes.....	\$32,117,194.33	\$25,178,096.85	\$250,187,333.31	\$32,136,043.77	\$31,622,581.47	\$262,932,408.11
Individual income taxes.....	12,834,997.42	10,297,236.17	175,316,771.98	12,078,684.00	15,801,197.13	160,363,283.16
Total income taxes.....	44,952,191.75	35,475,333.02	425,504,105.29	44,214,727.77	47,423,778.60	423,295,691.27
Excess-profits taxes—declared value.....	790,111.25	799,462.46	4,311,590.14	794,405.95	847,669.90	5,008,889.34
Excess-profits taxes—Second Revenue Act of 1940.....	820,504.40	1,012,968.12	1,287,071.90	733,380.78	605,848.07	969,921.82
Unjust enrichment taxes (title III, Revenue Act of 1936).....						
Total.....	46,562,807.40	37,287,763.59	431,102,767.33	45,742,514.50	48,877,296.57	429,274,502.43
Capital stock tax.....	55,613,848.84	90,396,990.12	14,675,581.50	3,953,899.86	260,156.61	252,488.04
Estate tax.....	22,763,927.36	25,670,415.49	17,935,446.02	20,059,883.73	46,112,129.36	28,768,727.65
Gift tax.....	815,051.02	1,497,364.76	198,917.98	1,821,205.43	247,557.80	962,932.08
Liquor taxes:						
Distilled spirits (imported), excise tax.....	2,824,884.62	1,560,697.30	2,363,969.87	3,205,376.83	3,931,333.31	4,171,100.05
Distilled spirits (domestic), excise tax.....	28,822,562.89	19,112,870.93	30,114,235.41	41,698,693.26	48,653,120.40	33,801,659.39
Distilled spirits, rectification tax.....	1,052,656.33	616,799.79	1,006,924.81	1,613,155.29	1,801,730.61	1,277,870.40
Still or sparkling wines, cordials, etc. (imported), excise tax.....	30,916.97	20,684.71	34,276.23	57,584.38	47,423.92	56,207.50
Still or sparkling wines, cordials, etc. (domestic), excise tax.....	628,211.95	675,936.59	992,625.49	1,383,499.66	991,561.72	745,866.80
Brandy used for fortifying sweet wines (repealed June 24, 1940).....	506,690.88	193,332.02	34,313.38	28,958.28	8,276.52	75,617.57
Rectifiers, retail and wholesale liquor dealers, manufacturers of stills (special taxes).....	3,473,049.04	1,505,634.95	218,479.70	152,263.52	114,530.87	92,407.91
Stamps for distilled spirits intended for export.....	301.30	21.80	17.30	6.20	4.60	23.50
Stamps for distilled spirits bottled in bond.....	81,200.82	43,895.04	65,633.32	132,635.18	133,690.39	102,294.18
Container stamps (Liquor Taxing Act of 1934).....	744,891.49	436,839.26	774,297.14	1,087,610.64	1,242,121.92	838,371.27
Floor taxes (levies on tax-paid stocks, inventories of Jan. 12, 1934, July 1, 1938, and July 1, 1940).....	3,341,673.44	10,287,289.13	835,958.00	816,379.66	1,544,183.21	947,053.60
Fermented malt liquors.....	32,275,193.89	32,716,948.94	25,958,072.85	25,456,564.15	22,725,526.78	22,068,870.49
Brewers, retail and wholesale dealers in fermented malt liquors (special taxes).....	1,778,393.96	807,113.15	124,964.73	81,667.73	56,923.47	41,895.91
Total.....	74,958,557.48	67,978,163.51	62,528,758.23	75,714,394.78	81,250,427.72	64,219,138.07
Tobacco taxes:						
Cigars (large).....	1,101,632.29	1,153,848.81	1,177,939.34	1,472,017.88	1,297,379.50	858,908.92
Cigars (small).....	10,007.71	8,596.28	8,187.85	11,610.36	10,913.48	8,107.66
Cigarettes (large).....	1,114.23	888.27	293.31	584.05	1,854.17	1,552.39
Cigarettes (small).....	51,716,341.60	51,479,666.69	48,391,036.36	53,457,001.10	46,628,974.49	44,897,650.55
Snuff.....	556,455.88	525,184.27	612,886.16	642,180.25	515,792.40	586,615.07
Tobacco, chewing and smoking.....	4,723,810.84	4,668,202.64	4,658,632.56	5,507,937.35	4,632,696.87	3,871,299.51
Cigarette papers and tubes.....	165,503.46	121,019.58	103,607.13	175,441.82	107,022.70	100,307.26
Lead dealer penalties, etc.....	95.00	22.09	42.12	92.16	720.37	6,951.37
Cigarette floor tax.....	1,049,852.35	3,379,095.01	61,750.34	18,141.18	5,108.81	6,951.37
Total.....	59,324,813.35	61,336,523.54	54,916,033.04	61,384,926.12	53,199,834.58	50,332,113.10
Stamp taxes (title VIII, Revenue Act of 1926, as amended):						
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc.....	1,794,458.67	1,550,813.90	1,398,843.22	1,753,663.81	1,650,736.75	2,151,266.77
Capital stock and similar interest sales or transfers.....	820,727.71	599,511.13	595,848.11	947,643.91	1,088,567.36	1,802,562.75
Sales of produce (future delivery) (repealed July 1, 1938).....	92.99	12.99				
Playing cards.....	129,751.98	180,749.76	280,612.54	404,143.37	405,042.66	408,624.82
Silver bullion sales or transfers.....	1,164.93	4,921.65	5,314.89	3,046.52	7,568.63	6,217.45
Total.....	2,746,113.29	2,336,089.43	2,280,618.76	3,108,497.61	3,161,915.40	4,168,671.79
Manufacturers' excise taxes:						
Lubricating oils.....	2,272,096.62	5,072,407.90	2,523,120.28	2,870,980.99	3,888,601.86	2,063,017.78
Gasoline.....	17,595,718.33	33,456,935.96	27,049,078.16	31,443,627.41	38,782,346.70	25,566,483.66
Tires and inner tubes.....	3,588,779.70	6,220,298.64	2,840,270.22	3,382,104.55	5,209,527.96	4,053,358.85
Automobile trucks.....	745,964.50	918,020.01	345,577.62	532,540.87	1,250,120.49	964,450.67
Other automobiles and motorcycles.....	4,685,016.19	2,746,927.46	1,912,223.41	2,862,316.22	8,273,794.46	10,945,776.00
Parts or accessories for automobiles.....	712,511.95	1,127,909.90	851,177.81	1,055,553.70	1,388,947.83	1,152,239.51
Electrical energy.....	2,661,383.90	3,982,873.36	3,709,041.70	3,855,620.87	4,313,357.28	3,660,530.61
Radio sets, phonograph records, etc.....	397,741.34	727,447.22	528,334.50	703,304.20	791,483.01	704,331.46
Mechanical refrigerators.....	838,710.83	1,183,615.92	924,776.42	821,487.66	302,618.83	394,415.26
Firearms, shells, and cartridges.....	776,498.12	471,928.07	465,764.00	610,634.00	568,489.77	248,077.21
Pistols and revolvers.....	5,101.42	6,951.30	3,176.28	3,053.29	7,964.05	8,614.28
Toilet preparations (perfumes, cosmetics, etc.).....	382,788.62	601,728.37	537,906.38	525,977.28	788,928.94	726,021.62
Toilet preparations (dentifrices, toilet soap, etc.) (repealed July 1, 1938).....	156.26	887.46	285.93	323.23	24.19	29.53
Matches, colored wooden stems.....	4.32	2.16		60,435.30	2.38	2.38
Repealed taxes not listed above.....	6,532.30	10,460.11	20,870.31	11,976.64	5,978.57	80,312.18
Total.....	34,668,004.29	56,478,393.84	41,711,603.02	48,239,944.61	65,573,176.31	51,167,660.90
Miscellaneous taxes:						
Bituminous Coal Act of 1937 (effective June 21, 1937).....	274,844.43	378,509.05	328,553.00	361,524.68	414,652.73	398,983.49
Sugar Act of 1937 (effective Sept. 1, 1937).....	4,493,835.05	7,933,914.83	5,878,201.25	5,427,633.30	7,736,337.28	5,372,258.84
Telegraph, telephone, radio, and cable facilities.....	2,030,701.55	2,460,771.72	1,935,203.33	2,067,671.28	2,733,066.14	2,261,178.31
Transportation of oil by pipe line.....	1,690,853.55	3,822,673.45	904,727.10	904,517.77	1,252,683.77	853,926.94
Leases of safe-deposit boxes.....	175,754.35	200,093.61	166,127.43	156,286.57	174,310.20	151,272.78
Admissions to theaters, concerts, cabarets, games, etc.....	1,650,162.91	4,407,097.18	5,851,655.13	6,628,429.90	7,124,225.19	6,653,971.00
Club dues and initiation fees.....	465,098.59	666,615.16	501,518.05	426,548.44	599,729.04	443,594.67
Adulterated butter, including special taxes.....	1,673.87	285.00	2,147.63	285.32	264.49	774.89
Repealed butter, including special taxes.....	642.00	487.50	669.70	591.20	502.00	735.00
Filled cheese.....	396.40	283.20	16.80	2,005.77	1,476.76	686.91
Mixed flour.....	864.50	757.00	684.00	570.00	742.00	350.00
Oleomargarine—						
Colored.....	2,752.00	3,673.23	4,143.10	3,264.20	3,096.60	3,994.05
Uncolored.....	56,938.16	53,010.64	57,991.16	74,188.03	78,913.77	70,237.88
Special taxes.....	633,801.27	169,267.18	24,025.88	27,460.56	21,981.04	33,828.15
Narcotics (opium, coca leaves, and special taxes).....	153,398.64	20,553.14	27,846.37	19,281.87	12,184.77	26,822.39

TABLE 4.—Summary of monthly internal-revenue tax receipts for the fiscal year ended June 30, 1941, by sources—Continued

Source	1940					
	July	August	September	October	November	December
Miscellaneous taxes—Continued.						
Marihuana Tax Act of 1937	\$1,034.50	\$620.91	\$502.41	\$269.46	\$644.86	\$59.42
Coconut, etc., oils processed (sec. 602½, Revenue Act of 1934, as amended)	1,452,751.36	2,013,969.33	1,555,277.36	1,814,896.11	2,563,059.00	463,775.21
Crude petroleum processed, etc. (repealed July 1, 1933)	1,276.00	1,066.05	583.34	334.34	3.00	119.62
National Firearms Act						1,150.53
Receipts from other miscellaneous sources, including repealed taxes on checks, candy, jewelry, soft drinks, and dividends	3,901.35	2,125.15	1,833.56	1,485.92	3,848.45	2,017.50
Total	13,090,580.48	18,695,873.22	17,251,646.59	17,977,345.72	22,721,521.09	16,744,717.59
Employment taxes:						
Federal Insurance Contributions Act (2 percent of taxable wages)	68,226,374.85	90,745,865.57	2,558,284.42	71,781,219.95	87,976,876.64	2,892,307.31
Federal Unemployment Tax Act (employment of 8 or more)	4,548,129.91	6,628,018.37	586,517.79	4,838,785.63	5,871,941.00	625,747.06
Carriers taxes (old-age benefits, 5½ or 6 percent of taxable compensation)	518,043.95	23,331,917.22	8,882,345.20	651,208.24	29,140,431.79	4,686,234.90
Total	73,292,548.71	120,705,801.16	12,027,147.41	77,273,213.82	122,989,249.43	8,204,289.27
Grand total, all collections	383,836,262.23	482,383,378.76	654,622,519.88	355,275,626.18	444,383,263.87	664,095,220.92

Source	1941					
	January	February	March	April	May	June
Income, excess-profits, and unjust enrichment taxes:						
Corporation income taxes	\$38,184,643.50	\$35,879,696.62	\$521,871,596.16	\$49,101,143.53	\$102,683,623.54	\$470,093,629.39
Individual income taxes	25,992,005.83	84,052,007.91	569,203,145.84	18,521,721.75	21,195,392.98	311,698,682.42
Total income taxes	64,176,649.33	119,931,704.53	1,091,074,742.00	67,722,865.28	123,879,016.52	781,992,311.81
Excess-profits taxes—declared value	960,993.72	1,038,126.49	5,858,166.36	2,323,621.09	1,879,252.64	3,463,995.33
Excess-profits taxes—Second Revenue Act of 1940	38,778.28	528,609.50	89,525,090.67	3,112,737.49	9,297,113.39	61,806,637.90
Unjust enrichment taxes (title III, Revenue Act of 1936)	661,227.20	527,175.02	493,061.67	989,438.15	442,375.17	552,589.21
Total	65,837,648.53	122,025,615.54	1,186,951,050.70	74,148,662.01	135,497,757.72	847,815,534.25
Capital stock tax	240,214.27	157,935.42	414,628.92	187,079.52	250,260.81	249,576.97
Estate tax	28,925,697.01	30,436,933.59	30,049,788.67	48,276,411.13	26,123,782.31	30,071,111.17
Gift tax	1,313,573.92	2,040,668.25	37,944,017.79	1,443,681.13	3,050,157.55	528,576.32
Liquor taxes:						
Distilled spirits (imported), excise tax	1,857,093.49	2,078,739.85	2,702,186.20	3,170,191.04	4,776,212.33	2,748,111.11
Distilled spirits (domestic), excise tax	23,910,952.49	26,086,296.29	33,110,715.33	32,124,891.83	38,481,787.10	37,833,709.95
Distilled spirits, rectification tax	710,452.01	837,178.64	969,734.28	1,011,326.59	1,237,571.28	1,295,254.76
Still or sparkling wines, cordials, etc. (imported), excise tax	20,123.63	18,546.08	22,492.78	23,501.96	27,110.33	19,512.11
Still or sparkling wines, cordials, etc. (domestic), excise tax	628,939.57	777,320.56	957,910.36	1,095,602.68	1,075,806.89	1,193,884.25
Brandy used for fortifying sweet wines (repealed June 24, 1940)	18,795.11	27,421.06	4,922.59	23,838.01	287,767.01	186,577.86
Rectifiers, retail and wholesale liquor dealers, manufacturers of stills (special taxes)	96,934.40	76,043.68	58,378.43	64,863.58	156,205.54	1,962,874.61
Stamps for distilled spirits intended for export	22.70	12.30	37.40	30.00	13.10	47.10
Stamps for distilled spirits bottled in bond	70,110.86	55,092.77	79,091.38	84,421.68	87,572.10	103,719.92
Container stamps (Liquor Taxing Act of 1934)	619,463.89	692,750.64	895,725.44	828,255.37	1,048,833.15	913,840.47
Floor taxes (levies on tax-paid stocks, inventories of Jan. 12, 1934, July 1, 1938, and July 1, 1940)	4,007,926.63	3,346,482.88	83,983.41	27,664.85	36,443.34	29,011.94
Fermented malt liquors	20,088,348.27	18,964,165.33	22,764,901.01	27,645,046.06	32,196,666.20	33,880,723.14
Brewers, retail and wholesale dealers in fermented malt liquors (special taxes)	47,970.64	93,926.41	29,348.05	37,575.16	46,026.11	808,699.89
Total	52,077,134.69	53,053,976.49	61,709,336.66	66,137,108.81	79,458,014.48	80,976,167.31
Tobacco taxes:						
Cigars (large)	916,796.35	901,867.23	1,038,904.86	1,171,734.04	1,158,225.06	1,161,273.32
Cigars (small)	9,764.40	9,433.14	10,378.59	10,164.30	8,703.85	8,102.25
Cigarettes (large)	1,028.53	830.07	606.15	1,207.69	1,216.92	883.94
Cigarettes (small)	52,932,297.83	47,010,227.44	50,468,477.32	51,524,503.07	58,039,064.11	60,199,093.76
Snuff	615,978.46	549,268.60	586,929.40	631,350.95	649,763.32	527,445.86
Tobacco, chewing and smoking	4,596,707.72	3,990,313.61	4,499,321.79	4,613,183.11	4,613,207.82	4,452,550.46

TABLE 4.—Summary of monthly internal-revenue tax receipts for the fiscal year ended June 30, 1941, by sources—Continued

Source	1941					
	January	February	March	April	May	June
Tobacco taxes—Continued.						
Cigarette papers and tubes	\$62,875.54	\$111,017.91	\$94,477.95	\$111,088.84	\$137,118.84	\$141,934.32
Leaf dealer, penalties, etc.	1,020.01	1,411.48	729.47	3,405.08	2,547.47	1,729.65
Cigarette floor tax	2,533.57	3,197.33	1,632.15	2,417.21	2,289.76	1,415.13
Total	59,139,002.51	52,577,566.81	56,701,457.68	58,069,054.29	64,612,137.15	66,484,428.69
Stamp taxes (title VIII, Revenue Act of 1926, as amended):						
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc.	2,373,261.00	1,835,714.78	1,851,164.55	1,919,762.97	1,802,318.93	1,990,487.45
Capital stock and similar interest sales or transfers	1,559,533.91	1,258,206.43	801,296.98	1,032,868.69	944,877.58	924,852.36
Sales of produce (future delivery) (repealed July 1, 1938)	494,800.36	434,116.54	442,897.53	561,345.30	555,151.31	459,350.33
Playing cards	4,112.20	4,061.11	2,184.93	4,789.68	4,314.29	3,590.00
Silver bullion sales or transfers						
Total	4,431,708.07	3,532,098.86	3,097,543.99	3,518,766.64	3,306,662.11	3,378,280.14
Manufacturers' excise taxes:						
Lubricating oils	2,340,219.14	2,216,132.49	3,536,245.46	2,664,196.27	4,163,716.56	4,010,109.05
Gasoline	23,306,897.09	28,785,830.33	26,439,543.60	25,608,669.76	35,403,693.32	29,582,455.07
Tires and inner tubes	2,377,678.36	3,528,891.72	4,107,469.48	4,122,240.08	7,380,258.93	4,248,485.67
Automobile trucks	655,855.56	816,907.77	1,431,550.20	1,434,852.48	1,289,467.77	861,512.01
Other automobiles and motorcycles	5,023,282.31	6,469,591.78	12,472,395.30	11,762,781.36	9,134,761.34	5,113,653.23
Parts or accessories for automobiles	917,126.17	926,831.08	1,283,430.68	1,288,705.31	1,302,588.32	1,076,532.64
Electrical energy	4,407,611.00	3,846,724.63	4,517,155.58	4,100,412.00	4,665,471.84	3,550,823.85
Radio sets, phonograph records, etc.	632,760.71	350,149.97	485,052.82	498,610.92	581,193.32	534,372.66
Mechanical refrigerators	531,539.96	917,931.38	1,816,901.28	1,646,045.13	2,379,834.60	2,021,732.61
Firearms, shells, and cartridges	152,373.62	172,982.06	478,545.34	588,761.47	413,416.87	589,352.82
Pistols and revolvers	8,154.08	7,866.66	8,556.43	9,343.29	10,752.81	5,767.24
Toilet preparations (perfumes, cosmetics, etc.)	517,876.85	422,555.96	578,439.67	467,033.64	618,977.24	493,687.58
Toilet preparations (dentifrices, toilet soap, etc.) (repealed July 1, 1938)	205.26	2.16	168.71	19,423.58	13.61	91.26
Matches, colored wooden stems	8,197.33	1,007.34	20,002.38	2.38	13,682.18	
Repealed taxes not listed above		7,633.25	9,156.97	8,506.55	12,304.65	7,037.87
Total	40,879,977.34	48,471,008.58	57,184,613.90	54,218,484.22	67,370,123.27	61,390,901.36
Miscellaneous taxes:						
Bituminous Coal Act of 1937 (effective June 21, 1937)	395,452.31	411,244.96	449,629.87	470,763.84	223,114.44	278,625.97
Sugar Act of 1937 (effective Sept. 1, 1937)	4,872,286.15	4,169,847.73	7,405,024.25	7,396,199.39	8,977,088.66	5,182,212.97
Telegraph, telephone, radio, and cable facilities	2,391,411.35	1,143,500.52	3,201,353.46	2,153,387.14	2,755,650.68	2,197,218.13
Transportation of oil by pipe line	918,290.05	926,623.78	1,291,550.29	960,027.06	1,043,231.91	1,261,779.98
Leases of safe-deposit boxes	184,353.65	247,438.46	198,400.07	193,503.69	185,781.68	182,575.61
Admissions to theaters, concerts, caharets, games, etc.	6,583,277.97	6,495,283.66	7,104,956.34	5,627,394.21	6,955,991.27	5,880,649.30
Club dues and initiation fees	426,790.18	644,301.25	518,790.14	488,399.84	714,424.51	681,839.16
Adulterated butter, including special taxes	508.46	325.00	602.00	527.25	834.81	325.00
Renovated butter, including special taxes	685.50	411.75	608.50	637.50	611.00	671.62
Filled cheese	1,313.93	24.00				163.20
Mixed flour	749.50	694.00	487.00	244.10	481.00	475.00
Oleomargarine—						
Colored	4,331.80	3,852.00	4,326.00	5,599.34	6,692.70	4,037.36
Uncolored	91,671.00	75,291.00	74,533.75	84,840.88	62,292.34	60,846.75
Special taxes	17,173.97	11,196.80	14,036.87	10,043.76	6,118.44	252,262.17
Narcotics (opium, cocoa leaves, and special taxes)	40,856.21	26,392.71	31,908.51	66,868.69	38,476.65	219,827.95
Marihuana Tax Act of 1937	37.27	47.74	389.61	513.68	489.72	1,480.80
Coconut, etc., oils processed (sec. 502½, Revenue Act of 1934, as amended)	2,187,745.85	2,139,703.63	1,807,175.70	2,390,510.12	3,053,013.79	1,744,068.57
Crude petroleum processed, etc. (repealed July 1, 1938)					239.50	
National Firearms Act	950.01	613.68	275.01	361.34	415.52	8,868.68
Receipts from other miscellaneous sources, including repealed taxes on checks, candy, jewelry, soft drinks, and dividends	4,889.74	1,747.88	3,548.60	1,465.41	2,372.25	6,640.79
Total	18,122,774.90	16,288,440.55	22,107,695.24	19,881,287.23	24,027,320.87	17,964,568.90
Employment taxes:						
Federal Insurance Contributions Act (2 percent of taxable wages)	74,254,968.61	94,704,753.94	2,144,673.76	82,999,639.61	105,894,352.33	3,158,214.10
Federal Unemployment Tax Act (employment of 8 or more)	25,152,277.03	40,236,952.63	1,325,644.34	3,888,994.62	6,148,133.10	805,580.10
Carriers taxes (old-age benefits, 5½ or 6 percent of taxable compensation)	900,248.72	21,203,738.66	12,664,238.67	1,877,009.46	25,381,901.03	8,632,869.87
Total	100,307,514.36	156,145,445.23	16,134,556.77	88,765,643.69	137,414,386.46	12,596,664.07
Grand total, all collections	371,275,245.60	484,729,689.32	1,472,294,600.32	414,646,178.67	541,110,582.73	1,111,455,809.18

TABLE 5.—Summary of internal-revenue collections, years ended June 30, 1940 and 1941, by sources

Source	1940	1941	Increase or decrease (—)
Income, excess-profits, and unjust enrichment taxes:			
Corporation income taxes.....	\$1,120,581,550.75	\$1,851,987,990.58	\$731,406,439.83
Individual income taxes.....	982,017,376.17	1,417,655,126.59	435,637,750.42
Total income taxes.....	2,102,598,926.92	3,269,643,117.17	1,167,044,190.25
Excess-profits taxes—declared value.....	18,474,201.83	28,076,284.66	9,602,082.83
Excess-profits taxes—second Revenue Act of 1940.....		164,308,967.23	164,308,967.23
Unjust enrichment taxes (title III, Revenue Act of 1936).....	8,536,178.32	9,095,561.51	559,383.19
Total.....	2,129,609,307.07	3,471,123,930.57	1,341,514,623.50
Capital stock tax.....	132,738,537.17	2,166,652,639.88	33,914,102.71
Estate tax.....	330,886,048.91	2,355,194,033.49	24,307,984.58
Gift tax.....	29,185,118.03	2,518,663,714.03	22,678,596.00
Liquor taxes:			
Distilled spirits (imported), excise tax.....	27,874,052.19	34,889,895.90	7,015,843.71
Distilled spirits (domestic), excise tax.....	289,857,903.07	393,751,625.27	103,893,722.20
Distilled spirits, rectification tax.....	11,854,090.97	13,460,554.79	1,606,463.82
Still or sparkling wines, cordials, etc. (imported), excise tax.....	649,925.38	378,380.60	-271,544.78
Still or sparkling wines, cordials, etc. (domestic), excise tax.....	7,410,006.71	11,045,068.02	3,635,061.31
Brandy used for fortifying sweet wines (repealed June 24, 1940).....	1,306,774.20	1,396,411.29	89,637.09
Rectifiers, retail and wholesale liquor dealers, manufacturers of stills (special taxes).....	6,287,110.46	7,971,666.43	1,684,555.97
Stamps for distilled spirits intended for export.....	542.50	537.30	-5.20
Stamps for distilled spirits bottled in bond.....	1,089,230.00	1,039,267.64	-49,962.36
Container stamps (Liquor Taxing Act of 1934).....	10,135,132.99	10,123,000.68	-12,132.31
Floor taxes (levies on tax-paid stocks, inventories of Jan. 12, 1934, July 1, 1938, and July 1, 1940).....	12,200.32	25,304,050.09	25,291,849.77
Fermented malt liquors.....	264,579,036.03	316,741,027.11	52,161,991.08
Brewers, retail and wholesale dealers in fermented malt liquors (special taxes).....	3,197,151.29	3,954,695.21	757,543.92
Total.....	624,253,156.11	820,056,178.33	195,803,022.22
Tobacco taxes:			
Cigars (large).....	12,897,763.57	13,400,527.60	502,764.03
Cigars (small).....	97,685.79	113,969.87	16,284.08
Cigarettes (large).....	16,854.96	112,059.83	-4,795.13
Cigarettes (small).....	533,042,544.34	616,745,234.31	83,702,689.97
Snuff.....	6,798,556.53	6,899,320.62	101,264.09
Tobacco, chewing and smoking.....	64,383,802.79	54,927,764.18	-9,456,038.61
Cigarette papers and tubes.....	1,279,507.90	1,431,815.35	151,807.45
Leaf dealer penalties, etc.....	1,727.71	11,814.90	10,087.19
Cigarette floor tax.....		4,534,384.21	4,534,384.21
Total.....	608,518,443.59	698,076,890.87	89,558,447.28

¹ Rates of taxes were increased by Revenue Act of 1940 and Second Revenue Act of 1940.

² Rates of taxes were increased 10 percent by the Revenue Act of 1940, effective July 1, 1940.

³ Effective July 1, 1940, rates were increased from \$2.25 to \$3 per gallon and on brandy from \$2 to \$2.75 per gallon.

⁴ Effective July 1, 1940, rates of taxes on wines were increased 20 percent.

⁵ Effective July 1, 1940, the rate of tax on fermented malt liquors was increased from \$5 to \$6 per barrel.

⁶ Effective July 1, 1940, rates of taxes on cigarettes were increased from \$3 to \$3.25 per thousand on small cigarettes and from \$7.20 to \$7.80 per thousand on large cigarettes.

TABLE 5.—Summary of internal-revenue collections, years ended June 30, 1940 and 1941, by sources—Continued

Source	1940	1941	Increase or decrease (—)
Stamp taxes (title VIII, Revenue Act of 1926, as amended):			
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc.....	\$18,145,227.94	\$22,072,503.40	\$3,927,275.46
Capital stock and similar interest sales or transfers.....	15,527,950.19	12,176,496.92	-3,351,453.27
Sales of produce (future delivery) (repealed July 1, 1938).....		92.99	92.99
Playing cards.....	4,814,430.40	4,756,586.50	-57,843.90
Silver bullion sales or transfers.....	198,736.79	51,286.28	-147,450.51
Total.....	38,681,345.32	39,056,966.09	375,620.77
Manufacturers' excise taxes:			
Lubricating oils.....	31,232,589.30	38,220,344.40	6,988,255.10
Gasoline.....	226,186,669.47	343,021,269.39	116,834,599.92
Tires and inner tubes.....	41,555,488.81	61,054,262.05	19,498,773.24
Automobile trucks.....	7,866,070.51	10,746,519.35	2,880,548.84
Other automobiles and motorcycles.....	59,351,198.09	81,402,519.06	22,051,320.97
Parts or accessories for automobiles.....	10,629,993.36	13,083,554.90	2,453,561.54
Electrical energy.....	42,338,501.94	47,021,015.62	4,682,513.68
Radio sets, phonograph records, etc.....	6,079,914.50	7,935,182.03	1,855,267.53
Mechanical refrigerators.....	9,954,398.86	13,278,909.68	3,324,510.82
Firearms, shells and cartridges.....	3,707,843.68	5,535,773.25	1,827,929.57
Pistols and revolvers.....	89,508.54	85,301.13	-4,207.41
Toilet preparations (perfumes, cosmetics, etc.).....	7,712,483.96	6,661,922.05	-1,050,561.91
Toilet preparations (dentifrices, toilet soap, etc.) (repealed July 1, 1938).....	45,242.33	21,611.17	-23,631.16
Matches, colored wooden stems.....	21,848.81	95,140.82	73,292.01
Repealed taxes not listed above.....	315,880.33	189,966.74	-125,913.59
Total.....	447,087,632.49	617,353,391.64	170,266,259.15
Miscellaneous taxes:			
Bituminous Coal Act of 1937 (effective June 21, 1937).....	4,161,663.92	4,385,798.77	224,134.85
Sugar Act of 1937 (effective Sept. 1, 1937).....	68,145,357.56	74,834,839.60	6,689,482.04
Telegraph, telephone, radio, and cable facilities.....	26,367,945.02	27,331,113.61	963,168.59
Transportation of oil by pipe line.....	11,510,648.54	12,480,585.65	969,937.11
Leases of safe-deposit boxes.....	1,988,933.79	2,215,898.10	226,964.31
Admissions to theaters, concerts, cabarets, games, etc.....	21,887,916.00	70,063,094.06	48,175,178.06
Club dues and initiation fees.....	6,334,908.82	6,582,649.28	247,740.46
Adulterated butter, including special taxes.....	13,275.31	8,954.72	-4,320.59
Renovated butter, including special taxes.....	7,002.39	7,093.27	90.88
Filled cheese.....	155.24	6,366.97	6,211.73
Mixed flour.....	6,241.33	7,208.10	966.77
Oleomargarine—			
Colored.....	30,758.77	49,762.38	19,003.61
Uncolored.....	759,463.51	850,755.25	91,291.74
Special taxes.....	1,223,377.75	1,221,195.09	-2,182.66
Narcotics (opium, coca leaves, and special taxes).....	605,395.66	684,197.90	78,802.24
Marihuana Tax Act of 1937.....	4,702.60	6,090.38	1,387.78
Cocunut, etc., oils processed (sec. 602½, Revenue Act of 1934, as amended).....	22,744,354.47	23,155,936.03	411,581.56
Crude petroleum processed, etc. (repealed July 1, 1938).....	555.39	350.12	-195.27
National Firearms Act.....	12,388.68	15,897.50	3,508.82
Receipts from other miscellaneous sources, including repealed taxes on checks, candy, jewelry, soft drinks, and dividends.....	166,738.83	35,876.60	-130,862.23
Total.....	165,971,782.58	224,873,672.38	58,901,889.80
Employment taxes:			
Federal Insurance Contributions Act (2 percent of taxable wages).....	605,350,175.64	687,327,551.09	81,977,375.45
Federal Unemployment Tax Act (employment of 8 or more).....	106,123,156.21	100,657,721.68	-5,465,434.63

¹ Rates of taxes were increased 10 percent by the Revenue Act of 1940, effective July 1, 1940.

² Effective July 1, 1940, rates of taxes on capital stock transfers were increased approximately 20 percent.

³ Effective July 1, 1940, tax on lubricating oil was increased from 4 cents per gallon to 4½ cents.

⁴ Effective July 1, 1940, tax on gasoline was increased from 1 cent per gallon to 1½ cents.

⁵ Effective July 1, 1940, tax on tires was increased from 2¼ cents per pound to 2½ cents and the tax on inner tubes increased from 4 to 4½ cents per pound.

⁶ Effective July 1, 1940, the tax on automobile trucks was increased from 2 to 2½ percent.

⁷ Effective July 1, 1940, the tax on automobiles and motorcycles was increased from 3 to 3½ percent.

⁸ Effective July 1, 1940, tax on electrical energy was increased from 3 to 3½ percent.

⁹ Effective July 1, 1940, tax on admissions was increased approximately 10 percent and amount of exemption lowered, taxing all admissions of 21 cents or more.

¹⁰ Effective July 1, 1940, tax on transportation of oil by pipe line was increased from 4 to 4½ percent.

TABLE 5.—Summary of internal-revenue collections, years ended June 30, 1940 and 1941, by sources—Continued

Source	1940	1941	Increase or decrease (—)
Employment taxes—Continued.			
Carriers taxes (old-age benefits, 5¼ or 6 per cent of taxable compensation).....	\$122,047,643.66	\$137,871,187.71	\$15,823,544.05
Total.....	833,520,975.51	925,856,460.38	92,335,484.87
Grand total, all collections.....	5,340,452,346.78	7,370,108,377.66	2,029,656,030.88

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

	1940	1941	Increase or decrease (—)
Corporation income tax (Alaska Railways).....	\$2,931.19	\$2,448.48	—\$482.71
Distilled spirits (domestic).....	179,315.37	179,627.06	311.69
Distilled spirits rectification tax.....	4,666.85	3,374.09	—1,292.76
Wines (domestic).....	52.78	9.45	—43.33
Fermented malt liquors.....	4,761.24	4,174.48	—586.76
Cigars (large).....	443,284.26	363,622.96	—79,661.30
Cigarettes (large).....	22.86	51.94	29.08
Cigarettes (small).....	2,356.47	891.91	—1,464.56
Manufactured tobacco.....	9.77	2.16	—7.61
Coconut oil.....	17,046,520.47	18,022,751.63	976,231.16
Playing cards.....	102.80	14.40	—88.40
Brandy.....	25.30	16.81	—8.49
Sugar.....		117.70	117.70
Total trust fund collections (included above).....	17,684,049.36	18,577,108.07	893,058.71

TABLE 6.—Total internal-revenue collections, years ended June 30, 1863 to 1941

Year	Amount	Year	Amount	Year	Amount
1863 ¹	\$41,003,192.93	1890.....	\$142,594,696.57	1917.....	\$809,393,640.44
1864.....	116,965,578.26	1891.....	146,035,415.97	1918.....	3,698,955,820.93
1865.....	210,855,864.53	1892.....	153,857,544.35	1919.....	3,850,160,078.56
1866.....	310,120,448.13	1893.....	161,004,989.67	1920.....	5,407,580,251.81
1867.....	265,064,938.43	1894.....	147,168,449.70	1921.....	4,595,357,061.95
1868.....	190,374,925.59	1895.....	143,246,077.75	1922.....	3,197,451,063.00
1869.....	159,124,126.86	1896.....	146,830,615.66	1923.....	2,621,745,227.57
1870.....	184,302,828.34	1897.....	146,619,593.47	1924.....	2,796,179,257.06
1871.....	143,198,322.10	1898.....	170,866,819.36	1925.....	2,584,140,268.24
1872.....	130,890,096.90	1899.....	273,484,573.44	1926.....	2,835,996,892.19
1873.....	113,504,012.80	1900.....	295,316,107.57	1927.....	2,865,683,129.91
1874.....	102,191,016.98	1901.....	308,871,669.42	1928.....	2,790,535,537.68
1875.....	110,071,515.00	1902.....	271,867,990.25	1929.....	2,939,054,375.43
1876.....	116,768,096.22	1903.....	230,740,925.22	1930.....	3,040,145,733.17
1877.....	118,549,230.25	1904.....	232,903,781.06	1931.....	2,428,228,754.22
1878.....	110,654,163.37	1905.....	234,187,976.37	1932.....	1,557,729,042.64
1879.....	113,449,621.38	1906.....	249,102,738.00	1933.....	1,619,839,224.30
1880.....	123,981,916.10	1907.....	269,664,022.85	1934.....	2,672,239,194.52
1881.....	135,229,912.30	1908.....	251,665,950.04	1935.....	3,299,435,572.18
1882.....	146,523,273.72	1909.....	246,212,719.22	1936.....	3,520,208,381.09
1883.....	144,553,344.86	1910.....	289,957,230.16	1937.....	4,653,195,315.28
1884.....	121,500,039.83	1911.....	322,526,299.73	1938.....	5,658,765,314.33
1885.....	112,421,121.07	1912.....	321,615,894.69	1939.....	5,181,573,952.58
1886.....	116,902,869.44	1913.....	344,424,453.85	1940.....	5,340,452,346.78
1887.....	118,637,301.06	1914.....	380,008,893.96	1941.....	7,370,108,377.66
1888.....	124,326,475.32	1915.....	415,681,023.86		
1889.....	130,894,434.20	1916.....	512,723,287.77	Total.....	97,953,675,229.45

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 1940 and 1941, by objects of taxation

Articles taxed	1940	1941	Increase or decrease (—)
Distilled spirits, excise tax.....	\$176,878.05	\$177,096.32	\$218.27
Brandy.....	4.80	6.98	2.18
Distilled spirits, rectification tax.....	4,319.68	3,097.94	—1,221.74
Wines.....	1.13	.05	—1.08
Fermented malt liquors.....	4,761.24	4,171.24	—590.00
Cigars, large:			
Class A.....	436,833.66	356,429.45	—80,404.21
Class B.....	345.79	634.88	289.09
Class C.....	1,607.33	1,971.64	364.31
Class D.....	2,663.79	761.00	—1,902.79
Class E.....	1,831.88	3,825.99	1,994.11
Cigars, small.....	22.86	51.94	29.08
Cigarettes, large.....	2,356.47	891.91	—1,464.56
Cigarettes, small.....	9.77	2.16	—7.61
Manufactured tobacco.....	102.80	14.40	—88.40
Playing cards.....			
Total.....	631,739.25	548,955.90	—82,783.35

NOTE.—Under section 3343 of the Internal Revenue Code, the above receipts are covered into the Treasury of the United States to the credit of the treasurer of the Philippine Islands. The above amounts for the fiscal year 1941 are exclusive of defense tax collections which were covered into the Treasury of the United States.

TABLE 8.—Internal-revenue tax on manufactured products from Puerto Rico, fiscal years 1940 and 1941, by objects of taxation

Articles taxed	1940	1941	Increase or decrease (—)
Distilled spirits, excise tax.....	\$2,512,145.56	\$5,522,546.67	\$3,010,401.11
Distilled spirits, rectification tax.....	251,110.01	412,906.63	161,796.62
Wines.....	51.65	11.24	—40.41
Fermented malt liquors.....	5.00	9.60	4.60
Cigars, large:			
Class A.....	1,972.80	1,484.66	—488.14
Class B.....	770.55	700.50	—70.05
Class C.....	2,413.75	2,249.00	—164.75
Class D.....	23.10	25.20	2.10
Cigarettes, large.....	1,452.96	1,038.96	—414.00
Cigarettes, small.....	12,416.34	11,184.94	—1,231.40
Sugar.....		117.70	117.70
Total.....	2,782,361.72	5,952,275.30	3,169,913.58

NOTE.—The above collections for the fiscal year 1941 include defense-tax collections levied under the Revenue Act of 1940 which were credited to the Treasurer of the United States. Stamp sales for Puerto Rican tobacco and liquor manufacturers, exclusive of defense-tax collections, 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 \$2,858.45 in 1940 and \$2,947.06 in 1941 were collected at the ports of entry and were covered into the Treasury of the United States to the credit of the treasurer of Puerto Rico, under the act of Mar. 2, 1917 (sec. 3360, Internal Revenue Code).

INCOME TAX AUDIT

TABLE 9.—Additional income tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1941, by tax years

(a) TOTAL REGULAR AND JEOPARDY ASSESSMENTS

	Items	Tax	Interest	Penalty	Total
1920 and prior	230	\$288,867	\$86,411	\$19,773	\$395,051
1921	61	131,525	9,174	5,373	146,072
1922	55	102,325	95,518	59,355	257,198
1923	73	324,088	304,450	19,132	647,670
1924	79	311,556	289,253	27,860	628,669
1925	104	542,970	478,444	40,854	1,062,268
1926	116	701,888	574,587	84,799	1,361,274
1927	162	934,772	700,652	111,633	1,747,057
1928	177	1,078,199	728,661	182,021	1,988,881
1929	248	3,091,464	1,969,316	161,350	5,222,130
1930	281	3,733,633	2,132,835	185,132	6,051,600
1931	302	1,789,867	898,272	102,840	2,790,479
1932	380	3,514,127	1,568,283	116,703	5,199,113
1933	578	6,007,928	2,386,561	293,253	8,687,742
1934	1,496	8,785,072	2,979,316	412,676	12,177,064
1935	2,795	14,379,716	3,617,988	665,057	18,662,761
1936	7,798	34,768,966	7,603,529	798,554	43,172,049
1937	20,239	40,663,181	6,605,154	1,360,257	48,628,592
1938	65,696	43,706,878	4,401,338	518,414	48,626,630
1939	132,204	50,261,405	2,571,561	292,387	53,125,353
1940	3,564	2,126,035	15,386	10,056	2,151,477
1941	2	1,579			1,579
Total	236,610	217,245,541	40,016,689	5,468,499	262,730,729

(b) TOTAL REGULAR ASSESSMENTS

1920 and prior	201	\$262,277	\$78,968	\$17,594	\$358,839
1921	34	11,319	8,895	4,673	24,887
1922	45	33,324	25,456	9,561	68,341
1923	64	318,645	304,450	17,843	640,938
1924	68	306,748	284,731	25,008	616,487
1925	94	507,397	446,906	22,163	976,466
1926	101	621,161	507,536	27,744	1,156,441
1927	139	719,266	539,569	65,367	1,324,202
1928	157	945,548	636,771	120,830	1,703,149
1929	218	2,956,926	1,883,578	87,896	4,928,390
1930	254	3,621,167	2,068,371	110,456	5,799,994
1931	280	1,771,108	888,562	91,144	2,750,814
1932	352	3,402,661	1,515,930	90,262	5,008,843
1933	544	5,648,914	2,239,396	160,664	8,048,974
1934	1,389	8,233,440	2,783,239	268,737	11,285,416
1935	2,675	13,556,218	3,372,249	488,673	17,417,140
1936	7,640	27,627,233	6,074,736	474,442	34,176,411
1937	20,029	37,193,497	6,045,870	524,579	43,763,946
1938	65,459	41,532,756	4,176,399	313,344	46,022,499
1939	131,983	49,267,887	2,526,442	105,336	51,899,665
1940	3,528	1,696,920	13,564	2,513	1,712,997
1941	1	12			12
Total	235,255	200,234,414	86,421,618	3,028,819	239,684,851

TABLE 9.—Additional income tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1941, by tax years—Continued

(c) ASSESSMENTS ON AGREEMENT WITHOUT 90-DAY LETTER

	Items	Tax	Interest	Penalty	Total
1920 and prior	154	\$147,237	\$35,329	\$15,200	\$197,766
1921	31	9,180	5,524	3,095	18,799
1922	40	20,121	17,482	5,244	42,847
1923	50	12,275	5,148	3,780	21,212
1924	53	17,494	15,360	6,586	39,450
1925	77	77,085	67,658	9,889	154,632
1926	81	40,546	31,559	18,080	90,191
1927	110	103,875	72,552	20,899	197,326
1928	122	510,835	331,013	34,257	876,105
1929	155	1,056,605	675,979	48,678	1,781,262
1930	185	2,363,128	1,368,811	62,850	3,794,789
1931	217	1,133,959	577,977	41,983	1,753,919
1932	242	1,774,911	794,096	53,399	2,622,406
1933	346	3,483,354	1,967,187	82,564	4,933,105
1934	811	4,455,518	1,511,205	141,407	6,108,130
1935	1,595	7,096,416	1,949,773	175,131	9,221,320
1936	5,346	18,225,454	3,986,954	354,646	22,567,054
1937	16,847	27,289,354	4,355,121	369,634	32,014,009
1938	61,442	38,494,809	3,321,884	186,087	42,002,780
1939	130,373	48,240,024	2,464,321	82,852	50,787,287
1940	3,522	1,693,171	13,451	2,513	1,709,135
1941	1	12			12
Total	221,800	156,215,263	23,479,384	1,710,899	181,405,546

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

1920 and prior	29	\$35,643	\$6,849	\$419	\$42,911
1921	3	2,139	2,371	1,578	6,088
1922	3	4,132	801	373	5,306
1923	6	2,409	1,910	1,102	5,421
1924	5	646	621	241	1,508
1925	6	12,049	10,513	6,259	28,821
1926	8	2,884	2,380	1,873	7,137
1927	10	21,649	16,534	15,509	53,692
1928	11	28,843	20,292	13,982	63,117
1929	15	13,365	5,599	5,082	27,046
1930	18	35,440	18,866	9,882	64,188
1931	18	5,419	2,837	2,134	10,390
1932	35	58,931	27,372	7,590	93,893
1933	47	117,853	47,779	34,915	200,547
1934	147	1,061,043	366,369	90,184	1,517,596
1935	276	2,387,101	437,218	268,935	3,093,254
1936	1,008	3,690,348	796,575	115,442	4,602,365
1937	2,269	4,393,233	728,761	130,061	5,252,055
1938	3,796	2,596,586	296,447	107,857	2,990,890
1939	1,589	990,851	55,001	22,260	1,068,112
1940	6	3,749	113		3,862
1941					
Total	9,305	15,439,313	2,838,208	835,678	19,113,199

TABLE 9.—Additional income tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1941, by tax years—Continued

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

	Items	Tax	Interest	Penalty	Total
1920 and prior	12	\$12,277	\$5,939	\$1,669	\$19,885
1921					
1922	1	2,366		591	2,957
1923	4	268,765	262,168	898	531,831
1924	4	254,901	236,355	1,927	492,583
1925	6	397,897	350,809	3,264	751,970
1926	5	552,218	452,541	3,773	1,008,537
1927	7	451,887	343,541	3,692	799,120
1928	16	261,408	184,067	21,009	466,484
1929	33	993,759	607,093	25,132	1,625,984
1930	27	902,642	491,691	30,344	1,424,677
1931	26	425,103	203,820	25,632	654,555
1932	29	579,122	227,871	5,899	812,892
1933	73	665,709	267,710	40,130	973,549
1934	231	1,488,850	511,498	15,413	2,015,766
1935	484	2,757,461	615,371	27,867	3,400,699
1936	895	4,413,015	987,976	18,366	5,419,357
1937	702	5,010,797	875,392	16,821	5,903,010
1938	190	478,108	55,064	7,234	540,406
1939	19	96,638	7,094	124	103,856
1940					
1941					
Total	2,764	20,012,323	6,686,000	249,795	26,948,118

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

1920 and prior	6	\$67,120	\$30,851	\$306	\$98,277
1921					
1922	1	6,705	7,173	3,353	17,231
1923	4	35,196	35,224	12,054	82,474
1924	6	34,307	32,395	16,244	82,946
1925	5	20,366	17,926	2,751	41,043
1926	7	25,513	21,056	4,007	50,576
1927	12	141,855	106,942	25,267	274,064
1928	8	144,462	101,399	51,582	297,443
1929	15	863,197	591,907	8,994	1,494,098
1930	24	319,957	189,003	7,380	516,340
1931	19	206,627	103,928	21,395	331,950
1932	46	989,687	466,591	23,374	1,479,652
1933	78	1,381,998	556,720	3,055	1,941,773
1934	200	1,168,029	394,167	21,728	1,583,924
1935	320	1,315,240	369,857	16,740	1,701,867
1936	391	1,298,416	303,231	5,988	1,607,635
1937	211	495,213	86,596	8,063	589,872
1938	81	23,253	3,004	166	26,423
1939	2	374	26		400
1940					
1941					
Total	1,386	8,567,515	3,418,026	232,447	12,217,988

(g) TOTAL JEOPARDY ASSESSMENTS

	Items	Tax	Interest	Penalty	Total
1920 and prior	29	\$26,590	\$7,443	\$2,179	\$36,212
1921	27	120,206	279	700	121,185
1922	10	69,001	70,062	49,794	188,857
1923	9	5,443		1,309	6,752
1924	11	4,808	4,522	2,852	12,182
1925	10	35,573	31,538	18,691	85,802
1926	15	80,727	67,051	57,055	204,833
1927	23	215,506	161,083	46,266	422,855
1928	20	132,651	91,890	61,191	285,732
1929	30	134,538	85,738	73,464	293,740
1930	27	112,466	64,464	74,676	251,606
1931	22	18,259	9,710	11,696	39,665
1932	28	111,476	52,353	26,441	190,270
1933	34	359,014	147,165	132,589	638,768
1934	77	551,632	196,077	143,939	891,648
1935	120	823,498	245,739	175,384	1,244,621
1936	158	7,141,733	1,528,793	325,112	8,995,638
1937	210	3,469,684	559,284	835,678	4,864,646
1938	237	2,174,122	224,939	205,070	2,604,131
1939	221	993,518	45,119	187,051	1,225,688
1940	36	429,115	1,822	7,543	438,480
1941	1	1,567			1,567
Total	1,355	17,011,127	3,595,071	2,439,680	23,045,878

TABLE 9.—Additional income tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1941, by tax years—Continued

(h) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

	Items	Tax	Interest	Penalty	Total
1920 and prior					
1921					
1922					
1923					
1924					
1925					
1926	1	\$1,901	\$1,570		\$3,471
1927	1	345	264		609
1928	1	1,474	1,040		2,514
1929	1	2,633	1,700		4,333
1930	1	2,243	1,314		3,557
1931	1	661	347		1,008
1932	2	5,884	2,762	\$1,471	10,117
1933	1	467	192	346	1,005
1934	4	6,531	2,212	1,603	10,346
1935	10	210,957	67,500	844	279,301
1936	19	6,290,812	1,336,301	9,832	7,636,945
1937	51	990,146	154,429	8,438	1,153,013
1938	102	863,510	99,944	25,740	989,194
1939	142	565,269	27,247	76,046	668,562
1940	22	398,429	1,067	1,873	401,369
1941					
Total	359	9,341,262	1,897,889	126,193	11,165,344

(i) FRAUD JEOPARDY ASSESSMENTS

	Items	Tax	Interest	Penalty	Total
1920 and prior	29	\$26,590	\$7,443	\$2,179	\$36,212
1921	27	120,206	279	700	121,185
1922	10	69,001	70,062	49,794	188,857
1923	9	5,443		1,309	6,752
1924	11	4,808	4,522	2,852	12,182
1925	10	35,573	31,538	18,691	85,802
1926	14	78,826	65,481	57,055	201,362
1927	22	215,161	160,819	46,266	422,246
1928	19	131,177	90,850	61,191	283,218
1929	29	131,905	84,038	73,464	289,407
1930	26	110,223	63,150	74,676	248,049
1931	21	17,598	9,363	11,696	38,657
1932	26	105,692	49,591	24,970	180,153
1933	33	358,547	146,973	132,243	637,763
1934	73	545,101	193,865	142,336	881,302
1935	110	612,541	178,239	175,540	966,320
1936	139	850,921	192,492	315,280	1,358,693
1937	159	2,479,538	404,855	827,240	3,711,633
1938	135	1,310,612	124,995	179,330	1,614,937
1939	79	428,249	17,872	111,005	557,126
1940	14	30,686	755	5,670	37,111
1941	1	1,567			1,567
Total	996	7,669,865	1,897,182	2,313,487	11,880,534

TABLE 10.—Tax items appealed to the United States Board of Tax Appeals, fiscal year ended June 30, 1941

	Items	Tax	Penalty	Total
1925 and prior	134	\$751,880	\$105,049	\$856,929
1926	22	146,486	69,537	216,023
1927	26	164,664	62,028	226,692
1928	27	155,741	58,435	214,176
1929	39	403,173	116,843	520,016
1930	44	369,423	116,557	485,980
1931	41	168,051	67,650	235,701
1932	48	240,874	36,944	277,818
1933	62	2,504,665	347,448	2,852,113
1934	214	13,018,409	264,987	13,283,396
1935	600	23,179,178	765,228	23,944,406
1936	1,121	25,909,380	863,311	26,772,691
1937	1,861	35,088,528	1,243,439	36,331,967
1938	1,169	13,279,882	624,008	13,903,890
1939	446	2,388,280	156,343	2,544,623
1940	17	159,359	67,999	227,358
1941				
Total	5,891	117,927,968	4,966,806	122,894,774

TOBACCO, CIGARS, CIGARETTES, ETC.

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TABLE 11.—Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1940, by collection districts and by States

DISTRICT	Number of factories ¹			In bus- ness Jan. 1, 1941	Materials used in manufacturing tobacco								Total
	In bus- ness Jan. 1, 1940	Opened	Closed		Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Arkansas.....	1	0	0	1			136						136
First California.....	10	0	1	9	22,847	161,883	75,988	113,010		20,790	27,478	57,784	479,750
Sixth California.....	16	0	2	14	427	59	12,580	10,829					23,895
Colorado.....	2	0	1	1	67	49	4,995						5,111
Connecticut.....	6	2	1	7	1,462	281	23,331	190					25,254
Delaware.....	1	0	0	1	1,796,787			402,251	457,835				2,658,873
Florida.....	4	0	0	4			1,295						1,295
First Illinois.....	41	3	3	41	5,562,033	614	69,605	7,972	64,145	205,296		4,827,561	10,737,226
Eighth Illinois.....	34	2	3	33		836	117,598	575	35	934		548	121,570
Indiana.....	23	1	1	23	75,534		55,766		2,109		6,196	4,782	144,387
Iowa.....	16	0	1	15		820	119,315			1,551	9,831	3,535	135,052
Kansas.....	1	0	0	1	400		507						907
Kentucky.....	25	0	3	22	15,273,236	5,695,520	2,483,187	13,704,575	2,107,054	1,821,693	3,281,131	3,378,705	47,945,101
Louisiana.....	0	0	0	0		129							129
Maryland.....	1	1	1	1	347	38	56	14					455
Massachusetts.....	27	0	4	23	103,961	8,933	85,217	26,464	32,031	289	1,250	1,471	259,616
Michigan.....	22	2	3	21	145,085	4,037,611	563,083	6,654	179,516	498,284	1,419,096	1,130,350	7,979,679
Minnesota.....	15	0	2	13	40	134	41,714						41,688
First Missouri.....	12	0	1	11	4,541,396	17,287,417	1,231,580	54,812	2,629,812	4,524,104	5,622,923	2,876,049	38,768,098
Sixth Missouri.....	2	0	1	1			360						360
Montana.....	2	0	0	2			284						284
Nebraska.....	4	0	0	4			16,775						16,775
New Hampshire.....	2	0	1	1		465							465
Fifth New Jersey.....	15	0	2	13	3,842,599	22,795	69,086	7,833	4,557,378	533,130	124,470	177,091	9,334,382
First New York.....	23	0	3	20	322,123	3,605	142,730	8,694					477,152
Second New York.....	42	5	4	43	106,221	11,830	42,855	162,502	57,660	60	150	140	383,418
Third New York.....	11	2	1	12	37,397	4,639	29,994	11,700					83,730
Fourteenth New York.....	8	1	2	7	236,915	2,835	15,109	1,156	33,605	18,948	34,066	29,295	371,929
Twenty-first New York.....	20	1	2	19		5,183	624,519			350	2,476	203	629,702
Twenty-eighth New York.....	22	0	1	21			19,678	12,002	15,039				49,738
North Carolina.....	11	0	1	10	86,270,082	1,348,692	14,894,351	2,194,400	3,088,109	9,129,825	11,552,836	8,240,474	136,737,769
First Ohio.....	13	1	2	12	6,455,496	6,996,958	2,813,805	92,717	133,575	1,219,713	4,615,510	2,656,492	24,984,286
Tenth Ohio.....	4	0	0	4	482,238	1,381,296	1,127,734	3,772	190,556	823,412	1,727,160	325,944	5,542,112

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Eleventh Ohio.....	1	0	0	1			1,655						1,655
Eighteenth Ohio.....	29	1	1	29	44,230	2,324	153,116	76,623	8,322		384		279,999
Oregon.....	3	0	0	3			993	276					1,269
First Pennsylvania.....	54	4	7	51	516,836	314,468	947,636	246,104	2,580	177,468	204,650	62,489	2,472,231
Twelfth Pennsylvania.....	7	0	1	6	4,007,372	192,684	412,034		4	367,454	449,022	375,927	5,824,477
Twenty-third Pennsylvania.....	13	0	1	12	1,879		57,957	1,090					60,936
Rhoda Island.....	5	1	0	6	5,942		7,949	252					14,143
South Carolina.....	1	0	0	1			6,037						8,037
South Dakota.....	1	0	0	1			1,160						1,160
Tennessee.....	12	1	1	12	19,143,250	20,305	310,001	14,083	1,864,337	456,676	116,742	253,507	22,190,901
First Texas.....	2	0	0	2	41,000		120				600		41,720
Utah.....	1	0	0	1			525						525
Virginia.....	8	0	0	8	7,360,801	6,110,470	2,494,293	6,331,551	2,464,484	1,528,642	4,098,284	1,609,019	31,997,744
Washington.....	1	0	1	0			36						36
West Virginia.....	6	0	1	5	13,865	5,052,244	113,383	12,711		485,016	453,386	2,203,026	8,333,630
Wisconsin.....	28	1	3	26	576	14	142,676	1,014	301	3	5	126	144,715
Total, 1940.....	606	29	63	574	156,306,444	48,865,111	29,334,781	23,505,816	17,898,487	21,333,963	33,750,580	28,223,517	359,303,699
Total, 1939.....	632	40	64	608	142,368,905	52,759,291	30,578,117	31,182,205	17,833,487	21,757,093	37,062,491	27,385,284	360,926,673
Increase.....					14,027,539				60,000			838,233	
Decrease.....	24	11	1	34		3,894,180	1,243,336	7,676,389		423,130	3,311,911		1,623,174

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California.....	26	0	3	23	23,274	161,942	88,538	123,839		20,790	27,478	57,784	503,646
Illinois.....	75	5	6	74	5,562,033	1,450	187,198	6,547	64,180	206,345	934	4,828,109	10,658,796
Missouri.....	14	0	2	12	4,541,396	17,287,417	1,231,940	64,812	2,629,812	4,524,104	5,622,923	2,876,049	38,768,453
New York.....	126	9	13	122	704,656	28,092	874,885	196,054	106,304	19,368	36,692	29,638	1,995,689
Ohio.....	47	2	3	46	6,961,964	8,380,578	4,096,310	173,112	327,453	1,543,125	6,343,054	2,962,432	30,808,032
Pennsylvania.....	74	4	9	69	4,526,087	507,132	1,417,637	247,194	2,584	564,922	653,672	438,416	6,357,644

¹ Includes only those producing a taxable product, excluding 236 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 1940, 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, 1940	Total to be accounted for	On hand Jan. 1, 1941	Removed 2		
									For exportation	Tax-paid during 1940	
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
Arkansas				136	136		136			136	\$24.48
First California				274,332	274,332	27,944	302,276	1,324	2,380	298,572	53,742.96
Sixth California				28,552	23,552	205	23,757	13		23,744	4,273.92
Colorado				4,917	4,917		4,917			4,917	885.06
Connecticut				24,150	24,150	67	24,217	151		24,066	4,351.88
Delaware				2,120,117	2,120,117		2,120,117		600	2,119,517	381,613.06
Florida				1,253	1,253	32	1,285	39		1,246	224.28
First Illinois		30	1,200,666	9,554,737	10,755,433	90,810	10,846,243	105,536	11,206	10,729,501	1,931,310.18
Eighth Illinois		2,445		115,687	118,132	60	118,192			118,192	21,274.56
Indiana		39,053		86,714	125,767	5,057	130,824	5,599		125,225	22,540.50
Iowa			3,010	127,936	130,946		130,946			130,946	23,579.28
Kansas				797	797		797			797	143.46
Kentucky	672,432	1,403,983		43,704,775	45,781,190	480,459	46,261,649	457,094	1,073,867	44,601,308	8,028,235.44
Louisiana		99	20	10	129		129			129	23.22
Maryland				454	454		454			454	81.72
Massachusetts				279,369	279,369	5,861	285,230	4,512	520	280,198	50,435.64
Michigan	456,323	30,577	585,245	6,960,459	8,082,604	143,547	8,176,151	137,204		8,038,467	1,446,924.06
Minnesota				40,298	40,298	88	40,386	88		40,298	7,263.64
First Missouri	15,448,571	1,543,280	301,274	23,735,150	41,028,275	104,107	41,132,382	97,465	951,392	40,075,545	7,213,598.10
Sixth Missouri				360	360		360			360	64.80
Montana				306	306		306			306	55.08
Nevada				17,809	17,809		17,809			17,809	3,206.62
New Hampshire				467	467		467	311		156	28.08
Fifth New Jersey			5,276	7,620,235	7,625,511	14,260	7,639,771	20,770	324	7,618,677	1,371,361.86
First New York				393,509	393,509	5,238	398,747	18,571	32	380,144	68,425.92
Second New York				306,792	306,792	21,432	328,224	20,517	125	307,582	55,364.76
Third New York				78,077	78,077	3,681	81,758	6,812	577	74,369	13,386.42
Fourteenth New York			4,485	358,137	362,622	172	362,794			362,794	65,302.92
Twenty-first New York	640			643,439	644,079		644,079	785		643,294	115,792.92
Twenty-eighth New York			75	49,195	49,270	655	49,925	357		49,568	8,922.24
North Carolina	29,887,850	609,408		96,852,880	127,350,138	3,153,098	130,503,236	3,415,464	219,625	126,687,896	22,803,821.28
First Ohio	940,795	1,362	108,619	24,256,850	25,307,626	3,239	25,310,865	111	12,934	25,295,959	4,553,278.02
Tenth Ohio				5,794,478	5,794,478	242,639	6,037,117	126,856	131	5,910,130	1,068,823.40
Eleventh Ohio				1,550	1,550		1,550			1,550	279.00
Eighteenth Ohio			1,021	295,078	296,099		296,099			296,099	53,297.82
Oregon				1,269	1,269		1,269			1,269	228.42
First Pennsylvania			35,531	2,412,717	2,448,248	8,567	2,456,815	6,458	2	2,450,355	441,063.90
Twelfth Pennsylvania			1,648,665	3,521,182	5,169,847	61,563	5,221,410	35,032	2,354	5,184,024	933,124.32
Twenty-third Pennsylvania				61,008	61,008	19	61,027	69		60,958	10,972.44
Rhode Island				13,293	13,293	94	13,387	943		12,444	2,239.92
South Carolina				8,285	8,285	67	8,352	410		7,942	1,429.56
South Dakota				1,160	1,160		1,160			1,160	208.80
Tennessee	76,046	1,924,039		17,213,139	19,213,224	198,524	19,411,748	182,112	1,118	19,228,518	3,461,133.24
First Texas		13,793	141	17,662	31,496		31,496			31,496	5,669.28
Utah				525	525		525			525	94.50
Virginia	1,276,262	36,891	282,336	30,510,136	32,105,625	345,746	32,451,371	73,058	1,465,098	30,895,136	5,561,123.94
Washington				56	56		56			56	10.08
West Virginia				8,258,767	8,258,767	150,868	8,409,635	101,039	1,464	8,307,132	1,495,283.76
Wisconsin		327		139,635	139,862	4,767	144,629	4,407		140,222	25,239.96
Total, 1940	48,758,919	5,605,287	4,176,364	285,882,639	344,423,209	5,062,866	349,486,075	4,823,107	3,743,749	340,581,215	61,304,618.70
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
Increase				4,272,601	1,116,496		252,486			739,626	133,132.68
Decrease	2,503,877	127,490	524,738			864,010		251,553	246,016		

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT											
STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
California				267,884	267,884	28,149	326,033	1,337	2,380	322,316	\$58,016.88
Illinois		2,475	1,200,666	9,670,424	10,873,565	90,870	10,964,435	105,536	11,206	10,847,693	1,952,584.74
Missouri	15,448,571	1,543,280	301,274	23,735,510	41,028,635	104,107	41,132,742	97,465	951,392	40,075,905	7,213,662.90
New York	640		4,560	1,829,149	1,834,349	31,178	1,865,527	47,042	734	1,817,751	327,195.18
Ohio	940,795	1,362	108,640	30,347,956	31,399,753	245,878	31,645,531	126,967	13,065	31,503,768	5,670,678.84
Pennsylvania			1,684,196	5,994,907	7,679,103	60,149	7,739,252	41,559	2,356	7,695,337	1,385,160.68

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California				297,884	297,884	28,149	326,033	1,337	2,380	322,316	\$58,016.88
Illinois		2,475	1,200,666	9,670,424	10,873,565	90,870	10,964,435	105,536	11,206	10,847,693	1,952,584.74
Missouri	15,448,571	1,543,280	301,274	23,735,510	41,028,635	104,107	41,132,742	97,465	951,392	40,075,905	7,213,662.90
New York	640			1,829,149	1,834,349	31,178	1,865,527	47,042	734	1,817,751	327,195.18
Ohio	940,795	1,362	109,640	30,347,956	31,399,753	245,878	31,645,631	126,967	13,065	31,503,768	5,670,678.24
Pennsylvania			1,684,196	5,994,907	7,679,103	60,149	7,739,252	41,559	2,356	7,695,337	1,385,160.66

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, 42,909,979 pounds; smoking tobacco, 205,101,032 pounds; and snuff, 37,871,628 pounds.

² Manufactured tobacco was also removed from factories without payment of tax as follows: (a) For use of the United States: Kentucky, 126,862 pounds; Michigan, 480 pounds; first Missouri, 632 pounds; North Carolina, 164,309 pounds; first Ohio, 652 pounds; Virginia, 1,918 pounds; total 294,853 pounds. (b) For use as sea stores: Kentucky, 2,518 pounds; first Missouri, 7,348 pounds; North Carolina, 15,942 pounds; first Ohio, 1,179 pounds; Virginia, 16,164 pounds; total, 43,151 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 1940, 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, 1940	Opened	Closed	In business Jan. 1, 1941	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1940	On hand Jan. 1, 1941	Removed ²		
											For exportation	Personal consumption	Tax-paid ³
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
Alabama	6	0	0	6	3,381	30	2,339	264,325	650	1,150	5,825	258,000	288,000
Arkansas	5	0	2	3	3,722	466	350	122,836	1,350		2,386	121,800	121,800
First California	58	4	10	52	612,901	62,644	1,559	38,419,577	11,991,921	8,933,365	2,500	54,355	41,421,278
Sixth California	67	8	13	62	130,250	402,282	4,010	29,042,286	2,172,937	2,646,360	6,300	131,012	28,431,551
Colorado	8	3	1	10	2,369	1,578	998	232,135	46,775	35,275		5,110	238,525
Connecticut	113	12	16	109	598,406	64,075	56,123	30,338,435	9,946,059	4,038,216		274,044	35,972,244
Delaware	4	0	1	3	479	522	253	63,550	800	600		63,750	63,750
Florida	155	20	29	146	9,777,724	1,204,835	7,944,156	902,853,731	34,385,066	16,863,679	1,287,100	3,067,244	916,021,774
Georgia	20	0	0	12	9,023	10,172	6,588	1,471,780	139,572	10,000		9,071	1,592,281
Idaho	1	0	0	1	49	155		8,500				8,500	8,500
First Illinois	325	16	44	297	247,577	143,984	104,842	24,215,172	1,028,080	967,403		309,700	23,966,149
Eighth Illinois	96	1	10	87	80,269	15,595	26,128	5,736,673	153,085	117,185		62,173	5,710,400
Indiana	56	0	5	51	1,114,972	933,985	229,458	109,566,823	3,295,894	3,688,038		48,852	109,125,827
Iowa	38	1	6	33	23,357	4,453	3,376	1,383,531	35,415	26,690		11,176	1,381,080
Kansas	8	1	4	5	1,086	64	331	66,017	182,755	182,055		1,467	65,250
Kentucky	23	0	3	21	85,938	6,227	1,066	3,787,670	278,330	90,694		38,335	3,936,981
Louisiana	11	0	1	10	666,935	399,031	401,651	76,810,065	2,964,124	2,645,047	16,050	2,125	77,110,967
Maine	25	2	3	24	25,151	2,102	3,359	1,505,596	53,790	39,499		18,502	1,501,395
Maryland	26	1	4	23	75,624	133,366	50,598	11,453,613	356,148	395,150	22,000	19,377	11,373,234
Massachusetts	215	5	24	196	484,650	172,978	509,124	53,627,411	2,368,536	1,927,795	11,300	199,308	53,857,544
Michigan	99	3	13	89	854,669	1,204,755	34,359	98,055,372	4,358,189	3,423,047		168,563	98,821,951
Minnesota	57	1	9	49	30,569	22,958	12,683	3,226,529	188,431	90,418		31,382	3,293,160
Mississippi	1	0	1	0	34	4	18	3,500				3,500	3,500
First Missouri	56	0	8	48	81,612	14,836	18,066	5,336,344	184,981	113,943		101,207	5,306,175
Sixth Missouri	15	1	2	14	94,365	242,263	22,329	18,793,110	447,698	198,323		5,875	19,036,610
Montana	7	0	1	6	1,085	1,245	42	130,857	650	150		2,157	129,200
Nebraska	10	0	0	10	2,046	1,086	1,044	235,730	25,645	21,545		905	239,925
Nevada	2	0	0	2	67	10	20	3,593	150			93	3,650
New Hampshire	33	2	8	27	569,022	4,055	552,404	54,908,838	463,617	180,736		152,952	55,038,767
First New Jersey	22	1	1	22	903,439	2,439,714	19,576	178,742,728	1,283,806	3,423,049	104,450	108,688	176,390,347
Fifth New Jersey	95	11	10	96	5,874,255	5,126,841	309,791	564,511,814	36,784,371	26,688,962	1,203,750	564,619	572,838,654
First New York	219	19	42	196	886,049	155,977	31,547	47,431,518	5,155,432	16,473,560	20,000	87,552	36,005,888
Second New York	125	11	25	111	397,737	136,059	24,819	24,931,985	4,213,319	3,366,074		122,687	25,656,543
Third New York	216	25	38	203	831,720	423,767	117,528	80,565,516	8,102,027	12,594,696	42,200	246,605	75,784,042
Fourteenth New York	155	13	19	149	362,991	962,773	18,786	69,491,181	8,688,377	5,576,189	51,000	131,611	72,421,758
Twenty-first New York	54	3	12	45	42,746	15,840	2,827	2,738,652	351,885	293,271		11,516	2,785,750
Twenty-eighth New York	69	5	9	65	143,498	11,603	9,904	6,050,430	1,046,116	1,016,094		26,997	6,053,455
North Carolina	7	0	0	7	264,919	74	521,886	35,841,515	1,029,320	436,003		47,457	36,387,375
North Dakota	3	0	1	2	430	207	274	37,950	900	3,500		35,350	35,350
First Ohio	42	1	9	34	309,337	82,977	31,669	16,633,494	1,356,420	1,065,738		124,291	16,799,885
Tenth Ohio	33	0	4	29	441,792	3,212,285	294,590	187,048,041	2,762,165	1,961,388	206,600	147,370	187,494,848
Eleventh Ohio	31	1	6	26	69,586	1,314	19,695	4,871,002	597,510	491,835		1,932	4,974,745
Eighteenth Ohio	71	1	4	68	339,351	92,531	288,223	39,885,032	2,954,514	2,550,253		67,491	40,221,802
Oregon	12	0	1	11	3,051	2,789	900	364,008	11,850	16,950		7,808	351,100
First Pennsylvania	439	13	49	403	23,125,762	9,246,645	5,515,518	1,673,070,886	67,432,947	70,338,442	1,073,600	427,615	1,668,664,176
Twelfth Pennsylvania	28	1	5	24	419,118	3,700,887	2,551	238,980,507	13,785,211	7,348,618	92,925	8,420	245,315,755
Twenty-third Pennsylvania	48	1	7	42	350,100	6,308	44,787	21,203,648	6,632,708	2,611,629	10,000	11,496	25,203,231
Rhode Island	28	0	3	25	199,760	4,518	6,467	8,504,295	1,540,343	1,523,939		5,749	9,514,950
South Carolina	4	0	0	4	1,336,105	2,289,495	116,462	198,911,228	16,033,799	11,925,160	587,500	1,917	202,430,450
South Dakota	2	0	0	2	1,622	429		100,755				855	99,900
Tennessee	8	2	1	9	26,215	117,703	119	9,049,512	6,336,058	7,690,977		9,562	7,685,031
First Texas	10	1	1	10	119,757	4,842	33,728	6,750,121	182,615	369,794		6,262	6,556,680
Second Texas	6	2	4	4	1,727	592	1,084	160,381	4,653	4,244		2,395	148,395
Utah	2	0	0	2	3,966	12,152	14	961,101	64,250	112,425		11,013	901,913
Vermont	1	0	0	1									
Virginia	12	0	0	12	3,245,101	1,079,012	29,563	244,433,623	44,336,707	24,473,661	410,700	3,279	263,876,190
Washington	12	2	1	13	2,292	940	2,070	275,214	47,800	51,750		8,394	262,870
West Virginia	26	0	2	24	1,759,760	11,347	334	81,516,024	6,160,698	5,518,989		3,249	82,154,504
Wisconsin	232	14	28	218	200,751	75,945	104,523	19,539,128	1,304,094	842,633		260,504	19,740,085
Wyoming	1	0	0	1	78	188	14	15,188				438	14,750
Total, 1940	3,553	209	508	3,254	57,238,437	34,266,490	17,536,523	5,235,271,076	313,271,603	255,405,146	5,147,975	7,181,168	5,280,801,890
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	5,180,602,768
Increase					4,498,361	2,175,985		37,643,988	7,057,239		1,933,905		100,199,122
Decrease	281	78	60	299			2,371,779			56,973,929		453,871	

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
California	125	12	23	114	743,241	464,926	5,569	67,461,863	14,164,858	11,579,725	8,800	185,367	69,852,829
Illinois	421	17	54	384	327,846	160,579	130,970	29,951,845	1,181,165	1,084,588		371,873	29,676,549
Missouri	71	1	10	62	176,977	257,089	40,395	24,129,454	632,679	312,266		107,082	24,342,785
New Jersey	117	12	11	118	6,777,694	7,568,555	399,367	743,254,542	38,068,177	30,112,011	1,308,200	673,607	749,229,001
New York	838	76	145	769	2,664,741	1,706,019	265,411	231,208,282	27,557,206	39,318,884	113,200	626,968	218,707,435
Ohio	177	3	23	157	1,190,965	3,899,107	634,177	248,437,569	6,069,214	5,069,214		341,084	249,491,280
Pennsylvania	515	15	61	469	23,894,980	12,953,820	5,562,856	1,933,255,041	87,850,866	80,298,689	1,176,525	447,531	1,989,183,162
Texas	16	3	5	14	121,484	5,434	34,812	6,900,502	187,268	374,038		8,657	6,705,075

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 sea stores: Virginia, 6,600 cigars.

³ The number of cigars of each class removed tax-paid at different rates is shown in table 14. Average quantity of leaf tobacco used per 1,000 large cigars, 24.13 pounds.

TABLE 14.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1940, 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	255,400		2,600			258,000	\$523.80
Arkansas	113,600	7,350	850			121,800	253.50
First California	39,377,475	272,255	1,760,058	11,075	415	41,421,278	83,493.89
Sixth California	10,048,423	958,155	17,414,643	10,305	25	28,431,551	110,153.07
Colorado	220,075	350	17,500			238,525	529.90
Connecticut	29,583,649	227,325	6,360,370	900		35,972,244	91,260.57
Delaware	60,575		3,175			63,750	137.03
Florida	807,686,982	13,410,248	78,536,260	16,179,577	209,707	916,021,774	2,221,000.61
Georgia	1,506,131		85,400	750		1,592,281	3,450.14
Idaho	8,500					8,500	17.00
First Illinois	15,811,155	331,805	7,533,014	285,075	5,100	23,966,149	73,344.93
Eighth Illinois	5,414,875	76,250	219,275			5,710,400	12,154.88
Indiana	91,076,634	141,424	17,894,605	12,789	375	109,125,827	272,189.91
Iowa	1,190,230	159,800	31,050			1,381,080	3,015.11
Kansas	65,050		200			65,250	131.10
Kentucky	3,775,960	35,525	125,496			3,936,981	8,285.98
Louisiana	57,186,090	1,972,772	17,760,106	190,875	1,125	77,110,967	211,110.40
Maine	900,300	48,350	552,746			1,501,395	4,709.38
Maryland	10,911,850	123,260	338,024	100		11,373,234	23,884.65
Massachusetts	44,893,974	495,905	8,490,185	7,130	350	53,857,544	133,656.18
Michigan	70,251,746	469,628	28,039,564	53,575	7,438	98,821,951	282,773.15
Minnesota	3,118,303	3,250	171,307	300		3,293,160	7,106.04
Mississippi	3,500					3,500	7.00
First Missouri	4,867,325	4,850	426,850	2,900	4,250	5,306,175	11,971.28
Sixth Missouri	18,457,720	164,850	414,040			19,036,610	39,480.19
Montana	81,760		47,450			129,200	400.75
Nebraska	231,825		8,100			239,925	504.15
Nevada	1,850		1,800			3,650	12.70
New Hampshire	46,463,433	51,300	8,532,459	1,575		55,038,767	135,739.60
First New Jersey	162,751,600	809,270	12,660,627	166,850	2,000	176,390,347	393,013.07
Fifth New Jersey	498,700,348	9,266,709	63,520,065	990,652	64,950	572,838,654	1,355,507.08
First New York	31,370,087	931,755	3,666,001	37,175	300	36,005,888	84,262.77
Second New York	19,407,018	1,118,908	4,692,161	428,300	10,156	25,656,543	70,265.82
Third New York	53,420,838	2,288,512	18,324,574	1,668,213	81,605	75,784,042	223,949.49
Fourteenth New York	64,665,247	1,723,665	6,000,476	32,345	25	72,421,758	164,843.83
Twenty-first New York	2,480,200	6,550	299,000			2,785,750	6,475.05
Twenty-eighth New York	5,507,705	103,800	441,950			6,053,455	13,536.56
North Carolina	36,384,650	2,725				36,387,375	72,777.47
North Dakota	35,350					35,350	70.70
First Ohio	15,618,044	158,050	1,022,071	1,000	720	16,799,885	36,840.81
Tenth Ohio	183,412,902	2,361,000	1,720,946			187,494,848	382,513.53
Eleventh Ohio	4,945,670	18,275	10,675	125		4,974,745	10,000.85
Eighteenth Ohio	39,676,826	179,775	364,976	225		40,221,802	81,720.22
Oregon	287,575	9,000	54,525			351,100	874.77
First Pennsylvania	1,564,278,029	2,143,915	101,087,962	1,061,800	92,470	1,668,664,176	3,652,824.86
Twelfth Pennsylvania	225,029,660	600,995	19,683,900	1,200		245,315,755	550,294.40
Twenty-third Pennsylvania	25,156,756	25,375	21,000		100	25,203,231	50,495.99
Rhode Island	9,500,175		14,775			9,514,950	19,074.22
South Carolina	202,424,225	850	5,375			202,430,450	404,877.87
South Dakota	93,500		6,400			99,900	219.00
Tennessee	7,617,706		67,325			7,685,031	15,572.04
First Texas	4,638,025		1,911,680	6,975		6,556,680	18,907.69
Second Texas	128,120	14,950	7,325			148,395	333.71
Utah	609,725	750	291,438			901,913	2,678.89
Vermont							
Virginia	263,567,002	19,000	290,188			263,876,190	528,641.94
Washington	245,096	2,600	15,150		24	262,870	574.07
West Virginia	82,143,604	8,600	1,700	600		82,154,504	164,327.81
Wisconsin	17,309,879	73,070	2,221,639	134,597	900	19,740,085	47,372.58
Wyoming	12,000		2,750			14,750	37.75
Total, 1940	4,784,768,512	40,822,751	433,445,679	21,292,913	472,035	5,280,801,890	12,089,181.73
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
Increase	95,980,267		4,957,547		9,771	100,199,122	212,583.82
Decrease		482,334		276,129			
TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT							
STATE	Number	Number	Number	Number	Number	Number	
California	49,425,898	1,230,410	19,174,701	21,380	440	69,852,829	\$198,646.96
Illinois	21,226,030	408,055	7,752,289	285,075	5,100	29,676,549	85,499.81
Missouri	23,325,045	169,700	840,890	2,900	4,250	24,342,785	51,451.47
New Jersey	661,461,948	10,075,979	76,480,692	1,163,432	56,950	749,229,001	1,748,520.15
New York	176,851,065	6,173,190	33,425,062	2,166,033	92,086	218,707,436	563,333.52
Ohio	243,653,442	2,717,100	3,118,668	1,350	720	249,491,280	511,075.41
Pennsylvania	1,814,464,445	2,770,285	120,792,862	1,063,000	92,570	1,989,183,162	4,263,615.25
Texas	4,784,145	14,950	1,919,005	6,975		6,705,075	19,241.40

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 1940¹

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	
1940	6	0	0	6	Pounds 721,601	Pounds 882,551	Pounds 58,882	Number 96,489,934	Number 22,457,672	Number 986,765	Number 57,367,738	Number 14,644,341	Number 1,349,552	Number 96,806,368	\$506,702.91
1939	6	0	0	6	Pounds 698,314	Pounds 896,696	Pounds 89,240	Number 94,943,380	Number 22,342,353	Number 1,180,951	Number 54,432,983	Number 13,809,081	Number 1,318,900	Number 93,084,268	483,192.97
Increase					23,287			1,546,554	115,319		2,934,756	835,260	30,952	3,722,100	23,509.94
Decrease						14,145	30,368			194,186					

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, sec. 311, of the Tariff Act of 1930.

NOTE.—Average quantity of leaf tobacco used per 1,000 cigars, 20.49 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 1940, 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, 1940	On hand Jan. 1, 1941	Removed ¹		
							For exportation	Tax-paid during 1940	
	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
First California	11			3,914				3,800	\$2.85
Sixth California		17	25	14,000				14,000	10.50
Florida	3,586	977	7,817	4,406,897	324,428	69,145	5,820	4,643,910	3,482.94
First New Jersey	825	2,622		1,115,800				1,115,800	836.85
Fifth New Jersey	350	1,152		501,800	61,210	30,820		532,190	399.14
Second New York	91	541	1,739	763,830	307,240	208,040		863,030	647.27
Third New York	819	712	3,464	1,653,850	74,366	50,816		1,677,400	1,258.05
North Carolina		14,938		5,150,890	969,670			6,120,560	4,590.42
Eighteenth Ohio	30		12	10,000				10,000	7.50
Twenty-third Pennsylvania	389			84,800	3,900	4,900		83,800	62.85
South Carolina	25,489		10,498	9,144,280		1,247,450		7,896,830	5,922.62
Virginia	163,843	168,704	34,545	111,888,278	12,606,114	5,026,980	327,050	119,140,362	89,355.27
Total, 1940	195,413	189,663	58,100	134,738,339	14,346,928	6,638,151	332,870	142,101,682	106,676.26
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
Increase			39,744		4,362,292		328,100		
Decrease	35,272	75,926		22,201,593		7,708,777		10,433,368	7,825.03

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
California	11	17	25	17,914				17,800	\$13.35
New Jersey	1,175	3,774		1,617,600	61,210	30,820		1,647,990	1,235.99
New York	910	1,253	5,203	2,417,680	381,606	258,856		2,640,430	1,905.32

¹ Cigars were also removed from factories without payment of tax as follows: (a) For personal consumption and experimental purposes: First California, 114; Florida, 12,450; total, 12,564 cigars.

NOTE.—The number of factories in business are included in table 13. Average quantity of leaf tobacco used per 1,000 small cigars, 3.9 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 1940, 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, 1940	Opened	Closed	In business Jan. 1, 1941	Unstemmed	Stemmed	Scrape, cuttings, and clippings	Manufactured	On hand Jan. 1, 1940	On hand Jan. 1, 1941	Removed for exportation ²	Tax-paid during 1940			
												At \$3 per M	At \$3.25 per M ³		
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number		
First California.....	4	0	0	4	886,553	6,340,772	139,927	3,169,792,508	1,653,000	7,138,080	169,064,800	1,454,510,844	1,429,690,784	\$9,010,027.58	
Sixth California.....	2	0	0	2	916	470	5	143,283	6,625	1,403	58,160	58,160	89,400	465.03	
Florida.....	2	0	0	2	224	1,087	1,239	579,404	81,832	138,490	172,498	203,076	147,172	1,087.54	
First Illinois.....	1	0	1	0	224	1,087	116,501	440,000	59,884,600	77,227,470	229,409,350	440,000	440,000	1,320.00	
Kentucky.....	4	0	1	3	20,344,185	8,511,406	32	12,719,234,940	12,120	1,000	6,086,952,350	6,086,952,350	6,345,431,100	38,883,508.12	
Maryland.....	0	1	0	1	10,729	235	6	3,040,545	104,485	56,050	1,771,460	1,771,460	1,317,520	9,596.32	
Massachusetts.....	7	0	3	4	190	47,725	18	69,800	450,000	76,280	371,000	7,014,472	9,931,880	224.90	
Michigan.....	1	1	0	2	2,230,055	17,905,422	1,855,525	16,943,632	147,910	56,100	54,311,500	4,990,656,890	4,428,256,000	53,322.03	
First Missouri.....	2	0	0	3	851	1,960	1,529,469	9,549,745,280	1,208,000	1,529,100	995,000	4,990,656,890	4,428,256,000	29,363,802.67	
Fifth New Jersey.....	3	0	1	2	155,501	553,317	2,397	613,121,290	3,097,490	2,552,631	1,003,600	241,336,060	370,463,280	1,928,013.84	
First New York.....	2	1	1	2	1,426	481	14	311,422,670	49,554	28,627	152,419,156	152,419,156	158,536,974	972,499.38	
Second New York.....	14	1	1	14				606,400			329,320	329,320	294,760	1,945.98	
Third New York.....	7	1	4	4			119	39,600		1,000		13,700	24,900	122.03	
Fourteenth New York.....	1	0	0	1											
Twenty-eighth New York.....	1	1	0	2	3,426	1,396	18	1,834,220	29,220			1,659,000	146,000	5,451.50	
North Carolina.....	7	0	0	7	26,495,525	170,051,389	10,649,603	92,315,788,184	228,416,640	238,332,160	1,549,117,450	44,677,030,147	45,501,636,547	281,611,409.22	
First Pennsylvania.....	6	0	2	4	20,445	11,914,307	268	5,818,034,010	315,400	340,700	35,570,500	2,893,740,220	2,887,703,850	18,066,258.17	
Twelfth Pennsylvania.....	1	0	0	1			290,725	116,509,370		250,000	1,363,500	76,977,970	38,917,900	354,417.08	
First Texas.....	1	0	1	0	1		80	80			80			24	
Virginia.....	9	0	0	9	56,414,415	82,234,863	9,328,976	64,733,900,835	18,219,436	16,579,678	5,609,098,747	28,053,037,838	30,754,797,810	184,112,206.40	
Total, 1940.....	75	6	15	66	106,564,442	297,516,907	23,962,747	189,371,258,171	313,614,972	344,338,587	7,650,477,945	4,180,464,615,940	4,180,464,615,940	564,375,713.23	
Total, 1939.....	75	11	11	75	99,599,472	291,326,274	15,804,876	180,666,824,460	501,012,839	313,631,847	7,878,343,362	172,039,270,607	172,039,270,607	516,117,811.82	
Increase.....					6,964,970	6,190,633	8,157,871	8,704,433,691		30,706,740		8,425,345,333		48,257,901.41	
Decrease.....		5		9					187,397,867		227,865,417				

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number	Number
California.....	6	0	0	6	886,553	6,341,242	139,927	3,169,935,791	1,659,625	7,139,483	169,064,800	1,454,569,004	1,429,780,184	\$9,010,492.61
New York.....	25	4	6	23	161,204	557,157	1,532,011	927,024,180	4,355,044	4,140,518	1,998,600	395,757,236	529,464,914	2,908,032.68
Pennsylvania.....	7	0	2	5	20,445	11,914,307	290,993	5,934,543,380	315,400	590,700	36,934,000	2,969,718,190	2,926,621,750	18,420,675.25

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: Sixth California, 945; Kentucky, 3,827,520; first New York, 850; second New York, 8,799; third New York, 3,247; first Pennsylvania, 424,140; Virginia, 3,903,480; total, 8,168,981 cigarettes. (b) For use of the United States: Kentucky, 22,010,000; fifth New Jersey, 3,923,000; North Carolina, 28,292,000; Virginia, 20,106,000; total, 74,331,000 cigarettes. (c) For use as sea stores: First California, 111,041,000; Kentucky, 14,241,750; fifth New Jersey, 72,689,700; first New York, 5,000; North Carolina, 649,796,520; first Pennsylvania, 570,000; Virginia, 294,596,720; total, 1,142,940,690 cigarettes.

³ The higher rate became effective July 1, 1940.

⁴ Includes 88,537,154,303 tax-paid at \$3 per 1,000 and 91,927,461,637 tax-paid at \$3.25 per 1,000.

Average quantity of leaf tobacco used per 1,000 cigarettes, 2.83 pounds.

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 1940, by collection districts and by States

	Tobacco used				Cigarettes weighing more than 3 pounds per thousand				Value of stamps used	
	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1940	On hand Jan. 1, 1941	Removed for exportation	Tax paid during 1940		Value of stamps used
	Pounds	Pounds	Pounds	Number	Number	Number	Number	At \$7.20 per M	At \$7.80 per M	Number
Sixth California District	1,920	3		500	300,000	1,100	620,000	1,150	150	\$3.69
Kentucky	52		1	320,000	2,650	1,100		1,150	6,500	58.98
Massachusetts				5,700	2,300			2,500	500	21.90
Fifth New Jersey	14			7				440	540	7.38
First New York	6,462	1,920	10	1,332,120	216,650	87,140	1,500	552,960	907,170	11,057.24
Second New York	240	74		57,530	7,800	6,050		30,600	28,680	444.02
Third New York	1,410		289	440,640	900		21,000	226,290	183,350	3,137.42
North Carolina	155		7	31,240				16,820	15,120	239.04
First Pennsylvania			387	56,770				29,350	27,420	425.20
Twelfth Pennsylvania										
Total, 1940	10,240	2,015	793	2,248,740	528,300	94,650	642,500	2,039,800	15,394.87	
Total, 1939	18,678	2,606	2,123	4,368,790	69,550	528,300	1,536,000	2,364,040	17,021.09	
Increase	8,438	691	1,420	2,120,050	408,750	433,650	893,500	324,150	1,626.22	
Decrease										
STATE	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number	Number
New York	6,702	1,998	19	1,330,790	224,450	93,350	1,500	684,000	928,390	\$11,508.64
Pennsylvania	155		394	88,010	900	200		46,170	42,540	664.24

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

The higher rate became effective July 1, 1940.

Includes 860,460 tax-paid at \$7.20 per 1,000 and 1,179,430 tax-paid at \$7.80 per 1,000.

NOTE.—The number of factories in business are included in table 17. Average quantity of leaf tobacco used per 1,000 large cigarettes, 6.17 pounds.

TABLE 19.—Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1931 to 1940¹

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large ²	Small	Large	Small		
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1931	126,611,200	1,016,997	43,171	329,919,304	294,812,985	752,403,657
1932	103,233,757	1,054,270	18,547	269,010,925	286,816,510	690,133,809
1933	103,953,997	745,245	17,325	326,076,032	279,875,778	710,668,377
1934	110,203,242	919,472	882,144	374,500,769	280,024,051	775,529,878
1935	113,066,319	676,894	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	127,879,843	772,417	18,699	479,942,665	264,309,344	872,923,968
1938	118,161,858	589,451	14,151	483,826,314	262,710,323	865,392,097
1939	122,071,819	609,278	24,983	509,107,672	253,485,449	885,290,201
1940	126,309,121	525,764	13,804	535,203,981	260,662,967	922,715,697

¹ The quantities given are unstemmed equivalent of all kinds of tobacco used. Stemmed leaf and scraps, etc., used in manufacturing have been converted to unstemmed equivalent at the ratio of 3 pounds stemmed, etc., to 4 pounds unstemmed.² Does not include tobacco used in bonded manufacturing warehouses.

TABLE 20.—Production of manufactured tobacco, snuff, cigars, and cigarettes, calendar years 1931 to 1940

TOBACCO AND SNUFF						
Year	Plug	Twist	Fine cut	Scrap chewing	Smoking	Total
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1931	76,652,810	6,377,436	4,170,275	61,235,195	182,947,238	371,237,299
1932	61,945,173	4,918,034	50,080,201	190,986,528	35,994,337	347,278,744
1933	61,361,495	5,041,990	3,120,427	44,724,472	191,766,382	342,113,160
1934	62,759,957	5,079,904	2,970,421	44,786,387	193,075,426	345,565,998
1935	60,888,460	6,604,226	4,683,060	44,006,896	191,750,069	342,727,851
1936	59,164,321	6,372,164	5,068,192	45,342,446	194,006,958	347,976,506
1937	58,330,801	6,774,192	4,999,200	45,559,414	187,774,329	340,579,204
1938	54,494,646	5,658,854	4,572,346	42,775,966	200,693,591	345,368,538
1939	51,262,796	5,732,777	4,701,102	41,350,992	202,289,113	343,306,713
1940	48,758,919	5,605,287	4,176,364	42,909,979	205,101,032	344,423,209

CIGARS AND CIGARETTES

Year	Cigars		Cigarettes	
	Weighing more than 3 pounds per thousand	Weighing not more than 3 pounds per thousand	Weighing more than 3 pounds per thousand	Weighing not more than 3 pounds per thousand
	Number	Number	Number	Number
1931	5,347,921,293	338,996,780	5,159,660	117,064,214,494
1932	4,382,722,918	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	4,625,780,081	221,976,561	88,202,405	129,976,333,581
1935	4,685,369,674	177,822,178	2,504,490	139,966,179,916
1936	5,172,278,612	180,005,714	2,457,940	158,893,958,304
1937	6,303,368,834	198,584,972	3,066,460	169,969,319,880
1938	5,014,757,804	152,989,705	2,637,530	171,686,382,671
1939	5,197,627,088	156,939,932	4,368,790	180,666,824,480
1940	5,235,271,076	134,738,339	2,248,740	189,371,258,171

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 1940
MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR

Tobacco manufacturers		Cigar manufacturers	
Producing—		Producing—	
Plug tobacco exclusively.....	3	Small cigars exclusively.....	1
Twist tobacco exclusively.....	6	Large cigars exclusively.....	3,226
Fine cut tobacco exclusively.....	3	Small cigarettes exclusively.....	43
Scrap chewing tobacco exclusively.....	99	Large cigarettes exclusively.....	0
Smoking tobacco exclusively.....	336	Two or more kinds.....	50
Snuff exclusively.....	16	Total.....	3,320
Two or more kinds.....	111		
Total.....	674		
Quasi manufacturers except perique.....	157		
Perique producers and dealers.....	59		
Total.....	790		

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 1939 AND 1940

Output of tobacco (pounds)	Number of manufacturers	Manufactured tobacco produced						
		Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
		1939						
Under 50,000.....	596	Pounds 1,065	Pounds 104,632	Pounds 50,983	Pounds 468,778	Pounds 1,486,093	Pounds 96,834	Pounds 2,208,385
50,000 to 100,000.....	16	97,202	93,248	51,638	322,398	578,235		1,142,721
100,000 to 250,000.....	11	64,763	239,538	19,909	316,540	970,485	197,130	1,808,365
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	2,138,969	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
		1940						
Under 50,000.....	563	Pounds 1,381	Pounds 128,721	Pounds 67,207	Pounds 499,350	Pounds 1,296,542	Pounds 110,602	Pounds 2,103,803
50,000 to 100,000.....	12	73,946	49,597		319,746	389,368	4,651	837,308
100,000 to 250,000.....	17	252,422	524,174	18,917	318,713	1,615,133	193,227	2,922,686
250,000 to 500,000.....	10	77,052	1,279,447	4,485	698,710	1,585,755		3,645,449
500,000 to 5,000,000.....	13	3,192,458	1,723,514	1,635,024	3,040,940	8,087,630	2,120,117	19,799,683
Over 5,000,000.....	22	45,161,660	1,899,834	2,450,731	38,032,520	192,126,004	35,443,031	316,114,380
Total.....	637	48,768,919	5,605,287	4,176,364	42,909,979	205,101,032	37,871,628	344,423,209

SUMMARY

Output of tobacco (pounds)	Number of manufacturers			1939	1940	Increase (+) or decrease (-)	Percent of total	
	1939	1940	Increase (+) or decrease (-)				1939	1940
Under 50,000.....	596	563	-33	<i>Pounds</i> 2,208,385	<i>Pounds</i> 2,103,803	<i>Pounds</i> -104,582	0.64	0.61
50,000 to 100,000.....	16	12	-4	1,142,721	837,308	-305,413	.33	.24
100,000 to 250,000.....	11	17	+6	1,808,365	2,922,586	+1,114,221	.53	.85
250,000 to 500,000.....	12	10	-2	3,908,715	3,645,449	-263,266	1.14	1.06
500,000 to 6,000,000.....	15	13	-2	21,322,639	19,799,683	-1,522,956	6.21	5.75
Over 5,000,000.....	22	22	0	312,915,888	315,114,380	+2,198,492	91.15	91.49
Total.....	672	637	-35	343,306,713	344,423,209	+1,116,496	100.00	100.00

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1939 AND 1940

Output of cigars	Number of manufacturers			Aggregate cigar production			Percent of total production	
	1939	1940	Increase (+) or decrease (-)	1939	1940	Increase (+) or decrease (-)	1939	1940
	Number			Number			Number	
Under 250,000.....	3,666	3,330	-336	151,694,981	139,216,754	-12,478,227	2.92	2.66
250,000 to 500,000.....	132	138	+6	45,074,556	48,149,162	+3,074,606	.59	.92
500,000 to 1,000,000.....	98	98	0	66,745,560	68,047,502	+1,301,942	1.28	1.30
1,000,000 to 2,000,000.....	52	46	-6	72,807,011	66,853,058	-5,953,953	1.40	1.28
2,000,000 to 3,000,000.....	29	21	-8	67,459,531	52,604,429	-14,855,102	1.30	1.00
3,000,000 to 4,000,000.....	21	12	-9	72,911,342	41,111,097	-31,800,245	1.40	.79
4,000,000 to 5,000,000.....	9	11	+2	38,765,145	49,131,817	+10,366,672	.75	.94
5,000,000 to 7,500,000.....	22	19	-3	132,470,707	114,695,098	-17,775,609	2.55	2.19
7,500,000 to 10,000,000.....	12	9	-3	102,569,504	76,104,082	-26,465,422	1.97	1.45
10,000,000 to 20,000,000.....	28	25	-3	403,315,965	365,030,257	-38,285,708	7.76	6.97
20,000,000 to 40,000,000.....	20	23	+3	539,144,687	633,611,691	+94,467,004	10.37	12.10
Over 40,000,000.....	32	30	-2	3,503,608,090	3,580,715,849	+77,047,759	67.41	68.40
Total.....	4,121	3,762	-359	5,197,627,088	5,235,271,076	+37,643,988	100.00	100.00

TABLE 22.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1941, by collection districts*

TOBACCO AND SNUFF					
District	Unaccounted for July 1, 1940	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1941
	Pounds	Pounds	Pounds	Pounds	Pounds
First California		3,567	2,472		1,095
First Illinois	1,787	11,382	12,010	56	1,103
Kentucky	175,388	1,337,760	1,329,778	381	182,989
Massachusetts	30	226	256		
First Missouri	182,646	867,953	935,371	58	115,170
Fifth New Jersey		108	108		
First New York		2,202	59		2,143
Second New York		454	124		330
Third New York	577	9,387	9,964		
North Carolina	524	305,101	290,877		14,748
First Ohio	586	16,827	15,305		2,108
Tenth Ohio		232	232		
Twelfth Pennsylvania		4,384	3,479		905
Tennessee	597	43	640		
Virginia	82,838	1,378,965	1,343,235	3,935	114,633
West Virginia	93	1,485	1,316		262
Total	445,066	3,940,076	3,945,226	4,430	435,486

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

	Pounds	Pounds	Pounds	Pounds	Pounds
Florida		220	220		629
Louisiana	316	22,966	22,653		2,909
Second New York	5,358	91,490	93,939		
Third New York		116,271	116,271		
Tenth Ohio		23,535	21,480		2,055
First Pennsylvania		9,304	3,766		6,538
Total	6,674	263,786	258,329		11,131

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
First California		2,500	2,500		
Sixth California		8,500	6,000		2,500
Florida	26,250	1,872,662	1,664,152	20,000	314,760
Louisiana		37,450	37,450		
Maryland		10,000	16,000		
Massachusetts		6,100	4,100		2,000
First New Jersey	6,700	139,300	128,000		18,000
Fifth New Jersey	42,500	1,439,900	1,330,100	15,000	137,300
First New York		82,000	32,000		50,000
Third New York	2,500	81,100	60,900		22,700
Fourteenth New York		58,500	46,000		12,500
Tenth Ohio	11,750	264,000	232,000	250	43,500
First Pennsylvania	85,000	1,892,731	1,610,845	1,136	365,750
Twelfth Pennsylvania		98,900	92,400		6,500
Twenty-third Pennsylvania	5,000		5,000		
South Carolina	28,000	1,027,750	982,750		73,000
Virginia		517,950	486,350		31,600
Total	207,700	7,545,343	6,636,547	36,386	1,080,110

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
Florida		43,925	22,925		21,000
Virginia		327,050	323,050		4,000
Total		370,975	345,975		26,000

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
Second New York	500	1,000	1,500		
North Carolina		31,000	31,000		
Total	500	32,000	32,500		

TABLE 22.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1941, by collection districts—Continued*

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000					
District	Unaccounted for July 1, 1940	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1941
	Number	Number	Number	Number	Number
First California	5,690,000	212,504,800	187,354,800		30,740,000
Florida	100,000	68,985	168,985		
Kentucky	40,619,600	292,984,100	252,553,300	188,000	80,862,400
First Missouri		1,270,500	1,270,500		
Fifth New Jersey	4,677,400	46,444,400	46,493,800		4,628,000
First New York	230,000	2,006,800	1,892,000		344,800
Second New York	790,000	363,000	1,143,000		10,000
North Carolina	19,232,520	1,793,338,480	1,745,183,380	1,544,120	65,843,500
First Pennsylvania	4,180,000	30,409,000	30,109,000	20,000	4,460,000
Twelfth Pennsylvania	90,000	2,802,500	2,742,500		150,000
Virginia	391,962,800	6,091,308,830	6,092,304,330	7,517,000	383,450,300
Total	467,472,320	8,473,501,395	8,361,215,595	9,269,120	570,489,000

CIGARETTE PAPER BOOKS

	Number	Number	Number	Number	Number
Connecticut		4,408,684	4,408,684		
Second New York		223,800	123,800		100,000
North Carolina		381,600	381,600		
Total		5,014,084	4,914,084		100,000

CIGARETTE TUBES

	Number	Number	Number	Number	Number
Second New York		4,000,000	4,000,000		

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, 1941*

Class of product	Unaccounted for July 1, 1940	Withdrawn from factory during year	Delivered to sea-stores warehouses
Tobacco and snuff	pounds.. 519	50,715	47,701
Large cigars	number.. 5,000	8,500	5,000
Small cigarettes	do.. 6,216,000	1,354,161,400	1,145,008,130

Class of product	Delivered to vessels			Tax-paid or returned to factory	Unaccounted for July 1, 1941
	In foreign trade	In inter-coastal trade	United States Government		
Tobacco and snuff	pounds.. 2,251	60	257	12	954
Large cigars	number.. 1,500	2,000			
Small cigarettes	do.. 39,092,000	5,873,000	123,508,000	346,050	44,553,220

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, 1941

Class of product		Unaccounted for July 1, 1940	Withdrawn from warehouses during year
Tobacco and snuff.....	pounds.....	363	46,316
Large cigars.....	number.....		4,750
Small cigarettes.....	do.....	16,563,125	1,139,449,575

Class of product	Delivered to vessels			Tax-paid or returned to factory	Unaccounted for July 1, 1941
	In foreign trade	In inter-coastal trade	United States Government		
Tobacco and snuff.....	39,043	2,448	3,525	126	1,537
Large cigars.....	4,750				
Small cigarettes.....	527,467,780	79,089,300	503,242,715	19,934,530	26,278,375

¹ There are now 26 such warehouses in operation.

TABLE 25.—Drawback of internal-revenue taxes allowed on tobacco, snuff, cigars, and cigarettes exported, year ended June 30, 1941, by ports, and comparative totals for the years ended June 30, 1936, to June 30, 1940

Exported from port of—	Claims	Tobacco and snuff	Cigars		Cigarettes		Drawback allowed
			Large	Small	Large	Small	
	Number	Pounds	Number	Number	Number	Number	
Newport News.....	1					298,250	\$216.03
San Francisco.....	6	1,144		5,000			920.71
Total, 1941.....	7	1,144		5,000		298,250	1,136.74
Total, 1940.....	17	7,420	13,825	17,900	8,450	791,793	3,823.77
Total, 1939.....	15	5,928	10,500	10,100	4,500	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	23,521.30	
Total, 1936.....	38	8,451	74,000	16,600	16,900	7,587,964	24,648.74

TABLE 26.—Domestic and imported cigarette papers and tubes withdrawn and internal-revenue receipts from taxes during the fiscal years ended June 30, 1932, to June 30, 1941, inclusive

Fiscal year	Cigarette papers					
	Tax-free packages, books, or sets			Tax-paid packages, books, or sets		
	Domestic	Imported	Total	Domestic	Imported	Total
1932.....	Number 1,018,676,818	Number 242,599,233	Number 1,261,276,051	Number 8,007,826	Number 119,645,072	Number 127,652,898
1933.....	1,458,496,429	457,074,483	1,915,570,912	9,819,889	67,894,783	67,714,672
1934.....	1,930,133,447	539,525,666	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	11,683,440	59,448,000	71,141,440
1936.....	2,860,219,326	1,333,333	2,861,552,659	69,797,387	21,622,890	91,420,277
1937.....	2,711,554,987	800,000	2,712,354,987	61,571,548	17,797,240	79,368,788
1938.....	1,952,699,101	500,000	1,953,199,101	76,475,882	7,221,550	83,697,432
1939.....	2,160,364,855	1,040,000	2,161,404,855	100,248,660	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
1941.....	1,632,313,944	600,000	1,632,913,944	101,191,086	158,333	101,349,419

TABLE 26.—Domestic and imported cigarette papers and tubes withdrawn and internal revenue receipts from taxes during the fiscal years ended June 30, 1932, to June 30, 1941, inclusive—Continued.

Fiscal year	Cigarette papers—Continued			Cigarette tubes		
	Receipts			Tax-free		
	Domestic	Imported	Total	Domestic	Imported	Total
1932.....	\$85,332.63	\$1,559,909.32	\$1,645,241.95	Number 13,865,050	Number 13,865,050	Number 13,865,050
1933.....	134,050.20	784,502.64	918,552.84	20,893,300	20,893,300	20,893,300
1934.....	134,864.73	822,829.85	957,694.58	23,251,430	23,251,430	23,251,430
1935.....	162,116.24	801,641.92	963,758.16	26,170,100	26,170,100	26,170,100
1936.....	982,625.68	286,325.30	1,268,950.98	19,172,450	19,172,450	19,172,450
1937.....	877,204.09	225,910.50	1,103,114.59	20,429,660	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.....	1,512,121.90	40,130.50	1,552,252.40	8,324,350		8,324,350
1941.....	1,406,724.68	2,463.65	1,408,188.33	18,040,180		18,040,180

Fiscal year	Cigarette tubes—Continued					
	Tax-paid			Receipts		
	Domestic	Imported	Total	Domestic	Imported	Total
1932.....	Number 135,980,500	Number 140,596,150	Number 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	12.86	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	528,800	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
1941.....	119,236,900	5,100	119,242,000	23,126.00	1.02	23,127.02

TABLE 27.—Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1941

Classification	Large cigars					
	Class A	Class B	Class C	Class D	Class E	Total
	Number	Number	Number	Number	Number	Number
Domestic manufacture.....	4,904,084,389	41,823,557	451,749,264	21,922,096	466,158	5,420,045,464
Bonded manufacturing warehouses ¹	24,412,833	878,086	60,935,191	15,965,624	1,382,834	103,574,568
Imported—Cuba.....	6,605	2,300	667,141	1,030,783	2,427,222	4,124,051
Imported—Other countries.....	2,418	55,497	8,377	2,007	8,910	77,209
Total.....	4,928,506,245	42,759,440	513,349,973	38,920,510	4,285,124	5,527,821,292
Philippine manufacture.....	178,214,590	211,705	394,322	72,475	283,405	179,176,498
Puerto Rican manufacture.....	742,335	233,500	449,800	2,400		1,428,035
Total.....	6,107,463,170	43,204,646	514,194,095	38,995,385	4,568,529	5,708,425,825

Classification	Small cigars	Large cigarettes	Small cigarettes	Chewing and smoking tobacco	Snuff	Total tobacco and snuff
	Number	Number	Number	Pounds	Pounds	Pounds
	Number	Number	Number	Pounds	Pounds	Pounds
Domestic manufacture.....	151,804,285	1,477,728	189,765,312	437,304,986	398,326,173	343,312,571
Imported—Cuba.....	2,600	2,600	330,015	4,060	42	4,102
Imported—Other countries.....		64,938	1,464,031	93,780	4,938	98,716
Total.....	151,805,785	1,545,266	189,757,106	483,305,084	238,331,151	343,415,389
Philippine manufacture.....		7,180	297,292		12	12
Puerto Rican manufacture.....		132,785	3,441,415			
Total.....	151,805,785	1,685,231	189,770,845	190,305,084	250,331,151	343,415,401

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 1940, 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, 1940	Opened	Closed	In business Jan. 1, 1941	Unstemmed	Stemmed	Scraps	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California.....	8	0	1	7						7,187			7,187
Sixth California.....	3	0	0	3						3,888			3,888
Connecticut.....	62	6	8	60	127,299	336			127,635	19,260,909	1,592		19,262,501
Delaware.....	1	0	0	1				75	129,816	11,382,715	26,645		11,409,560
Florida.....	23	24	15	32	129,741				3,432	79,274,033			79,274,033
Georgia.....	39	196	205	30	3,432				250		149		149
First Illinois.....	15	1	3	13									
Eighth Illinois.....	1	0	0	1									
Indiana.....	15	5	6	14						6,158,102	2		6,158,104
Kentucky.....	419	218	179	458	30,053,624	517,223	201,269	932	30,773,048	343,898,150		10,214	343,908,364
Louisiana.....	0	0	0	0								215,083	215,083
Maryland.....	56	24	20	60	1,825,170	15		101,936	1,927,121	32,423,925			32,423,925
Massachusetts.....	16	0	2	14	4,972				4,972	811,582	105		811,687
Michigan.....	5	0	1	4						1,132			1,132
Minnesota.....	2	0	1	1						33,456			33,456
First Missouri.....	5	0	1	4						248,385		35	248,420
Sixth Missouri.....	13	4	5	12						3,712,281	571		3,712,852
Fifth New Jersey.....	11	0	0	11									
First New York.....	6	2	1	7									
Second New York.....	90	6	12	84	3,022,826	2,324,946	48,295	63,329	5,459,396	5,682,402			5,682,402
Third New York.....	35	6	8	32	265,925	12,726			278,651	3,214,504			3,214,504
Fourteenth New York.....	3	1	0	4							725		725
Twenty-first New York.....	5	0	2	3						534,573	410		534,983
Twenty-eighth New York.....	6	1	1	4	2,787				2,787	539,642,831			539,642,831
North Carolina.....	558	632	753	437	12,706,196	1,153,532	53,158	3,232,197	17,145,083	23,312,314	230	16,611	23,329,155
First Ohio.....	33	1	5	29						1,123,682	30	81,125	1,204,837
Tenth Ohio.....	6	0	0	6	2,285				2,285	136,271	25		136,296
Eleventh Ohio.....	2	1	1	2						420,508			420,508
Eighteenth Ohio.....	9	0	0	9							342		342
Oregon.....	1	0	1	0									
First Pennsylvania.....	92	0	5	87	13,318	2,081			15,399	48,269,034	85,021	28,821	48,382,876
Twelfth Pennsylvania.....	6	0	0	6									
Twenty-third Pennsylvania.....	4	0	0	4							35		35
Rhode Island.....	0	0	0	0									
South Carolina.....	88	194	187	95	422,570				422,570	82,695,089			82,695,089
Tennessee.....	162	109	83	188	6,113,546	184,742	22,136	18,465	6,338,889	117,816,852		721	117,817,573

First Texas.....	2	0	0	2						8,741	27,000		35,741
Virginia.....	263	121	154	230	136,601,365	15,660,451	398,685	13,715,011	166,375,512	128,424,026			128,424,026
West Virginia.....	10	10	6	14						3,857,583	251		3,857,834
Wisconsin.....	40	2	5	37	42,636				42,636	30,207,923	93		30,208,016
Total, 1940.....	2,115	1,563	1,671	2,007	191,337,942	19,856,052	723,618	17,131,870	229,049,482	1,488,562,078	143,426	352,610	1,489,058,114
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
Increase.....		318	406										
Decrease.....	20			108	134,938,611	2,838,974	1,034,576	14,238,557	153,050,718	243,685,079	35,597	355,407	244,076,083

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California.....	11	0	1	10						11,075			11,075
Illinois.....	16	1	3	14	250				250				149
Missouri.....	18	4	6	16						3,960,666	571	35	3,961,272
New York.....	145	15	24	136	3,291,538	2,337,672	48,295	63,329	5,740,834	9,431,479	1,135		9,432,614
Ohio.....	50	2	6	46	2,235				2,285	24,992,775	285	97,736	25,090,796
Pennsylvania.....	102	0	5	97	13,318	2,081			15,399	48,269,034	85,021	28,821	48,382,876

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1940, 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.....	268,878,815	108,675,912	94,031,151	12,316,872	3,798,536	7,100,763	8,123,496	152,332,689	233,988,001	250,943,094	117,951,942	225,420,807	1,488,562,078
Cigar.....	42,633	1,196	13,326	497	17,352	27,535	12,364	67	12,796	655	11,200	3,805	143,426
Tobacco.....	15,607	43,143	102,511	4,150	6,249		63,175	39,343	3,285		3,200	71,947	352,610
Total.....	268,937,055	108,720,251	94,146,988	12,321,519	3,822,137	7,128,298	8,199,035	152,372,099	234,004,082	250,943,749	117,966,342	225,496,559	1,489,058,114

¹ In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 22,864,798 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 1940, by collection districts and by States

DISTRICT	Unstemmed leaf imported by—				Stemmed leaf imported by—				Scrap tobacco imported by—		
	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total ¹	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total ²	Cigar manufacturers	Tobacco manufacturers	Total ³
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California	12,770		1,555	14,325	34,412	234		34,646		1,610,401	1,610,401
Sixth California	3,822	739		4,561	190,537	3,256	1,703	195,496	30	379	409
Connecticut	1,080	11,226		12,306	4,648			4,648	20		20
Florida	25,347	787,347		812,694	30,276	827,313	187,624	1,045,213	1,064,957	357,135	1,422,092
Georgia									22		22
First Illinois	13,321	13,690	358	27,369	55,327	17,728	255	73,310	1,736	9,426	11,162
Indiana		126,826		126,826		450,940		450,940	236,596		236,596
Kentucky	2,272,885		3,469	2,276,354		1,774		1,774		1,137	1,137
Louisiana		8,665		8,665		174,865		174,865	126,799		126,799
Maryland	2,535	492	133	3,160		443		443			
Massachusetts	5,021	16,138	566	21,725	19,867	89,944		109,811	122,528	128	122,656
Michigan		4,507	2,895	7,402	234,609	339,911		574,520	714		714
Minnesota		50		50							
First Missouri		1,146	25,258	26,404							
Sixth Missouri						107,789		107,789			
New Hampshire						1,141		1,141	3,049		3,049
First New Jersey		13,733		13,733		187,473		187,473	102,308		102,308
Fifth New Jersey	4,565,793	85,243	1,139	4,652,175	443,033	405,337		848,370	622,250		622,250
First New York		184	8,593	8,777	240	1,955		2,195	5,236		5,236
Second New York	1,151,541	42,019	11,069	1,204,629	5,005,021	14,620	4,117	5,023,758	4,149	3,052,794	3,060,943
Third New York	4,370,637	63,516	889	4,435,042	5,014,963	161,511	275	5,176,749	73,666	3,058,432	3,122,118
Fourteenth New York	2,868	8,561		11,429	80,406	267		80,673	379	1,634	2,013
Twenty-first New York									25		25
Twenty-eighth New York		72		72							
North Carolina	19,009,498	8,772,889		27,782,387							
First Ohio	96,919			96,919	7,383			7,383	307		307
Tenth Ohio					2,526,210			2,526,210	192,631	1,523	194,154
Eighteenth Ohio					3,029			3,029	35,138	154	35,292
Oregon		14		14		9,386		9,386			
First Pennsylvania	197,393	1,200,585	139	1,398,117	6,334,441	1,314,545	1,301	7,650,287	159,684	332,003	491,687
Twelfth Pennsylvania		294		294		1,359		1,359	252		252
Rhode Island			80	80							
First Texas		58,836		58,836					28,242		28,242

Virginia	8,154,764	9,434,259	77,966	17,666,989	2,011,417	39,732		2,051,149	10,347		10,347
Wisconsin	5,660	291		5,951	16,687	1,094		17,781	28,652	2,693	31,345
Total, 1940	39,891,854	20,660,822	134,109	60,676,785	22,012,506	4,152,740	195,275	26,360,521	2,814,737	8,427,839	11,242,576
Total, 1939	37,426,561	19,644,496	92,184	57,163,241	13,779,437	4,584,383	158	18,363,978	2,757,507	11,742,769	14,500,276
Increase	2,465,293	1,006,326	41,925	3,513,544	8,233,069		195,117	7,996,543	57,230		
Decrease						431,643				3,314,930	3,257,700

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California	16,592	739	1,555	18,886	224,949	3,490	1,703	230,142	30	1,610,780	1,610,810
Missouri		1,146	25,258	26,404		107,789		107,789			
New Jersey	4,565,793	98,976	1,139	4,665,908	443,033	592,810		1,035,843	724,558		724,558
New York	5,525,046	114,352	20,551	5,659,949	10,100,630	178,353	4,392	10,283,375	83,475	6,112,860	6,196,335
Ohio	96,919			96,919	2,536,622	9,386		2,546,008	1,677		229,753
Pennsylvania	197,393	1,200,879	139	1,398,411	6,334,441	1,315,904	1,301	7,651,646	159,936	332,003	491,939

¹ Includes unstemmed leaf imported from Puerto Rico, 3,816,864 pounds; Philippine Islands, 1,577,561 pounds.² Includes stemmed leaf imported from Puerto Rico, 17,769,182 pounds; Philippine Islands, 35,833 pounds.³ Includes scrap tobacco imported from Puerto Rico, 1,655,675 pounds; Philippine Islands, 6,391,923 pounds.

TABLE 30.—Quasi tobacco manufacturers classified: Number of factories operated and tobacco material handled, calendar year 1940

Class 1	Number in business Jan. 1, 1940	On hand Jan. 1, 1940					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1.....	11			333,717		1,980	
2.....	63	64,223	5,184	591,814			107,742
3.....	15			164,396			
4.....	40	1,074,126	18,246	2,452,838		28,843	59,537
5.....	3	245		647,833	5,572	19,944	13,427
6.....	17	596,431		79,609	2,141,827	4,101,601	610,947
7.....	14	2,419,402		1,363,057	7,269,898	462,179	
8.....	65		695,627				
Total.....	228	4,164,427	719,057	5,633,264	9,417,297	4,614,547	791,653
Class 2	Number in business Jan. 1, 1940	Received					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1.....	2	133		5,490,240			153,762
2.....	2	106,531	1,668,836	2,335,093	27,178		30,339
3.....	8	7,618		1,166,100			87,146
4.....	1	15,130,357	1,101,977	8,115,856	267,840	138,533	4,295
5.....		9,851		2,095,859		809,302	
6.....		6,166,109	11,284	2,287,743	11,075	106,224,232	16,185,656
7.....		10,032,218	325	3,822,903	4,331,242	3,402,151	2,000
8.....	3		380,945				
Total.....	8	31,452,817	3,375,032	25,313,794	4,637,335	110,574,218	16,462,198
Class 3	Number in business Jan. 1, 1940	Removed					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1.....	1	133		5,758,852			118,023
2.....	4	99,261	1,660,142	2,221,783	145		27,555
3.....	2			1,220,741			681,624
4.....	3	559,852	139,608	18,410,353	1,016,407	1,894,043	52,670
5.....	1	397		2,575,633	295,693	79,289	336,618
6.....		416,780	9,811	119,084	212,831	3,830,493	683,094
7.....		5,677,123		1,293,712	10,223	128,315,647	2,000
8.....	9	173,639		3,578,283	14,694,705	163,714	
Total.....	20	6,927,185	2,452,131	35,178,441	16,230,004	134,283,186	1,901,584
Class 4	Number in business Jan. 1, 1941	On hand Jan. 1, 1941					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1.....	10			67,212		1,980	
2.....	61	26,061	11,857	707,420	70		189,736
3.....	15			106,138			
4.....	38	911,553	93,873	3,039,609	8,508	4,047	31,223
5.....	2			107,351	4,229	19,326	7,687
6.....	17	90,167		92,243	1,292,514	4,225,720	316,554
7.....	14	1,837,155		1,578,243	7,961,030	514,735	
8.....	59		646,187				
Total.....	216	2,864,936	751,917	5,698,216	9,266,351	4,765,808	545,300
Loss.....		25,815,123	890,041	9,929,599	11,441,723	23,860,229	14,806,967
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 scrap from stems; class 6, manufacturers of fertilizer, insecticide, nicotine, etc.; class 7, storage, scraps, etc.; class 8, growers of, and dealers in, perique tobacco.

* Grown.

* Transferred to other registries.

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

* Exported.

TABLE 31.—Tobacco material held or owned by dealers in leaf tobacco and cigar and tobacco manufacturers on January 1, 1941, by collection districts and by States

DISTRICT	Dealers				Cigar manufacturers				Tobacco manufacturers			
	Unstemmed	Stemmed	Leaf scrap	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Stemmed	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Stemmed
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Alabama.....												
Arizona.....												
California.....												
Colorado.....												
Connecticut.....												
Delaware.....												
District of Columbia.....												
Florida.....												
Georgia.....												
Idaho.....												
Illinois.....												
Indiana.....												
Iowa.....												
Kansas.....												
Kentucky.....												
Louisiana.....												
Maine.....												
Maryland.....												
Massachusetts.....												
Michigan.....												
Minnesota.....												
Missouri.....												
Montana.....												
Nebraska.....												
Nevada.....												
New Hampshire.....												
New Jersey.....												
New Mexico.....												
New York.....												
North Carolina.....												
North Dakota.....												
Ohio.....												
Oklahoma.....												
Oregon.....												
Pennsylvania.....												
Rhode Island.....												
South Carolina.....												
South Dakota.....												
Tennessee.....												
Texas.....												
Vermont.....												
Virginia.....												
Washington.....												
West Virginia.....												
Wisconsin.....												
Wyoming.....												

TABLE 31.—Tobacco material held or owned by dealers in leaf tobacco and cigar and tobacco manufacturers on January 1, 1941, by collection districts and by States—Continued

DISTRICT	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf scrap	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
Tenth Ohio	Pounds 1,673,212	Pounds 2,318,793	Pounds 1,084	Pounds 133,101	Pounds 317,419	Pounds 155,652	Pounds 405,827	Pounds 86,855	Pounds 714,136
Eleventh Ohio	12,983			12,532	1,660	13,457			350
Eighteenth Ohio	156,962	934	3,220	49,956	13,920	36,418	8,094	2,960	24,916
Oregon				1,667	424	363			399
First Pennsylvania	82,929,987	2,525,409	10,973	3,450,724	2,075,641	440,802	1,048,613	258,822	2,788,154
Twelfth Pennsylvania	795,119	1,269,858		48,834	97,032	64,982	197,842	6,861	81,766
Twenty-third Pennsylvania	5,947,622			50,478	17,919	19,308	1,249		8,624
Rhode Island				42,557	2,764	8,432	2,716		2,722
South Carolina	12,742,718	4,422	4,938,637	218,355	221,980	87,214			300
South Dakota				282	42	97			
Tennessee	70,493,273	1,348,235	1,320,667	19,783	379	1,851	2,304,281	50,031	41,870
First Texas	110,780			30,080	6,698	38,843	3,576		2
Second Texas				35	156	231			
Utah				782	403	525			
Vermont				31	9	25			
Virginia	629,053,461	165,208,158	2,686,252	1,071,305	1,210,584	2,057,308	153,558	259,345	31,031
Washington				1,579	186	1,734			
West Virginia	1,001,601	523,681		295,611	34,439	20,800		298,108	813,128
Wisconsin	51,683,913	620,773	6,267	44,967	19,772	39,422	51	46	27,179
Wyoming				5	25	16			
Total, 1941	2,502,839,315	356,611,188	42,595,715	11,615,007	9,899,327	9,847,403	10,124,785	3,290,949	9,755,707
Total, 1940	2,170,444,441	331,582,776	37,702,952	11,021,340	9,033,428	8,486,913	11,411,063	4,262,837	9,441,045
Increase	332,394,874	25,028,412	4,892,763	593,667	865,899	1,360,490			314,752
Decrease							1,286,278	971,941	

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California	167,419	99,756		177,014	572,413	50,813	10,140	47,533	27,388
Illinois	103,232	39,000	6,295	75,230	25,837	41,041	1,683,821	1,838	62,504
Missouri	52,515,359	4,091,995	381,466	23,599	41,935	9,047	299,030	64,977	370,422
New Jersey	8,130,473	3,427,233	9,578	846,397	692,655	773,149	852,319	29,154	70,350
New York	78,207,429	13,782,188	292,439	438,580	417,674	206,519	154,284	60,389	534,959
Ohio	44,070,295	4,053,314	578,092	293,583	248,418	227,982	593,615	199,346	1,984,662
Pennsylvania	89,672,728	3,795,267	10,973	3,550,036	2,190,592	525,092	1,247,704	265,683	3,878,654
Texas	110,780			30,115	6,854	39,674	3,576		2

OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1941, or portion thereof, under the various annual rates, by collection districts and States

TABLE 32. Number of each class of special-tax payers, by collection districts and States, for 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, \$55	Rectifiers of less than 500 barrels, \$110	Rectifiers, 500 barrels or more yearly, \$220	Wholesale liquor dealers, \$110	Retail liquor dealers, \$27.50	Retail liquor dealers at large, \$27.50	Retail dealers in medicinal liquors, \$27.50	Wholesale dealers in wines, \$110	Wholesale dealer in wines and malt liquors, \$110	Retail dealers in wines, \$27.50	Retail dealers in wines and malt liquors, \$27.50	Brewers, less than 500 barrels, \$55	Brewers, 500 barrels or more yearly, \$110	Wholesale dealers in fermented malt liquors, \$55	Retail dealers in fermented malt liquors, \$22	Retail dealers in malt liquors at large, \$22	Temporary dealers in liquors (beer or wine), \$2.20 per month	
Alabama				20	511		4	3		1	4		2	70	2,058			2,685
Alaska				20	283									22	12			439
Arizona		1		54	1,208		145		32		1,034		1	39	291		24	1,763
Arkansas				20	713		2							66	2,384		20	4,271
First California	9	28	9	670	17,263		37	24	71				15	283	4,693	1	1,113	24,122
Sixth California	3	2	3	290	12,850		24						9	166	3,902	2	313	18,815
State of California	12	30	12	960	30,113		1,217	24	71			1	24	449	8,595	3	1,426	42,937
Colorado		2	2	30	1,570	14	339				121		4	93	1,071	2	17	3,265
Connecticut	1	13	6	81	4,136								8	262	3,621		807	8,935
Delaware				7	448		3						2	17	49		15	541
District of Columbia				37	1,674	107	12						1	17	301	39	38	2,205
Florida		1		83	5,038	8		17		39	2,907		6	66	1,208		25	9,359
Georgia				80	2,213			3	12	51	771		1	46	1,384	2	15	4,578
Hawaii		1		57	719								3	7	81		3	894
Idaho				91	1,214		5							92	1,175		11	2,591
First Illinois		9	13	365	18,085	748	136	5		3	1		34	793	923	18	1,800	22,933
Eighth Illinois	1	1	4	115	5,141		74						16	307	807		550	7,016
State of Illinois	1	10	17	480	23,226	748	210	5		3	1		50	1,100	1,730	18	2,350	29,949
Indiana					3,656				2	22	1,153		15	193	2,611	2	376	7,495
Iowa		7	15	43	2,438		18					1	4	295	4,490		34	7,284
Kansas				4	718		11							213	4,110		95	5,148

¹ This table is the number of special-tax payers for the Washington collection district, and the District of Columbia with Maryland for the

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 1941, or portion thereof, under the various annual rates, by collection districts and States—Continued

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REPORT OF COMMISSIONER OF INTERNAL REVENUE

Collection districts or States	Distilled spirits						Wines				Fermented malt liquors						Total, all classes of liquor concerns	
	Manufacturers of stills, \$55	Rectifiers of less than 500 barrels, \$110	Rectifiers, 500 barrels or more yearly, \$220	Wholesale liquor dealers, \$110	Retail liquor dealers, \$27.50	Retail liquor dealers at large, \$27.50	Retail dealers in medicinal liquors, \$27.50	Wholesale dealers in wines, \$110	Wholesale dealer in wines and malt liquors, \$110	Retail dealers in wines, \$27.50	Retail dealers in wines and malt liquors, \$27.50	Brewers, less than 500 barrels, \$55	Brewers, 500 barrels or more yearly, \$110	Wholesale dealers in fermented malt liquors, \$55	Retail dealers in fermented malt liquors, \$22	Retail dealers in malt liquors at large, \$22		Temporary dealers in liquors (beer or wine), \$2.50 per month
Kentucky	2	7	7	156	2,335	21	140				2	1	7	180	3,100	1	175	6,134
Louisiana		7	2	96	4,212								9	128	2,819		189	7,462
Maine		1	1	3	187	4								62	2,026			2,284
Maryland	3	10	14	72	3,708	83	13				12		8	215	2,652	6	830	7,626
Massachusetts	8	22	7	191	7,309	79	1,632						14	162	537		889	10,850
Michigan		4	3	300	16,681		1	2	8				30	486	1,695		3,670	22,880
Minnesota		11	4	50	2,580		320					2	22	620	11,330		653	15,592
Mississippi				28	831		1	3	4	13	587			71	1,797	1	20	3,356
First Missouri	2	2	2	59	2,491	78	450						10	189	4,735	33	548	8,599
Sixth Missouri	1	3	1	35	1,591	6	2						5	162	3,050	5	79	4,940
State of Missouri	3	5	3	94	4,082	84	452						15	351	7,785	38	627	13,539
Montana				25	1,666								8	68	332		33	2,132
Nehraska				31	1,448		42						5	141	2,035		20	3,722
Nevada				20	852		33						2	25	227		12	1,171
New Hampshire				1	207		19						1	40	1,443		2	1,713
First New Jersey	1			25	3,585		2	2		2			3	159	135		415	4,327
Fifth New Jersey	19	4	12	82	9,904	39		24		18			12	218	298		1,217	11,847
State of New Jersey	20	4	12	107	13,489	39		26		20			15	377	433		1,632	16,174
New Mexico		1		22	941									23	28			1,015
First New York	2	3	3	38	5,638	14	5	17		22	146		11	183	8,932	44	205	15,263
Second New York	3	2		48	1,094	43	1	56		60	69			13	717	6	20	2,132
Third New York		3	1	114	3,165	4	4	20		24	80		6	37	2,956		80	6,494
Fourteenth New York	2	1	3	28	6,182			7					15	210	6,396		369	13,213

Twenty-first New York	1	1		13	3,020		4						9	109	1,930		218	5,305
Twenty-eighth New York	5	1		25	3,963								18	165	2,993		897	8,067
State of New York	13	11	7	266	23,062	61	14	100		106	295		59	717	23,924	50	1,789	50,474
North Carolina				71	1,948									92	3,122		56	5,542
North Dakota	1			34	889		26	3	1	3	218		1	82	1,071		27	2,103
First Ohio	4		6	126	2,559			2		1			13	70	1,886	1	620	5,287
Tenth Ohio				110	2,466	1							8	45	889		227	3,746
Eleventh Ohio		1		112	2,230								7	50	869		88	3,357
Eighteenth Ohio	3	3	2	263	8,289								20	94	1,186		1,197	11,057
State of Ohio	7	4	7	611	15,544	1		2		1			48	259	4,830	1	2,132	23,447
Oklahoma				20	1,727								2	109	2,414		39	4,311
Oregon		2		112	2,386		19						5	79	2,180		114	4,897
First Pennsylvania	5	3	14	278	8,147	11	6						33	483	2,035	2	58	11,075
Twelfth Pennsylvania	3	9	1	120	3,898		2						22	190	978		165	5,367
Twenty-third Pennsylvania	2	4	7	245	7,244		2						26	582	1,535		41	9,688
State of Pennsylvania	10	16	22	643	19,259	11	10						81	1,264	4,548	2	264	26,130
Rhode Island	1	1	1	35	1,703		151						2	40	62		67	2,053
South Carolina				44	1,129					23	3,221			53	1,948		129	6,560
South Dakota				8	999								1	103	1,531		14	2,656
Tennessee				61	1,135		3				6		2	85	4,484		27	5,803
First Texas	1			64	6,347	22							6	370	5,391	3	213	12,417
Second Texas				34	2,429	1							3	151	2,985	17	48	5,668
State of Texas	1			98	8,776	23							9	521	8,376	20	261	16,085
Utah				26	115								2	40	1,283		20	1,486
Vermont		2	1	2	195		6							23	273		10	1,268
Virginia	1			50	2,644		9	2	12	8	1,335		4	172	3,070	1	44	7,352
Washington				184	4,663		3						13	143	1,763		60	6,835
West Virginia	1	4	1	1	438			1			1		2	141	4,097		5	4,690
Wisconsin		5	1	125	13,356	7	685						76	834	3,538		1,377	19,990
Wyoming				7	522		4						3	51	133		24	749
Total	85	182	145	5,661	240,996	1,290	5,549	174	200	231	12,445	13	574	10,820	145,447	191	20,476	444,479

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

REPORT OF COMMISSIONER OF INTERNAL REVENUE

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TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1941, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts ¹ and States	Oleomargarine					Process or renovated butter, manufacturers, \$50	Mixed flour, manufacturers or packers, \$12	Narcotics					Marihuana				National Firearms Act		Total number classes		
	Manufacturers, \$600	Wholesale dealers in colored, \$80	Retail dealers in colored, \$48	Wholesale dealers in uncolored, \$200	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		Dealers, \$200 or \$1	
																		\$25			\$500
Alabama.....	1			35	2,857	1		1	26	708	1,960	14			4	1	5			8,298	
Alaska.....					70				1	31	68									609	
Arizona.....				9	1,002				10	207	517	16					1		1	3,526	
Arkansas.....				26	2,425				7	567	1,682	157			3		5			9,143	
First California.....	3			29	5,447		2	3	29	1,512	5,051	32	3	1	3		4		1	36,242	
Sixth California.....	5			30	6,540			5	50	1,942	6,878	41	4	2	9		57		18	34,396	
State of California.....	8			59	11,987		2	8	79	3,454	11,929	73	7	3	12		61		19	70,638	
Colorado.....				20	2,289				27	589	1,787	49			9		14			8,029	
Connecticut.....				9	901				16	819	2,342	103	9					3	3	13,140	
Delaware.....				5	352				1	98	347	42	1				1			1,389	
District of Columbia.....			6	8	674			2	12	344	1,527	3	1		1		10			4,853	
Florida.....				57	3,874			20	20	304	1,982	2								16,098	
Georgia.....	1			42	3,518	1		1	39	1,041	2,618	35	6		6		27			11,913	
Hawaii.....				2	291			2	9	19	344	74	1				3			1,639	
Idaho.....					5				2	199	493	3								3,293	
First Illinois.....	9			56	6,923		1	6	61	2,676	8,367	57	10	2	12		22			41,135	
Eighth Illinois.....		1		66	6,902			2	28	715	2,868	129			7		18			17,752	
State of Illinois.....	9	1		122	13,825		1	8	89	3,391	11,235	186	10	2	19		40			58,887	
Indiana.....	1		1	64	8,540			6	60	1,177	4,025	178	1		3	1	64		1	21,617	
Iowa.....				16	1,548		3	2	40	846	3,077	223				2	19			13,060	
Kansas.....	4		2	43	4,926			1	21	867	2,035	61			2		8			13,118	
Kentucky.....				25	4,266			1	25	843	2,665	139			14	321	24			14,457	
Louisiana.....				38	2,986				12	896	2,202	199	3		2		2			13,804	
Maine.....				23	1,984				6	332	1,218	193	1		1		7			6,049	

Maryland.....	2	1	22	29	2,961	2		6	20	695	2,413	13	1	2	5		18		1	13,827
Massachusetts.....				26	3,436			6	45	2,131	7,224	172	13		3		92	2	2	24,052
Michigan.....	1			93	10,116			14	64	2,155	6,069	212	5		10		22	4		41,645
Minnesota.....	1			14	1,432		1	2	21	1,112	3,061	18	1		9		14			21,278
Mississippi.....				22	1,552				6	505	1,401	64								6,906
First Missouri.....	1		2	18	3,831			9	26	1,034	3,051	84			1	4			1	16,661
Sixth Missouri.....	1		2	40	4,393		1	3	26	814	2,465	66	1		6		6			12,764
State of Missouri.....	2		4	58	8,224		1	12	52	1,848	5,516	150	1		6	1	10		1	29,425
Montana.....				1	34				4	272	544	8			1	1				2,997
Nevada.....				19	2,635			2	10	619	1,572	62			7		48			8,596
New Hampshire.....				3	167				1	57	169	6					2			1,576
New Hampshire.....				7	875			1	4	194	645	65								3,504
First New Jersey.....				5	1,536			2	4	487	1,428	6			6		15			7,816
Fifth New Jersey.....	3		1	10	1,828			7	12	1,375	4,376	24	8		10		11	1	2	19,515
State of New Jersey.....	3		1	15	3,364			9	16	1,862	5,804	30	8		16		25	1	2	27,331
New Mexico.....				6	713				2	154	431	13								2,334
First New York.....				9	1,856			5	11	2,762	7,222	19	3	3	16		9		3	27,181
Second New York.....				9	60			13	35	316	917	18				3	4	2	5	3,518
Third New York.....				3	400			4	15	991	6,195	11	7		21	1	35	3	7	14,187
Fourteenth New York.....				21	2,879			6	25	1,622	5,008	28	4		1		9			22,816
Twenty-first New York.....				20	2,833			5	20	502	2,125	52			1		36	2		10,910
Twenty-eighth New York.....				34	2,587			3	5	20	2,878	33	3		9	25		2		14,493
State of New York.....				105	10,615		3	38	126	7,020	24,345	161	17	7	48	29	93	9	16	93,105
North Carolina.....				28	2,798				18	851	2,458	299	1				1			11,996
North Dakota.....								4	245	524		1					5			2,882
First Ohio.....	2			30	3,050			5	20	581	2,068	59	2	1	2		12		1	11,129
Tenth Ohio.....	1			27	2,894			1	15	356	1,491	83	1		1		30			8,646
Eleventh Ohio.....	1			32	3,572			3	21	416	1,649	56	1		3		30			9,141
Eighteenth Ohio.....				45	4,760			8	32	1,102	3,886	39	5		17		5			20,956
State of Ohio.....	4			134	14,285			17	88	2,445	9,094	237	9	1	23		77	1		49,872
Oklahoma.....				4	793				20	936	2,441	30			3		3			8,591
Oregon.....	1			14	2,788		3	2	21	665	1,393	12	1		7		13			9,717
First Pennsylvania.....				9	1,185			18	62	2,447	7,261	43	11	1	17		41	3		22,173
Twelfth Pennsylvania.....				2	549				16	559	1,782	5			6		29			8,295
Twenty-third Pennsylvania.....				12	1,751			3	20	1,282	4,479	30	1		5		17		1	17,289
State of Pennsylvania.....				23	3,485			21	98	4,288	13,502	78	12	1	28		87	3	1	47,757

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 35.—*Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1941, by months*

Month	Colored				
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
1940					
July.....	Pounds 213,571	Pounds 21,254	Pounds 104,115	Pounds 84,032	Pounds 204
August.....	186,270	21,202	97,159	74,428	940
September.....	216,866	25,432	94,816	86,392	256
October.....	217,069	30,978	109,156	71,665	256
November.....	281,038	35,060	151,810	84,976	
December.....	239,990	38,080	125,719	68,788	
1941					
January.....	404,451	41,838	254,931	66,053	48
February.....	338,048	39,484	220,988	107,888	
March.....	291,887	40,397	199,733	73,501	1,196
April.....	412,907	44,313	227,420	91,330	2,664
May.....	1,388,173	47,782	135,706	286,382	
June.....	300,140	41,046	143,122	980,151	2,430
Total.....	4,489,410	426,866	1,864,674	2,070,586	7,994

Month	Uncolored				
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
1940					
July.....	Pounds 21,812,715	Pounds 22,050,260			Pounds 2,890
August.....	21,486,149	22,480,483			2,006
September.....	26,367,800	25,693,776			
October.....	29,948,696	29,469,071			6,100
November.....	29,725,440	30,824,038			1,096
December.....	32,221,051	31,083,974			697
1941					
January.....	33,625,940	33,799,497			
February.....	27,770,007	27,831,809		7,808	2,679
March.....	33,605,686	34,291,371	1,320		2,031
April.....	31,786,746	30,538,783			880
May.....	26,306,622	26,809,052			709
June.....	24,788,776	25,678,199			13,789
Total.....	339,445,528	340,660,313	1,320	7,808	32,770

TABLE 36.—*Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1932 to 1941*

Year	Colored				Uncolored			
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn tax-free for use of United States	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States
1932.....	Pounds 4,636,218	Pounds 2,090,578	Pounds 1,666,182	Pounds 910,749	Pounds 210,706,042	Pounds 210,450,678	Pounds 15	
1933.....	2,813,198	500,021	1,670,811	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	350,113,863	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	624,362	200,401	837,588	413,754,759	413,560,893		
1939.....	1,380,891	354,991	155,748	867,925	331,691,928	331,701,894	300	3,000
1940.....	1,859,731	302,149	649,489	896,387	301,857,570	301,599,496	1,830	
1941.....	4,489,410	426,866	1,864,674	2,075,586	339,445,528	340,660,313	1,320	7,808
Total.....	27,163,270	6,770,722	11,165,334	9,191,787	3,161,280,080	3,160,140,011	4,437	10,808

TABLE 37.—*Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1941*

	Pounds		Pounds
Babassu oil.....	1,918,662	Lard stearine.....	240
Butter flavor.....	29	Oleo oil.....	15,962,604
Coconut oil.....	16,525,100	Oleo stearine.....	3,369,548
Color.....	4,026	Oleo stock.....	1,338,514
Corn oil.....	298,642	Palm oil.....	286,451
Cottonseed oil.....	136,035,181	Peanut oil.....	1,893,384
Cottonseed stearine.....	13,680	Salt.....	12,547,879
Derivative of glycerine.....	843,959	Soda (benzoate of).....	137,250
Diacyl.....	3	Soya bean oil.....	92,152,569
Emulsol.....	10	Soya bean stearine.....	3,059
Leicithin.....	144,625	Soya flakes.....	15
Margo.....	593	Vegetable gum.....	8
Milk.....	64,417,645	Vitamin concentrate.....	16,478
Monostearine.....	154,559		
Neutral lard.....	6,863,981	Total.....	354,925,694

TABLE 38.—*Production and withdrawals of renovated butter, year ended June 30, 1941, by collection districts*

District	On hand July 1, 1940	Produced	Withdrawn tax-paid	On hand June 30, 1941
Alabama.....	Pounds 185	Pounds 1,628,062	Pounds 1,627,433	Pounds 814
Georgia.....	15,085	812,829	815,832	12,082
Maryland.....	4,102	342,616	338,080	8,640
Total.....	19,372	2,783,509	2,781,345	21,536

TABLE 39.—*Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1932 to 1941*

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
1932.....	1,124,299	1,117,784	1937.....	2,737,181	2,769,853
1933.....	1,002,131	1,008,327	1938.....	2,436,499	2,381,270
1934.....	1,219,166	1,205,475	1939.....	2,906,117	2,925,272
1935.....	1,844,561	1,851,245	1940.....	2,706,852	2,735,433
1936.....	2,252,920	2,218,951	1941.....	2,783,509	2,781,345

TABLE 40.—*Production and withdrawals of mixed flour, year ended June 30, 1941, by collection districts*

PRODUCED					
District	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
Stock on hand July 1, 1940.....		2, 590	8, 760	2, 568	634, 667
First California.....		16, 425	98, 788	54, 015	5, 683, 023
Illinois.....				986	1, 233
Iowa.....			31, 864		1, 317, 284
Minnesota.....		27, 824			2, 726, 752
Sixth Missouri.....					
Twenty-eighth New York.....		27, 774			2, 721, 852
Oregon.....		43, 189	160, 027	23, 747	10, 534, 355
Utah.....		3, 828	5, 949		611, 706
Washington.....	376	34, 745	41, 507	5, 081	5, 159, 732
Wisconsin.....		1, 021			100, 058
Total.....	376	154, 306	338, 135	83, 829	28, 855, 995
Grand total.....	376	156, 896	346, 895	86, 397	29, 490, 662
WITHDRAWN TAX-PAID					
First California.....		16, 029	97, 174	49, 775	5, 515, 791
First Illinois.....				986	1, 233
Iowa.....			31, 906		1, 318, 898
Minnesota.....		27, 836			2, 727, 928
Sixth Missouri.....		9			0
Twenty-eighth New York.....		27, 657			2, 709, 406
Oregon.....		43, 841	162, 568	24, 469	10, 711, 951
Utah.....		3, 418	5, 945		620, 334
Washington.....	371	35, 643	42, 146	5, 035	5, 273, 792
Wisconsin.....		1, 021			100, 058
Total.....	371	155, 445	339, 739	80, 265	28, 979, 391
Lost or destroyed.....		57	5		5, 874
Stock on hand June 30, 1941.....	5	1, 394	7, 151	6, 132	505, 397
Grand total.....	376	156, 896	346, 895	86, 397	29, 490, 662

TABLE 41.—*Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1941*

Month	On hand July 1, 1940	Produced	Imported	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1941
1940	Packs	Packs	Packs	Packs	Packs	Packs	Packs	Packs
July.....	12, 809, 188	2, 340, 770		1, 165, 990	321, 458	3, 600	10	
August.....		3, 451, 878		1, 581, 948	385, 984		38	
September.....		3, 237, 244		3, 038, 959	121, 311		443	
October.....		3, 903, 216		3, 690, 066	140, 593	3, 888	802	
November.....		3, 439, 986		4, 099, 060	253, 008	4, 032	210	
December.....		3, 651, 047		3, 929, 746	255, 276	14, 100	202	
1941								
January.....		4, 359, 880		4, 809, 976	128, 693	63, 360	180	
February.....		4, 718, 608		3, 817, 673	209, 088	3, 888	228	
March.....		4, 997, 799		4, 156, 259	229, 469	61, 632	144	
April.....		4, 829, 818		3, 426, 455	292, 634	8, 712	144	
May.....		5, 247, 290		5, 242, 462	615, 742	17, 424	62	
June.....		4, 676, 357		4, 102, 510	167, 200	10, 368	520	
Total.....	12, 809, 188	48, 853, 893		43, 061, 104	3, 110, 456	191, 004	2, 983	16, 797, 574

ALCOHOL, DISTILLED SPIRITS, BEER, ETC.

TABLE 42.—*Ethyl alcohol: Production and withdrawals, by months, fiscal year 1941*

[Proof gallons ¹]					
Month	Production	Withdrawals			
		Total	Tax-paid	Tax-free	
				For denatur- ation	For other purposes
July.....	22, 457, 046	22, 012, 269	2, 019, 762	19, 621, 431	371, 076
August.....	24, 094, 281	22, 738, 660	1, 423, 507	20, 917, 775	397, 378
September.....	21, 559, 240	26, 687, 288	2, 045, 917	24, 212, 614	428, 757
October.....	23, 595, 180	28, 236, 674	2, 859, 606	25, 556, 712	320, 356
November.....	23, 346, 835	26, 528, 647	2, 953, 901	23, 139, 967	430, 079
December.....	24, 762, 244	24, 670, 226	2, 127, 850	22, 055, 847	486, 529
January.....	24, 223, 923	21, 749, 795	1, 744, 226	19, 434, 030	565, 510
February.....	22, 029, 106	21, 375, 002	1, 766, 786	19, 069, 887	538, 329
March.....	25, 654, 684	26, 896, 844	2, 735, 662	23, 705, 158	456, 024
April.....	26, 248, 455	25, 933, 286	2, 448, 613	22, 788, 781	686, 892
May.....	29, 650, 922	30, 776, 404	3, 012, 275	26, 555, 028	1, 209, 161
June.....	32, 223, 502	31, 905, 940	3, 223, 718	27, 830, 002	552, 220
Total.....	298, 845, 417	309, 505, 095	27, 866, 523	274, 887, 261	6, 751, 311

¹ The unit of measurement is the proof gallon, a legal standard prescribed for tax purposes. (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. 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.)

² Includes 1,484,412 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 1941*

[Quantities in proof gallons]						
State	Number of plants operated ¹	Number of warehouses operated ¹	Production	Withdrawals	Warehouse losses	Remaining in bonded warehouses June 30
California.....	5	8	6, 207, 289	6, 318, 761	21, 270	511, 391
Colorado.....	1	2	45, 247	45, 247	306	16, 088
District of Columbia.....	1	1	564, 921	557, 965		3, 450
Hawaii.....	1	1	227, 326	228, 324	662	42, 340
Idaho.....	1	1	11, 758	15, 757		
Illinois.....	4	7	9, 874, 273	20, 287, 721	49, 661	1, 083, 374
Indiana.....	4	4	26, 030, 795	39, 752, 643	168, 500	1, 131, 733
Kentucky.....	1	1	9, 234	11, 757	9	5, 400
Louisiana.....	5	6	62, 235, 857	32, 936, 657	43, 374	157, 927
Maryland.....	1	3	28, 313, 632	30, 093, 872	41, 466	1, 205, 031
Massachusetts.....	1	3	7, 050, 599	7, 764, 704	11, 409	60, 433
Michigan.....		2		330, 240	1	14, 823
Missouri.....		4		448, 178	12	19, 812
New Jersey.....	3	6	49, 779, 046	48, 994, 156	89, 010	1, 854, 036
New York.....	1	1		636, 129	2, 449	
Ohio.....	1	4	948, 749	1, 355, 110	3, 454	385, 196
Oregon.....	1	1		26, 241		
Pennsylvania.....	4	5	65, 197, 844	64, 984, 934	127, 554	2, 756, 556
Puerto Rico.....	3	3	2, 571, 864	3, 067, 636	13, 365	490, 853
Texas.....	1	1	911, 833	890, 720		
Virginia.....	2	1	257, 114	257, 114		
West Virginia.....	1	1	48, 495, 005	49, 670, 005	124, 254	611, 373
Wisconsin.....	1	1	167, 512	333, 192	484	43, 536
Total.....	39	62	298, 845, 417	309, 505, 095	697, 140	10, 392, 352

¹ Number operated during any part of the year.

² One experimental plant.

³ Includes 1,484,412 gallons transferred to denaturing plants by alcohol plants not having bonded warehouses.

⁴ In addition, 47,451 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 1941

[Proof gallons]

State	Total with- drawals	Tax-paid with- drawals	Tax-free withdrawals				
			Total	For dena- turation	For hos- pital and scientific use	For use of United States and sub- divisions	For export
California	6,818,761	737,119	6,081,642	5,519,699	201,363	359,964	616
Colorado	45,247	21,866	23,381		21,874	1,507	
District of Columbia	557,965	7,856	550,109	512,052	34,285	3,772	
Hawaii	228,324	19	228,305	228,185	111	9	
Idaho	15,757		15,757				
Illinois	20,287,721	8,936,627	11,351,094	11,000,715	302,044	20,120	28,215
Indiana	39,752,643	6,063,395	33,689,248	33,096,299	82,992	527,080	2,877
Kentucky	9,234	2,125	7,109				
Louisiana	32,935,657	568,975	32,366,682	31,940,796	110,454	314,805	627
Maryland	30,093,872	587,644	29,506,228	28,381,691	256,620	867,837	80
Massachusetts	7,764,704	887,614	6,877,090	6,646,248	155,290	75,552	
Michigan	390,240	229,673	160,567		100,440	100,440	
Missouri	448,178	328,983	119,195		76,676	42,519	
New Jersey	48,994,156	1,915,933	47,078,223	46,467,487	478,829	83,347	48,560
New York	636,129		636,129				
Ohio	1,356,110	1,162,670	193,440		181,901	291	
Oregon	26,241						
Pennsylvania	64,984,934	6,369,155	58,615,779	57,221,860	105,867	1,250,187	37,865
Puerto Rico	3,067,636		3,067,636	2,266,248	1,134		274,697
Texas	890,720		890,720				
Virginia	257,114		257,114				
West Virginia	49,670,560	6,332	49,664,228	49,511,258	3,538	148,891	541
Wisconsin	333,192	14,296	318,896	283,755	35,141		
Total	309,505,095	27,866,523	281,638,572	274,887,261	2,135,668	3,696,008	394,078
Percentage of total with- drawals	100.0	9.0	91.0	88.8	0.7	1.2	0.1

¹ Including 476,182 proof gallons for heverage purposes, 45,669 proof gallons for medicinal use, and 3,706 proof gallons for industrial use.

² See footnote 3, table 43.

TABLE 45.—Ethyl alcohol: Materials used¹ in production, by kinds and by States, fiscal year 1941

State	Molasses	Grain			Other materials	
		Corn	Malt	Other	Gallons	Pounds
	Gallons	Pounds	Pounds	Pounds		
California	8,530,083	635,060	95,714	1,200		
District of Columbia	798,858					
Hawaii					1,831,381	686,585
Idaho	2,775			14,652		
Illinois	768,208	89,652,530	8,324,126	3,149,195		15,066
Indiana		55,590,775	4,560,187	2,572,734	15,364,600	
Louisiana	54,352,004					
Maryland	27,461,841					
Massachusetts	6,944,475					
New Jersey	58,632,014					
Ohio		7,355,040	856,800	188,160		
Pennsylvania	59,641,618	17,474,440	2,520,282	6,128,418		
Puerto Rico	3,749,425					
Texas					652,964	
Virginia						15,365,950
West Virginia					39,747,356	
Wisconsin	919,091	1,110,284	1,265,953			2,245,793
Total	221,820,392	171,818,129	17,623,062	12,054,359	57,596,301	18,313,394

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. In 3 plants, where other products were produced in addition to ethyl alcohol, it was not possible to allocate the materials to each product, and accordingly all materials used at such plants are included. Figures do not include materials used at experimental plants.

² Pineapple juice.

³ Potatoes.

⁴ Diatom.

⁵ Ethyl sulphate.

⁶ Cellulose pulp and chemical mixtures.

⁷ 37,382,100 gallons of ethyl sulphate and 2,365,256 gallons of crude alcohols mixture.

⁸ A corn sugar by-product.

⁹ Includes 12,037,907 pounds of rye, 8,758 pounds of barley, 5,894 pounds of bran, and 1,800 pounds of rice.

NOTE.—In addition to the materials reported above, 59,602,277 gallons of molasses, 883,382 pounds of corn, 467,620 pounds of rye, and 257,858 pounds of rice were used at industrial alcohol plants in the production of products other than ethyl alcohol.

TABLE 46.—Ethyl alcohol: Production, by kinds of materials used, fiscal year 1941

Kind of material	Quantity used		Alcohol produced	
	Amount	Unit	Proof gallons	Percent of total
Molasses ¹	220,898,526	Gallons	210,426,805	70.41
Ethyl sulphate	53,399,664	Gallons	69,902,800	23.39
Grain ²	199,119,727	Pounds	17,532,441	5.87
Pineapple juice	1,831,381	Gallons	227,326	.08
Cellulose pulp, chemical and crude alcohols mixture:				
Crude alcohols mixture	2,365,256	Gallons		
Cellulose pulp and chemical mixture	15,365,950	Pounds	575,730	.19
Other mixtures:				
Molasses	921,866	Gallons		
Corn sugar by-product	2,245,793	Pounds		
Malt	1,265,953	Pounds		
Corn	1,110,284	Pounds	180,315	.06
Potatoes	686,585	Pounds		
Barley	8,758	Pounds		
Bran	5,894	Pounds		
Total			298,845,417	100.00

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

² Includes 1,045 proof gallons produced at an experimental plant from materials not shown.

TABLE 47.—Ethyl alcohol: Production, tax-paid withdrawals, withdrawals for denaturation, and stocks on hand June 30, fiscal years 1934–1941, inclusive

[Proof gallons]

Fiscal year ended June 30—	Produced	Withdrawn tax-paid	Withdrawn tax-free for denaturation	Stocks June 30
1934	165,103,582	16,154,614	137,416,765	27,970,640
1935	180,645,920	16,990,972	163,009,786	25,252,756
1936	196,126,236	24,052,532	172,478,748	21,300,340
1937	223,181,228	32,289,650	179,324,373	28,464,541
1938	201,033,858	28,975,609	164,263,210	32,046,632
1939	201,017,546	22,160,969	175,644,641	30,840,351
1940	243,727,756	24,344,306	223,321,704	21,798,554
1941	298,845,417	27,866,523	274,887,261	10,392,352

TABLE 48.—Denatured alcohol: Plants operated, production, withdrawals, and stocks on hand June 30, by States, fiscal year 1941

[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	174,012	172,781	1,382	3,126,555	3,125,488	23,765
District of Columbia	1	4,775	7,456	5,408	499,942	498,993	9,100
Hawaii	1	2,258	2,082	1,818	38,460	36,037	2,867
Idaho	1	4,197	4,191		5,231	5,304	
Illinois	3	1,603,201	1,610,134	447	5,087,276	5,101,422	12,486
Indiana	2	2,989,894	2,989,876		15,222,024	15,237,600	32,409
Kentucky	1				726,307	727,108	15,781
Louisiana	5	1,777,106	1,778,080	3,868	15,004,021	15,024,089	5,013
Maryland	2	4,091,136	4,066,753	36,327	13,153,280	13,181,044	33,392
Massachusetts	2	348,013	366,444	7,416	3,886,287	3,896,883	24,163
New Jersey	6	756,808	768,129	42,751	24,781,223	24,775,857	68,919
New York	1	148,343	158,906		207,848	208,855	
Ohio	4	6,475,972	5,497,388	335,364	25,773,222	25,759,658	53,593
Pennsylvania	2	249,805	251,586	540	1,046,173	1,031,614	22,847
Puerto Rico	1				486,975	342,862	143,948
Texas	1				3,565	288	3,254
Vermont	1				136,000		
Virginia	1				26,358,955	26,948,552	176,972
West Virginia	2	46,070	45,996	4	281,917	282,156	1,965
Wisconsin	1	4,592	1,080	3,510			
Total	43	17,676,172	17,720,882	438,835	135,834,261	136,319,810	630,474

¹ Included in denatured alcohol are 1,796,185 tax gallons of rum and 82,917 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.

TABLE 49.—*Denatured alcohol: Production, by months, fiscal year 1941*

[Wine gallons]			
Month	Completely denatured	Specially denatured	Total
July	867,246	9,575,218	10,442,464
August	1,828,289	9,081,313	11,509,602
September	3,063,302	10,000,396	13,063,698
October	4,811,979	10,286,463	15,098,442
November	2,299,815	10,884,671	13,184,486
December	948,014	11,265,809	12,213,823
January	670,127	9,940,267	10,610,394
February	462,031	10,093,551	10,555,582
March	513,989	12,672,193	13,186,082
April	294,801	12,857,106	12,651,907
May	951,780	13,762,636	14,714,416
June	964,703	14,713,728	15,678,431
Total	17,676,172	135,834,261	153,510,433

TABLE 50.—*Completely denatured alcohol: Withdrawals, by formulas and by months, fiscal year 1941*

[Wine gallons]						
Month	Formula:					Total
	13	14	12	11	10	
July	113,578	603,602	1,404	212		718,796
August	865,775	843,050	17,353	408		1,729,586
September	2,568,523	449,032	78,793	500		3,097,748
October	4,208,408	712,277	42,454	4,440	2,834	4,970,413
November	2,106,973	506,121	11,690	3,475	1,246	3,329,705
December	855,699	124,299	30,639	740	625	1,011,972
January	451,699	202,225	5,401		950	657,275
February	321,883	120,533	2,516			450,932
March	314,119	175,378	29,481			518,978
April	118,087	198,931	7,972			324,990
May	715,379	208,353	4,790			928,522
June	664,005	309,883	11,277			985,165
Total	13,304,098	4,160,584	240,770	9,775	5,655	17,720,882

¹ Information as to the composition of these formulas 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 51.—*Specially denatured alcohol: Withdrawals, by formulas, fiscal year 1941*

[Wine gallons]							
Formula ¹	Amount	Formula ¹	Amount	Formula ¹	Amount	Formula ¹	Amount
1	35,216,087	23-A	1,436,598	31-A	6,063	39	9,076
2-B	37,651,823	23-E	34	32	1,502,306	39-A	16,758
3-A	1,571,694	23-F	2,418	33	4,478	39-B	232,887
3-B	2,070	23-G	59,054	35	10,774	39-C	781,271
4	1,934,398	23-H	2,524,712	35-A	5,151,374	39-D	2,835
6-A	83,145	25	22,209	36	6,482	40	3,145,278
6-B	85,204	25-A	54,993	37	608,586	42	17,161
12-A	549,009	27	42,040	37-A	2,087	44	20
13-A	795,843	27-A	8,284	38	28,739	45	6,979
17	2,926,052	27-B	71,825	38-A	150	46	1,287
18	5,698,342	28	699,742	38-B	508,150	47	9,288
19	60,090	28-A	2,482	38-C	13,732		
20	2,550	29	32,582,732	38-D	16,235	Total	136,319,810
22	190	30	154,031	38-E	163		

¹ Information as to the composition and authorized uses of these formulas 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.

TABLE 52.—*Specially denatured alcohol: Withdrawals, by leading¹ formulas and by months, fiscal year 1941*

[Wine gallons]						
Formula	July	August	September	October	November	December
2-B	2,207,650	2,533,602	2,723,700	2,604,547	2,778,392	3,003,459
1	2,303,640	2,287,754	3,328,470	2,874,958	2,033,136	3,319,668
20	2,210,954	2,225,042	2,362,536	2,505,767	2,855,120	2,360,382
18	428,521	373,091	431,224	486,858	561,692	482,917
35-A	298,565	434,880	336,166	415,571	500,297	620,067
40	231,477	277,328	280,873	267,225	271,072	275,847
17	230,131	270,049	256,554	207,753	211,343	163,930
23-H	169,085	234,841	248,150	203,853	209,568	174,859
4	149,295	172,248	185,381	173,555	175,045	108,493
3-A	87,109	111,971	154,586	118,784	118,488	163,830
32	70,229	95,077	95,381	87,335	81,370	139,764
23-A	113,196	101,287	126,401	117,146	120,978	127,137
13-A	25,425	43,438	101,321	71,135	56,276	88,491
39-C	36,257	53,658	75,906	75,639	88,907	64,405
28	24,150	48,300	48,750	57,000	73,650	81,900
37	18,813	38,289	107,412	30,893	26,006	78,658
12-A	36,318	32,076	39,943	36,307	45,215	66,921
38-B	60,116	36,063	58,351	51,134	32,816	37,011
39-B	19,341	24,536	22,974	30,799	27,283	10,814
30	9,582	15,380	12,090	10,507	15,225	10,910
All others	56,794	54,295	62,878	73,026	29,036	48,343
Total	8,776,648	9,463,295	11,059,056	10,589,795	11,210,915	11,427,406

Formula	January	February	March	April	May	June	Total
2-B	2,394,941	2,809,426	3,398,547	3,462,436	4,548,670	5,096,453	37,651,823
1	2,309,614	2,123,210	3,756,375	2,888,682	3,340,881	3,749,690	35,216,087
20	2,927,539	2,914,653	2,830,468	3,049,924	3,213,073	3,127,274	32,582,732
18	528,950	447,638	554,446	508,293	429,319	465,393	5,098,342
35-A	426,034	347,827	399,565	416,296	491,769	461,337	5,151,374
40	167,362	206,144	294,234	267,675	310,538	295,700	3,145,278
17	187,778	189,436	285,136	282,852	298,620	342,470	2,926,052
23-H	123,620	191,831	235,762	232,086	223,087	277,970	2,524,712
4	140,406	144,533	158,963	168,681	163,896	193,902	1,934,398
3-A	101,822	127,211	130,585	142,507	165,899	149,102	1,571,694
32	143,970	144,635	141,610	178,476	162,232	162,227	1,502,306
23-A	85,366	117,478	132,336	115,400	141,531	138,342	1,436,598
13-A	57,098	36,910	77,974	69,987	77,542	90,246	795,843
39-C	58,042	59,298	74,814	58,099	70,567	66,179	781,271
28	32,733	41,027	89,930	73,147	56,635	72,520	699,742
37	23,444	61,995	70,052	33,479	64,710	54,835	608,586
12-A	26,103	45,827	54,346	43,389	65,238	57,326	549,009
38-B	35,612	36,647	36,982	45,416	42,283	45,719	508,150
39-B	11,540	10,744	16,373	18,060	13,571	26,852	232,887
30	11,357	13,208	13,349	13,314	13,426	15,031	154,031
All others	47,196	37,146	63,774	53,882	66,866	55,659	648,895
Total	9,840,527	10,106,824	12,815,121	12,125,081	13,960,355	14,944,877	136,319,810

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

TABLE 53.—*Specially denatured alcohol: Operations of bonded dealers, by States, fiscal year 1941*

[Quantities in wine gallons]				
State	Number of dealers operating ¹	Received	Removed	On hand June 30
California	2	10,229	10,603	3,353
Connecticut	1	65,576	64,367	8,266
Georgia	1	12,171	12,603	2,160
Illinois	5	1,090,391	1,051,040	75,595
Kentucky	1	46,231	49,553	1,446
Maryland	2	144,028	143,945	14,443
Massachusetts	7	324,045	327,434	22,242
Michigan	4	110,417	114,603	7,907
Minnesota	3	72,303	77,743	6,523
Missouri	4	173,880	172,936	10,957
New Jersey	4	1,433,307	1,550,694	76,044
New York	6	261,376	263,376	23,293
Ohio	1	253,749	254,968	17,263
Pennsylvania	1	35,135	34,521	3,316
Tennessee	1	9,402	10,128	1,542
Texas	1	13,523	13,798	1,272
Utah	1	6,254	7,137	1,597
Washington	1	1,463	1,485	2,254
Total	51	4,093,489	4,190,934	279,383

¹ Number operating during any part of the year.

TABLE 54.—Specially denatured alcohol: Operations of manufacturers, by States, fiscal year 1941

[Quantities in wine gallons]

State	Number of manufacturers operating ¹	Received	Recovered after use ²	Used in manufacturing	On hand June 30
Alabama	37	78,709	40,168	117,445	7,760
Arizona	3	30		30	11
Arkansas	21	77,620		78,992	10,501
California	291	3,216,415	993,394	4,192,565	189,814
Colorado	26	46,810		49,396	1,889
Connecticut	69	798,298	360,663	1,146,812	90,926
Delaware	12	84,011	367,714	447,904	18,688
District of Columbia	31	513,008		518,124	5,997
Florida	31	15,277	5,130	20,134	2,380
Georgia	52	69,296		69,109	1,693
Hawaii	7	18,179		18,223	97
Idaho	7	1,896		2,571	4
Illinois	454	7,442,699	724,530	7,996,168	397,747
Indiana	107	7,174,020	4,721,364	12,551,949	566,128
Iowa	51	243,899		244,246	6,371
Kansas	32	32,098		79,411	6,010
Kentucky	57	411,455		406,437	27,050
Louisiana	74	7,182,278		7,177,094	71,371
Maine	7	888		916	35
Maryland	88	9,848,113	302,930	10,042,528	176,241
Massachusetts	286	4,935,334	4,840,855	9,756,068	212,515
Michigan	154	2,658,139	2,169,770	4,768,350	197,766
Minnesota	65	233,197		229,035	12,200
Mississippi	23	138,669	8,633,905	8,777,989	12,696
Missouri	167	1,956,581	2,478,411	4,443,613	174,339
Montana	4	21		19	4
Nebraska	24	18,067	88,907	104,058	2,324
New Hampshire	7	16,872		16,949	192
New Jersey	264	23,697,251	21,748,180	45,135,285	939,649
New Mexico	1	108		116	39
New York	623	7,324,274	5,911,881	13,260,948	274,437
North Carolina	46	2,950,705	209,358	3,141,293	121,861
North Dakota	5	43		52	17
Ohio	253	1,269,704	279,843	1,498,603	109,644
Oklahoma	36	55,783		49,279	9,846
Oregon	19	17,449		17,473	2,765
Pennsylvania	260	9,109,849	10,073,552	19,166,741	197,220
Puerto Rico	20	996,922		998,124	834
Rhode Island	34	97,961	8,624	105,461	6,648
South Carolina	13	1,440	169	1,459	144
South Dakota	5	51		100	24
Tennessee	73	13,309,040	2,071,606	15,357,856	1,850,906
Texas	113	798,007	57,700	799,006	88,739
Utah	11	7,346		7,587	250
Vermont	8	6,889		6,969	88
Virginia	68	1,387,975	1,282,872	2,374,850	347,273
Washington	42	6,043		6,085	1,550
West Virginia	18	26,136,550	22,014,822	48,170,813	70,498
Wisconsin	99	409,629		397,876	24,286
Wyoming	2	10		10	3
Total	4,200	134,847,908	89,383,748	223,745,001	6,217,459

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 Includes 210,763 wine gallons recovered from solutions received containing specially denatured alcohol.TABLE 55.—Distilled spirits: Number of distilleries and internal-revenue bonded warehouses operated,¹ by States, fiscal year 1941

State	Distilleries						Internal-revenue bonded warehouses
	Whisky	Rum	Gin	Brandy	Other ²	Total ³	
Arizona	1					1	1
Arkansas				1		1	
California	1		2	99	2	101	86
Colorado							1
Connecticut	1			3		4	4
Georgia				1	1	2	1
Hawaii		1				1	2
Illinois	3		3		2	8	11
Indiana	6		3		5	14	10
Kentucky	56	1	1	1	1	60	74
Louisiana	1	1			1	3	3
Maryland	11		1	1	2	15	19
Massachusetts	1	3				4	7
Michigan							2
Minnesota							3
Missouri	3					3	7
New Jersey							6
New York			1	1	1	3	5
Ohio	4				1	5	6
Oregon				2		2	4
Pennsylvania	6	1				7	21
Tennessee	1			1		2	1
Vermont		1				1	1
Virginia	1			4		5	7
Washington				6		6	2
Wisconsin	1					1	1
Total	96	8	11	127	16	232	288

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 Arak.

TABLE 56.—Distilled spirits: Production by kinds and by months, fiscal year 1941

[Tax gallons ¹]

Month	Whisky	Rum	Gin ²	Brandy ³	Other spirits	Total
July	5,199,555	167,280	614,463	316,459	1,305,561	7,603,318
August	3,251,931	177,263	404,548	1,967,767	1,041,258	5,862,767
September	6,775,849	194,242	262,893	8,130,317	1,394,988	16,758,289
October	10,435,216	238,574	286,540	9,009,449	2,101,285	22,071,064
November	11,908,032	219,172	302,217	3,619,210	1,776,113	17,824,744
December	12,315,791	228,236	202,697	868,341	2,027,040	15,760,105
January	13,219,788	154,182	218,163	298,234	1,811,277	15,701,644
February	12,658,046	199,564	210,806	284,500	1,781,703	15,134,619
March	12,642,833	304,968	723,337	147,854	1,689,581	15,513,573
April	11,859,719	251,718	625,162	265,753	1,723,317	14,725,669
May	12,025,273	240,659	605,724	184,591	1,675,473	14,731,700
June	9,559,950	239,108	715,807	133,462	1,872,987	12,521,254
Total	121,851,983	2,614,946	5,177,357	25,363,877	20,200,583	175,208,746

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 60 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 68.³ See table 58 for kinds of brandy produced.⁴ Includes 1,796,185 gallons produced at distilleries for denaturation.⁵ Except for 82,917 gallons of spirits produced for denaturation and 1,225 gallons of arak, represents high-proof spirits produced at distilleries.

TABLE 57.—Distilled spirits: Production, by kinds and by States, fiscal year 1941

[Tax gallons]

State	Whisky	Rum	Gln ¹	Brandy ²	Other spirits	Total
Arizona	73,632					73,632
Arkansas				4,828		4,828
California	524,043		281,139	24,754,295	10,700	25,570,177
Connecticut	21,000			5,493		26,493
Georgia				15,514		15,514
Hawaii		614		6,250		8,089
Illinois	23,229,085		1,893,328		1,225	26,901,302
Indiana	19,474,448		1,418,922		1,778,889	32,264,082
Kentucky	57,332,890	1,130,710	249,515	2,103	2,938,509	61,653,727
Louisiana	312,462	120,518			1,204	434,184
Maryland	9,069,266		706,635	8,149	3,534,573	13,318,523
Massachusetts	78,606	1,257,391				1,335,997
Missouri	243,602					243,602
New Jersey				234,614		234,614
New York			627,918	7,940	153,369	789,227
Ohio	5,289,146			35,956	411,402	5,736,504
Oregon				23,967		23,967
Pennsylvania	5,735,197	100,057				5,835,254
Tennessee	242,507			3,379		245,886
Vermont		5,656				5,656
Virginia	216,314			128,398		344,712
Washington				132,991		132,991
Wisconsin	9,785					9,785
Total	121,851,983	2,614,946	5,177,357	25,363,877	20,200,583	175,208,746

¹ For additional production of gin at rectifying plants, see table 59.² See table 53 for kinds of brandy produced.³ Includes 1,796,185 gallons produced at distilleries for denaturation.⁴ Except for 82,917 gallons of spirits produced for denaturation and 1,225 gallons of arak, represents high-proof spirits produced at distilleries.

TABLE 58.—Distilled spirits: Brandy produced, by kinds and by States, fiscal year 1941

[Tax gallons]

Kind	California	Ohio	Oregon	Virginia	Washington	Total
Grape	22,754,475	21,649	984	120	84,147	22,864,837
Raisin	1,777,231					1,777,231
Apple	108,935	12,311	15,418	122,092	32,087	280,843
Peach	17,081			3,508	2,043	22,592
Prune	22,637				4,494	27,131
Cherry	4,129		1,124	189	7,522	13,526
Blackberry		1,269	783	2,519	2,531	6,102
Apricot	9,378				167	9,545
Pear			4,658			4,658
Guava						3,941
Pineapple	429					429
Plum		163				163
Elderberry						
Total	24,754,295	35,956	23,967	128,398	132,991	25,363,877

¹ Includes 3,462 gallons in Arkansas.² Includes 1,366 gallons in Arkansas, 5,493 gallons in Connecticut, 2,103 gallons in Kentucky, 8,149 gallons in Maryland, 229,563 gallons in New Jersey, and 7,940 gallons in New York.³ Includes 15,514 gallons in Georgia and 3,379 gallons in Tennessee.⁴ Includes 5,051 gallons in New Jersey.⁵ Produced in Hawaii.TABLE 59.—Distilled spirits: Total withdrawals, tax-paid,¹ by kinds and by months, fiscal year 1941

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy	Other spirits	Total
July	5,467,645	46,819	604,824	85,185	1,421,866	7,626,339
August	3,614,837	35,426	424,659	104,585	668,460	4,847,967
September	6,335,049	47,382	272,976	183,995	1,323,854	8,183,256
October	8,964,744	73,056	228,943	231,153	1,981,909	11,479,805
November	10,490,262	95,303	324,881	310,718	1,913,204	13,134,368
December	7,322,796	82,183	221,645	258,430	1,065,270	8,950,324
January	5,016,503	86,286	197,330	173,076	566,984	6,040,179
February	5,822,668	64,464	215,564	156,830	703,965	6,963,291
March	6,619,399	65,426	746,578	175,663	842,728	8,449,794
April	6,147,206	67,134	661,875	152,223	968,517	8,026,955
May	7,531,002	87,330	570,564	148,583	1,384,429	9,721,908
June	7,209,863	67,945	697,649	173,083	1,132,899	9,281,439
Total	80,541,974	818,754	5,167,488	2,153,324	14,004,085	102,685,625

¹ These figures refer to spirits withdrawn subject to tax at the rate of \$3 per tax gallon, with the exception of brandy, for which the rate was \$2.75 per tax gallon. In addition, 19,818,471 tax gallons of brandy were transferred from brandy distilleries and 5,180,908 tax gallons of brandy were withdrawn from internal-revenue bonded warehouses for the fortification of wine. [The Act of June 24, 1940 (Public No. 655, Seventy-sixth Congress), effective July 1, 1940, amended section 3031 of the Internal Revenue Code by eliminating the tax on brandy used in the fortification of wine and increasing the tax on wine to compensate for the loss of revenue occasioned by such elimination.]TABLE 60.—Distilled spirits: Total withdrawals, tax-paid,¹ by kinds and by States, fiscal year 1941

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Arizona	21,680					21,680
California	4,667,511	18,245	257,621	528,945	63,938	5,536,260
Colorado	54,208					54,208
Connecticut	114,152	5,314	267	12,933		132,666
Georgia				4,048		4,048
Hawaii		1,109		44	557	1,710
Illinois	16,377,896	63,243	1,869,622	237,979	1,770,556	20,319,298
Indiana	11,303,608	48,044	1,424,213	71,199	5,758,472	18,605,536
Kentucky	26,255,969	20,651	250,347	17,264	1,358,965	27,903,196
Louisiana	297,765	14,312	40			312,117
Maryland	7,438,289	3,823	706,448	28,157	3,260,461	11,437,178
Massachusetts	1,019,321	345,428	10,375	86,069		1,461,193
Michigan	10,270					10,270
Minnesota	307,129	73	2,650	56,018		365,870
Missouri	596,013	1,104	175	11,993		609,285
New Jersey	732,473	22,643	601	545,889	37,247	1,338,753
New York	115,636	3,199	631,072	323,590	125,739	1,999,226
Ohio	3,153,455	2,592		56,421	488,631	3,701,099
Oregon				4,787		4,787
Pennsylvania	7,798,560	268,909	10,010	133,758	1,139,328	9,350,565
Tennessee	44,545			1,636		46,181
Vermont	905		1,680		191	2,976
Virginia	201,279			32,476		233,755
Washington	31,042	65	2,267	118		33,492
Wisconsin	266					266
Total	80,541,974	818,754	5,167,488	2,153,324	14,004,085	102,685,625

¹ These figures refer to spirits withdrawn subject to tax at the rate of \$3 per tax gallon, with the exception of brandy, for which the rate was \$2.75 per tax gallon. In addition, 19,818,471 tax gallons of brandy were transferred from brandy distilleries and 5,180,908 tax gallons of brandy were withdrawn from internal-revenue bonded warehouses for the fortification of wine. [The Act of June 24, 1940 (Public No. 655, Seventy-sixth Congress), effective July 1, 1940, amended section 3031 of the Internal Revenue Code by eliminating the tax on brandy used in the fortification of wine and increasing the tax on wine to compensate for the loss of revenue occasioned by such elimination.]

TABLE 61.—*Distilled spirits: Bottled-in-bond¹ withdrawals, tax-paid, by kinds and by months, fiscal year 1941*

[Tax gallons]					
Month	Whisky	Rum	Gin	Brandy	Total
July	838,056	1,182	583	3,858	843,679
August	532,869	1,869	226	2,578	537,642
September	961,201	2,383	60	8,574	972,218
October	1,332,973	4,438	21	10,010	1,347,442
November	1,923,286	4,056	30	21,782	1,949,154
December	1,649,037	4,004	30	16,658	1,669,729
January	744,492	4,774	16	12,186	761,468
February	876,395	3,561	50	5,388	885,394
March	1,173,675	2,850		9,297	1,185,822
April	936,167	2,491		5,775	944,433
May	1,228,792	2,860	27	6,080	1,237,759
June	1,346,904	3,378	15	10,498	1,360,795
Total	13,543,847	37,846	1,058	112,684	13,695,435

¹ These spirits were bottled in bond prior to the payment of tax, with the exception of 1,602,178 gallons of whisky and 5,182 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.

TABLE 62.—*Distilled spirits: Bottled-in-bond¹ withdrawals, tax-paid, by kinds and by States, fiscal year 1941*

[Tax gallons]					
State	Whisky	Rum	Gin	Brandy	Total
California	548,475	257	51	47,863	596,646
Colorado	7,124				7,124
Connecticut	8,809				8,809
Illinois	1,334,491	321		5,788	1,340,600
Indiana	1,101,805	300		18,683	1,120,788
Kentucky	6,710,751	153	832	4,858	6,716,594
Louisiana	1,374				1,374
Maryland	635,170			799	635,969
Massachusetts	146,882	28,529		304	175,715
Minnesota	21,438				21,438
Missouri	219,877	1	176	6	220,059
New Jersey	122,226			11,464	133,690
New York	50,075			1,154	51,229
Ohio	519,572				519,572
Pennsylvania	2,105,825	8,285		21,765	2,135,875
Virginia	4,287				4,287
Washington	5,666				5,666
Total	13,543,847	37,846	1,058	112,684	13,695,435

¹ These spirits were bottled in bond prior to the payment of tax with the exception of 1,602,178 gallons of whisky and 5,182 gallons of brandy bottled in bond after payment of tax. The figures in this table are included in total withdrawals, as shown in table 60.

TABLE 63.—*Distilled spirits: Stocks remaining in internal-revenue bonded warehouses, by kinds and by States, June 30, 1941¹*

[Tax gallons]						
State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Arizona	409,624					409,624
California	5,081,277	23,977	81,775	13,590,124	19,698	18,796,849
Colorado	83,398					83,398
Connecticut	124,294	6,662	630	41,715	684	173,985
Georgia				14,713		14,713
Hawaii		7,569		12,881	17,830	38,280
Illinois	81,265,283	111,176	19,687	440,490	944,706	82,781,342
Indiana	77,440,046	18,343	33,898	396,502	13,889,938	91,778,727
Kentucky	213,739,792	319,050	6,729	50,602	2,460,145	216,576,318
Louisiana	357,290	334,825	12,342			704,457
Maryland	49,200,455	2,144	17,336	61,695	5,662,726	54,944,366
Massachusetts	2,031,198	1,428,881	14,576	93,369		3,568,024
Michigan	71,498					71,498
Minnesota	141,106	335	166	29,504		171,111
Missouri	1,138,755	508	316	25,511		1,165,090
New Jersey	1,506,486	3,116		857,611	14,366	2,381,579
New York	52,269	6,756	5,146	572,426	7,992	644,589
Ohio	18,472,273	1,211		64,571	3,274,692	21,612,747
Oregon				40,385		40,385
Pennsylvania	50,622,671	1,217,753	14,216	380,531	468,788	52,703,959
Tennessee	490,190			16,266		506,456
Vermont	354	362	80		22,268	23,054
Virginia	1,567,391			168,540		1,735,931
Washington	195,123		3,887	6,483		205,493
Wisconsin	89,918	292				90,210
Total	504,080,691	3,482,958	210,784	16,865,919	26,783,823	551,424,175

¹ Number of tax gallons according to original entry gauge. Losses are not determined until withdrawal.
² In addition, there were 8,774 gallons of unclassified spirits in export storage warehouses.

TABLE 64.—*Distilled spirits: Stocks remaining in internal-revenue bonded warehouses, by kinds and by years and seasons of production, June 30, 1941¹*

[Tax gallons]							
Year	Season	Whisky	Rum	Gin	Brandy	Other spirits	Total
1911	Spring	77					77
	Fall	135					135
1912	Spring	650					650
	Fall	30			159		189
1913	Spring	2,649			137		2,777
	Fall	1,400					1,400
1914	Spring	2,244					2,244
	Fall	288			279		567
1915	Spring	2,127	58				2,185
	Fall	1,278			93		1,371
1916	Spring	11,699					11,699
	Fall	9,462	135		296		9,893
1917	Spring	5,484	169	1,456	199	7,082	14,290
	Fall	7,194	223	24,622	6	18,757	50,802
1919	Fall	87			179		266
1920	Spring				286	98	384
	Fall	2,502					2,502
1921	Spring	1,121					1,121
	Fall	36,681			897		37,578
1922	Spring	351					351
	Fall				462		462
1924	Spring	187,727	72,365		3,320		263,412
	Fall	671,349	8,662		30,504		710,515
	Spring	1,768,842	245,477	417	42,695		2,067,431
1926	Spring	4,331,788	786,012	821	32,969		5,151,590
	Fall	9,602,816	70,421	12,544	104,129		9,789,912
1926	Spring	26,983,394	91,410	2,697	86,644		27,164,345
	Fall	45,481,098	147,171	3,016	268,245	143,862	46,043,392
1927	Spring	53,569,161	172,466	11,279	205,394	469,071	54,427,361
	Fall	29,091,663	209,897	12,620	1,276,679	780,584	31,371,443
1928	Spring	37,783,387	66,183	2,744	312,616	686,058	38,850,988
	Fall	36,593,922	222,532	171	8,966,074	522,200	45,304,899
1929	Spring	43,583,851	160,944	1,054	743,383	2,865,485	47,354,717
	Fall	35,699,884	269,189	172	1,365,871	1,994,763	38,529,379
1940	Spring	60,306,725	274,727	1,655	4,726,981	65,787,384	65,787,384
	Fall	48,868,812	185,944	3,162	2,396,975	5,605,685	57,060,528
1941	Spring	71,270,830	498,973	132,354	650,492	8,963,297	81,415,946
Total		504,080,691	3,482,968	210,784	16,865,919	26,783,823	551,424,175

¹ Number of tax gallons according to original entry gauge. Losses are not determined until withdrawal.

² Due to correction, this amount exceeds the figure reported for June 30, 1940.

³ Due to error, no figure was reported as of June 30, 1940.

⁴ In addition, there were 8,774 gallons of unclassified spirits in export storage warehouses.

TABLE 65.—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 1941

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Losses from leakage and evaporation:¹						
Arizona	3,483					3,483
California	995,066	3,635	128	87,848	2,080	1,088,757
Colorado	8,598					8,598
Connecticut	19,750	1,061	1	1,794		22,606
Georgia				385		385
Hawaii		93		20	41	154
Illinois	2,839,828	10,019	459	23,936	40,101	2,914,343
Indiana	2,382,604	3,596	648	10,300	244,157	2,641,305
Kentucky	5,873,610	3,375		1,874	57,812	5,936,671
Louisiana	30,266	1,979	11			32,256
Maryland	1,826,248	711	11	4,372	219,196	2,050,538
Massachusetts	189,907	45,684		5,477		241,068
Michigan	2,322					2,322
Minnesota	70,425	22	6	6,523		76,976
Missouri	120,489	348		507		121,344
New Jersey	135,623	2,971		64,076	1,245	203,915
New York	22,485	714		36,071	17	59,287
Ohio	625,341	548		1,419	26,971	654,779
Oregon				1,248		1,249
Pennsylvania	2,133,440	57,378		16,799	76,145	2,283,762
Tennessee	3,831			71		3,902
Vermont	236				51	287
Virginia	33,384			4,118		37,502
Washington	7,068	13	3	1,606		8,690
Wisconsin	34					34
Total	17,324,538	132,147	1,267	268,445	667,816	18,394,213
Losses from other causes:²	9,964	6	921	224,785	1,708	237,384
Total losses	17,334,502	132,153	2,188	493,230	669,524	18,631,597

¹ Difference between entry and withdrawal gauge of all spirits withdrawn from bonded warehouses.

² Losses from fire, theft, casualty, etc.

TABLE 66.—Distilled spirits: Grains and molasses used in production,¹ by States, fiscal year 1941

State	Grains				Molasses:²
	Corn	Rye	Malt	Total	
	Pounds	Pounds	Pounds	Pounds	Gallons
Arizona	513,000	246,335	129,760	889,095	
California	5,636,886	675,007	738,617	7,050,510	211,697
Connecticut	134,470	65,966	72,566	273,002	
Hawaii					2,800
Illinois	202,214,716	72,004,388	38,618,725	312,737,829	
Indiana	283,789,167	44,170,744	38,636,445	366,596,356	
Kentucky	495,701,374	113,446,152	89,642,209	701,300,775	1,503,484
Louisiana	3,390,090	35,470	341,396	3,767,956	127,648
Maryland	65,709,173	72,505,749	24,551,924	162,766,846	
Massachusetts	731,379	157,228	106,016	994,623	1,563,872
Missouri	2,238,568	510,544	409,546	3,158,658	
New York	8,419,550	66,990	1,168,640	9,646,180	
Ohio	46,968,336	11,722,143	8,113,359	66,803,838	
Pennsylvania	15,933,177	45,570,578	10,341,408	71,845,163	111,162
Tennessee	2,525,376	313,768	356,216	3,195,360	
Vermont					7,764
Virginia	1,740,256	359,249	288,353	2,387,859	
Wisconsin		107,680	26,890	134,570	
Total	1,135,636,518	361,958,982	213,442,070	1,713,048,510	3,523,327

¹ For materials used in the production of brandy see table 67. In addition to the grain and molasses shown, 4,000 pounds of sake lees, 2,750 pounds of guava juice, 950 pounds of coconut juice, 750 pounds of rice lees, and 300 pounds of sugar sirup used in Hawaii; 236,109 pounds of diatom used in Illinois, and 4,000 pounds of malt sirup used in Louisiana.

² All used in the production of rum with the exception of 211,697 gallons in California used for gin, and 1,609 gallons in Hawaii used for arak.

³ Includes 2,611,040 pounds of wheat.

TABLE 67.—Distilled spirits: Materials used in the production of brandy, by kinds and by States, fiscal year 1941

FRUIT¹

Kind	California	Kentucky	Tennessee	Virginia	Total
	Pounds	Pounds	Pounds	Pounds	Pounds
Grapes	31,058,231				31,058,231
Raisins	7,057,815				7,057,815
Apples	1,640,000	179,802		1,604,156	3,423,958
Peaches	1,480,000		502,790		1,982,790
Apricots	560,000				560,000
Prunes	456,636				456,636
Total	42,252,682	179,802	502,790	1,604,156	44,539,430

FRUIT WINE, CIDER, AND JUICE:²

Kind	California	Ohio	Oregon	Virginia	Washington	Total
	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons
Grape	153,942,495	91,434	5,913	500	477,514	154,564,570
Raisin	11,416,760					11,416,760
Apple	1,214,389	59,415	146,819	774,627	200,073	1,454,119
Peach				19,950	15,205	35,155
Cherry	19,573	2,315	7,830	730	43,733	74,181
Blackberry		10,450	6,874	7,850	12,472	38,006
Prune	36,250				23,376	59,626
Pear			45,738			45,738
Plum	9,860					9,860
Apricot					1,814	1,814
Eldersberry		963				963
Total	166,641,327	164,577	212,974	802,757	774,187	170,846,756

¹ In addition, the following amounts of fruit residuums were used: 1,577,995 gallons of less in California and 3,275 gallons in Ohio; 4,357,419 gallons of grape pomace in California and 111,623 gallons of apple pomace in Virginia.

² Not included are 12,516,264 gallons of grape wash in California.

³ Includes 46,714 gallons in Arkansas.

⁴ Includes 11,463 gallons in Arkansas, 40,509 gallons in Connecticut, 71,985 gallons in Maryland, 1,866,248 gallons in New Jersey, and 68,600 gallons in New York.

⁵ Includes 60,553 gallons in Georgia.

⁶ Includes 25,485 gallons in New Jersey.

⁷ Includes 33,250 gallons of guava juice and 28,136 gallons of pineapple juice in Hawaii.

TABLE 68.—Rectified spirits and wines: Production,¹ by kinds and by months, fiscal year 1941

[Proof gallons]²

Month	Whisky	Gin	Cardinals and liqueurs	Miscellaneous	Total
July	3,452,564	782,026	132,211	32,389	4,399,190
August	1,629,556	602,391	140,500	18,736	2,389,183
September	3,502,110	456,737	201,526	29,529	4,189,902
October	5,357,852	424,547	298,564	36,831	6,117,794
November	5,863,207	517,349	344,111	40,189	6,764,856
December	3,769,317	446,318	321,250	56,239	4,593,124
January	2,535,422	354,237	186,533	42,411	3,118,603
February	2,837,671	333,109	182,724	33,785	3,387,289
March	3,379,829	693,342	186,450	51,281	4,210,902
April	3,417,559	736,347	185,245	59,489	4,398,640
May	4,224,127	726,213	183,713	61,082	5,195,115
June	4,347,952	792,041	179,361	73,636	5,392,990
Total	44,317,150	6,764,707	2,542,178	1,833,577	54,157,628

¹ For production of distilled spirits at distilleries, see table 57.

² The figures are in proof gallons. Except for some products containing fortified wine, the rectification tax 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.

³ Includes 184,835 proof gallons of brandy, 179,185 proof gallons of rum, 46,184 proof gallons of alcohol, 36,639 proof gallons of wine, 8,959 proof gallons of vermouth, 376 proof gallons of high-proof spirits, and 78,399 proof gallons of other unclassified spirits.

TABLE 69.—*Rectified spirits and wines: Number of plants operated and production¹ by kinds, by States, fiscal year 1941*

[Quantities in proof gallons]

State	Number of plants operated ²	Whisky	Gin	Cordials and liqueurs	Miscellaneous	Total
California	32	452,357	480,431	114,798	65,008	1,112,624
Colorado	1	238	1,764	119	324	2,445
Connecticut	18	326,272	266,774	80,287	42,633	715,916
Hawaii	1	180	116	1,004	1,755	3,055
Illinois	25	2,772,026	293,973	719,474	62,014	3,847,487
Indiana	12	8,956,787	225,752	15,855	14,975	9,213,369
Kentucky	10	4,769,977	27,831	7,575	308	4,806,691
Louisiana	7	524	100,107	20,531	1,848	123,510
Maine	1	14,818	13,931	1,775	30,524	30,524
Maryland	20	11,512,958	117,554	40,378	5,418	11,676,308
Massachusetts	29	1,199,911	390,005	487,967	55,148	2,132,731
Michigan	3	15,188	176,140	16,780	153,368	206,710
Minnesota	4	70,851	4,455	46,302	159	202,139
Missouri	6	4,573	80,801	118,606	7,627	4,508,518
New Jersey	15	2,330,025	1,987,034	183,832	7,786	9,065
New Mexico	1	218	55	1,066	7,786	9,065
New York	16	1,253,862	322,532	73,063	45,058	1,694,570
Ohio	10	1,219,136	441,635	187,639	30,932	1,879,295
Pennsylvania	26	9,359,766	1,996,423	240,756	122,750	11,719,705
Rhode Island	1	29,950	1,676	2,117	31,626	31,626
Tennessee	1	1,972	71	2,117	2,043	2,043
Vermont	1	28,800	7,501	31,943	8,200	49,291
Washington	1	1,747				
Wisconsin	4					
Total	245	44,317,166	6,764,707	2,542,178	533,577	54,157,628

¹ For production of distilled spirits at distilleries, see table 57.² The number operated during any part of the year.³ Includes 184,835 proof gallons of brandy, 179,185 proof gallons of rum, 46,184 proof gallons of alcohol, 36,539 proof gallons of wine, 8,059 proof gallons of vermouth, 376 proof gallons of high-proof spirits, and 78,399 proof gallons of other unclassified spirits.TABLE 70.—*Rectified spirits and wines: Alcoholic liquors¹ used in rectification, by kinds and by months, fiscal year 1941*

[Proof gallons]

Month	Alcohol	Whisky	High-proof spirits ²	Wine	Miscellaneous	Total
July	1,700,248	1,160,184	1,371,865	18,102	31,040	4,281,439
August	1,137,002	657,254	618,254	14,600	39,614	2,466,724
September	1,612,344	1,456,382	1,242,433	28,146	58,311	4,392,616
October	2,015,929	2,189,715	1,848,068	29,821	102,199	6,165,732
November	2,584,062	2,251,208	1,900,693	40,129	120,851	6,896,943
December	1,836,266	1,461,638	1,001,704	37,633	122,278	4,459,519
January	1,356,544	995,721	590,715	23,887	70,748	3,047,615
February	1,529,345	1,128,990	659,582	22,364	69,149	3,399,430
March	2,115,636	1,275,203	820,251	26,722	72,565	4,310,377
April	2,099,917	1,261,818	986,627	27,726	72,280	4,438,368
May	2,334,591	1,562,277	1,259,965	31,300	83,783	5,271,916
June	2,522,656	1,621,377	1,091,576	27,026	95,758	5,358,493
Total	22,844,540	17,021,767	13,391,833	322,456	928,576	54,509,172

¹ Includes imported as well as domestic liquors.² Represents high-proof spirits produced at distilleries.³ Includes 563,257 proof gallons of brandy, 179,864 proof gallons of rum, 128,094 proof gallons of gin, 29,818 proof gallons of cordials and liqueurs, 12,228 proof gallons of vermouth, and 20,315 proof gallons of unclassified spirits.TABLE 71.—*Rectified spirits and wines: Alcoholic liquors¹ used in rectification, by kinds and by States, fiscal year 1941*

[Proof gallons]

State	Alcohol	Whisky	High-proof spirits ²	Wine	Miscellaneous	Total
California	784,388	147,603	46,790	25,550	108,813	1,113,114
Colorado	2,287	295	127			2,709
Connecticut	513,676	173,074	12,289	1,843	18,099	718,981
Hawaii	19	208	1,285		1,748	3,210
Illinois	1,025,069	989,416	1,636,136	76,873	154,371	3,881,895
Indiana	2,153,008	2,660,250	4,395,804	14,399	42,454	9,265,916
Kentucky	689,703	2,505,707	1,648,282	1,442	11,148	4,856,282
Louisiana	124,417	2,277		166	1,756	128,610
Maine	27,202	3,394			19	30,705
Maryland	2,969,428	4,546,468	4,156,331	16,752	31,678	11,720,557
Massachusetts	1,534,712	450,639		89,609	85,830	2,160,790
Michigan	129,664	17,429		6,969	59,056	213,118
Minnesota	79,308	19,217	3,732		56,102	160,134
Missouri	175,452	11,010		4,293	11,906	202,661
New Jersey	3,777,655	679,259		12,679	80,014	4,549,607
New Mexico	925	183		7,566	336	9,010
New York	1,038,762	463,037	129,517	12,381	64,204	1,707,901
Ohio	1,282,620	567,292		14,077	19,174	1,883,163
Pennsylvania	5,459,063	3,765,739	1,362,824	25,498	176,011	11,789,155
Rhode Island	23,906	7,699		78	31,683	31,683
Tennessee	1,129				1,082	2,211
Vermont	1,283	741		19	70	2,068
Washington	19,484	6,292		53		25,829
Wisconsin	31,290	4,746		9,072	4,805	49,913
Total	22,844,540	17,021,767	13,391,833	322,456	928,576	54,509,172

¹ Includes imported as well as domestic liquors.² Represents high-proof spirits produced at distilleries.³ Includes 563,257 proof gallons of brandy, 179,864 proof gallons of rum, 128,094 proof gallons of gin, 29,818 proof gallons of cordials and liqueurs, 12,228 proof gallons of vermouth, and 20,315 proof gallons of unclassified spirits.TABLE 72.—*Distilled spirits: Wine gallons of spirits bottled by rectifiers and tax-paid bottling houses and bottled-in-bond spirits withdrawn on payment of tax from internal revenue bonded warehouses, fiscal year 1941*

[Wine gallons]

Kind	Products bottled by rectifiers and tax-paid bottling houses ¹	Bottled-in-bond withdrawals	Total
Whisky	106,004,279	13,543,847	119,548,126
Rum	1,340,346	37,846	1,378,192
Gin	13,315,798	1,058	13,316,856
Brandy	1,897,937	112,684	2,010,621
Cordials and liqueurs	3,754,858		3,754,858
Alcohol	341,125		341,125
Other spirits	151,872		151,872
Total	126,806,215	13,695,435	140,601,650

¹ Includes imported spirits bottled after withdrawal from customs custody or used by rectifiers.

TABLE 73.—*Distilled spirits: Production, tax-paid withdrawals, and stocks on hand June 30, of whisky and of total distilled spirits,¹ fiscal years 1934-1941, inclusive*

[Tax gallons]

Fiscal year ended June 30—	Produced		Withdrawn tax-paid		Stocks, June 30	
	Whisky	Total distilled spirits	Whisky	Total distilled spirits	Whisky	Total distilled spirits
1934.....	62,352,666	78,506,388	18,875,964	22,446,622	67,717,662	63,065,017
1935.....	149,112,923	169,126,472	50,780,940	58,083,021	152,807,235	160,755,394
1936.....	223,689,539	253,867,925	67,299,166	76,330,524	300,668,508	310,803,839
1937.....	223,457,850	258,956,886	72,616,195	87,721,644	445,285,663	462,607,980
1938.....	102,895,872	150,155,924	68,611,650	85,949,785	471,159,639	497,527,765
1939.....	93,003,917	145,326,175	72,059,023	92,427,100	478,899,618	522,058,134
1940.....	98,993,303	143,455,192	81,267,368	103,981,635	480,937,609	525,394,924
1941.....	121,861,983	175,208,746	80,641,974	102,685,625	504,080,691	551,424,175

¹ Exclusive of ethyl alcohol, for which see table 47.TABLE 74.—*Fermented malt liquors: Production and tax-paid withdrawals, by months, fiscal year 1941*

[Barrels of 31 gallons]

Month	Production	Tax-paid withdrawals		
		Total	In-barrels and kegs	By pipe line for bottling
July.....	5,908,435	5,371,846	2,617,351	2,754,495
August.....	5,083,834	5,409,835	2,687,310	2,722,525
September.....	4,025,107	4,321,274	2,143,492	2,177,782
October.....	3,975,647	4,259,546	2,062,841	2,196,705
November.....	3,397,067	3,765,446	1,876,525	1,888,920
December.....	3,612,164	3,778,863	1,833,473	1,945,390
January.....	3,903,741	3,240,127	1,495,607	1,744,520
February.....	3,686,850	3,218,061	1,533,522	1,684,539
March.....	4,466,963	3,813,807	1,753,218	2,060,589
April.....	5,170,004	4,557,135	2,047,977	2,509,158
May.....	5,644,200	5,385,049	2,453,866	2,931,183
June.....	6,125,729	5,678,193	2,453,832	3,224,361
Total.....	55,213,850	52,799,181	24,959,014	27,840,167

TABLE 75.—*Fermented malt liquors: Breweries operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1941*

[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	2,076	904	50	45	1,172
Arizona.....	1	20,258	17,348	148	739	6,741
California.....	25	2,622,844	2,457,854	12,696	88,529	396,198
Colorado.....	4	262,004	256,027	1,294	5,816	64,481
Connecticut.....	8	374,761	347,873	10,815	23,727	80,135
Delaware.....	2	49,888	47,025	600	1,719	5,641
District of Columbia.....	1	136,500	125,040	766	5,438	25,100
Florida.....	6	243,709	236,108	1,386	7,813	39,558
Georgia.....	1	58,482	60,176	440	2,186	11,710
Hawaii.....	8	81,684	78,524	431	1,849	15,967
Idaho.....	4	35,258	34,563	446	1,336	6,857
Illinois.....	49	3,792,385	3,583,748	62,295	121,857	613,079
Indiana.....	15	1,754,151	1,707,093	6,569	46,615	288,094
Iowa.....	4	122,071	120,248	1,101	5,254	21,173
Kentucky.....	7	896,768	859,251	5,967	21,158	132,494
Louisiana.....	6	1,007,474	954,043	4,082	38,422	91,292
Maryland.....	8	1,282,856	1,231,390	9,389	36,943	169,139
Massachusetts.....	14	1,248,056	1,143,975	12,669	77,232	185,205
Michigan.....	34	2,819,674	2,744,902	11,915	81,103	438,228
Minnesota.....	22	2,171,299	2,067,165	35,030	69,645	344,589
Missouri.....	15	4,652,077	4,419,256	41,607	169,853	732,548
Montana.....	8	196,762	187,095	1,705	4,594	84,610
Nebraska.....	5	382,427	355,974	1,915	13,056	70,982
Nevada.....	2	15,800	15,184	57	877	3,512
New Hampshire.....	1	36,570	35,461	258	2,135	4,854
New Jersey.....	14	3,570,445	3,370,807	23,674	163,411	495,818
New York.....	56	8,571,897	8,264,756	78,681	292,419	1,468,100
North Carolina.....	1	91,764	90,511	52	3,954	15,348
Ohio.....	48	3,802,332	3,668,273	26,114	122,827	632,186
Oklahoma.....	2	55,940	56,802	437	1,969	10,013
Oregon.....	5	147,350	143,643	602	5,184	33,156
Pennsylvania.....	80	6,259,887	6,009,253	39,181	225,330	906,569
Rhode Island.....	2	637,401	591,392	3,641	35,829	101,488
South Dakota.....	1	2,144	2,204	52	105	271
Tennessee.....	3	172,907	165,192	1,584	7,170	27,791
Texas.....	8	875,252	849,852	3,677	31,600	152,578
Utah.....	3	126,262	117,827	661	5,669	23,422
Virginia.....	4	131,811	127,295	836	3,784	25,660
Washington.....	14	870,531	828,076	3,322	23,102	187,071
West Virginia.....	2	23,948	22,411	547	914	4,737
Wisconsin.....	76	5,553,817	5,325,100	67,022	178,245	1,137,761
Wyoming.....	3	54,338	50,660	430	2,425	12,439
Total.....	574	55,213,850	62,799,181	479,034	1,922,057	9,037,706

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

TABLE 76.—*Fermented malt liquors: Withdrawals, tax-paid and tax-free, by States, fiscal year 1941*

[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	904		50			954
Arizona	2,960	14,448	146			17,494
California	261,520	2,226,334	8,385	1,237	3,074	2,500,550
Colorado	109,783	146,244	1,294			257,321
Connecticut	202,281	145,292	3,246	7,192	377	358,388
Delaware	25,118	21,907	600			47,625
District of Columbia	19,609	105,431	766			125,806
Florida	25,671	209,437	1,386			236,494
Georgia	11,900	48,276	440			60,616
Hawaii	10,909	67,915	431			79,255
Idaho	13,102	21,461	446			35,000
Illinois	1,526,273	2,057,475	19,616	835	41,845	3,646,044
Indiana	404,490	1,302,609	6,569			1,713,662
Iowa	50,034	70,214	1,001	100		121,349
Kentucky	251,624	607,627	4,239	1,728		865,218
Louisiana	74,747	879,296	3,940		142	958,125
Maryland	479,820	751,570	7,333		2,056	1,240,779
Massachusetts	769,609	374,366	11,509	1,150		1,156,634
Michigan	1,085,036	1,659,866	11,915			2,756,817
Minnesota	1,108,798	958,367	9,208	25,822		2,102,195
Missouri	1,772,860	2,646,396	19,288	3,629	18,590	4,480,763
Montana	114,005	73,090	1,705			188,800
Nebraska	105,905	250,069	1,916			357,890
Nevada	10,338	4,846	57			15,241
New Hampshire	22,184	13,277	258			35,719
New Jersey	1,926,847	1,443,960	15,597		13,077	3,399,481
New York	5,575,494	2,689,262	44,648	17,657	15,476	8,343,437
North Carolina	4,396	86,115	52			90,563
Ohio	1,642,260	2,026,013	18,120	7,994		3,694,387
Oklahoma	9,204	47,598	437			57,239
Oregon	61,837	81,806	602			144,245
Pennsylvania	3,234,390	2,774,863	39,082		99	6,048,434
Rhode Island	402,269	189,133	3,641			595,033
South Dakota	1,147	1,057	52			2,256
Tennessee	18,831	146,361	1,584			166,776
Texas	73,915	775,937	3,677			853,529
Utah	48,922	68,905	661			118,488
Virginia	6,553	120,742	836			128,131
Washington	385,650	442,426	3,172		150	831,398
West Virginia	1,998	20,418	547			22,958
Wisconsin	3,085,464	2,238,516	22,905	8,784	35,333	5,392,122
Wyoming	20,412	30,148	430			50,990
Total	24,959,014	27,840,167	271,687	76,128	131,219	53,278,215

TABLE 77.—*Fermented malt liquors: Materials used in production, by kinds and by States, fiscal year 1941*

State	Grain and grain products ¹			Sugar and syrups	Hops and hop extract
	Malt	Corn	Rice		
	Pounds	Pounds	Pounds	Pounds	Pounds
Alaska	93,650		20,200		1,428
Arizona	699,090	207,100	30,000	3,200	9,866
California	92,180,908	9,832,860	19,175,457	4,967,125	1,512,713
Colorado	9,039,231	1,020,050	1,960,100	33,183	133,387
Connecticut	13,704,165	3,691,785	59,970	2,048,515	274,203
Delaware	1,892,150	707,900		1,680	30,215
District of Columbia	4,596,631	110,000	2,098,000	96,000	67,820
Florida	8,397,104	721,600	2,008,285	718,530	140,475
Georgia	1,907,630	688,300		307,350	36,178
Hawaii	1,975,095	99,700	4,305,980	227,823	24,366
Idaho	1,328,948	235,832	153,242	9,965	20,097
Illinois	122,621,075	42,188,375	10,494,239	5,309,290	1,919,151
Indiana	64,783,884	16,427,200	386,800	3,584,888	903,446
Iowa	4,186,495	1,543,180		26,940	70,175
Kentucky	30,302,493	4,608,600	7,260,000	828,789	496,812
Louisiana	32,724,921	787,500	7,770,300	6,069,496	498,782
Maryland	47,109,634	8,401,320	2,861,653	5,421,777	756,128
Massachusetts	50,069,127	5,536,085	2,036,800	11,312,613	1,167,030
Michigan	100,288,203	24,893,901	13,071,200	1,960,480	1,476,968
Minnesota	74,396,601	11,939,798	1,184,766	10,333,472	1,134,772
Missouri	157,126,361	9,513,752	59,725,400	1,570,069	2,006,424
Montana	7,674,301	289,420	1,579,200	474,626	104,935
Nebraska	12,468,318	3,111,780	1,403,600	310,192	173,692
Nevada	531,441	183,900	31,000		8,055
New Hampshire	1,085,280	199,040		625,998	28,720
New Jersey	136,065,921	32,735,790	1,715,191	13,225,661	2,138,701
New York	314,926,393	83,344,382	15,522,913	17,584,151	5,060,212
North Carolina	3,049,850	1,094,000		587,500	52,690
Ohio	129,452,874	36,445,390	9,138,506	7,496,457	2,113,619
Oklahoma	1,662,575	273,280	443,944	43,500	30,798
Oregon	5,409,109	23,400	1,583,150	2,450	88,459
Pennsylvania	227,040,639	57,523,328	7,772,865	23,957,367	3,786,349
Rhode Island	22,488,706	5,138,718	983,668	5,790,496	559,199
South Dakota	96,885		56		904
Tennessee	5,765,380	454,600	1,762,776	538,050	74,400
Texas	30,018,130	524,200	11,568,650	706,514	446,512
Utah	4,411,935	490,090	643,500		67,529
Virginia	4,649,720	1,485,400		210,075	74,348
Washington	31,644,262	1,552,697	8,029,244	539,796	484,360
West Virginia	881,748	203,600		1,840	12,460
Wisconsin	193,640,296	63,747,899	7,409,788	7,531,232	2,545,112
Wyoming	1,900,459	346,995	167,900	174,275	33,189
Total	1,964,267,618	432,341,547	204,297,333	135,531,375	31,154,576

¹ In addition, 3,508,975 pounds of wheat and wheat flakes.TABLE 78.—*Fermented malt liquors: Production, tax-paid withdrawals, and stocks on hand June 30, fiscal years 1934-1941, inclusive*

[Barrels of 31 gallons]

Fiscal year ended June 30—	Produced	Withdrawn tax-paid			Stocks June 30
		Total	In barrels and kegs	By pipe line for bottling	
1934	37,678,313	32,266,039	24,254,451	8,011,588	6,908,581
1935	45,228,605	42,228,831	31,274,069	10,954,762	7,756,433
1936	61,812,082	48,759,840	32,431,298	16,328,542	8,659,482
1937	58,748,087	55,391,960	32,482,135	22,908,824	9,591,486
1938	56,340,163	53,926,018	29,659,955	24,286,063	9,660,903
1939	63,870,553	61,816,874	27,086,889	24,729,985	9,447,160
1940	54,891,737	63,014,230	28,010,165	27,004,065	9,019,354
1941	55,213,850	52,799,181	24,959,014	27,840,167	9,037,798

TABLE 79.—Cereal beverages: ¹ Plants operated, production, and withdrawals, by States, fiscal year 1941[Quantities in gallons ²]

State	Number of plants operated ³	Production	Withdrawals	On hand, June 30
California	2	43,834	38,316	5,115
Connecticut	2	225,897	102,703	83,080
Illinois	1	12,400		12,028
Iowa	1	2,170		1,860
Kentucky	2	35,743	35,875	1,550
Massachusetts	1	37,355	26,040	8,525
Minnesota	5	608,592	613,095	33,356
Missouri	1	76,260	37,621	3,948
New York	2	379,812	326,468	41,641
Ohio	3	202,740	192,495	11,180
Wisconsin	3	216,535	197,997	12,555
Total	23	1,841,338	1,622,610	214,818

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 80.—Still wine: Production and withdrawals, by months, fiscal year 1941

[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	3,303,110	2,532,462	3,385,007	1,384,073	1,994,252	6,682
August	22,113,855	14,890,687	4,731,605	1,718,326	3,005,619	7,690
September	100,161,965	69,756,057	6,435,598	2,126,844	4,300,257	8,497
October	106,671,150	64,897,940	8,783,110	2,667,328	6,102,541	13,241
November	35,644,533	24,762,460	10,240,647	3,138,693	7,071,487	30,467
December	10,150,584	6,959,863	10,252,910	3,074,751	7,163,909	14,260
January	2,087,458	2,439,698	6,682,751	1,999,786	4,667,692	15,273
February	1,666,698	1,479,059	6,983,892	1,964,371	4,994,835	24,986
March	856,623	728,051	7,933,475	2,202,692	5,680,912	49,871
April	1,709,391	1,714,726	3,050,718	2,288,498	5,728,008	39,212
May	1,364,809	1,302,549	7,269,588	2,026,352	6,219,532	23,704
June	1,636,242	1,348,212	7,843,032	2,030,246	5,782,387	30,399
Total	286,371,423	132,812,064	88,692,333	26,621,960	61,706,131	264,242

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 83.³ Includes 179,360,644 gallons removed for use as distilling material, of which 163,601,277 gallons were "substandard" wine (i. e., produced with excessive water or residue materials); 1,564,675 gallons removed for the manufacture of vermouth; 966,027 gallons removed for the manufacture of champagne or artificially carbonated wine; 722,547 gallons removed for export; 166,196 gallons removed for the manufacture of vinegar; 41,931 gallons removed for family use; and 44 gallons removed for the use of the United States.

TABLE 81.—Still wine: Bonded wineries and bonded storerooms operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1941

[Quantities in wine gallons]

State	Number of premises operated ¹		Production ²	Withdrawals		Losses	On hand, June 30
	Banded wineries	Banded storerooms only		Tax-free	Tax-paid		
Alabama	2		4,457	227	445	182	1,009
Arkansas	93		645,301	63,427	528,176	42,588	487,287
California	467	59	272,073,331	179,683,262	45,954,012	5,145,856	99,538,409
Colorado	2		36,024		474,986	7,600	88,132
Connecticut	4	2	17,035	1,600	741,346	13,236	97,161
Florida	7		55,612	302	50,408	5,719	82,887
Georgia	7	1	829,885	60,486	814,414	28,313	237,130
Hawaii	3		54,349	38,513	12,442	1,253	15,923
Idaho	2		1,175		396	123	1,865
Illinois	9	12	30,720	2,651	4,267,480	54,385	811,348
Iowa	7		15,129	313	93,603	1,070	31,369
Kentucky	2		500		6,471	37	18,105
Louisiana	4	1	192,233		589,691	7,105	91,862
Maryland	2	1	78,517		231,714	2,874	92,220
Massachusetts	5	2		2,400	1,928,286	20,036	180,647
Michigan	11	3	1,324,892	14,129	1,479,622	66,469	1,901,580
Minnesota	14		12,425		10,887	1,077	42,561
Missouri	1	1	28,139	106,233	158,459	6,819	149,659
Nevada	1		895	52	45,512	1,205	14,851
New Jersey	40	3	735,852	410,730	4,719,422	75,068	1,261,708
New Mexico	8		12,259	430	15,571	727	12,049
New York	120	14	5,501,953	1,136,365	18,037,060	685,893	7,922,446
North Carolina	17		284,972	795	70,833	51,767	146,833
Oklahoma	147	1	1,426,325	216,072	2,464,903	136,671	2,460,534
Oregon	30		344,245	186,129	231,900	46,419	265,372
Pennsylvania	5	3	70,838	16,344	2,384,731	14,310	463,025
South Carolina	4		7,448	35	5,750	806	3,542
Tennessee						2,175	
Texas	10		14,079	103	19,452	2,021	17,290
Virginia	9		334,258	82,068	1,555,102	33,489	202,184
Washington	29		2,235,600	723,915	1,295,327	105,290	1,184,109
West Virginia		1		6,123	169,361	1,420	16,520
Wisconsin	2	1	2,975	7,399	194,671	1,988	46,906
Total	1,064	106	286,371,423	182,312,064	88,592,333	6,563,991	117,886,723

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 83.³ See footnote 3 of table 80.

TABLE 82.—Still wine: Tax-paid withdrawals and stocks on hand June 30, by alcoholic grades and by States, fiscal year 1941

(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	445				1,009	
Arkansas	51,586	380,531	96,059	323,663	125,064	38,560
California	11,145,348	34,709,888	98,776	32,138,570	64,180,599	3,219,240
Colorado	71,231	408,755		46,233	41,899	
Connecticut	165,560	556,049	1,737	22,509	70,428	4,224
Florida	49,722	686		77,821	5,066	
Georgia	640,793	173,621		193,687	43,443	
Hawaii		12,442		4,616	11,307	
Idaho	69	327		400	1,465	
Illinois	1,228,385	3,037,574	1,621	255,442	555,906	
Iowa	4,986	88,617		8,721	22,648	
Kentucky	1,494	4,977		5,339	12,766	
Louisiana	338,815	280,776		37,435	54,427	
Maryland	84,566	196,555		59,937	32,283	
Massachusetts	308,566	1,619,720		37,466	143,181	
Michigan	139,861	1,339,761		1,042,049	850,482	9,049
Minnesota		1,898			33,605	
Missouri	43,627	114,832		120,141	29,718	
Nevada	26,445	19,069		11,824	3,027	
New Jersey	1,755,621	2,961,628	2,173	591,000	561,301	9,407
New Mexico	9,815	6,856		10,731	1,318	
New York	7,717,296	10,310,491	9,289	3,450,856	4,336,994	134,506
North Carolina	68,583	2,250		145,805	1,028	
Ohio	1,151,347	1,303,556		1,836,526	617,183	6,825
Oregon	140,029	91,871		104,245	161,127	
Pennsylvania	572,390	1,812,351		163,001	297,114	2,910
South Carolina	15,251	1,499		2,245	1,297	
Texas	15,276	4,176		14,345	2,045	
Virginia	306,683	1,193,732	54,687	57,621	141,137	3,426
Washington	483,027	812,300		274,474	900,173	9,462
West Virginia	14,010	155,351		877	15,643	
Wisconsin	62,969	131,802		26,923	20,983	
Total	26,621,960	61,706,131	264,242	41,172,458	73,276,566	3,437,699

TABLE 83.—Still wine: Amelioration and fortification occurring after fermentation, by States, fiscal year 1941

(Wine gallons)

State	Wine ameliorated	Resulting product	Wine fortified	Resulting product
Alabama	2,299	2,408		
Arkansas	724,775	832,427	479,823	565,414
California	6,978,012	8,030,849	72,475,696	85,261,691
Colorado	37,266	40,383	2,193	2,564
Connecticut	7,739	8,589	7,416	8,653
Florida	27,414	29,067		
Georgia	1,173,805	1,257,819	5,185	6,218
Hawaii	2,120	2,236	15,317	18,558
Illinois	13,477	14,479		
Maryland	76,510	82,221		
Michigan	1,477,196	1,638,155	764,731	816,663
Missouri	28,876	35,609	9,679	10,131
New Jersey	645,626	570,624	290,994	358,289
New Mexico	917	947		
New York	3,571,596	3,895,211	1,227,431	1,373,373
North Carolina	52,062	56,120		
Ohio	808,122	878,608	562,069	645,982
Oregon	107,087	114,709	41,045	55,541
Pennsylvania	38,975	43,201		
South Carolina	4,250	4,506		
Texas	18,688	20,356		
Virginia	174,635	186,452	183,117	241,671
Washington	2,298,274	2,397,654	636,921	725,271
Total	18,169,721	20,142,830	76,661,517	1 90,090,019

¹ In producing fortified wine, a total of 25,364,793 proof gallons of brandy and 673 proof gallons of tax-paid alcohol were used.

TABLE 84.—Still wine: Materials used in production,¹ by kinds and by States, fiscal year 1941

Kind	Arkansas	California	New Jersey	New York
A. Fruits, berries, etc. (pounds):				
Grapes	4,020,763	1,991,111,180	1,630,604	13,923,276
Raisins		18,672,638	7,000	6,076
Blackberries	325,484	119,530	833,963	2,120,594
Apples	720,120			
Loganberries		129,240	38,320	42,230
Cherries	1,509	511,174	1,650	47,325
Peaches	29,750		49,932	167,890
Apricots		316,330	2,000	59,975
Pears	1,000			
Plums	994	190,875		
Elderberries	2,200			
Youngberries	34,768			
Honey				77,861
Boysenberries	18,369			
Other	10,533			3,145
B. Juices, including concentrates (gallons):				
Grape	59,172	188,695	12,655	1,216,698
Apple	8,647	177,850	270,510	55,333
Blackberry		6,760		581,970
Cherry			3,565	20,239
Loganberry				25,450
Other		200		

Kind	Ohio	Oregon	Washington	All other States ¹	Total
A. Fruits, berries, etc. (pounds):					
Grapes	5,922,266	755,593	11,868,165	² 15,772,728	2,045,004,575
Raisins				³ 322,209	14,007,922
Blackberries	313,940	74,555	421,173	⁴ 4,127,710	8,336,949
Apples	398,884	598,800	1,227,194	63,360	3,008,358
Loganberries		261,218	1,242,492	50,365	1,763,905
Cherries	14,066	61,825	964,688	124,538	1,227,675
Peaches			308,370	⁵ 1,163,124	1,719,036
Grapefruit				⁶ 604,580	604,580
Currents		83,116	476,075		559,191
Apricots			34,131		412,436
Pears		393,000		2,640	401,640
Plums		149,599		878	342,346
Prunes			268,845		268,845
Guava				228,850	228,850
Elderberries		300		132,588	132,588
Oranges				134,964	134,964
Gooseberries			123,189		123,189
Youngberries		20,766	27,175	548	83,257
Honey	720				78,571
Huckleberries		925	25,725		26,650
Boysenberries					18,369
Olympic berries			13,493		13,493
Other	305	1,100	3,379	640	19,102
B. Juices, including concentrates (gallons):					
Grape	445,696	7,014	67,174	40,281	2,037,835
Apple	57,928	108,576	344,221	⁷ 229,379	1,262,444
Blackberry	1,634	2,749	1,978	161,597	756,678
Peach				101,428	101,428
Cherry	2,825		5,145	12,097	43,862
Loganberry		4,126	34		29,610
Other	2,629	555	1,482	8,541	13,407

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 707,994 pounds used in Maryland, 785,138 pounds in Iowa, 11,148,435 pounds in Michigan, 312,580 pounds in Missouri, and 1,827,320 pounds in North Carolina.

⁴ Includes 288,925 pounds used in Louisiana.

⁵ Includes 2,956,001 pounds used in Georgia and 273,743 pounds in Michigan.

⁶ Includes 552,120 pounds used in Georgia.

⁷ Includes 595,640 pounds used in Florida.

⁸ Includes 141,880 gallons used in Virginia.

TABLE 85.—Sparkling wine:¹ Production and tax-paid withdrawals, by months, fiscal year 1941[Number of half-pint units²]

Month	Production	Tax-paid withdrawals				
		Total	In half pints	In pints	In quarts	In other sizes
July	586,936	382,972	76,069	66,270	239,136	1,497
August	989,795	416,149	87,297	54,648	265,888	2,316
September	993,885	1,038,060	150,026	137,082	742,036	8,914
October	1,071,916	1,678,015	195,745	198,830	1,275,532	7,908
November	1,462,857	2,510,330	260,759	364,764	1,873,308	11,499
December	1,681,407	3,272,378	306,700	429,102	2,520,052	16,524
January	1,234,023	776,782	89,103	102,252	581,944	3,453
February	1,268,604	672,783	90,351	70,998	505,720	5,714
March	1,002,712	708,346	100,177	83,358	518,772	6,039
April	2,826,069	797,039	145,781	92,852	551,080	7,326
May	3,018,094	1,043,258	139,624	140,932	755,432	7,270
June	2,384,337	1,174,024	127,371	142,662	896,376	7,615
Total	18,210,635	14,464,136	1,769,005	1,883,750	10,725,276	* 86,105

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."³ Represents 12,465 half-pint units in three-fourths quarts, 73,600 half-pint units in magnums, and 40 half-pint units in miscellaneous containers.TABLE 86.—Sparkling wine:¹ Number of producers, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1941[Quantities in half-pint units²]

State	Number of producers operating ³	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	Other		
Arkansas	1		264		24	1,964
California	35	4,741,540	3,480,661	179,082	132,330	3,804,705
Illinois	2		82,116		428	48,830
Louisiana			240			
Massachusetts	2		2,888			10,290
Michigan	4	257,146	161,772		4,728	145,074
Missouri	1	2,055,045	1,306,183	83,211	144,052	2,190,566
New Jersey	7	2,843,196	2,338,474	66,797	46,112	1,303,836
New York	37	7,744,016	6,551,749	46,357	289,245	7,257,280
Ohio	15	453,027	329,093		55,487	1,088,536
Oregon				1,070		
Pennsylvania			792		8	1,336
Virginia	1		2,376		118	2,006
Washington	1		2,040		62	1,250
Wisconsin	1	116,665	106,508		93	16,578
Total	* 107	18,210,635	14,464,136	* 375,517	672,687	15,872,251

¹ Includes artificially carbonated wines as follows: Production, 1,391,098; tax-paid withdrawals, 1,367,005; other withdrawals, 19,962; losses, 11,734; and on hand June 30, 275,569 half-pint units.² See footnote 2 of table 85.³ Number operated during any part of the year.⁴ In addition, 5 bonded storerooms in California, 3 in Illinois, 1 in Louisiana, 1 in Massachusetts, 2 in New York, 1 in Ohio, 1 in Pennsylvania, and 1 bonded field warehouse in Wisconsin.⁵ All converted into still wine with the exception of 180,647 half-pint units removed in California, Missouri, New Jersey, and New York for export.TABLE 87.—Sparkling wine:¹ Tax-paid withdrawals and stocks on hand June 30, by size of container and by States, fiscal year 1941[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	168	96			358	926	680	
California	149,656	549,084	2,780,452	1,499	69,385	683,958	2,934,528	116,834
Illinois	4,344	10,856	66,916		96	15,514	33,220	
Louisiana			240					
Massachusetts	144	928	1,816		96	2,310	7,884	
Michigan	58,572	22,368	80,832		18,346	20,340	106,388	
Missouri	120,113	193,386	986,432	5,232	3,314	385,584	1,789,740	11,928
New Jersey	868,386	172,336	1,256,392	41,360	128,224	174,444	988,920	12,248
New York	547,788	864,356	5,211,200	28,405	85,808	1,477,096	5,672,696	21,790
Ohio	14,002	52,652	255,932	6,507	7,882	278,840	789,088	13,226
Pennsylvania	48	120	624		72	600	664	
Virginia		540		1,836	119	810		1,077
Washington		744		1,296		680		570
Wisconsin	5,784	16,284	84,440		2,096	5,690	8,792	
Total	1,769,005	1,883,750	10,725,276	* 86,105	316,296	3,046,782	12,332,500	* 177,673

¹ Includes artificially carbonated wine as follows: Tax-paid withdrawals—in half pints, 312,813; in pints, 182,060; in quarts, 844,400; and in other sizes, 27,732 half-pint units; stocks on hand June 30—in half pints, 29,803; in pints, 83,584; in quarts, 159,556; and in other sizes, 2,626 half-pint units.² See footnote 2 of table 85.³ Represents 12,465 half-pint units in three-fourths quarts, 73,600 half-pint units in magnums, and 40 half-pint units in miscellaneous containers.⁴ Represents 12,630 half-pint units in three-fourths quarts, 105,192 half-pint units in magnums, and 59,851 half-pint units in miscellaneous containers.TABLE 88.—Vermouth:¹ Production and tax-paid withdrawals, by months, fiscal year 1941

[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	50,415	37,792		37,735	57
August	80,865	43,440	48	43,337	55
September	59,470	59,307	20	58,792	495
October	128,218	95,725	40	95,603	82
November	165,280	126,208	54	125,985	169
December	136,137	146,179	54	146,007	118
January	149,770	86,379	7	86,279	93
February	137,442	77,543	77	77,394	72
March	162,756	104,400		104,285	165
April	201,005	95,634	93	95,403	138
May	185,815	110,486		110,406	81
June	153,528	94,289		94,230	59
Total	1,610,701	1,077,382	393	1,075,405	1,584

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

TABLE 89.—*Vermouth: 1 Number of premises operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1941*

[Quantities in wine gallons]

State	Number of premises operated 1	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	For export 3		
California	48	596,146	187,631	10,006	13,115	309,192
Connecticut	5	1,600	9,930		252	7,129
Illinois	7	2,105	19,794		462	11,277
Kentucky	1					477
Maryland	2		877			2,143
Massachusetts	6	1,921	9,046		411	4,122
New Jersey	23	212,368	191,523	8,331	2,770	51,085
New York	89	761,940	647,909	9,209	17,878	235,981
Ohio	8	13,567	8,197		262	7,859
Pennsylvania	3	14,267	299		23	8,107
Virginia	1		642		47	405
Wisconsin	2	6,787	1,525		24	5,239
Total	195	1,610,701	1,077,382	25,546	35,244	643,016

1 For production of vermouth at rectifying plants, see table 69.

2 Number operated during any part of the year.

3 Includes 2 gallons withdrawn for family use and 3 gallons withdrawn for use of United States.

TABLE 90.—*Still and sparkling wines: Production, tax-paid withdrawals, and stocks on hand June 30, fiscal years 1934-1941, inclusive*

Fiscal year ended June 30—	Still wine (wine gallons)			Sparkling wine 1 (half-pint units)		
	Produced 2	Withdrawn tax-paid 3	Stocks June 30 4	Produced	Withdrawn tax-paid	Stocks June 30
1934	77,778,388	14,525,688	50,168,336	10,657,488	5,688,456	9,015,440
1935	91,930,362	35,416,512	56,476,590	6,214,445	5,275,263	9,273,563
1936	170,903,108	47,482,552	78,471,573	8,277,011	5,799,429	10,781,785
1937	122,045,241	62,117,999	68,176,305	9,622,525	7,906,213	11,648,068
1938	228,726,368	61,328,789	102,119,796	9,780,274	7,223,416	13,248,748
1939	231,959,287	67,563,672	94,947,598	6,883,762	6,337,846	12,943,627
1940	212,367,737	82,570,831	93,421,179	9,634,791	8,376,590	13,207,501
1941	286,371,423	89,669,715	118,529,739	18,210,635	14,464,136	15,872,251

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

2 Represents amount removed from fermenters, including wine to be used for distilling material in the production of brandy.

3 Includes vermouth produced at wineries.

TABLE 91.—*Enforcement, Alcohol Tax Unit: 1 Seizures and persons arrested, by months, fiscal year 1941*

Month	Seizures						Persons arrested
	Still	Distilled spirits	Wine	Mash	Automobiles	Trucks	
July	867	23,954	946	482,632	373	57	2,099
August	939	22,844	564	515,523	386	42	2,304
September	817	24,551	116	420,614	405	33	2,250
October	1,045	22,755	4,527	575,127	395	36	2,354
November	812	19,077	12,765	510,309	301	34	1,904
December	1,120	25,273	11,352	694,307	366	55	2,362
January	1,169	27,070	15,243	677,811	386	35	2,295
February	1,036	18,775	3,726	637,324	320	24	2,127
March	1,107	22,638	5,208	669,354	418	36	2,391
April	1,083	22,471	2,633	619,091	325	38	2,039
May	931	23,713	1,758	541,457	304	33	1,958
June	900	22,275	3,659	524,629	320	36	1,927
Total	11,826	275,396	62,502	6,868,078	4,299	453	26,010

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. Nine such plants were seized during the year.

3 Not including 413 gallons of denatured alcohol and 39,048 gallons of tax-paid liquors seized.

TABLE 92.—*Enforcement, Alcohol Tax Unit: 1 Seizures and persons arrested, by States, fiscal year 1941*

State	Seizures							Persons arrested
	Still	Distilled spirits	Mash	Wine	Automobiles	Trucks	Property (appraised value)	
Alabama	1,347	23,262	484,403	4	447	46	\$159,947	2,754
Arizona	3	55	240	130	2	1	272	21
Arkansas	210	2,471	77,950	41	41	9	31,076	363
California	90	2,947	27,753	37,000	14	2	4,194	190
Colorado				511				19
Connecticut	13	1,006	4,006	362	16	2	3,493	55
Delaware	8	310	1,480		10		258	46
District of Columbia	2	451	800		10	1	1,580	32
Florida	581	14,077	392,079	527	225	43	155,813	1,247
Georgia	1,939	46,691	1,211,435	2,807	338	60	228,536	2,908
Hawaii	8	34	266				314	59
Idaho	2	10						8
Illinois	103	7,058	351,609	28	54	15	102,304	337
Indiana	62	1,849	14,040		32	1	9,586	140
Iowa	10	595	493		21	1	5,835	60
Kansas	28	356	4,240	15	97	2	34,260	194
Kentucky	663	11,749	182,975	22	189	20	67,866	1,734
Louisiana	68	227	5,551	140	9		6,508	191
Maine	7	646	1,300	28	1		738	63
Maryland	168	3,349	80,640	88	52	7	23,959	327
Massachusetts	37	2,030	26,465	25	17	4	11,765	96
Michigan	26	146	1,145	909	4		1,088	44
Minnesota	17	416	1,247	606	9		2,940	47
Mississippi	502	7,446	171,941	168	24		81,873	1,493
Missouri	26	1,521	2,630	146	6		115,417	484
Montana	9	61	270	1			742	8
Nebraska	2	34	183	250			158	6
Nevada	1	7	150	13			1,209	3
New Hampshire	1						402	68
New Jersey	45	4,317	278,472	267	31	6	22,094	208
New Mexico	3	111	160		3		1,485	25
New York	397	30,716	690,888	5,216	230	40	502,573	1,393
North Carolina	1,245	28,365	883,324		582	46	195,933	2,292
North Dakota	14	19	104					10
Ohio	264	6,935	60,531	2,562	129	4	27,576	604
Oklahoma	378	4,967	91,830		162	7	60,084	952
Oregon	12	33	356		4		1,481	22
Pennsylvania	282	7,419	118,752	9,135	132	11	117,464	1,331
Rhode Island	9	306	3,651		9		1,096	15
South Carolina	609	15,301	333,500		252	17	92,177	1,120
South Dakota		2		21	1		15	21
Tennessee	980	17,676	459,281		304	21	132,420	1,429
Texas	512	2,818	85,506	703	172	22	58,053	1,046
Utah		288			1		254	11
Vermont								
Virginia	878	24,890	777,545		343	31	137,380	1,657
Washington	16	28	946	963	3	1	2,542	77
West Virginia	293	1,644	37,806	19	35	3	13,981	759
Wisconsin	4	752	100	31	3		4,019	28
Wyoming	1	5	35	120			5	1
Total	11,826	275,396	6,868,078	62,502	4,299	453	2,424,565	26,010

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. Nine such plants were seized during the year.

3 Not including 413 gallons of denatured alcohol and 39,048 gallons of tax-paid liquors seized.

TECHNICAL STAFF

TABLE 93.—Analysis of the work of the Technical Staff during the fiscal year 1941—
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 ¹		
		Deficiency in tax	Penalty	Overassessment
Pending at beginning 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	36,160,536	504,756	140,201
Received during year (net—transfers, etc., deducted)	6,551	136,264,858	2,464,730	4,501,952
Total	11,594	243,419,091	4,153,419	6,971,616
Disposed of:				
Closed	6,065	57,464,939	890,773	3,119,659
Petitioned to Board	2,205	75,538,769	858,330	630,258
Total disposed of	8,270	133,003,708	1,749,103	3,749,917
Pending at end of year:				
Awaiting Staff action	2,646	94,842,032	2,116,415	2,828,743
Awaiting taxpayer's action on statutory notice directed or sustained	678	15,573,351	287,901	392,956
Total	3,324	110,415,383	2,404,316	3,221,699

¹ For cases originally received in pre-90-day status, amount of revenue agent's finding; for cases originally received in 90-day status, amount of statutory notice.

(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)	4,494	\$20,606,760	\$224,473	\$2,135,664
Agreements on reconsideration after statutory notice directed by Staff	120	667,814	698	35,767
Defaults after consideration by Staff in pre-90-day or 90-day status (no petition filed)	934	4,230,745	89,687	82,894
Unagreed overassessments and claim rejections	517			692,900
Total	6,065	25,505,319	314,858	2,947,225

Percent of deficiency in tax sustained, 44.4.
Percent of net deficiency and penalty sustained, 41.4.

TABLE 93.—Analysis of the work of the Technical Staff during the fiscal year 1941—
Income, profits, estate, and gift tax cases—Continued

FIELD OPERATIONS—ALL DIVISIONS, CONSOLIDATED—Continued

PART II—CASES DOCKETED BY BOARD OF TAX APPEALS

(A) PROGRESS OF WORK

	Number of cases	Amount stated in statutory notice ¹		
		Deficiency in tax	Penalty	Overassessment
Pending at beginning of year	4,355	\$125,441,505	\$8,173,212	\$296,538
Received during year (net—transfers, etc., deducted):				
Cases considered before petition	2,117			
Cases not considered before petition	2,532			
Cases reopened after trial	82			
Total receipts	4,731	140,590,338	4,428,437	3,477,211
Total to be accounted for	9,086	266,031,933	12,601,649	3,773,749
Disposed of during year:				
Closed by stipulation—agreed settlement ²	3,072	74,953,849	4,266,726	\$32,660
Closed by dismissal or default	239	842,340	32,275	6,298
Tried before Board on merits	1,522	24,327,230	885,489	183,270
Total disposed of	4,833	100,123,419	5,184,490	1,022,228
Pending at end of year:				
In hands of technical advisors	1,770	103,511,201	4,729,036	1,382,845
In hands of the division counsel	2,483	62,397,313	2,688,123	1,368,676
Total	4,253	165,908,514	7,417,159	2,751,521

¹ Includes amount of overassessments stated in statutory notice, and, in addition, amount of overassessments found by revenue agents in certain associated cases not shown in statutory notice. For estate tax cases net amounts are used after deducting additional State tax credits allowable if substantiated.

² Includes 18 docketed cases settled pursuant to offers in compromise.

(B) RESULTS OBTAINED IN STIPULATED CASES

	Stipulations filed	Percentage sustained
Number of cases	3,072	
Deficiency in tax	\$28,203,245	37.6
Penalty	591,436	13.9
Overassessment	955,202	
Net deficiency and penalty	27,839,479	35.5

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.

TABLE 94.—Analysis of work on compromise, extension of time, and final closing agreement cases, fiscal year 1941

Cases	Compromise cases	Extension of time cases	Final closing agreement cases
On hand July 1, 1940	609	1	60
Received (net)	1,233	187	507
Total to be disposed of	1,842	188	567
Accepted, granted, or approved	504	23	463
Rejected	520	163	25
Withdrawn	133		
Transferred	40		
Total disposed of	1,197	186	488
On hand June 30, 1941	645	2	79

OFFICE OF CHIEF COUNSEL

TABLE 95.—Cases appealed to the United States Board of Tax Appeals, including those appealed from Board decisions to appellate courts, for fiscal year 1941

APPEALS DIVISION—WASHINGTON OFFICE	
Pending beginning of fiscal year.....	1 808
Filed—new cases.....	29
Received from field for appeal to Circuit Courts of Appeals.....	553
	<u>1,390</u>
Closed:	
By decision on merits.....	464
By agreed settlement.....	11
Total closed.....	<u>475</u>
Transferred to field—remanded for further hearing.....	12
Total.....	<u>487</u>
Pending end of fiscal year.....	903

¹ See footnote to table 96.

TABLE 96.—Number, and amounts, of cases shown in table 95 for the fiscal year 1941 only, by class of tax and amounts involved

Class of tax	Pending July 1, 1940		Filed, reopened, and received from field, fiscal year 1941		Closed and transferred to field, fiscal year 1941		Pending June 30, 1941	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income.....	695	\$62,194,909	529	\$23,205,376	428	\$28,039,061	796	\$57,360,624
Estate.....	164	18,637,256	24	1,214,248	43	4,563,452	45	15,288,052
Gift.....	49	926,850	29	1,067,014	16	1,156,887	62	836,977
Total.....	808	81,759,015	582	25,486,638	487	33,760,000	903	73,485,653

¹ One case, involving \$5,344,080, included in 1940 final inventory. Case included again in August 1940 monthly report. Duplication, therefore, eliminated from opening inventory for fiscal year 1941.

TABLE 97.—Circuit and Supreme Court cases pending June 30, 1941

Class of tax	Pending July 1, 1940		New appeals to Circuit Courts of Appeals and reopened		Closed during fiscal year 1941		Pending June 30, 1941	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income.....	541	\$18,869,620	470	\$23,085,285	390	\$12,037,211	621	\$29,917,694
Estate.....	40	8,975,601	34	9,821,715	33	4,451,156	41	14,346,160
Gift.....	38	727,228	35	1,063,621	14	1,080,733	59	710,111
Total.....	619	28,572,444	539	33,970,621	437	17,569,100	721	44,973,965

TABLE 98.—Status of cases pending before United States Board of Tax Appeals June 30, 1941

Unanswered.....	26
On reserve calendar.....	59
Inactive.....	35
In process of preparation:	
On Washington calendar.....	1
On field calendar.....	1
Set for trial: On Washington calendar.....	1
Tried by Board of Tax Appeals:	
Awaiting decision.....	14
Awaiting expiration of appeal period.....	44
In process of closing.....	1
Total.....	<u>182</u>

TABLE 99.—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, 1941

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.....	181	11	Favorable to Commissioner.....	230	28
Appealed by taxpayers.....	398	9	Favorable to taxpayers.....	110	6
Appealed by both.....	20		Modified.....	55	7
Total.....	599	20	Total.....	395	41
Appealed during fiscal year:			Pending end of fiscal year:		
By Commissioner.....	168	16	Appealed by Commissioner.....	228	9
By taxpayers.....	355	21	Appealed by taxpayers.....	444	7
By both.....	15		Appealed by both.....	33	
Total.....	538	37	Total.....	705	16

TABLE 100.—Results obtained in cases closed before the United States Board of Tax Appeals during the fiscal year 1941

Character of closing	Number of cases	Amount in dispute	Amount won	Percentage of recovery
Decision on merits.....	464	\$17,731,967	\$9,289,234	52.38
Agreed settlement.....	11	15,536,501	8,854,688	56.99
Total.....	475	33,268,468	18,143,922	54.53

TABLE 101.—Disposition of cases closed by United States Board of Tax Appeals during the fiscal year 1941

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Decision on merits.....	464	\$17,361,090	\$370,897	\$9,004,350	\$86,013	\$9,289,234	52.36
Agreed settlement.....	11	7,767,004	7,769,497	1,188,157	72,966	8,854,688	56.99
Total.....	475	25,128,094	8,140,394	10,192,507	158,979	18,143,922	54.53

FIELD OFFICES

TABLE 102.—Number, and amounts, of cases pending in field divisions, by class of tax and amounts involved

Class of tax	Pending June 30, 1940		Filed and reopened, fiscal year 1941		Closed, fiscal year 1941		Pending June 30, 1941	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income.....	4,880	\$147,315,998	4,198	\$112,776,228	4,117	\$92,717,823	4,961	\$167,374,403
Estate.....	302	21,724,428	285	38,100,486	289	15,996,090	298	43,828,824
Gift.....	206	13,791,207	190	694,959	218	10,152,230	178	4,333,946
Total.....	5,388	182,831,633	4,673	151,571,673	4,624	118,866,133	5,437	215,537,173

TABLE 103.—Disposition of cases by United States Board of Tax Appeals during fiscal year 1941

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Default.....	239	\$874,615	\$61,163	\$870,520		\$931,673	99.6
Decision on merits.....	1,313	27,550,829	4,052,315	12,693,969	\$507,736	16,238,548	51.4
Agreed settlement.....	3,072	79,220,575	7,106,646	28,794,681	268,491	35,632,836	41.3
Total.....	4,624	107,646,019	11,220,114	42,359,170	776,227	52,803,057	44.4

PROCESSING TAX SECTION

TABLE 104.—Cases appealed to United States Processing Tax Board of Review, including those appealed to appellate courts, fiscal years 1938-1941

	1938	1939	1940	1941
Pending beginning of fiscal year.....	4	52	83	93
Filed during year.....	54	107	120	103
Total.....	58	159	203	196
Closed:				
By dismissal.....	6	76	89	61
By agreed settlement.....			9	8
By decision on merits.....			12	24
Total.....	6	76	110	93

TABLE 105.—Number, and amounts, of cases shown in table 104 for the fiscal year 1941 only, by class of tax and amounts involved

Class of tax	Pending June 30, 1940		Filed during fiscal year 1941		Closed, fiscal year 1941		Pending June 30, 1941	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Processing.....	98	\$7,897,221	103	\$22,762,816	93	\$14,754,337	103	\$15,905,700

TABLE 106.—Status of cases pending before United States Processing Tax Board of Review June 30, 1941

	Number
Unanswered.....	9
Set for trial:	
On Washington calendar.....	6
On field calendar.....	21
Submitted to Board of Review:	
Awaiting decision.....	26
Awaiting expiration of appeal period.....	23
Circuit Court of Appeals:	
Awaiting decision.....	8
Awaiting expiration of appeal period.....	7
In process of closing.....	3
Total.....	103

TABLE 107.—Results obtained in cases closed before the United States Processing Tax Board of Review during fiscal year 1941

Character of closing	Number of cases	Amount of claims in dispute	Amount of claims recovered by taxpayers	Percentage of claims recovered by taxpayers
Dismissals.....	61	\$363,723		0.00
Agreed settlement.....	8	11,826,801	\$8,400	.00
Decision on merits.....	24	2,563,813	363,516	.14
Total.....	93	14,754,337	371,916	.03

TABLE 108.—Civil cases received and disposed of by the Processing Tax Section, Appeals Division, and number decided by courts during the fiscal year 1941

	Not in suit	District courts	Circuit courts of appeals	Court of Claims	Supreme Court	Total
Cases pending July 1, 1940.....		97	2	13	4	116
Cases received during fiscal year.....	34	159	5	35		233
Total.....	34	256	7	48	4	349
Cases closed during fiscal year.....	5	78	1	15	4	103
Cases pending June 30, 1941.....	29	178	6	33		246
Cases decided—						
For Government.....		4	2	2	4	12
Against Government.....		3		1		4
Total.....		7	2	3	4	16

TABLE 109.—Interpretative, corporate reorganization, and bankruptcy and receiver-ship cases disposed of by Processing Tax Section, Appeals Division, during fiscal year 1941

	Interpretative	Corporate reorganization	Bankruptcy and receiver-ship
Cases pending July 1, 1940.....	11	11	33
Cases received during fiscal year.....	37	1	29
Total.....	48	12	62
Cases disposed of during fiscal year.....	40	7	27
Cases pending June 30, 1941.....	8	5	35

TABLE 110.—Review cases received and disposed of by the Processing Tax Section, Appeals Division, for the fiscal year 1941

	Cases	Claims	Amount involved
On hand beginning of fiscal year	47	137	\$27,810,213.04
Received during the year	220	469	180,194,633.27
Total	267	606	208,004,846.31
Disposed of during the year	199	429	108,483,063.12
On hand end of fiscal year	68	177	99,521,783.19

CIVIL DIVISION

TABLE 111.—Cases received and disposed of during the fiscal year 1941¹

	Number
Pending July 1, 1940:	
In court (exclusive of lien cases)	2,724
Not pending in court	234
Cases in court involving liens	657
Cases not in court involving liens	45
Total	3,660
Received during the year:	
Suits by taxpayers	674
Suits involving liens	971
Cases for suit by the United States	244
Lien cases not in court	337
Total	2,226
Total to be disposed of	5,886
Closed during the year:	
Cases (exclusive of lien cases)	1,290
Cases involving liens	1,193
Total	2,483
Pending June 30, 1941	3,403
Pending July 1, 1940	\$204,664,199.21
Received during fiscal year	27,303,091.65
Total	231,967,290.86
Closed during fiscal year	47,506,236.06
Pending June 30, 1941	184,461,054.80

¹ Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.TABLE 112.—Results obtained in cases closed during the fiscal year 1941¹

	Number of cases	Amount claimed	Recovered from taxpayers	Amount refunded
Suits instituted by taxpayers	1,012	\$36,843,219.39		\$7,330,733.12
Suits and claims by the United States	276	10,301,791.57	\$1,089,309.13	
Injunctions—Social security taxes	2	10,691.53		
Total	1,290	47,155,702.49	1,089,309.13	7,330,733.12

¹ Excludes bankruptcy, receivership, insolvency, compromise, lien, and liquor cases.

TABLE 113.—Results obtained in lien cases closed during the fiscal year 1941

	Number of cases	Amount collected
Lien cases pending in court	857	\$105,496.17
Lien cases not pending in court	336	112,350.00
Total	1,193	217,846.17

TABLE 114.—Civil cases pending at the beginning and end of the fiscal year 1941¹

	Pending July 1, 1940	Pending June 30, 1941
For suit by the United States	234	187
Pending in district courts	1,051	1,836
Involving liens	702	617
Pending in circuit courts of appeal	113	74
Pending in Court of Claims	562	413
Pending in Supreme Court	1	4
Pending payment of judgment claims	89	65
State courts and miscellaneous	8	7
Total	3,660	3,403

¹ Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.

TABLE 115.—The number of Civil Division cases tried by the Department of Justice and the number decided by the courts during the fiscal year 1941

Courts	Cases tried	Cases decided			
		For the Government	Against Government	Partly for and partly against Government	Total
District courts	179	217	107	11	514
Circuit courts of appeal	63	141	38	2	244
Court of Claims	18	33	16	0	67
Supreme Court	10	9	3	0	22
Total	270	400	164	13	847

COMPROMISE SECTION

TABLE 116.—Number of cases received and disposed of during the fiscal year ending June 30, 1941

Pending July 1, 1940	2,933
Received during year	2,127
Total	5,060
Closed or in process of closing	2,023
Pending, June 30, 1941	3,037

TABLE 117.—Classification and tax liability involved in cases pending June 30, 1941

Class	Pending		In process of closing	
	Number	Liability	Number	Liability
Decedent estates.....	1,552	\$20,092,072		
Insolvent banks.....	27	108,321		
Miscellaneous cases.....	1,369	3,055,610		
Cash offers in compromise.....	57	302,051	76	\$851,889
Installment offers in compromise.....	32	1,456,350	25	1,171,473
Total.....	3,037	25,014,410	101	2,023,362

INTERPRETATIVE DIVISION

TABLE 118.—Number of cases received and disposed of during the fiscal year 1941

Cases on hand July 1, 1940.....	298
Cases received during the year.....	2,367
Total.....	2,665
Cases disposed of during the year.....	2,406
Cases on hand June 30, 1941.....	259

REVIEW DIVISION

TABLE 119.—Number of cases received and disposed of during the fiscal year 1941

	Estate and other miscellaneous taxes	Income tax	Total
On hand July 1, 1940.....	21	113	134
Received to July 1, 1941.....	87	460	547
Total.....	108	573	681
Disposed of during year.....	84	504	588
On hand July 1, 1941.....	24	69	93
Amounts involved:			
Claimed by taxpayer.....	\$5,140,908.40	\$57,970,081.76	\$63,110,990.16
Approved by Review Division.....	3,310,311.44	36,560,737.62	39,871,049.06

TABLE 120.—Public decisions, promulgated under Treasury Decisions 4264 and 4588, during the fiscal year 1941

Month	Decisions numbered	Income tax cases		Estate tax cases		Gift tax cases	
		Number	Amount approved	Number	Amount approved	Number	Amount approved
July 1940.....	6545-6575	26	\$2,758,257.87	3	\$147,447.55	2	\$65,329.47
August 1940.....	6576-6600	22	1,515,229.34	2	82,181.59	1	1,790,771.49
September 1940.....	6601-6624	22	2,142,489.25	2	64,472.49		
October 1940.....	6625-6634	8	582,568.42	1	28,228.38	1	83,386.83
November 1940.....	6635-6660	23	2,956,137.47	2	232,024.99	1	30,591.00
December 1940.....	6661-6686	23	1,018,951.24	3	185,144.82		
January 1941.....	6687-6711	24	1,223,050.00	1	72,857.68		
February 1941.....	6712-6742	28	1,816,807.23	3	151,642.37		
March 1941.....	6743-6784	36	2,676,830.74	5	566,227.07	1	53,040.00
April 1941.....	6785-6813	26	10,088,395.43	3	385,138.56		
May 1941.....	6814-6845	30	5,796,899.22	2	161,948.37		
June 1941.....	6846-6876	27	2,213,108.40	3	109,087.07	1	27,340.12
Total for fiscal year.....		295	34,818,724.61	30	2,101,400.94	7	2,050,958.91
Abatements.....			16,576,011.72		250,654.06		1,818,111.61
Credits.....			6,042,863.83				
Refunds.....			12,066,975.33		1,850,746.88		232,847.30
Unadjusted.....			132,873.73				

NOTE.—The difference between the total of \$39,871,049.06 approved in all cases reviewed and the above total of \$33,971,084.46, 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 121.—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, 1941

Internal-revenue collection districts	In rem cases proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama.....	\$250.00		\$13,720.00		\$154.81	\$14,124.81
Arizona.....			2,100.00			2,100.00
Arkansas.....						
First California.....			2,580.00		354.81	2,934.81
Sixth California.....			21,441.50		76.64	21,518.14
Colorado.....			300.00			300.00
Connecticut.....			5,315.00		147.80	5,462.80
Delaware.....			1,000.00		25.00	1,025.00
Florida.....			1,950.00		228.24	2,178.24
Georgia.....			3,677.00		377.90	4,054.90
Hawaii.....			4,971.00			4,971.00
Idaho.....						
First Illinois.....	171.55		5,503.17		366.32	6,041.04
Eighth Illinois.....			16,377.00		212.50	16,589.50
Indiana.....			7,837.12		373.46	8,210.58
Iowa.....			770.00		770.43	1,540.43
Kansas.....			200.00		394.57	594.57
Kentucky.....			13,152.00		346.09	13,498.09
Louisiana.....			8,800.00		3,306.37	12,106.37
Maine.....			500.00			500.00
Maryland.....			10,565.00		507.90	11,072.90
Massachusetts.....			1,432.09		182.12	1,614.21
Michigan.....			4,897.00			4,897.00
Minnesota.....			3,672.00		60.00	3,732.00
Mississippi.....			1,035.00		176.08	1,211.08
First Missouri.....			25,895.00		64.75	25,959.75
Sixth Missouri.....			4,890.00		133.00	5,023.00
Montana.....			7,646.00			7,646.00
Nebraska.....			3,500.00		45.51	3,545.51
Nevada.....			100.00			100.00
New Hampshire.....			2,915.00			2,915.00
First New Jersey.....			3,860.00		183.50	4,043.50
Fifth New Jersey.....			1,697.00		110.20	1,707.20
New Mexico.....		\$3,028.92			67.70	3,096.62
First New York.....			3,253.05	\$1.28	108.37	3,362.70
Second New York.....			8,452.50		405.29	8,857.79
Third New York.....	30.00		6,566.00		146.92	6,773.47
Fourteenth New York.....	60.55		2,550.35			2,610.90
Twenty-first New York.....		2,879.90				2,879.90
Twenty-eighth New York.....			9,277.00		211.80	9,488.80
North Carolina.....	1,656.00		19,467.70		376.26	21,499.96
North Dakota.....						
First Ohio.....			1,800.00		145.00	1,945.00
Tenth Ohio.....			600.00		21.10	621.10
Eleventh Ohio.....					131.00	131.00
Eighteenth Ohio.....			4,527.20		714.69	5,241.89
Oklahoma.....			16,718.00		1,011.77	17,729.77
Oregon.....			75.00			75.00
First Pennsylvania.....			11,661.00		60.14	11,721.14
Twelfth Pennsylvania.....			625.00			625.00
Twenty-third Pennsylvania.....			2,144.50		3,800.40	5,944.90
Rhode Island.....			1,025.00			1,025.00
South Carolina.....			1,100.00		286.75	1,386.75
South Dakota.....						
Tennessee.....	190.00	510.74	4,793.68	51.07	630.81	6,176.30
First Texas.....	77.73		17,174.00		262.83	17,514.56
Second Texas.....			3,245.00			3,245.00
Utah.....			2.00			2.00
Vermont.....			75.00			75.00
Virginia.....			3,889.02		674.48	4,563.50
Washington.....			1,274.00		95.92	1,369.92
West Virginia.....			3,350.40		24.00	3,374.40
Wisconsin.....			3,588.00		9.23	3,597.23
Wyoming.....						
Total.....	2,435.83	6,419.56	309,225.23	52.35	17,926.75	336,059.77

TABLE 122.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1941

A. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE¹

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	\$178,535.23	\$17,171.81	\$718.48	\$18.50	\$1,291.22	\$3,416.15	\$664.50	\$201,815.89
Arizona	85,970.72	7,675.04	651.00	8.06	812.98	185.68	127.95	95,431.43
Arkansas	131,551.31	20,723.97		13.67	1,302.14	1,983.00	249.75	155,823.93
California:								
First district	675,795.35	36,053.38		11.09	4,421.59	19,789.08	1,570.43	737,640.92
Sixth district	726,573.96	28,537.88	5,474.26	40.07	6,262.42	21,586.67	4,994.53	793,469.79
Colorado	189,244.10	10,867.51		34.23	1,540.39	3,206.13	176.56	205,068.92
Connecticut	363,368.55	8,560.51	816.66	1.30	2,892.28	8,952.63	734.79	385,326.81
Delaware	68,236.02	3,582.58		1.05	230.68	1,724.21	96.50	73,871.04
Florida	257,279.58	23,259.80	1,123.98	16.14	1,294.74	3,387.09	1,253.46	287,614.79
Georgia	239,539.55	27,099.92		42.68	1,245.01	4,247.74	715.66	272,860.56
Hawaii	86,639.04	4,264.02			615.50	1,523.70	94.50	93,136.76
Idaho	81,468.61	9,045.89		10.57	590.75	754.72	191.35	92,061.89
Illinois:								
First district	1,094,363.03	17,576.08	5,075.00	2.90	6,672.95	34,104.62	3,632.85	1,161,427.43
Eighth district	332,086.66	26,459.38	2,123.71	14.48	2,213.41	13,300.84	956.22	377,154.70
Indiana	315,559.82	13,627.14	899.50	3.58	1,444.66	11,287.58	1,084.05	343,900.33
Iowa	342,741.69	16,413.32		1.82	1,253.08	6,165.74	180.00	366,755.65
Kansas	228,759.29	24,623.60		2.22	880.63	5,448.21	454.96	260,138.91
Kentucky	249,470.81	25,096.42		4.58	1,557.31	2,047.22	724.48	278,900.82
Louisiana	221,533.44	18,800.20	1,080.00	29.99	1,631.99	4,196.13	698.96	248,030.71
Maine	132,424.34	12,675.10		6.09	1,115.01	3,619.42	309.26	150,049.22
Maryland	668,786.16	10,676.78	375.00	15.51	4,208.10	13,159.83	2,072.93	699,294.31
Massachusetts	852,909.87	7,162.32	3,412.50	1.03	4,028.68	12,553.25	800.81	880,868.46
Michigan	766,493.77	30,219.82	803.32	19.91	3,672.20	15,520.09	2,484.20	819,213.31
Minnesota	404,477.65	20,279.28	1,952.77	2.61	2,364.20	9,908.63	637.00	439,682.14
Mississippi	110,243.86	14,379.15	408.76	6.18	640.61	2,351.93	206.64	128,237.13
Missouri:								
First district	315,551.58	14,294.39	770.00	3.44	1,460.99	10,295.51	643.44	343,019.35
Sixth district	218,687.84	17,117.02		3.47	1,096.98	7,660.84	193.10	244,759.25
Montana	117,492.16	17,112.75		14.84	1,179.15	1,295.72	59.87	137,154.49
Nebraska	193,030.00	19,801.39		5.23	1,275.65	1,755.08	52.50	216,519.85
Nevada	54,183.51	6,794.82		11.03	309.77	1,431.16	79.76	62,810.05
New Hampshire	100,181.93	5,454.85	176.00	1.10	894.60	2,434.40	117.61	109,260.49
New Jersey:								
First district	189,776.70	6,763.06	464.00		788.47	4,666.73	1,240.75	203,699.71
Fifth district	621,276.14	14,459.79		.79	4,381.24	12,819.20	2,108.75	655,105.91
New Mexico	67,165.46	6,899.20		9.78	223.80	1,708.16	118.63	76,155.03
New York:								
First district	773,784.80	4,827.61	10,773.30		5,607.48	23,257.85	2,037.62	820,288.72
Second district	850,688.85	1,346.77	2,756.65	5.26	9,798.70	15,925.95	2,380.90	882,609.08
Third district	792,945.15	429.80	1,326.51	4.71	10,804.61	12,129.87	1,088.85	818,729.50
Fourteenth district	478,630.07	15,729.25	6,000.00	2.00	2,397.58	20,127.87	1,795.15	524,681.92
Twenty-first district	232,194.29	10,323.05		.55	931.88	3,374.40	116.70	246,940.87
Twenty-eighth district	365,806.04	10,624.52	1,715.00	1.33	2,064.65	12,000.87	466.68	392,769.09
North Carolina	226,674.54	26,808.23		19.43	978.30	3,021.14	1,968.11	259,469.75
North Dakota	76,533.00	7,378.29		4.75	653.65	2,085.48	54.25	86,709.42
Ohio:								
First district	278,537.16	2,732.83		.55	1,282.65	9,220.87	293.25	292,167.31
Tenth district	165,420.54	7,963.32		1.54	1,125.67	6,113.84	274.23	180,899.14
Eleventh district	166,278.97	8,748.45		1.50	1,057.27	4,889.47	344.81	181,320.47
Eighteenth district	504,561.29	21,711.03	1,688.00	3.15	3,712.98	9,942.45	719.59	542,338.49
Oklahoma	250,159.30	39,162.93	412.92	19.84	2,276.24	2,457.25	335.94	294,824.42
Oregon	197,258.80	14,085.65	75.00	4.63	1,549.98	4,408.71	379.44	217,762.21
Pennsylvania:								
First district	751,777.77	20,846.08	60.00	9.31	6,003.17	13,191.77	5,935.17	797,823.27
Twelfth district	210,362.94	7,556.52		.45	644.71	2,454.46	149.05	221,168.13
Twenty-third district	531,538.04	16,796.55			853.99	10,281.69	761.70	560,231.97
Rhode Island	148,520.95	2,938.25	1,000.00		1,334.55	5,702.99	411.89	159,908.63
South Carolina	125,387.12	15,823.31		1.36	1,347.47	1,919.76	293.62	144,772.04
South Dakota	80,253.04	10,420.00		1.40	650.43	1,381.15	107.14	92,813.76
Tennessee	223,542.66	20,550.63		8.22	1,235.38	4,245.27	379.40	249,961.56
Texas:								
First district	370,286.64	24,092.19		35.62	3,024.57	7,339.04	666.19	405,444.25
Second district	344,972.30	29,546.23		8.38	2,181.93	7,498.06	572.00	384,778.90
Utah	84,358.12	3,625.07		.65	614.77	1,078.28	54.37	89,731.28
Vermont	82,286.84	5,497.80	473.00		875.75	1,904.96	133.36	91,171.71
Virginia	270,791.84	29,752.04	1,256.45	7.24	1,877.15	6,966.59	3,578.99	314,230.30
Washington	329,320.40	15,314.06	4,409.52	59.12	2,217.43	11,227.85	1,886.46	364,434.84
West Virginia	188,104.08	13,696.45		12.11	1,562.80	3,412.59	485.13	207,273.16
Wisconsin	496,012.73	19,188.04		3.88	2,090.47	10,148.50	544.42	527,988.04
Wyoming	68,882.60	7,375.27		9.45	447.68	1,004.48	87.50	77,806.98
Total	20,347,988.60	958,448.99	58,271.35	584.46	136,967.07	467,254.64	58,094.06	22,027,609.17

¹ From the appropriation "Collecting the internal revenue, 1941."

TABLE 122.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1941—Continued*B. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE¹

District	Salaries of deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	\$6,045.42	\$306.55			\$443.52			\$6,795.49
Arkansas	2,604.00	29.95			121.72	\$7.50		2,763.17
California:								
First district	1,084.65	762.30			640.00			2,486.95
Sixth district	1,100.00				38.47			1,138.47
Colorado	150.00	37.90			33.36			209.27
Connecticut	480.00				21.37			480.00
Delaware	2,124.42				39.80			2,164.22
Florida	4,932.28	675.90			241.24	80.71	\$25.00	5,955.13
Georgia	533.73				37.93			571.66
Hawaii								
Illinois:								
First district	2,833.28				26.82			2,862.10
Eighth district	1,566.64	15.45			71.30			1,653.39
Indiana		.70						.70
Iowa	1,680.00			\$0.20	216.15	16.41		1,912.86
Kansas	900.00	16.50			174.93	99.70	57.48	1,248.61
Kentucky	6,984.10	19.80			92.48			7,096.38
Louisiana	2,393.30	27.40			133.33	18.47		2,572.50
Maine					19.41	6.00		25.41
Maryland	10,276.94	768.06	\$282.30		107.54	115.00	62.39	11,512.83
Massachusetts	3,190.00	1.70			98.55	37.50	40.00	3,367.75
Michigan	2,376.64	39.30			405.81	15.00	100.00	2,936.75
Minnesota	1,763.28	140.55			22.00	21.00	5.00	1,951.83
Mississippi	2,609.05							2,609.05
Missouri:								
First district	1,459.98	122.40			41.76			1,624.14
Sixth district	1,560.00							1,560.00
Nebraska	1,395.00	17.00			61.10		8.20	1,482.20
New Jersey:								
First district	420.00	1.90			159.00		14.10	595.00
Fifth district	2,220.00				115.77			2,335.77
New York:								
First district	480.00				66.82	4.08		550.90
Second district	9,282.26	39.62			144.90	37.50		9,504.28
Third district	4,395.36	4.85			29.84			4,430.05
Fourth district	1,080.00				35.34	12.30		1,127.64
Twenty-first district	600.00				41.83			641.83
Twenty-eighth district	1,224.62	64.40			35.28	25.00	.50	1,349.80
North Carolina	4,210.83			4.69	65.00	52.70	29.21	4,362.43
Ohio:								
First district	666.64				11.45			678.09
Tenth district	1,511.54	119.40						1,630.94
Eleventh district	1,755.00	114.10					.25	1,869.35
Eighteenth district	1,650.00	408.50			71.01	25.00	50.25	2,204.76
Oklahoma	2,541.60				211.61			2,753.21
Oregon	666.64							666.64
Pennsylvania:								
First district	6,128.20	114.85			499.27		183.00	6,925.32
Twelfth district	1,695.00							1,695.00
Twenty-third district	1,926.64	158.50			19.19			2,104.33
Rhode Island	48.00							48.00
South Carolina	3,180.00	113.95			167.15	19.20		3,480.30
Tennessee	4,163.92	49.89			206.40	50.00	13.00	4,483.21
Texas:								
First district	3,417.50	77.95			168.63			3,664.08
Second district	2,400.00	48.90		4.78	246.95	150.57	50.15	2,901.35
Vermont	974.97				257.95			1,232.92
Virginia	3,608.30	75.10			11.00	23.02	50.00	3,767.42
Washington	600.00	80.55			37.28		51.50	769.33
West Virginia	1,170.00						86.25	1,256.25
Wisconsin	2,220.00	45.90			108.82	8.32		2,383.04
Total	124,279.73	4,500.72	232.30	9.78	5,793.09	825.58	784.28	136,475.46

¹ From the appropriation "Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Act of 1936, 1941."

TABLE 122.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1941—Continued

B. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE¹

District	Salaries of deputies, clerks, etc.	Travel ex- penses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellane- ous	Total
Alabama	\$6,045.42	\$306.55			\$443.52			\$6,795.49
Arkansas	2,604.00	29.95			121.72	\$7.50		2,763.17
California:								
First district	1,084.65	762.30			640.00			2,486.95
Sixth district	1,100.00				38.47			1,138.47
Colorado	150.00				33.36			33.36
Connecticut	480.00	37.90			21.37			209.27
Delaware	2,124.42				39.80			2,164.22
Florida	4,932.28	675.90			241.24	80.71	\$25.00	5,955.13
Georgia	533.73				37.93			571.66
Hawaii								
Illinois:								
First district	2,833.28				28.82			2,862.10
Eighth district	1,566.64	15.45			71.30			1,653.39
Indiana		.70						.70
Iowa	1,680.00			\$0.29	216.16	16.41		1,912.86
Kansas	900.00	16.50			174.93	99.70	57.48	1,248.61
Kentucky	6,984.10	19.80			92.48			7,096.38
Louisiana	2,393.30	27.40			133.33	18.47		2,572.50
Maine					19.41	6.00		25.41
Maryland	10,276.94	768.06	\$282.30		107.54	115.60	62.39	11,612.83
Massachusetts	3,100.00	1.70			98.55	37.60	40.00	3,367.75
Michigan	2,376.64	39.30			405.81	15.00	100.00	2,936.75
Minnesota	1,763.28	140.55			22.00	21.00	5.00	1,951.83
Mississippi	2,609.05							2,609.05
Missouri:								
First district	1,459.98	122.40			41.76			1,624.14
Sixth district	1,560.00							1,560.00
Nebraska	1,395.00	17.90			61.10		8.20	1,482.20
New Jersey:								
First district	420.00	1.90			159.00		14.10	595.00
Fifth district	2,220.06				115.77			2,335.77
New York:								
First district	480.00				66.82	4.08		550.90
Second district	9,282.26	39.62			144.90	37.50		9,504.28
Third district	4,395.36	4.85			29.84			4,430.05
Fourth district	1,080.00				35.34	12.30		1,127.64
Fifteenth district	600.00				41.83			641.83
Twenty-first district	1,224.62	64.40			35.28	25.00	.50	1,349.30
Twenty-eighth district	4,210.83			4.69	65.00	52.70	29.21	4,362.43
North Carolina								

Ohio:								
First district	666.64				11.45			678.09
Tenth district	1,511.54	119.40						1,630.94
Eleventh district	1,755.00	114.10					.25	1,869.35
Eighteenth district	1,650.00	408.50			71.01	25.00	50.25	2,204.76
Oklahoma	2,541.60				211.61			2,753.21
Oregon	666.64							666.64
Pennsylvania:								
First district	6,128.20	114.85			499.27		183.00	6,925.32
Twelfth district	1,695.00							1,695.00
Twenty-third district	1,926.64	158.50			19.19			2,104.33
Rhode Island	48.00							48.00
South Carolina	3,180.00	113.95			167.15	19.20		3,480.30
Tennessee	4,163.92	49.89			206.40	50.00	13.00	4,483.21
Texas:								
First district	3,417.50	77.95			168.63			3,664.08
Second district	2,400.00	48.90		4.78	246.55	150.57	50.16	2,901.35
Vermont	974.97				257.95			1,232.92
Virginia	3,608.30	75.10			11.00	23.02	50.00	3,767.42
Washington	600.00	80.55			37.28		51.50	769.33
West Virginia	1,170.00						36.25	1,206.25
Wisconsin	2,220.00	45.90			108.82	8.32		2,383.04
Total	124,279.73	4,500.72	282.30	9.76	5,793.09	825.58	784.28	136,475.46

¹ From the appropriation "Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Act of 1936, 1941."

TABLE 122.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1941—Continued*

C. DISBURSEMENTS FOR INTERNAL REVENUE AGENTS:

Division	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	\$151,603.04	\$9,852.25		\$4.59	\$504.41	\$786.01	\$359.00	\$173,108.40
Baltimore	637,619.46	16,139.56	\$20,805.12		1,839.69	2,487.68	1,416.00	680,298.51
Boston	700,916.26	18,075.91	25,186.92	1.79	2,955.25	3,382.53	2,620.33	753,138.19
Brooklyn	481,137.23	1,846.60	15,395.96		2,266.57	1,003.06	581.22	502,239.64
Buffalo	339,877.92	8,915.06	1,980.00	1.52	1,679.17	2,225.25	504.35	355,183.27
Chicago	981,001.47	12,282.57	39,397.70	3.41	5,088.65	8,845.55	4,884.72	1,051,504.98
Cincinnati	257,677.95	12,627.27	2,222.37	2.57	799.85	1,074.42	528.10	274,932.83
Cleveland	495,274.72	17,518.45	23,530.35	1.77	2,826.93	4,155.63	1,831.09	545,238.85
Columbia	91,068.02	5,910.44	449.00	2.13	680.55	1,388.44	185.50	99,575.08
Dallas	648,086.47	36,463.87	1,429.00	17.99	2,460.90	4,282.69	1,121.68	693,862.51
Denver	173,183.08	7,358.47		7.39	948.12	811.12	117.00	182,375.18
Detroit	484,474.09	20,319.10	280.00	12.96	1,939.60	3,007.75	778.54	519,812.04
Greensboro	172,130.28	17,164.49	2,925.00	10.17	920.97	2,321.81	636.17	196,108.89
Honolulu	81,559.72	5,702.53			231.22	326.85	292.35	88,112.67
Huntington	103,026.80	7,690.28	375.50	4.11	441.10	1,722.97	368.19	113,628.96
Indianapolis	205,068.70	13,264.26		5.47	709.80	1,462.52	245.02	220,745.77
Jacksonville	241,612.97	14,059.82	849.00	7.37	858.93	2,129.94	801.81	260,519.34
Los Angeles	602,316.57	14,764.68	55.00	8.10	2,806.64	2,470.53	1,564.37	623,515.89
Louisville	161,967.83	8,115.19		2.87	322.45	770.65	98.07	171,237.06
Milwaukee	221,484.43	7,832.18		.63	1,035.21	1,329.75	402.00	232,084.21
Nashville	235,609.93	13,086.67		5.84	819.88	832.24	683.55	251,038.11
Newark	556,924.91	7,732.41	17,508.37	10.89	4,326.70	2,922.53	1,370.86	590,796.67
New Haven	314,577.44	5,471.87	13,104.26	.86	2,972.06	2,309.99	964.94	339,501.42
New Orleans	226,640.03	17,716.86	908.48	14.24	900.51	1,977.90	781.40	248,938.72
New York:								
Second division	1,272,364.75	11,105.55		4.82	2,526.52	8,446.74	909.40	1,293,357.88
Upper division	1,118,347.57	9,840.42	1,155.00	2.60	3,975.37	3,403.64	1,176.80	1,137,900.50
Oklahoma City	269,305.38	29,934.44	2,456.25	4.55	1,314.13	2,675.50	615.25	303,306.60
Omaha	265,529.67	11,314.14	7,836.53	1.27	1,086.44	1,808.21	654.66	288,220.91
Philadelphia	712,634.75	17,165.41	21,083.37	.65	2,997.82	3,751.60	990.64	758,624.24
Pittsburgh	455,002.58	8,817.17	13,820.00	1.99	686.83	3,229.78	1,173.52	482,730.97
Richmond	190,884.40	11,945.04	91.00	.41	645.77	1,006.98	1,071.00	205,044.55
Salt Lake City	133,434.78	9,591.86		7.10	803.94	722.68	304.75	144,065.11
San Francisco	466,255.94	17,579.56	14,437.85	3.98	2,642.35	3,158.02	2,028.10	506,108.66
Seattle	295,765.28	11,223.76	831.60	5.19	1,538.24	2,179.11	707.53	312,250.71
Springfield	142,383.88	14,588.17	5,238.31	1.58	655.65	4,070.94	663.09	157,581.62
St. Louis	400,739.65	5,890.25		3.16	797.42	1,271.34	502.82	410,204.64
St. Paul	230,219.53	15,437.47	202.50	2.01	1,169.91	1,697.54	417.25	249,146.21
Wichita	150,741.11	13,104.78	4,569.39	5.91	592.81	927.61	369.63	170,312.24
Total	14,575,438.59	489,479.91	238,104.95	172.35	60,168.76	90,377.37	34,838.10	15,588,580.03

D. DISBURSEMENTS FOR DISTRICT SUPERVISORS' OFFICES:

District	Salaries of supervisors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston	\$649,929.07	\$34,129.70	\$825.00	\$29.46	\$2,769.54	\$23,854.49	\$5,907.25	\$717,444.51
New York	798,531.39	44,665.51	6,875.00	57.28	5,086.25	28,006.86	24,005.08	907,237.37
Philadelphia	847,598.63	39,459.36	9,505.19	35.06	3,343.85	24,258.42	6,305.44	930,506.95
Newark	504,239.23	20,132.69	5,600.00	51.54	2,901.75	17,886.95	7,030.18	557,642.35
Baltimore	805,411.38	72,506.69		258.12	4,430.36	44,742.93	24,120.90	1,011,470.36
Atlanta	553,367.01	62,512.90	9,844.37	313.91	2,904.65	51,388.63	24,556.32	714,886.89
Louisville	889,528.85	42,431.42		70.08	1,793.26	27,421.32	12,151.77	973,406.79
Detroit	635,988.35	61,502.58	4,753.43	144.11	4,590.46	29,552.19	13,110.89	749,522.91
Chicago	1,155,142.50	65,830.85	4,213.96	94.80	2,652.43	37,736.34	18,736.00	1,284,306.86
New Orleans	523,178.08	67,537.21	3,895.57	179.21	2,412.20	35,456.90	13,690.68	636,149.95
Kansas City	502,526.27	77,015.19	864.00	184.71	4,513.85	32,357.92	11,970.94	628,681.88
St. Paul	324,213.06	50,601.41		114.52	1,389.34	28,858.13	8,042.43	412,218.89
Denver	151,748.12	19,082.77	586.57	26.15	909.85	10,985.69	2,550.13	185,969.28
San Francisco	825,277.51	49,694.97	1,010.17	68.21	3,397.19	39,570.83	8,451.57	931,869.95
Seattle	221,409.86	24,990.87		24.08	1,318.51	18,693.41	2,969.28	269,406.01
Total	9,462,065.31	721,994.12	47,773.46	1,661.34	44,313.60	460,570.41	182,808.86	10,921,187.00

E. DISBURSEMENTS FOR TECHNICAL STAFF, FIELD DIVISIONS:

Division	Salaries of Technical Staff field employees	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlantic	\$132,400.52	\$593.35	\$9,900.27	\$0.94	\$1,484.35	\$1,097.30	\$153.84	\$145,590.58
Central	175,207.93	2,089.96	37,179.89	14.88	2,815.33	2,515.60	2,195.15	223,919.74
Chicago	205,689.47	36,593.51	9,505.19	26.84	3,013.85	2,272.65	2,899.56	251,960.17
Eastern	224,072.17	1,862.89	52,817.35	15.62	3,166.90	2,574.24	234.22	284,843.40
New England	68,178.02	537.58	20,739.06	15.50	1,295.33	880.04	1,619.22	123,265.75
New York	324,639.51	1,323.33	3,603.20	28.18	5,720.23	2,248.12	494.22	338,051.89
Pacific	185,010.86	2,842.19	16,535.40	59.86	3,777.35	1,464.27	963.33	211,365.76
Southern	115,288.80	2,166.06	17,425.94	37.26	2,819.58	1,279.80	961.64	139,999.08
Southwestern	156,208.35	1,869.88	36,275.97	27.51	3,068.09	2,593.68	688.73	200,733.12
Western	123,370.73	2,852.54	18,865.99	23.79	2,306.29	1,856.11	920.94	144,696.39
Total	1,741,865.97	17,203.17	245,209.59	280.87	29,407.21	18,877.71	11,150.85	2,063,614.87

1 From the appropriation "Collecting the internal revenue, 1941."

TABLE 122.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1941—Continued*F. DISBURSEMENTS FOR CHIEF COUNSEL, FIELD FORCE¹

Division	Salaries of Chief Counsel, field force	Travel expenses	Total	Division	Salaries of Chief Counsel, field force	Travel expenses	Total
Atlantic.....	\$47,249.06	\$749.75	\$47,998.81	Pacific.....	\$97,541.02	\$4,065.23	\$101,606.85
Central.....	59,201.75	2,353.37	61,555.12	Southern.....	42,057.70	2,239.80	44,297.60
Chicago.....	105,725.99	1,742.95	107,468.94	Southwestern.....	59,384.09	2,174.94	61,559.03
Eastern.....	85,267.28	2,150.24	87,417.52	Western.....	39,010.03	2,085.24	41,095.27
New England.....	33,377.94	413.95	33,791.89	Total.....	748,380.77	19,124.22	767,504.99
New York.....	179,565.31	1,148.75	180,714.06				

¹ From the appropriation "Collecting the internal revenue, 1941."G. DISBURSEMENTS FOR DISTRICT SUPERVISORS' OFFICES¹

District	Salaries of supervisors, clerks, etc.	Travel expenses	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston.....	\$6,391.84	\$227.90			\$60.59	\$147.16	\$6,827.49
New York.....	6,399.84	175.85		\$1.70	15.22	125.00	6,717.61
Philadelphia.....	7,868.72	1,140.76			178.41	23.90	9,211.79
Newark.....	2,419.37	59.65			.50	25.36	2,504.88
Baltimore.....	7,768.38	684.68			47.15	8.10	8,508.31
Atlanta.....	3,797.82	467.77	\$4.57		219.07	27.95	4,517.18
Louisville.....	7,010.87	811.16		.21	360.67	61.39	8,244.50
Detroit.....	5,277.42	884.55		1.85	636.61	156.05	6,956.48
Chicago.....	12,241.68	1,362.08		.95	619.67	202.48	14,426.86
New Orleans.....	3,336.56	645.44			360.32	74.27	4,416.59
Kansas City.....	5,422.92	500.01			2.09		5,925.02
St. Paul.....	2,599.92	344.80			187.01	49.18	3,180.91
San Francisco.....	7,727.47	494.77			98.09	97.06	8,417.39
Seattle.....	3,903.92	621.64			116.62	27.12	4,669.30
Total.....	82,166.73	8,421.06	4.57	4.71	2,902.22	1,025.92	94,524.31

H. DISBURSEMENTS FOR CHIEF COUNSEL, FIELD FORCE¹

Division	Salaries of Chief Counsel, field force	Travel expenses	Total	Division	Salaries of Chief Counsel, field force	Travel expenses	Total
Chicago.....	\$2,850.00	\$281.37	\$3,131.37	Pacific.....	\$2,133.28		\$2,133.28
Eastern.....	3,166.54	219.26	3,385.74	Total.....	14,834.05	\$508.97	15,343.02
New England.....	913.56	5.50	919.08				
New York.....	5,770.65	2.90	5,773.55				

¹ From the appropriation "Salaries and Expenses, Basic Permit and Trade Practice Division, Bureau of Internal Revenue, 1941."

I. DISBURSEMENTS BY THE CHIEF DISBURSING OFFICER, DIVISION OF DISBURSEMENT, TREASURY DEPARTMENT

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Stationery, office supplies, and printing	Supplies and equipment	Express and freight	Miscellaneous	Total
Collecting the internal revenue, 1941.....	\$10,789,268.94	\$420,805.97	\$125,277.33	\$6,659.94	\$34,544.30	\$508,919.27	\$127,229.29	\$29,731.82	\$197,415.04	\$12,289,861.90
Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Act of 1936, 1941.....	1,664,810.50	186,218.43	36,567.67	103.74	4,074.81	6,559.49	6,087.24	94.56	17,972.60	1,921,489.04
Salaries and expenses, Basic Permit and Trade Practice Division, Bureau of Internal Revenue, 1941.....	137,881.05	958.80		12.92	726.67		281.78	265.89	403.66	140,530.77
Working fund, Treasury, Internal Revenue (Office for Emergency Management, War), 1940-1942.....	1,686.67	2,452.28		24.28	12.43		1,313.85			5,489.46
Total.....	12,593,647.16	610,435.43	161,845.00	6,800.88	39,358.21	514,478.76	134,912.16	30,092.27	215,791.30	14,307,361.17

TABLE 122.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1941—Continued

J. RECAPITULATION

Appropriation	Salaries	Travel ex- penses	Rent	Telegraph	Telephone	Supplies and equipment	Miscella- neous	Total
Collecting the internal revenue, 1941:								
Collectors.....	\$20,347,988.60	\$958,448.99	\$58,271.35	\$594.46	\$138,967.07	\$467,264.64	\$55,094.06	\$22,027,609.17
Agents.....	14,675,438.59	489,479.91	238,104.95	172.35	60,168.76	90,377.37	34,538.10	15,588,580.03
Supervisors.....	9,462,065.31	721,994.12	47,773.46	1,661.34	44,313.50	460,570.41	182,908.86	10,921,187.00
Technical Staff, field force.....	1,741,865.97	17,203.17	245,296.59	250.37	26,467.21	18,377.71	11,150.86	2,053,614.87
Chief Counsel, field force.....	748,380.79	19,124.22						767,504.99
Departmental service and field forces operating from Washington.....	10,789,268.94	420,805.97	125,277.33	6,659.94	34,544.30	686,148.56	227,140.86	12,239,851.90
Subtotal.....	57,765,008.18	2,627,056.38	714,726.68	9,328.46	305,400.84	1,672,728.09	514,038.73	63,608,347.96
Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Acts of 1936, 1941:								
Collectors.....	124,279.73	4,500.72	282.30	9.76	5,793.09	825.58	794.28	136,476.46
Departmental service and field forces operating from Washington.....	1,664,810.50	186,218.43	36,567.67	103.74	4,074.81	11,646.73	19,667.16	1,921,489.04
Subtotal.....	1,789,090.23	190,719.15	36,849.97	113.50	9,867.90	12,472.31	19,861.44	2,067,964.50
Salaries and expenses, Basic Permit and Trade Practices Division, Bureau of Internal Revenue, 1941:								
Supervisors.....	82,166.73	8,421.06		4.57	4.71	2,902.22	1,025.02	94,524.31
Chief Counsel, field force.....	14,834.05	508.97						15,343.02
Departmental service and field forces operating from Washington.....	137,881.05	958.80		12.92	738.67	281.78	669.55	140,580.77
Subtotal.....	234,881.83	9,888.83		17.49	731.38	3,184.00	1,694.57	250,368.10
Working fund, Treasury, Internal Revenue (Offices for Emergency Management, War), 1940-1942.....	1,686.67	2,452.23		24.28	12.43	1,313.85		5,480.46
Total.....	59,790,666.91	2,830,116.59	751,570.65	9,483.73	316,072.55	1,689,068.85	534,584.74	65,922,300.02

In addition to the above reports, expenditures and adjustments of expenditures were also made from the following appropriations in the amounts indicated:

Collecting the internal revenue, 1940.....	\$918,136.08
Collecting the internal revenue, 1939.....	\$183,575.73
Salaries and expenses, Federal Alcohol Administration, 1940.....	\$7,621.29
Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Acts of 1936, 1940.....	\$56,916.52
Salaries and administrative expenses, section 915, Revenue Act of 1938 (transfer from exportation and domestic consumption of agricultural commodities, Department of Agriculture, 1936), 1937-39 (represents excess of repayments over expenditures).....	—\$139,182.26

TABLE 123.—Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1940 and 1941

Kind	Quantity		Value	
	1940	1941	1940	1941
Distilled spirits and wines:				
Brandy.....	38,400	58,500	\$3,889,320.00	\$8,997,037.50
Other domestic distilled spirits.....	2,140,830	2,409,900	231,065,102.50	341,172,030.00
Certificate of tax-payment, distilled spirits, for shipment in tank cars.....	2,250	8,000	(1)	(1)
Export (secs. 2878 and 2885, I. R. C.).....	12,900	2,400	1,280.00	220.00
Bottled-in-bond, export (blue strips).....	1,113,820	318,128	9,011.40	2,806.28
Bottled-in-bond, domestic (green strips).....	128,610,000	106,295,000	1,268,100.00	1,004,412.50
Container or bottle stamps (red strips).....	1,070,589,700	1,067,747,400	10,474,409.60	10,285,974.00
Rectified, class B ¹	18,000	13,800	215,820.00	196,686.00
Rectified, Puerto Rico ¹	1,600,000	2,757,950	368,500.00	763,338.00
Rectified, class A.....	20,000	11,500	(2)	(2)
Industrial alcohol transfer.....	60,800	54,000	(2)	(2)
Alcohol warehousing.....	164,300	97,200	(2)	(2)
Wholesale liquor dealer's packages.....	800	4,400	(2)	(2)
Wine.....	17,961,584	41,322,936	7,685,050.97	17,206,298.25
Fermented malt liquor.....	53,875,500	53,045,100	263,948,125.00	324,333,780.00
Tobacco:				
Manufactured tobacco.....	2,469,379,540	2,458,985,380	55,335,074.80	55,049,719.59
Snuff.....	392,482,989	421,002,811	6,984,833.04	7,402,237.88
Tinfol wrappers.....	1,398,048	1,375,400	15,657.17	15,427.12
Cigars, large.....	183,736,400	174,928,660	14,248,752.35	13,748,891.30
Cigars, small.....	14,144,000	15,408,300	108,756.45	117,249.45
Cigarettes, class A.....	8,918,083,400	9,416,680,700	536,577,677.50	613,692,179.42
Cigarettes, class B.....	422,600	60,310.80	60,310.80	13,852.80
Cigarette tubes.....	2,102,100	1,595,200	30,541.00	23,902.00
Oleomargarine:				
Domestic, colored.....	17,975	19,925	28,590.00	40,315.00
Domestic, uncolored.....	16,416,850	17,956,450	793,655.50	679,368.12
Process or renovated butter.....	183,000	261,000	4,930.00	8,455.00
Mixed flour.....	581,000	629,500	6,470.00	7,610.00
Playing card.....	42,308,370	54,566,656	4,230,837.00	5,985,920.78
Documentary.....	11,344,828	23,340,792	17,306,267.00	27,606,537.00
Stock transfer.....	17,146,280	10,313,616	16,098,391.00	10,099,395.00
Silver transfer.....	2,688	65,650.00	65,650.00	43,054.00
Narcotic.....	3,525,400	5,245,075	195,455.00	260,473.25
Order forms for apium.....	1,090,000	1,072,500	10,900.00	10,725.00
Maribhuana.....	100	200	100.00	200.00
Order forms for maribhuana.....	190		3.80	
National Firearms Act (sec. 2720, I. R. C.):				
Machine guns, silencers, etc.....	20		4,000.00	
Certain short 2-barrel guns.....	450	50	450.00	60.00
Special or occupational stamps.....	959,040	949,060	15,054,660.00	16,098,199.00
Total.....	13,351,512,052	13,678,586,593	1,188,107,281.48	1,455,156,314.24

¹ Value inserted when purchased.

² These items were consolidated in Annual Report for 1940.

³ Have no money value.

TABLE 124.—Cost of printing and binding for the Internal Revenue Bureau and Service, fiscal years 1940 and 1941

Class of work	1940		1941	
	Quantity	Cost	Quantity	Cost
Publications, regulations, decisions, etc.....	1,614,000	\$119,870.28	2,150,200	\$106,613.58
Blank forms.....	251,604,000	371,137.78	272,176,000	520,132.87
Letterheads.....	13,763,000	16,484.41	17,844,000	25,506.15
Miscellaneous: Binding, memorandum sheets, analysis paper, tabulating cards, etc.....		15,469.29	21,226,325	31,397.40
Total.....	267,181,000	622,962.66	313,306,525	684,350.00