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OF THE
COMMISSIONER OF
INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1942



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ANNUAL REPORT
OF THE
COMMISSIONER OF
INTERNAL REVENUE

TREASURY DEPARTMENT
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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, 1942.

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, 1942:

COLLECTIONS

Total collections of internal revenue taxes during the year amounted to \$13,047,868,518, compared with \$7,370,108,378 during the fiscal year 1941, an increase of \$5,677,760,140, or 77 per cent. The collections were the largest in the history of the Bureau and exceeded the combined total of the two preceding years.

Income tax collections received during the March and June quarters, 1941, which included the first two quarterly payments on 1940 earnings, amounted to \$2,248,777,289, while the corresponding figures for the year of this report are \$4,691,978,707, an increase of \$2,443,201,418, or more than 100 per cent. The Revenue Act of 1941 was enacted September 20, 1941 and the new rates levied by that Act were made applicable to earnings for the year 1941. The 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 1942 compared with 1941:

Summary of collections, fiscal years 1941 and 1942

General source	Fiscal year		Increase or decrease (-)	
	1941	1942	Amount	Per cent
Income taxes:				
Corporation income tax.....	\$1,851,987,990.58	\$3,069,273,346.07	\$1,217,285,355.49	65.7
Individual income tax.....	1,417,655,126.59	3,262,800,389.86	1,845,145,263.27	130.2
Excess-profits tax, declared value.....	25,919,566.85	51,237,371.60	25,317,804.75	97.7
Excess-profits tax, Revenue Acts of 1940 and 1941.....	164,308,967.23	1,618,188,960.87	1,453,879,993.64	884.8
Excess-profits, Vinson Act.....	2,156,717.81	981,717.42	-1,175,000.39	-64.4
Unjust enrichment tax.....	9,095,561.51	4,401,767.86	-4,693,793.65	-51.6
Total.....	3,471,123,930.57	8,006,883,543.68	4,535,759,613.11	130.7
Alcohol taxes:				
Distilled spirits, imported, excise.....	34,889,895.90	35,765,107.45	875,211.55	2.5
Distilled spirits, domestic, excise.....	895,751,625.27	538,832,969.63	145,081,344.36	36.8
Distilled spirits, rectification tax.....	13,460,554.79	17,226,467.90	3,765,913.11	28.0
Floor taxes (on stocks of Jan. 12, 1934, June 30, 1934, June 30, 1938, June 30, 1940, and Oct. 1, 1941).....	25,304,050.09	41,910,928.09	16,606,878.00	65.6
Bottle or container stamps.....	11,162,805.62	12,306,132.32	1,145,326.70	10.3
Wines, including fortifying brandy.....	12,819,857.91	25,235,944.90	12,416,086.99	96.9
Fermented malt liquors, excise tax.....	316,741,027.11	366,161,237.05	49,420,209.94	15.6
Special or occupational taxes.....	11,926,361.64	11,075,919.22	-850,442.42	-7.1
Total.....	820,056,178.33	1,048,516,706.56	228,460,528.23	27.9

Summary of collections, fiscal years 1941 and 1942—Continued

General source	Fiscal year		Increase or decrease (—)	
	1941	1942	Amount	Per cent
Miscellaneous taxes:				
Capital stock tax	\$168,652,639.88	\$281,900,134.89	\$115,247,495.01	69.2
Estate and gift taxes	407,057,747.52	432,540,288.09	25,482,540.57	6.3
Tobacco taxes	698,076,890.87	780,982,215.72	82,905,324.85	11.9
Manufacturers' excise taxes	617,372,522.93	771,902,258.51	154,529,735.58	25.9
Retail excise taxes		80,157,124.45	80,157,124.46	
Miscellaneous taxes (admissions, communications, oleomargarine, documentary stamps, motor vehicle stamps, coal, etc.)	189,077,157.58	391,384,599.06	202,307,431.48	107.9
Sugar tax	74,834,839.60	68,229,803.06	-6,605,036.54	-8.8
Total	2,153,071,808.38	2,807,106,423.79	654,034,615.41	30.4
Employment taxes:				
Federal Insurance Contributions Act	687,227,551.09	895,335,861.32	208,008,310.28	30.3
Federal Unemployment Tax Act	100,657,721.58	119,516,967.91	18,859,246.33	18.8
Carriers taxes	137,871,187.71	170,409,014.46	32,537,826.75	23.6
Total	925,856,460.38	1,185,361,843.59	259,505,383.21	28.0
Total, all collections	7,370,108,377.66	13,947,868,517.72	6,577,760,140.06	77.0

Comparative statement of tax collections by quarters, fiscal years 1941 and 1942

Quarter ended—	Income taxes	Miscellaneous internal-revenue taxes	Employment taxes, including carriers' taxes	Total collections
Sept. 30, 1940	\$505,931,630.06	\$308,885,033.53	\$206,025,497.28	\$1,020,842,160.87
Dec. 31, 1940	514,934,197.64	730,353,160.81	208,460,752.52	1,453,748,110.97
Mar. 31, 1941	1,275,183,095.86	780,528,923.02	272,587,516.36	2,328,299,535.24
June 30, 1941	973,594,193.51	854,841,682.75	288,776,694.22	2,067,212,570.48
Fiscal year 1941	3,269,643,117.17	3,174,608,800.11	825,856,460.38	7,370,108,377.66
Sept. 30, 1941	824,913,002.46	908,677,507.38	255,334,864.30	1,989,125,374.14
Dec. 31, 1941	816,182,026.51	1,219,975,196.32	269,303,188.00	2,305,460,410.83
Mar. 31, 1942	2,776,840,852.75	1,826,906,882.18	356,383,501.84	4,960,131,236.77
June 30, 1942	1,915,137,854.21	1,572,573,352.22	304,340,289.55	3,792,151,496.98
Fiscal year 1942	5,332,073,735.93	5,530,432,938.10	1,185,361,843.69	13,947,868,517.72

NOTE.—The increase in income-tax receipts for the fiscal year 1942 is largely attributable to the increased rates levied by the Revenue Act of 1941.

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 1941 and 1942. Tables are presented also showing the quantities of liquors, 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 1941 and 1942, were as follows:

Class of tax	Fiscal year	
	1941	1942
Income	\$269,725,157.00	\$300,539,623.00
Miscellaneous internal revenue:		
Estate	55,539,688.33	71,890,182.91
Gift	9,263,764.22	5,990,702.88
Capital stock	894,812.55	1,177,930.86
Sales	3,003,389.26	4,491,257.97
Liquors	5,475,857.12	3,609,027.11
Miscellaneous	6,591,263.80	12,351,042.79
Tobacco	82,428.18	185,098.44
Coal	559,393.18	401,147.15
Silver		4.75
Sugar	239,077.24	1,203.52
Total miscellaneous	81,850,773.83	\$99,627,603.38
Employment and Carriers taxes	31,744,653.82	\$38,273,869.01
Grand total	383,320,584.70	438,441,098.39

¹ Includes, for income taxes, \$288,535,704 from the Income Tax Unit and \$12,002,922 from the Accounts and Collections Unit. The assessments of the Income Tax Unit include \$31,854,839 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, \$4,905,987 from the Miscellaneous Tax Unit, \$11,112,589 from the Accounts and Collections Unit, and \$3,609,027 from the Alcohol Tax Unit.

³ Includes, for employment and carriers' taxes, \$10,167,373 from the employment tax activities of the Accounts and Collections Unit and \$23,106,495 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 1941 and 1942

Class of tax	Number of claims		Amount refunded or repaid		Interest allowed (included in amount refunded)	
	1941	1942	1941	1942	1941	1942
Refund of internal revenue collections:						
Income taxes	117,851	196,969	\$38,328,418.77	\$30,304,259.18	\$7,055,283.80	\$5,461,131.50
Miscellaneous internal-revenue taxes:						
Bituminous coal	68	79	7,643.00	5,338.46	564.10	198.28
Capital stock	2,854	2,803	601,168.49	408,135.80	81,702.93	43,156.61
Distilled spirits	7,681	8,439	296,715.93	464,153.83	2,332.33	6,815.28
Estate	1,513	3,565	4,544,329.56	13,144,514.25	660,149.71	1,384,575.73
Gift	411	432	682,027.37	505,530.75	101,896.09	86,592.46
Miscellaneous tax	198	1,452	127,554.68	595,971.57	20,368.08	37,283.97
Narcotics	317	180	757.62	237.33	6.21	
Sales	2,120	981	2,240,748.33	1,858,395.42	206,755.87	310,667.55
Sugar	996	525	1,749,925.85	938,729.92	297.15	278.64
Tobacco	365	117	5,753.69	2,060.12	104.57	73.57
Employment taxes:						
Carriers	127	51	76,689.43	22,035.24	6,778.71	2,698.60
Federal Insurance Contributions Act	10,868	41,253	665,703.50	1,262,411.01	57,197.42	50,543.54
Federal Unemployment Tax Act	15,448	16,392	1,954,427.75	2,190,546.14	63,783.17	76,892.28
Agricultural adjustment	12,864		8,125,017.63	22,073,066.12	1,254,008.94	2,234,535.71
Total	173,681	273,218	59,386,878.60	73,775,385.24	9,511,226.08	9,695,243.70
Repayments (not refund of taxes erroneously collected):						
Redemption of stamps:						
Distilled spirits	1,855	1,620	112,949.77	81,180.68	707.03	392.99
Miscellaneous	2,176	6,850	295,292.03	568,056.18	21,643.09	15,814.49
Narcotics	68	47	587.76	278.77		

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1941 and 1942—Continued

Class of tax	Number of claims		Amount refunded or repaid		Interest allowed (included in amount refunded)	
	1941	1942	1941	1942	1941	1942
Payments—Continued.						
Redemption of stamps—Continued.						
Silver Tobacco	2,010	1,997	\$2,112,618.81	\$1,687,035.19		
Total	6,119	10,544	2,521,448.37	2,336,550.82	\$22,350.12	\$16,207.48
Drawbacks:						
Alcohol	450	992	222,437.10	413,075.80		
Tobacco	7	35	1,136.74	7,062.79		
Total	457	1,027	223,573.84	420,138.59		
Grand total	180,257	284,789	62,131,900.81	76,532,074.65	9,533,576.20	9,711,451.18

NOTE.—There were also refunded from Philippine coconut oil tax collections (trust fund) the amounts of \$985,008; including \$5,259 interest, covering 564 claims during the fiscal year 1941 and \$234,145, with no interest, covering 450 claims for the fiscal year 1942.

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 \$77,725,421 was appropriated for the fiscal year 1942 for salaries and expenses in connection with the assessment and collection of internal revenue taxes and the administration of the internal revenue laws. The Bureau transferred the sum of \$1,300,000 to the Post Office Department for expenses in connection with the sale of the motor vehicle use stamps which were made available to motor vehicle owners through post offices throughout the country. The expenditures and obligations against the Bureau appropriation were \$73,805,704, leaving an unexpended balance of \$2,619,717. The expenditures do not include amounts expended for refunding taxes illegally or erroneously collected and for redeeming stamps. The cost of collecting \$12,976,589,177 (excluding \$71,279,340 collected by post offices) during the year was \$0.56 per \$100, compared with \$0.89 per \$100 of collections for 1941.

The amount of \$1,100,000 was appropriated for the fiscal year 1942 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 \$853,021, leaving an unexpended balance of \$246,979.

Office of Executive Assistant.—On August 9, 1941, there was established in the office of the Commissioner the position of Executive Assistant. The function of this position is to supervise and coordinate the activities of the Administrative Division and the newly reorganized Personnel Division with the operations of the various Units of the Bureau in order to maintain uniformity of action and to assure conformance with rules, regulations, and established policies of the Bureau of the Budget, Civil Service Commission, and the Treasury Department.

During the fiscal year ended June 30, 1942, there were in the field and departmental service of the Bureau 5,192 appointments and 3,430 separations. The number of separations includes 1,276 employees who were granted military furloughs and 184 retirements, of which 70 were on account of disability. There were also 29 employees separated for disciplinary reasons. The distribution of personnel in the field and departmental service of the Bureau is shown in the following table:

Branch of service	June 30, 1941	June 30, 1942	Increase or decrease (—)
Employees in the departmental service	4,151	4,329	178
Office of collectors of internal revenue	12,322	13,694	1,372
Supervisors of accounts and collections	44	46	2
Internal revenue agents' forces:			
Income and estate taxes	5,490	5,424	-66
Miscellaneous and sales taxes	63	62	-1
Offices of district supervisors	4,013	4,318	305
Miscellaneous field force (Alcohol Tax Unit)	13	13	
Field force (Intelligence Unit)	369	415	46
Field force (Technical Staff)	537	531	-6
Field force (Assistant General Counsel's Office)	228	233	5
Total	27,230	29,065	1,835

¹ Exclusive of 335 temporary employees on the internal revenue roll and 126 permanent employees on the refunding processing tax roll.

² Exclusive of 1,519 temporary employees on the internal revenue roll.

³ Exclusive of 5 temporary employees on the internal revenue roll and 17 general deputy collectors on the refunding processing tax roll.

⁴ Exclusive of 3 temporary employees on the internal revenue roll.

IMPORTANT LEGISLATION ENACTED DURING THE FISCAL YEAR 1942 AFFECTING THE BUREAU OF INTERNAL REVENUE

SEVENTY-SEVENTH CONGRESS, FIRST AND SECOND SESSIONS

Public Law 187, approved July 22, 1941, amends sections 3341, 3351, and 3361 of the Internal Revenue Code so as to make the current law with respect to drawback of tax on articles exported from the United States applicable to like tax-paid articles when shipped from the United States to, respectively, the Philippine Islands, the Virgin Islands, Puerto Rico, Guam, or American Samoa. It repeals section 2907 of the Code, relating to the collection of the tax on distilled spirits where a case containing distilled spirits has been tampered with. It also amends section 309(a) of the Tariff Act of 1930 by extending the scope of such provision to articles withdrawn, free of internal revenue tax, from any internal revenue bonded warehouse, brewery, winery premises, or bonded premises for the storage of wine.

Public Law 250, Revenue Act of 1941, approved September 20, 1941, in general amends the income tax provisions of the Internal Revenue Code by increasing the surtax on individuals; providing an optional tax for individuals with gross incomes from certain sources of \$3,000 or less; reducing the personal exemption of individuals; integrating the corporation defense tax with the basic rates; and imposing a surtax on corporations. It also amends the Code by increasing the rates of excess profits tax and changing the provisions for the computation of the excess profits credit based on invested capital; increasing the rates of the capital stock tax, estate tax, and gift tax; making permanent the temporary manufacturers' excise and import taxes; making permanent the 10 per cent defense tax with

respect to the declared value excess profits tax and numerous miscellaneous excise taxes; increasing the rates of numerous excise taxes; imposing new manufacturers' excise taxes on sporting goods, luggage, electric, gas, and oil appliances, photographic apparatus, electric signs, business and store machines, rubber articles, washing machines, optical equipment, and electric light bulbs and tubes; imposing new retailers' excise taxes on jewelry, furs, and toilet preparations; and imposing taxes on transportation of persons by rail, motor vehicle, water, or air, coin operated amusement and gaming devices, bowling alleys, billiard and pool tables, and the use of motor vehicles and boats.

Public Law 285, approved October 30, 1941, amends section 124 of the Internal Revenue Code by extending the time for applications, and changing the procedure, for certification of national defense facilities and contracts for amortization purposes.

Public Law 386, approved December 26, 1941, amends section 3508 of the Internal Revenue Code so as to change the termination date of the taxes on sugar imposed by Chapter 32 of the Code from June 30, 1942, to June 30, 1945.

Public Law 412, approved January 24, 1942, amends section 2883 of the Internal Revenue Code by authorizing the withdrawal of distilled spirits without payment of tax under certain circumstances during the unlimited national emergency proclaimed by the President on May 27, 1941.

Public Law 436, approved February 6, 1942, retroactively repeals section 124(i) of the Internal Revenue Code so as to simplify the procedure in connection with the amortization of certain facilities.

Public Law 490, approved March 7, 1942, extends under certain circumstances the time for the filing of income tax returns and the payment of income taxes in the case of individuals in the armed forces of the United States and civilian officers and employees of any department or agency of the United States.

Public Law 508, approved March 27, 1942, amends section 2883 of the Internal Revenue Code, relating to the production of alcohol.

Public Law 510, the Public Debt Act of 1942, approved March 28, 1942, amends section 20 of the Second Liberty Bond Act by providing that certain obligations authorized by the Second Liberty Bond Act may, under such regulations and upon such terms and conditions as the Commissioner with the approval of the Secretary of the Treasury may prescribe, be receivable by the United States in payment of any taxes imposed by the United States. It also amends section 4 of the Public Debt Act of 1941 so as to remove the tax exemption privileges with respect to dividends, earnings, or other income or gain from shares, certificates, stock, or other evidences of ownership issued on or after March 28, 1942, by the United States or by any agency or instrumentality thereof.

Public Law 519, approved April 8, 1942, amends section 2901 of the Internal Revenue Code by providing for new limits on allowances for losses of distilled spirits by leakage or evaporation while in internal revenue bonded warehouses.

Public Law 526, approved April 20, 1942, amends sections 3045, 3031, 3030, 3032, 3036, 2825, and 3038 of the Internal Revenue Code, relative to the withdrawal of brandy for fortification of wines and production of wines, brandy, and fruit spirits, so as to remove therefrom certain unnecessary restrictions.

Public Law 528, approved April 28, 1942, which provides for the renegotiation of certain Government contracts and is designed to limit profits therefrom, makes available to the War and Navy Departments and the Maritime Commission the services of the Bureau of Internal Revenue to the extent determined by the Secretary of the Treasury for the purposes of making examinations and determinations with respect to profits derived from such contracts.

Public Law 635, approved June 27, 1942, provides that all articles imported into the United States, its Territories or possessions, including the Canal Zone and the Virgin Islands, consigned or addressed to members of the armed forces of the United Nations, other than those of the United States who are on duty therein, which articles are for their personal or official use, shall be admitted free of internal revenue taxes imposed upon or by reason of importation.

ACCOUNTS AND COLLECTIONS UNIT

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

There were 44,751,746 tax returns filed in collectors' offices during the fiscal year 1942, an increase of 16,674,509 over the previous year. Of the total returns filed, 27,773,079 were income tax returns, an increase of 11,622,583 during the year. The increase in the number of returns filed may be attributed largely to the reduced exemptions on income taxes and the levying of new miscellaneous taxes by the Revenue Act of 1941.

A total of 15,642,869,033 revenue stamps, valued at \$3,107,143,869, was issued to collectors of internal revenue and the Postmaster General during the year, compared with 13,878,586,593 stamps, valued at \$1,455,156,314, issued during 1941.

Revenue stamps returned by collectors of internal revenue and by the Postmaster General, and credited to their accounts, amounted to \$652,233,280. There were 231 applications allowed for restamping packages from which the original stamps had been lost, mutilated, or destroyed, compared with 318 applications in the preceding year.

During the year, 70,420 income tax, 41,781 miscellaneous tax, and 531,250 employment tax returns were investigated by field deputy collectors, and 2,646,645 information returns were verified. At the close of business June 30, 1942, there were outstanding in the 64 collection districts, for field investigation, 12,190 income tax returns, compared with 4,868 as of June 30, 1941. The number of information returns on hand June 30, 1942, was 1,231,400, compared with 1,729,903 as of June 30, 1941. On June 30, 1942, there were 174,840 warrants for distraint in the custody of the collectors' field forces for collection, compared with 183,594 as of June 30, 1941.

Collectors of internal revenue, after having taken the necessary administrative action, transmitted to the Bureau or otherwise dis-

posed of 303,259 claims, as compared with 261,955 claims in 1941, an increase of 41,304. The number of claims on hand in collectors' offices at the end of the fiscal year was 15,687, compared with 8,223 at the close of the previous fiscal year.

Field deputy collectors of internal revenue served 476,240 warrants for distraint, which resulted in the collection of \$62,572,099. An average of 4,720 producing field deputy collectors made a total of 2,873,404 revenue-producing investigations, including the serving of warrants for distraint, compared with 2,220,467 revenue-producing investigations made by an average of 3,732 producing field deputy collectors in the preceding year. The total amount collected and reported for assessment by field deputy collectors was \$113,794,106, as compared with \$90,285,877 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 609 and \$24,109, respectively, as compared with 595 and \$24,192 in 1941.

The supervisors of accounts and collections submitted 98 reports covering their examination of the accounts of collectors of internal revenue during the year, compared with 107 reports submitted during the year ended June 30, 1941. Every collector's office was examined at least once and all but 30 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 once by the auditor general for the Philippines during the year. The invasion of these islands by the Japanese has resulted in the discontinuance of the activities of this stamp agent. Five new collectors and six acting collectors were installed during the fiscal year. Thirty collectors' offices were transferred under renewal bonds.

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

The Disbursement Accounting Division administratively examined and recorded 1,539 monthly accounts of collectors of internal revenue, internal revenue agents in charge, Technical Staff and district supervisors, including the San Juan (P. R.) branch of the district of Maryland and the Honolulu (T. H.) branch of the San Francisco Alcohol Tax District No. 14, comprising a total of 143,158 vouchers, in addition to which 6,042 expense vouchers of employees and 19,346 vouchers covering passenger and freight transportation and miscellaneous expenses were audited and passed to the chief disbursing officer, Treasury Department, or the General Accounting Office for payment.

Assessments of employment taxes.—During the year, 5,133 assessment lists, consisting of 10,228,018 items totaling \$1,178,424,907, an increase of \$332,032,361 over the previous year, were approved by the Commissioner. These lists included original and additional assessments of taxes under Chapter 9 of the Internal Revenue Code, formerly Titles VIII and IX of the Social Security Act and Carriers Taxing Act of

1937. Included in this total were 1,749 lists prepared by the collectors' offices and adjusted by the Bureau, consisting of 10,152,847 items totaling \$1,168,257,534, and 3,384 lists prepared in the Bureau, consisting of 75,171 items totaling \$10,167,373, 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.....	9,662,163	\$882,179,490.33	\$1,042,239.66	\$883,221,729.99
Federal Unemployment Tax Act.....	458,667	122,715,727.68	564,339.35	123,280,067.03
Carriers taxes.....	32,017	161,564,118.81	191,618.47	161,755,737.28
Total.....	10,152,847	1,166,459,336.82	1,798,197.48	1,168,257,534.30

Analysis of employment tax assessments appearing on Commissioner's lists

Sources	Items	Tax	Penalty	Interest	Total
Federal Insurance Contributions Act.....	27,243	\$1,530,784.71	\$141,503.85	\$217,932.22	\$1,890,200.78
Federal Unemployment Tax Act.....	47,911	7,012,458.60	478,359.88	781,028.42	8,271,846.90
Carriers taxes.....	17	2,842.49	399.74	2,083.10	5,325.33
Total.....	75,171	8,546,065.80	620,263.47	1,001,043.74	10,167,373.01

Taxes under the Federal Insurance Contributions Act.—Collections of taxes imposed under the Federal Insurance Contributions Act amounted to \$895,335,861 for the year, as compared with \$687,327,551 for 1941, an increase of \$208,008,310. These amounts include both the employees' tax and the employers' tax, each of which was imposed at the rate of 1 per cent of taxable wages paid. Returns under the Act are required on a quarterly basis, 9,470,856 being filed during the fiscal year, as compared with 8,684,639 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 1942

Claims:	Number
Pending at beginning of year.....	5,045
Filed during year (new claims).....	15,073
Received from other sources.....	294
Total to be disposed of.....	20,412
Allowed in full or in part.....	12,644
Rejected.....	3,506
Canceled.....	103
Total disposed of.....	16,253
Pending at end of year.....	4,159
Certificates of allowance issued when no claims were filed.....	4,711

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

Overassessments settled by:	Amount
Abatement.....	\$889,044.24
Credit.....	298,196.70
Refund.....	385,060.61
Total.....	1,572,301.55
Interest.....	47,665.45
Grand total.....	1,619,967.00

NOTE.—The amount involved in claims filed during the year 1942 was \$2,437,327. Included in the allowed claims shown in the above tabulation were 5,303 collectors' claims for abatement, of which 233 were multiple-item claims involving 4,347 items. There were also allowed 662 collectors' claims recommending refunds of \$12,403, plus interest of \$416. The amount involved in the claims rejected during the year totaled \$1,239,123.

Special refunds.—Under the provisions of section 1401(d) of the Federal Insurance Contributions Act, effective with the calendar year 1940, an employee, performing services for more than one employer during a calendar year, may obtain a refund of the amount of employee's tax deducted from his wages and paid to the collector which is in excess of the tax on the first \$3,000 of such wages. To obtain such a refund the employee must file a claim after the calendar year in which the services were performed and within two years after the calendar year in which the wages involved are paid.

Claims for special refund, under section 1401(d) of the Federal Insurance Contributions Act, received and disposed of during the fiscal year 1942

Claims:	Number
Pending at beginning of year.....	8,542
Filed during year (new claims).....	32,951
Received from other sources.....	46
Total to be disposed of.....	41,539
Allowed in full or in part.....	34,894
Rejected.....	156
Canceled.....	26
Total disposed of.....	35,076
Pending at end of year.....	6,463

NOTE.—The amount involved in claims filed during the year 1942 was \$734,101. In connection with the claims allowed, \$784,900 was recommended for refund, and the amount involved in the claims rejected was \$3,565.

Offers in compromise.—On July 1, 1941, there were on hand 253 offers in compromise, aggregating \$51,363, which had been submitted in settlement of an aggregate liability of \$172,322, incurred under Title VIII of the Social Security Act and/or the Federal Insurance Contributions Act. There were 1,319 offers received, in the total amount of \$178,748, involving an aggregate liability of \$562,445; 698 offers in the amount of \$86,495 were accepted in settlement of liability of \$254,331; 173 offers, amounting to \$28,088 and involving liability of \$133,438, were rejected; 26 offers totaling \$1,797 for liability of \$13,553 were withdrawn; and 11 offers amounting to \$537 covering a liability of \$3,623, payable on the installment basis, were terminated by default, leaving on hand at the close of the year 664 offers totaling \$113,194 and involving liability of \$329,822.

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, 164 inquiries from the Board relating to such provisions were pending before the Bureau. During the fiscal year, 1,490 similar inquiries were received from the Board, and 1,285 were disposed of, leaving 369 pending at the close of the fiscal year. Copies of 259 opinions of the General Counsel of the Federal Security Agency were furnished to the Bureau, and copies of 93 opinions of, or rulings approved by, the Chief Counsel for the Bureau were transmitted to the Federal Security Agency.

Tax under the Federal Unemployment Tax Act.—The tax under the Federal Unemployment Tax Act is imposed on employers of eight or more. The rate is 3 per cent on taxable wages paid during 1941 with respect to employment. Collections amounted to \$119,616,968, as compared with \$100,657,721 for the fiscal year 1941, an increase of \$18,959,247. There were 417,647 returns filed during the fiscal year, as compared with 368,639 filed during the preceding fiscal year.

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

A taxpayer is entitled to a credit against the tax imposed by the Act for contributions paid into unemployment funds under a State unemployment compensation law which is approved and certified by the Social Security Board to the Secretary of the Treasury. For the calendar year 1941, unemployment compensation laws of the 48 States, the District of Columbia, and the Territories of Alaska and Hawaii were so approved and certified. The maximum credit allowable is 90 per cent of the tax and, with certain exemptions, to be allowable to that extent the contributions must be paid into the State funds on or before the date the Federal return is required to be filed. Contributions paid after that date but before July 1 next following are allowable as a credit against the tax, but credit with respect to such contributions is limited to 90 per cent of the amount which would have been allowable had such contributions been paid on or before the due date of the Federal return.

Section 701 of the Revenue Act of 1941 extended the time within which contributions for the years 1936 to 1940, inclusive, could be paid into a State fund in order to be allowable as credit against the Federal tax. Under section 701, subject to various specified conditions and limitations, contributions with respect to those years paid into a State fund before November 19, 1941, may be credited against the Federal tax for such years.

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 1942 there were received from the States 701,104 such statements for the years 1936 to 1941, inclusive.

In addition to the credit against the Federal tax for contributions actually paid into State funds, the taxpayer may be entitled to an additional credit under section 1601(b) of the Act. This additional

credit is allowable to an employer if, by reason of having stabilized the employment of his employees in a State or for some other reason, he is granted an "experience rate" under the laws of the State and is thereby permitted to pay contributions at a lower rate than that paid generally by other employers. Certain conditions with respect to a State law are imposed by the Act that must be met before an employer is entitled to the additional credit. For the calendar years 1938 and 1939, the State of Wisconsin was the only State having a law that complied with the conditions imposed by the Act. For the year 1940, 4 States granted "experience rates," and for the year 1941, 16 States and the Territory of Hawaii granted "experience rates."

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 1942 and the number pending at the beginning and close of the year, by tax years

Tax year	On hand July 1, 1941	Received during year	Reopened during year	Total	Disposed of during year	On hand June 30, 1942
1936	573	2,375	2,176	5,124	4,509	615
1937	2,858	4,636	8,138	15,632	14,341	1,291
1938	7,652	6,281	10,506	24,439	22,160	2,279
1939	25,698	9,530	16,533	51,761	37,807	13,954
1940	332,257	29,782	7,779	369,818	341,867	27,951
1941	None	365,043	None	365,043	None	365,043
Total	369,038	417,647	45,132	831,817	420,684	411,133

The Bureau submitted 180 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 to 1940, inclusive, which are included in the following table:

Revenue agents' reports received and closed by the Bureau during the fiscal year 1942 and the number pending at the beginning and close of the year, by tax years

Tax year	On hand July 1, 1941	Received during year	Total	Disposed of during year	On hand June 30, 1942
1936	29	87	116	90	26
1937	155	327	482	399	113
1938	408	717	1,125	933	192
1939	646	1,874	2,520	2,313	207
1940	None	2,374	2,374	2,217	157
Total	1,238	5,379	6,617	5,922	695

Of the total of 5,922 revenue agents' reports disposed of during the year, 863 were closed showing no change in tax liability, 4,301 showing deficiencies in tax amounting to \$643,797, and 758 showing over-assessments of \$161,440.

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

Claims under the Federal Unemployment Tax Act and/or Title IX of the Social Security Act received and disposed of during the fiscal year 1942

Claims:	Number
Pending at beginning of year	9,569
Filed during year (new claims)	26,997
Received from other sources	84
Total to be disposed of	36,650
Allowed in full or in part	20,694
Rejected	5,645
Canceled	120
Total disposed of	26,459
Pending at end of year	10,191
Certificates of overassessment and certificates of allowance issued when no claims were filed	8,300
Overassessments settled by:	Amount
Abatement	\$3,799,468.86
Credit	90,828.93
Refund	1,989,511.05
Total	5,879,808.84
Interest	73,259.15
Grand total	5,953,067.99

NOTE.—The amount involved in claims filed during the year 1942 was \$6,068,269. Included in the allowed claims shown in the above tabulation were 8,341 collectors' claims for abatement, of which 15 were multiple-item claims involving 243 items. There were also allowed 6,280 collectors' claims recommending refunds of \$189,653, plus interest of \$1,827. The amount involved in the claims rejected during the year totaled \$1,202,570.

Offers in compromise.—On July 1, 1941, there were on hand 207 offers in compromise, aggregating \$29,294, which had been submitted in settlement of an aggregate liability of \$240,910, incurred under Title IX of the Social Security Act and/or the Federal Unemployment Tax Act. There were 983 offers received, in the total amount of \$133,708 involving an aggregate liability of \$1,008,752; 467 offers in the amount of \$48,138 were accepted in settlement of liability of \$320,627; 204 offers, amounting to \$39,927 and involving liability of \$334,724, were rejected; and 21 offers amounting to \$2,555 and involving liability of \$17,360, were withdrawn. There were on hand at the close of the year 498 offers totaling \$72,382 and involving liability of \$576,951.

Carriers taxes (Chapter 9, Subchapter B, I. R. C.).—Collections of employers' tax and employees' tax under Chapter 9, Subchapter B, of the Internal Revenue Code (employment by carriers) aggregated \$170,395,247, as compared with \$137,850,549 for the previous year, an increase of \$32,544,698. Each tax was imposed at the rate of 3 per cent of the taxable compensation. Collections of employee representatives' tax, which was imposed at the rate of 6 per cent of the taxable compensation, amounted to \$13,767, as compared with \$20,637 for the previous year, a decrease of \$6,870. Returns are required on a quarterly basis, 30,954 being filed by employers, a decrease of 40; 1,583 returns were filed by employee representatives, an increase of

43 over the previous year. The complete and final audit of these returns is conducted in the offices of collectors of internal revenue. The following table sets forth information relative to claims disposed of under Chapter 9, Subchapter B, Internal Revenue Code, and/or the Carriers Taxing Act of 1937:

Claims under Chapter 9, Subchapter B, Internal Revenue Code, and/or the Carriers Taxing Act of 1937 received and disposed of during the fiscal year 1942

Claims:	Number
Pending at beginning of year.....	60
Filed during year (new claims).....	191
Received from other sources.....	4
Total to be disposed of.....	255
Allowed in full or in part.....	133
Rejected.....	72
Canceled.....	1
Total disposed of.....	206
Pending at end of year.....	49
Certificates of allowance issued when no claims were filed.....	5
Overassessments settled by:	Amount
Abatement.....	\$89, 105. 27
Credit.....	20, 782. 50
Refund.....	18, 735. 80
Total.....	128, 623. 57
Interest.....	2, 640. 95
Grand total.....	131, 264. 52

NOTE.—The amount involved in claims filed during the year 1942 was \$1,873,626. Included in the allowed claims shown in the above tabulation were 35 collectors' claims for abatement. There were also allowed 3 collectors' claims recommending refunds of \$37.84, plus interest of \$0.37. The amount involved in the claims rejected during the year totaled \$202,843.

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, 1 inquiry from the Board relating to such provisions was pending before the Bureau; during the fiscal year, 19 similar inquiries were received, and 18 were disposed of, leaving 2 pending at the close of the year. Copies of 318 opinions of the General Counsel of the Railroad Retirement Board were furnished to the Bureau and copies of 10 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 processing 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 1942, collections of income and excess profits taxes amounted to \$8,002,481,776. This is more than double the amount collected in the fiscal year 1941, which totaled \$3,462,028,369. The comparison in detail is as follows:

Collections during the fiscal years 1941 and 1942

Source	Fiscal year		Increase or decrease (—)
	1941	1942	
Corporation income tax: ¹			
Current collections ²	\$1, 649, 027, 052	\$2, 763, 981, 270	\$1, 114, 954, 218
Back collections ²	202, 960, 939	305, 292, 076	102, 331, 137
Total¹.....	1, 851, 987, 991	3, 069, 273, 346	1, 217, 285, 355
Declared value excess profits tax: ³			
Current collections ²	20, 280, 368	40, 117, 025	19, 836, 657
Back collections ²	7, 795, 916	12, 102, 064	4, 306, 148
Total.....	28, 076, 284	52, 219, 089	24, 142, 805
Excess profits tax:			
Current collections ²	164, 306, 967	1, 595, 400, 071	1, 431, 091, 104
Back collections ²		22, 788, 880	22, 788, 880
Total.....	164, 306, 967	1, 618, 188, 951	1, 453, 879, 984
Individual income tax:			
Current collections ²	1, 314, 265, 807	3, 108, 005, 194	1, 793, 739, 387
Back collections ²	103, 359, 320	154, 795, 196	51, 435, 876
Total.....	1, 417, 625, 127	3, 262, 800, 390	1, 845, 145, 263
Total income and excess profits tax.....	3, 462, 028, 369	8, 002, 481, 776	4, 540, 453, 407
Unjust enrichment taxes.....	9, 095, 562	4, 401, 788	—4, 693, 794
Grand total.....	3, 471, 123, 931	8, 006, 883, 564	4, 535, 759, 613

¹ The corporation income tax collections for the fiscal year 1941 include \$2,448 and for the fiscal year 1942 include \$2,805 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 can not 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 (Vinson Act) of \$2,156,718 for the fiscal year 1941 and \$981,717 for the fiscal year 1942.

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 18,164,900, as compared with 7,867,319 returns filed in the fiscal year 1941,¹ an increase of 10,297,581. In addition, 9,608,179 returns were filed during the fiscal year 1942 showing no income subject to tax, compared with 8,283,177 such returns for the preceding fiscal year. The total number of income tax returns filed by individuals was 26,369,044, which is nearly double the number received in the preceding year.

The increase in total number of returns filed during 1942 is accounted for by the reduction in the filing requirements from \$800 to \$750 for single persons and from \$2,000 to \$1,500 for married persons, and also to the increase in national income and the number of income recipients. The increase in taxable returns is attributable to: (a) the imposition of a surtax beginning with the first dollar of net income in excess of

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

exemption and credits; (b) the lowered personal exemption; and (c) increased income. Details as to the number of returns filed are as follows:

Type of return	Fiscal year					
	1941			1942		
	Taxable	Nontaxable	Total	Taxable	Nontaxable	Total
Individuals:						
Citizens and resident aliens ¹	7,520,347	7,312,056	14,832,403	17,753,970	8,581,104	26,335,074
Nonresident aliens.....	45,141	(?)	45,141	33,970	(?)	33,970
Fiduciaries.....	68,230	189,976	258,206	84,322	198,331	282,653
Partnerships.....		366,690	366,690		445,707	445,707
Withholding agents.....	14,042	(?)	14,042	11,501	(?)	11,501
Corporations:						
Income tax.....	207,183	328,342	535,525	239,783	292,235	532,018
Personal holding company surtax.....	531	4,589	5,420	541	5,388	5,929
Excess profits tax.....	11,845	79,209	91,054	40,813	81,450	122,263
All other.....		2,015	2,015		3,964	3,964
Total.....	7,867,319	8,283,177	16,150,496	18,164,900	9,608,179	27,773,079

¹ Includes 5,298,982 taxable and 5,226,164 nontaxable Forms 1040 A filed during the fiscal year 1941 and 6,343,305 taxable and 4,165,974 nontaxable Forms 1040 A filed during the fiscal year 1942.

² Reported with the taxable returns.

Examination of income and excess profits tax returns upon receipt by the Income Tax Unit.—Of the returns filed during the fiscal year 1942, as shown in the preceding table, those forwarded to the Income Tax Unit at Washington numbered 4,111,734, consisting of income tax returns of individuals reporting incomes of substantial amounts or involving complex transactions,¹ taxable returns of fiduciaries, returns of withholding agents, corporation income tax and excess profits tax returns, and personal holding company returns.

Upon initial review of the returns forwarded to Washington (including those on hand in Washington on July 1, 1941, relating to previous taxable years), 4,212,556 were closed and 1,139,605 were transmitted, with related information returns and other documents, to the field offices of the Income Tax Unit for further consideration and investigation during the fiscal year 1943.

Investigation of tax returns by the field offices.—The number of income tax returns, including partnerships and fiduciaries, investigated during the fiscal year 1942 was 525,384, as compared with 470,876 for the previous fiscal year, an increase of 11.6 per cent. In addition, 26,477 excess profits tax returns were investigated during the fiscal

¹ Supplement T of the Revenue Act of 1941 provided for the filing of an optional income tax return, Form 1040 A, on which the tax was determined directly from a tax table on the basis of gross income, thereby avoiding the necessity for record keeping by individuals with incomes of under \$3,000. Since this return did not require the itemization of deductions, the audit features were greatly simplified as compared with the individual income tax return Form 1040 A which it supplanted. As in preceding years, all returns on this form were retained by the collectors for audit. In addition, the collectors were authorized to retain for audit in their districts all Forms 1040 which reported net incomes of under \$3,000 (provided total receipts from business or profession were not in excess of \$25,000), such returns formerly having been forwarded to the Income Tax Unit at Washington. During the fiscal year 1942, the number of Forms 1040 filed equaled 15,825,795, of which 12,480,853 were retained by collectors under this rule.

year. These figures include all returns for which the examiners' reports have been submitted, whether or not the cases have been finally released by reviewing officers.

Estate and gift tax returns investigated by field offices during the fiscal year numbered 18,044, as compared with 17,355 for the previous fiscal year, an increase of 4 per cent.

The total number of individual, taxable fiduciary, and corporation income tax returns on which action was completed by the field offices during the fiscal year was 939,398, including those investigated as well as those for which investigations were deemed unnecessary. In addition, the field offices completed action on 432,329 partnership and nontaxable fiduciary income tax returns, 36,460 excess profits tax returns, and 21,702 estate and gift tax returns. The following table shows the number of returns on which action was completed during the fiscal year 1942, compared with the number completed during the preceding year:

Number of tax returns on which action has been completed by field offices during fiscal years 1941 and 1942

Type of return	Fiscal year	
	1941	1942
INCOME TAX		
Corporations, individuals, and taxable fiduciaries:		
No change.....	636,114	608,858
Deficiency adjustments.....	230,806	272,255
Overassessment adjustments.....	57,438	58,285
Total.....	924,358	939,398
Partnership and nontaxable fiduciaries.....	395,591	432,329
Total income tax returns.....	1,319,949	1,371,727
EXCESS PROFITS TAX		
No change.....		30,751
Deficiency adjustments.....		4,016
Overassessment adjustments.....		1,693
Total excess profits tax returns.....		36,460
ESTATE AND GIFT TAX		
No change.....	8,873	9,092
Deficiency adjustments.....	10,708	11,415
Overassessment adjustments.....	998	1,194
Total estate and gift tax returns.....	20,579	21,701

Petitions to the Board of Tax Appeals filed during 1942 involved 5,159 returns, and proposed tax deficiencies of \$79,435,744. This compares with 5,891 returns and tax deficiencies of \$117,927,968 for the fiscal year 1941. For a statement showing the number of returns, proposed tax, interest, and penalties in petitioned cases, classified by tax years, see page 115.

Revenue results of investigation of income and excess profits tax returns.—The total amount of additional tax, interest, and penalty assessed during the fiscal year 1942 was \$288,566,028, of which \$280,728,657 applied to income tax returns and \$7,837,371 to excess profits tax returns. Excluding jeopardy and duplicate items, the amounts for these two classes of taxes were \$248,389,459 and \$7,184,260, respectively. In relation to the total technical personnel assigned to the field offices, the amount of additional tax, interest, and penalty assessed in 1942 represented an average of \$65,650 for each agent, as against \$69,325 for 1941. An analysis of the assessments for the fiscal year 1942 as compared with the fiscal year 1941 follows:

Additional income tax assessments made during the fiscal years 1942 and 1941, by nature of assessment

Nature of assessment	Number of returns	Additional tax	Interest	Penalty	Total
FISCAL YEAR 1942					
Regular	271,439	\$208,170,134	\$35,837,947	\$4,381,378	\$248,389,459
Jeopardy ¹	1,543	19,844,624	4,311,466	7,049,657	31,205,647
Duplicate ¹	279	834,733	263,873	44,945	1,133,551
Total	273,252	228,849,491	40,403,286	11,475,889	280,728,657
FISCAL YEAR 1941					
Regular	234,766	198,056,808	35,754,408	3,004,656	286,815,872
Jeopardy ¹	1,385	17,011,127	3,595,071	2,439,680	23,045,878
Duplicate ¹	469	2,177,606	667,210	24,163	2,868,979
Total	236,610	217,245,541	40,016,689	5,468,499	262,730,729

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, and from which taxpayers may appeal to the Board of Tax Appeals. Of the total number of 271,709 income tax returns on which regular additional assessments (including duplicate-regular) were made, 258,766 additional assessments, or 95.2 per cent, 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 \$209,004,867, the amount assessed by agreement was \$169,447,676, or 81.1 per cent.

There follows a table showing, by stage at which additional assessment was made, the number and amount of additional income tax assessments made during the fiscal years 1941 and 1942:

Number and amount of additional income tax assessments made by the Income Tax Unit during the fiscal years 1942 and 1941, by stage at which assessment was made

Stage at which additional assessment was made	Returns		Additional tax		Interest	Penalty	Total
	Number	Per cent of total	Amount	Per cent of total			
FISCAL YEAR 1942							
On agreements executed prior to mailing of 90-day letter	258,766	95.2	\$169,447,676	81.1	\$24,611,345	\$2,249,262	\$196,308,283
Default or agreement after issuance of 90-day letter	6,924	3.3	12,573,097	6.9	2,334,834	1,513,691	16,421,622
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	4,019	1.5	26,984,094	12.9	9,146,641	663,370	36,793,105
Total	271,709	100.0	209,004,867	100.0	36,091,820	4,426,323	249,523,010
Jeopardy provisions of the Code	1,543		19,844,624		4,311,466	7,049,657	31,205,647
Grand total	273,262		228,849,491		40,403,286	11,475,889	280,728,657
FISCAL YEAR 1941							
On agreements executed prior to mailing of 90-day letter	221,800	94.3	156,215,263	78.9	23,479,384	1,719,899	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	39,166,100
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

For a distribution of the additional assessments made during the fiscal year 1942 by tax years for each stage at which assessment was made, see pages 111-115.

Refunds, abatements, and credits.—The number of income and excess profits tax cases involving 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 1942 was 77,405, as compared with 73,627 such cases closed during the fiscal year 1941, an increase of 3,778, or 5.1 per cent. Of the total of 77,405 overassessments for 1942, 42,361 were made to taxpayers without the necessity for filing claims. This compares with 39,730 in the previous year.

Of the overassessments settled in 1942 by the Income Tax Unit, 60,149 represented refunds or credits of tax or interest involving \$37,907,010, as compared with 57,511 involving \$50,438,931 in 1941.

The amount involved in overassessments of all types for 1942 represented by refunds, credits, interest, and abatements for income and excess profits tax cases audited in the collectors' offices as well as by the Income Tax Unit was \$99,526,248, as compared with \$113,600,916 the previous year.

There follows a table showing a comparison of claims and certificates of overassessment issued for the fiscal years 1941 and 1942 by the Income Tax Unit:

Number of certificates of overassessment issued and claims disposed of during the fiscal years 1941 and 1942

	Fiscal year	
	1941	1942
Allowances:		
Certificates of overassessment issued when no claims had been filed.....	39,730	42,361
Claims allowed in full or in part.....	33,897	35,044
Total allowances.....	73,627	77,405
Status of claims:		
Pending at beginning of year.....	133,138	32,819
Filed during year (new claims).....	47,598	44,405
Total to be disposed of.....	80,736	77,224
Allowed in full or in part.....	33,897	35,044
Rejected.....	14,020	12,704
Total disposed of.....	47,917	47,748
Pending at end of year.....	32,819	29,476

¹ Revised.

There were also allowed 30,469 collectors' claims, of which 12,908 recommended abatements or credits and 17,561 recommended refunds. These claims were largely multiple-item claims, i. e., claims in behalf of a number of taxpayers, and involved 33,793 items for abatement or credit and 142,156 items for refund.

There follows a table showing the amount involved in tax overassessments scheduled during the years 1941 and 1942 resulting from audit of income and excess profits tax returns, including cases settled by the collectors' offices as well as the Income Tax Unit:

Amounts of overassessment, by method of settlement, and interest allowed on all income and excess profits tax cases closed during the fiscal years 1941 and 1942

	Fiscal year	
	1941	1942
Overassessments settled by—		
Abatement:		
Regular.....	\$27,074,085	\$17,422,871
Duplicate.....	33,826,883	41,822,967
Credit.....	14,241,700	9,745,625
Refund.....	31,425,457	25,087,380
Total.....	106,568,125	94,078,843
Interest.....	7,032,791	5,447,405
Grand total.....	113,600,916	99,526,248

NOTE.—The amount involved in claims filed during the year 1942 was \$95,254,984, compared with \$120,817,115 the preceding year. Of the claims disposed of during the year, the amount rejected totaled \$47,462,184, compared with \$138,842,462 the preceding year.

Inventory of returns on hand in the field offices.—The number of open income tax returns on hand in the field offices as of June 30, 1942, was 407,934, compared with 373,889 on June 30, 1941. The net increase between the two dates was 34,045, or 9.1 per cent. The net increase in number of returns of prior-year work was 7,187, or 13.2 per cent. The per cent of open prior-year work to open current-year work at the end of 1942 was 17.8, as compared with 17.1 per cent for 1941.

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, 1941 and 1942

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—	
	1941	1942		1941	1942
1920 and prior.....	161	182	1934.....	1,459	865
1921.....	43	40	1935.....	2,686	1,659
1922.....	48	42	1936.....	5,998	3,392
1923.....	55	46	1937.....	12,938	5,963
1924.....	88	51	1938.....	28,731	13,042
1925.....	74	65	1939.....	115,192	34,758
1926.....	90	75	1940.....	203,770	219,623
1927.....	96	80	1941.....	348	126,006
1928.....	161	111	1942.....		539
1929.....	272	185			
1930.....	328	244	Total.....	373,889	407,934
1931.....	342	248			
1932.....	440	322	Total prior year returns.....	54,579	61,766
1933.....	589	396	Total current year returns.....	319,310	346,168

The income tax returns on hand in the field offices as of June 30, 1941 and 1942, 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, 1941 and 1942

Pending status	Number of income tax returns on hand as of June 30—	
	1941	1942
Returns on which agents' reports have not been completed:		
Awaiting classification.....	71,056	35,048
In process of verification.....	221,187	287,277
In review or typing.....	48,946	50,641
Total.....	341,189	372,966
Returns on which agents' reports have been completed:		
In 30-day file.....	8,400	9,801
Awaiting action after protest or preliminary notice default.....	20,905	21,769
In 90-day file.....	3,395	3,398
Total.....	32,700	34,968
Grand total.....	373,889	407,934

Included above under "returns on which agents' reports have been completed" as of June 30, 1942, are 30,093 returns involving adjustments not agreed to by the taxpayers, as compared with 27,031 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 paragraphs which follow.

Collections of miscellaneous taxes for the fiscal year 1942 were \$2,807,106,424, an increase of \$654,034,616 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 \$340,322,905, which represents a decrease of \$14,871,128 as compared with the collections for the preceding year.

Collections of gift tax amounted to \$92,217,383, an increase of \$40,353,669 over the collections for the preceding year.

Assessment and collection of proposed deficiencies in estate and gift taxes aggregating \$51,981,606, asserted in 338 cases, were withheld pending the adjudication of appeals filed with the United States Board of Tax Appeals.

Returns.—There were 19,633 estate tax returns and 30,048 gift tax returns received during the year. Estate tax returns are referred to the internal revenue agents in charge for investigation and determination of the tax, and later these returns receive a post-audit review in the Bureau at Washington. Field investigations in connection with gift tax returns are conducted only in designated cases, which are likewise subjected to a post-audit review. All other gift tax returns are audited in the Bureau in Washington without reference to the field.

Number of estate tax and gift tax returns on hand, received, and audited during the fiscal years 1941 and 1942

	Estate tax		Gift tax	
	1941	1942	1941	1942
On hand at beginning of year.....	12,907	13,861	5,592	6,793
Received.....	19,044	19,633	17,369	30,048
Total to be disposed of.....	31,951	33,494	22,961	36,841
Disposed of.....	18,090	20,382	16,168	23,126
On hand at end of year.....	13,861	13,112	6,793	13,715

¹ During the year, 1,496 out of 1,529 gift tax cases requiring post-audit review were disposed of, leaving on hand only 33 cases requiring similar disposition.

As a result of field investigations and Bureau audits, assessments of \$64,239,168 were made in estate tax cases and \$5,243,927 in gift tax cases.

Claims.—There were 1,468 claims for refund of estate tax and gift tax received during the year, as compared with 2,517 claims received during the preceding year. Refunds of estate and gift taxes, with interest thereon, were allowed in the total amount of \$13,680,061, representing 3,996 cases. Included in this amount were refunds of \$159,801 authorized as a result of court decisions in 24 cases.

Estate tax and gift tax claims received and disposed of during the fiscal year 1942

	Estate tax claims				Gift tax claims			
	Refund		Abatement		Refund		Abatement	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Claims filed:								
On hand July 1, 1941.....	1,736	\$18,510,864.41	8	\$820,990.19	192	\$1,556,770.25	7	\$1,682.16
Received.....	1,248	14,761,367.14	309	7,046,622.81	220	5,168,643.63	99	328,526.27
Reopened.....	193	839,014.64			19	19,531.52		
Total to be disposed of.....	3,177	34,111,246.19	317	7,867,613.00	421	6,744,945.40	106	330,208.43
Allowed.....	2,341	7,571,100.18	287	5,731,605.90	167	232,476.77	96	226,136.92
Rejected.....	268	5,960,282.06	22	891,667.75	99	5,691,859.84	6	101,846.47
Total disposed of.....	2,609	13,531,362.24	309	6,623,273.65	266	5,924,336.61	102	327,983.39
On hand June 30, 1942.....	568	20,579,883.95	8	1,244,339.35	155	820,608.79	4	2,225.04
No claims filed, over-assessments allowed.....	1,223	4,206,783.29	198	5,608,585.05	265	198,532.49	11	27,775.82
Interest allowed.....		1,384,575.73				86,562.46		
Total allowed, including interest.....	3,564	13,162,459.20	485	11,340,190.95	432	517,601.72	107	253,912.74

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

The decision of the Supreme Court of the United States, dated April 13, 1942, in the case of *Helvering v. Safe Deposit & Trust Co. of Baltimore* (62 Sup. Ct., 925), involved the inclusion in a decedent's gross estate for estate tax purposes of trust property subject to a general testamentary power of appointment by the decedent. The Court held that only the amount attributable to the property passing under the exercise of the power could be included in the gross estate.

TOBACCO DIVISION.—The Tobacco Division is concerned with the administration of the 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 \$780,982,216, an increase of 11.9 per cent over collections from similar sources during the preceding year.

A comparison of the collections of tobacco taxes for the fiscal years 1941 and 1942

Source	1941	1942	Increase or decrease (-)	
			Amount	Per cent
Cigars (large):				
Class A	\$10,213,926.14	\$10,884,329.09	\$665,402.95	6.5
Class B	129,310.45	142,981.76	13,671.31	10.6
Class C	2,581,173.79	2,829,657.49	248,483.70	9.6
Class D	409,441.49	449,951.17	40,509.68	9.9
Class E	61,675.73	70,908.62	9,232.89	15.0
Total	13,400,527.60	14,377,828.13	977,300.53	7.3
Cigars (small)	113,969.87	104,051.62	-9,918.25	-8.7
Cigarettes (large)	12,059.83	15,981.44	3,921.61	32.5
Cigarettes (small)	616,745,234.31	704,933,504.61	88,188,270.30	14.3
Tobacco, manufactured	54,927,764.18	52,138,924.73	-2,788,839.45	-5.1
Snuff	6,899,820.62	7,440,212.25	540,391.63	7.8
Total	61,827,584.80	59,579,136.96	-2,248,447.82	-3.6
Leaf tobacco sold	11,814.90	6,049.82	-5,765.08	-48.8
Cigarette papers	1,408,188.33	1,942,043.87	533,855.54	37.9
Cigarette tubes	23,127.02	18,513.90	-4,613.12	-19.9
Cigarette floor stocks tax	4,534,384.21	5,105.35	-4,529,278.86	-99.9
Grand total	698,076,890.87	780,982,215.72	82,905,324.85	11.9

The tax on small cigarettes amounted to \$704,933,505, an increase of \$88,188,270, or 14.3 per cent, over the collections for the preceding year.

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 93,919,200 cigarettes and 275,062 pounds of manufactured tobacco, such withdrawals being effected under 3,459 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 1942

	Refund		Redemption		Abatement		Uncollectible		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1941	0		250	\$181,195.13	8	\$4,045.18			1	\$39.00
Received	14	\$354.39	1,987	1,643,656.25	109	411,855.08	18	\$246,265.69	40	7,195.84
Allowed	5	184.04	1,996	1,687,237.79	89	264,096.64	17	244,555.69	35	7,062.79
Rejected	3	498.93	7	1,386.61	12	4,544.35	0			.03
On hand June 30, 1942	3	171.42	234	141,227.08	13	147,259.27	1	1,710.00	6	172.02

¹ In addition, interest in the amount of \$2.81 was allowed. The sum of \$1,687,233, representing claims allowed for the redemption of stamps, includes the following: Stamps which were rendered useless, \$1,189,816; stamps for which the owner alleged he had no further use, \$6,840; and the value of stamps affixed to packages of tobacco products withdrawn from the market by the manufacturer or importer, \$490,782.

Under the provisions of section 2197 of the Internal Revenue Code, manufacturers are authorized to withdraw tobacco products from their factories, 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 33 such warehouses now in operation.

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

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

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

Collections during the fiscal years 1941 and 1942

Source	1941	1942	Increase or decrease (-)
Manufacturers' excise taxes:			
Lubricating oils	\$38,220,844.40	\$46,432,267.73	\$8,211,423.33
Matches	96,140.82	6,929,995.79	6,834,854.97
Gasoline	343,021,269.39	369,587,150.81	26,566,881.42
Electrical energy	47,021,015.62	40,977,581.17	2,950,565.55
Tires and inner tubes	51,054,262.05	64,811,000.24	13,756,738.19
Rubber articles		21,545,389.16	21,545,389.16
Photograph records		968,390.47	968,390.47
Musical instruments		2,325,320.99	2,325,320.99
Luggage		2,833,995.54	2,833,995.54
Electric, gas, and oil appliances		17,701,606.69	17,701,606.69
Electric signs		778,790.62	778,790.62
Business and store machines		6,971,675.81	6,971,675.81
Washing machines		165,558.16	165,558.16
Optical equipment and photographic apparatus	1,884.87	6,476,427.73	6,474,543.86
Electric light bulbs and tubes		3,101,846.59	3,101,846.59
Automobile trucks	10,746,619.35	18,361,144.43	7,614,525.08
Other automobiles and motorcycles	81,402,519.06	77,171,920.04	-4,230,599.02
Parts and accessories for automobiles	13,083,554.90	28,087,714.42	15,004,159.52
Radio sets, phonographs, components, etc	6,935,182.03	19,144,408.18	12,209,226.15
Refrigerators, air-conditioners, etc	13,278,909.68	16,245,869.54	2,966,959.86
Sporting goods	124,205.12	3,487,269.21	3,363,064.09
Firearms, shells, and cartridges	5,635,773.25	5,072,587.60	-463,185.65
Pistols and revolvers	85,301.13	84,494.05	-807.08
Repealed manufacturers' excise taxes	16,766,041.76	13,639,853.54	-3,126,188.22
Total	617,372,522.98	771,902,258.51	154,529,735.53
Retailers' excise taxes:			
Jewelry		41,500,948.74	41,500,948.74
Furs		19,743,864.96	19,743,864.96
Toilet preparations		18,922,310.76	18,922,310.76
Total		80,167,124.46	80,167,124.46
Grand total	617,372,522.98	852,069,382.97	234,696,860.04

¹ Includes taxes of \$6,661,922 on toilet preparations, \$63,600 on furs, \$21,611 on toothpastes and toilet soaps, \$17,389 on jewelry, \$771 on soft drinks, \$501 on candy, \$100 on brewers wort, \$50 on chewing gum, and \$29 on malt.

² Includes taxes of \$3,551,037 on toilet preparations, \$45,978 on furs, \$37,967 on jewelry, \$3,937 on soft drinks, and \$944 on toothpastes and toilet soaps.

NOTE.—Effective October 1, 1941, the administration of certain miscellaneous taxes and documentary stamp taxes was transferred from the Sales Tax Division to the Miscellaneous Division.

Assessments.—A total of \$1,905,502,513, representing 3,480,839 items, was assessed on 2,680 miscellaneous tax assessment lists, which included original and additional assessments of all miscellaneous internal revenue taxes.¹ Included in the lists were 57,001 additional assessments, resulting from office audits and field investigations, representing taxes of \$84,905,987. The interest assessed and collected amounted to \$9,572,389.

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

Field reports and returns.—At the beginning of the year there were on hand 173 field reports covering additional taxes in the amount of \$643,348. During the year, 3,655 field reports were received, representing \$2,197,788 in additional taxes; and 3,792 were examined and closed, representing taxes amounting to \$2,648,295. In addition to the foregoing, 2,639,041 sales tax returns, aggregating \$1,083,132,859 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, 1942, is shown in the following table:

Number of claims received and disposed of by the Sales Tax Division during the fiscal year 1942

Claims	Refund		Abatement		Redemption		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Sales taxes:								
On hand July 1, 1941	840	\$7,825,660.91	442	\$2,312,290.34			6	\$25,865.38
Received	1,618	4,645,960.31	821	1,190,259.76			355	401,736.73
Reopened	64	278,933.60	15	256,252.73			2	200.00
Allowed	760	1,523,273.89	527	1,261,992.72			352	358,255.88
Rejected	319	5,153,386.59	65	1,228,543.02				
Transferred ¹	399	1,395,617.82	312	339,339.33			2	110.05
On hand June 30, 1942	1,044	4,678,336.52	374	927,867.76			9	69,436.18
Miscellaneous stamps:								
On hand July 1, 1941	49	122,894.91	77	77,133.12	349	\$406,243.17	3	501.70
Received	62	34,814.72	44	45,865.57	664	205,736.41	54	21,247.91
Reopened	1	1,972.80	2	866.50	6	458.14		
Allowed	43	63,113.14	25	6,524.46	493	175,707.04	53	8,278.74
Rejected	21	17,930.65	55	11,270.78	65	14,474.97		
Transferred ¹	48	78,578.84	43	106,069.95	461	422,255.71	4	13,470.87
On hand June 30, 1942								
Narcotics:								
On hand July 1, 1941	10	12.85			6	39.15		
Received	74	96.25	1	1.25	19	33.91	3	1,803.89
Reopened								
Allowed	36	48.55			12	34.48	2	1,703.89
Rejected					2	21.53		
Transferred ¹	48	60.55	1	1.25	11	17.05	1	100.00
On hand June 30, 1942								
Marihuana:								
On hand July 1, 1941	1	36.90			2	4.00	4	2,469.96
Received								
Reopened					2	4.00	3	1,169.17
Allowed								
Rejected	1	36.90						
Transferred ¹	1						1	1,300.79
On hand June 30, 1942								
Silver:								
On hand July 1, 1941			1	22.79				
Received			12	2,163.17				
Reopened								
Allowed			12	1,942.97				
Rejected								
Transferred ¹			1	242.99				
On hand June 30, 1942								
Coal:								
On hand July 1, 1941	15	1,759.29	345	96,484.41				
Received	26	58,541.40	611	206,905.76			220	39,651.92
Reopened			1	180.32				
Allowed	24	562.31	346	120,766.40			219	39,586.35
Rejected	6	59,475.06	88	29,454.38			1	65.57
Transferred ¹	11	263.32	523	153,339.71				
On hand June 30, 1942								
Total claims:								
On hand July 1, 1941	915	7,950,394.86	865	2,485,930.66	355	406,282.32	9	26,367.08
Received	1,780	4,739,442.68	1,489	1,445,195.51	685	205,774.32	636	466,910.41
Reopened	65	280,906.40	18	256,289.55	6	458.14	2	200.00
Allowed	863	1,587,057.89	910	1,391,226.55	507	175,745.52	629	408,994.03
Rejected	347	5,230,829.20	208	1,269,278.18	67	14,496.50	1	65.57
Transferred ¹	506	1,474,520.33	880	590,053.23	472	422,272.76	8	14,981.71
On hand June 30, 1942	1,044	4,678,336.52	374	927,867.76			9	69,436.18

¹ Transferred to Miscellaneous Division on October 1, 1941.

Interest in the amount of \$326,487 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 1,290 sales tax credit cases, involving \$2,139,610. During the fiscal year, 47,484 cases, involving \$23,562,831, were received, and 40,467 cases, involving \$19,551,819, were disposed of. Of this number, 40,201 cases, involving \$19,523,300, were allowed, while 266 cases in the amount of \$28,519 were rejected.

Offers in compromise.—On July 1, 1941, there were on hand 1,125 offers in compromise, aggregating \$517,597, which had been submitted in settlement of civil and criminal liabilities incurred in connection with excise and other miscellaneous taxes. There were 12,409 offers, aggregating \$864,440, received; 12,025 offers, aggregating \$820,395, accepted; 537 offers, in the amount of \$80,379, rejected; and 94 offers, totaling \$24,585, withdrawn during the fiscal year. On June 30, 1942, there were on hand 878 offers, aggregating \$456,678, under consideration or awaiting additional evidence.

Miscellaneous tax special squads.—The small group of internal revenue agents and general deputy collectors assigned to duty under the direction of the Miscellaneous Tax Unit, which operates chiefly as a mobile force investigating various miscellaneous delinquent taxes, continued to obtain excellent results. During the year these field officers reported a total of 3,024 cases, involving \$3,468,026 in additional taxes, penalties, and interest.

Court decisions.—A number of decisions were rendered by the various Federal courts during the year with respect to the laws imposing the miscellaneous taxes, the majority of which were favorable to the Government.

Floor stocks tax.—Section 535(c) of the Revenue Act of 1941 imposed a floor stocks tax of 2½ cents per pound on tires and 4½ cents per pound on inner tubes held for sale by any person other than the manufacturer, producer, or importer thereof, effective October 1, 1941. Section 547 of the Act imposed a floor stocks tax of 2 cents per thousand on matches which, on October 1, 1941, were held and intended for sale, or for disposition in connection with the sale of other articles. The floor stocks tax did not apply to matches held in retail stocks at the place where intended to be sold or disposed of, and did not apply to matches held for sale by the manufacturer, producer, or importer thereof, nor to fancy wooden matches, or wooden matches having a stained, dyed, or colored stick or stem. Each person subject to the tax was required to file a return and pay the tax on or before November 30, 1941. A total of 114,108 floor stocks tax returns were filed, disclosing collections of \$6,293,661 on tires, \$1,585,664 on tubes, and \$1,789,988 on matches. A total of 566 claims for refund and abatement of floor stocks taxes, aggregating \$61,362, were filed during the current fiscal year.

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 \$281,900,135, compared with \$166,652,640 for the preceding year, an increase of \$115,247,495, or 69.15 per cent, and the greatest yield from this source since the capital stock tax was first imposed.

Domestic and foreign corporations filed a total of 523,436 returns, of which 27,630 were submitted by corporations organized since June 30, 1940. There were 38,395 delinquent returns filed for the years 1933 to 1940, inclusive.

As a result of the review and audit of returns, 17,874 assessments were made, involving tax, penalty, and interest in the amount of \$1,177,931, compared with 19,921 assessments totaling \$994,813 made during the previous year.

Number of capital stock tax claims received and disposed of during the fiscal year 1942

	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1941.....	831	\$963,980.29	216	\$103,787.64	423	\$20,732.00	1,469	\$1,088,499.93
Received.....	4,222	10,817,596.82	1,165	672,590.96	2,040	151,657.62	7,417	11,541,845.40
Reopened.....	52	44,766.70	2	68.76	54	44,834.46	54	44,834.46
Allowed.....	2,900	405,522.76	976	619,233.38	2,356	163,844.80	6,232	1,088,600.94
Rejected.....	1,562	10,612,749.77	182	31,163.40	3	448.46	1,747	10,644,361.63
On hand June 30, 1942.....	643	808,070.28	214	126,050.58	104	8,096.36	961	942,217.22

Claims for refund of capital stock tax, with interest thereon, were allowed in 2,900 cases involving \$448,512. This amount includes \$14,868, the refund of which was authorized as the result of court decisions.

MISCELLANEOUS DIVISION.—The Miscellaneous Division was created on October 1, 1941, and is concerned with the administration of the documentary stamp taxes, taxes on oleomargarine, etc., narcotics and marihuana, bituminous coal, silver, hydraulic mining, transportation of oil by pipe line, admissions, dues, safe deposit boxes, telephone, telegraph, radio and cable facilities, processing of coconut oil and other vegetable oils, and the administration of the National Firearms Act and the Federal Firearms Act. The administration of these taxes was transferred from the Sales Tax Division. The Miscellaneous Division is likewise concerned with the duties formerly performed by the Processing Tax Division, including the administration of the tax on manufactured sugar, as well as certain taxes imposed under the Revenue Act of 1941 on the transportation of persons, the use of motor vehicles and boats, the special taxes on maintaining coin-operated and gaming devices for use, and the operation of bowling alleys and billiard and pool tables. The Processing Tax Division was abolished at the time of the creation of the Miscellaneous Division.

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

Collections during the fiscal years 1941 and 1942

Source	1941	1942	Increase or decrease (—)
Documentary stamps:			
Bonds of indebtedness, capital stock issues, etc.....	\$22,972,503.40	\$22,875,490.24	\$802,086.84
Capital stock sales or transfers.....	12,176,496.92	13,928,316.93	851,820.91
Sales of produce (future delivery).....	—	—	—
Playing cards.....	4,786,886.50	5,767,967.58	1,001,371.08
Silver bullion, sales or transfers.....	51,286.28	40,402.26	—10,884.03
Total.....	39,066,966.09	41,702,167.00	2,645,200.91
Oleomargarina:			
Colored.....	49,762.38	87,106.73	37,344.35
Uncolored.....	860,755.25	888,755.49	38,000.24
Special taxes.....	1,221,195.09	1,286,389.84	47,194.75
Total.....	2,121,712.72	2,244,252.06	122,539.34
Adulterated butter	8,954.72	7,499.32	—1,455.40
Renovated butter.....	7,093.27	9,366.56	2,273.29
Mixed flour.....	7,208.10	9,168.00	1,959.90
Filled cheese.....	6,366.97	5,552.77	—814.20
Total.....	29,623.06	31,586.65	1,963.59
Transportation of oil by pipe line	12,480,885.65	13,474,822.61	994,236.96
Telegraph, telephone, cable and radio messages, etc.....	25,922,369.61	45,141,027.85	19,218,658.24
Leased wires, etc. (telegraph and telephone).....	1,408,744.00	3,090,319.78	1,681,566.78
Local telephone service.....	—	26,791,432.95	26,791,432.95
Safe deposit boxes.....	2,215,898.10	3,662,535.73	1,446,637.63
Total.....	42,027,597.36	92,160,129.92	50,132,632.56
Admissions	68,619,783.63	197,632,726.22	39,912,942.59
Cabaret.....	2,343,319.43	7,399,542.53	5,056,223.10
Dues and initiation fees.....	6,582,649.28	6,791,899.71	209,250.43
Total.....	77,545,743.34	121,824,168.46	44,278,425.12
Narcotics	684,197.90	681,047.12	—3,150.78
Marihuana.....	6,090.38	63,995.62	57,905.24
Total.....	690,288.28	745,042.74	54,754.46
Coconut oils, etc., processed	23,185,936.93	24,572,187.79	1,386,251.76
National Firearms Act.....	15,897.50	19,502.45	3,604.95
Total.....	23,201,833.53	24,591,690.24	1,389,856.71
Hydraulic mining	7.67	18,005.72	17,998.05
Bituminous coal.....	4,386,798.77	5,478,908.89	1,093,110.12
Total.....	4,385,806.44	5,496,914.61	1,111,108.17
Use of motor vehicles	—	72,625,488.49	72,625,488.49
Use of boats.....	—	228,387.41	228,387.41
Bowling alleys, pool tables.....	—	1,698,394.37	1,698,394.37
Coin-operated devices.....	—	6,484,999.54	6,484,999.54
Transportation of persons.....	—	21,378,895.32	21,378,895.32
Total.....	—	102,416,165.13	102,416,165.13
Sugar	74,834,839.00	68,229,803.06	—6,605,036.54
Other miscellaneous receipts.....	14,154.11	170,379.54	156,225.43
Grand total.....	263,908,564.53	459,612,299.41	195,703,734.88

¹ Repealed as of June 30, 1938.

Admissions and cabaret taxes.—The collections from admissions and cabaret taxes have steadily increased, the collections for the current fiscal year amounting to \$115,032,269, as compared with \$70,963,094 for the preceding year. This is due in a large measure to the amendment of the law, effective October 1, 1941, terminating the exemptions previously accorded to certain classes of organizations and eliminating

the exemption of admission charges of less than 21 cents; also to the change in the basis and rate of the cabaret tax.

Club dues and initiation fees.—The increased revenue from the tax on club dues and initiation fees resulted from the amendment to the law, made by the Revenue Act of 1941, imposing the tax on dues exceeding \$10 a year rather than \$25 a year, and broadening the term "dues" to include golf fees and charges for similar privileges covering any period of more than six days. The collections from this source amounted to \$6,791,900, compared with \$6,582,649 for the preceding year.

Telephone, telegraph, radio, leased wires, etc.—The tax on telephone, telegraph, radio and cable facilities, leased wires, etc., was revised, both as to basis and rate of tax, by the Revenue Act of 1941. The tax base on telephone messages or conversations for which the charge was 50 cents or more was broadened to include messages for which the charge is more than 24 cents. The tax on leased wires was increased from 5 per cent to 10 per cent and a new tax of 5 per cent was levied on payments made for certain other wire and equipment services not previously taxed. The collections of tax on telephone, telegraph, radio, leased wires, etc., amounted to \$48,231,339, compared with \$27,331,114 for the preceding year. The collection of tax on local telephone service, which became effective October 1, 1941, amounted to \$26,791,433.

Leases of safe deposit boxes.—The only change made by the Revenue Act of 1941 in the tax on leases of safe deposit boxes was to increase the rate from 11 per cent to 20 per cent. The collections during the year on the leases of safe deposit boxes amounted to \$3,662,536, compared with \$2,215,898 for the preceding year.

Transportation of persons.—The tax imposed by the Revenue Act of 1941 on the amount paid for the transportation of persons, and seating and sleeping accommodations furnished in connection therewith, became effective October 10, 1941. Total collections for the period amounted to \$21,378,895.

Use of motor vehicles and boats.—The tax on the use of motor vehicles and boats, imposed by the Revenue Act of 1941, became effective February 1, 1942. The collections from these sources for the period amounted to \$72,625,488 on the use of motor vehicles and \$228,387 on the use of boats.

Sugar.—Manufacturers of manufactured sugar filed 1,745 returns; and the taxes collected amounted to \$68,229,803, compared with 1,727 returns and \$74,834,840 tax collected during the preceding year. There were 459 claims for refund filed with respect to tax paid on sugar exported, amounting to \$1,013,748, compared with 796 claims, amounting to \$1,364,454, filed during the previous year.

Documentary stamp taxes.—The collections of documentary stamp taxes applicable to the issue and transfer of corporate bonds, the issue and transfer of shares of stock, deeds of conveyance, passage tickets, and foreign insurance policies amounted to \$35,903,807, compared with \$34,249,000 for the preceding year.

Playing cards.—There were 66 manufacturers, repackers, or importers of playing cards registered during the year, whose production amounted to 55,757,960 packs of playing cards, compared with 48,853,893 packs for the preceding year.

Oleomargarine; adulterated, process, or renovated butter.—At the beginning of the year there were 40 manufacturers of uncolored oleomargarine and 28 manufacturers of colored oleomargarine engaged in business. At the close of the year there were 41 manufacturers of uncolored oleomargarine and 29 manufacturers of colored oleomargarine engaged in business. The manufacturers produced 14,827,836 pounds of colored oleomargarine and 353,976,883 pounds of uncolored oleomargarine, compared with 4,489,410 pounds of colored oleomargarine and 339,445,528 pounds of uncolored oleomargarine during the previous year. There were 17,034 returns filed during the year by manufacturers and wholesale dealers in oleomargarine.

Colored oleomargarine withdrawn without the payment of tax for export amounted to 2,938,898 pounds, compared with 1,864,674 pounds during the preceding year. There were withdrawn, tax-free, for the use of the United States, 10,343,995 pounds of colored oleomargarine, compared with 2,075,586 pounds for the preceding year.

One manufacturer of adulterated butter and six manufacturers of process or renovated butter registered during the fiscal year. Adulterated butter produced amounted to 889,090 pounds, compared with nothing for the preceding year. Process or renovated butter produced amounted to 3,480,555 pounds, compared with 2,783,509 pounds for the preceding year.

Mixed flour.—There were 22 makers, packers, or repackers of mixed flour engaged in business during the year. Mixed flour produced amounted to 34,236,205 pounds, compared with 28,855,995 pounds during the preceding year.

Firearms, under the National Firearms Act and the Federal Firearms Act.—The collections of taxes during the year under the National Firearms Act, including special taxes, amounted to \$19,502.

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 18,195.

Narcotics and marihuana.—The collections of taxes on narcotics, including special taxes, amounted to \$681,047, compared with \$684,198 for the preceding year. The collections of taxes on marihuana, including special taxes, amounted to \$63,995, compared with \$6,090 for the preceding year.

Amusement and gaming devices.—Section 3267 of the Internal Revenue Code, as added by section 555 of the Revenue Act of 1941, imposed special taxes upon operators of places or premises who maintain for use or permit the use of coin-operated amusement and gaming devices as defined in the Act. Collections of these taxes amounted to \$6,485,000 for the period beginning October 1, 1941, the effective date of the tax.

Bowling alleys and billiard and pool tables.—Section 3268 of the Internal Revenue Code, as added by section 556 of the Revenue Act of 1941, imposed special taxes on every person who operates a bowling alley or a billiard or pool room. Collections of these taxes amounted to \$1,698,394 for the period beginning October 1, 1941, to the end of the 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, and (2) a tax equal to 19½ per cent 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 the code. Producers of bituminous coal filed 80,815 returns during the year, and the collections of taxes amounted to \$5,478,909, compared with 78,426 returns and collections of \$4,385,799 for the preceding year.

Included in the above are collections of \$60,264 as penalty tax from 39 producers, whose membership in the code was revoked by the Bituminous Coal Division, Department of the Interior, as a result of violations of the code, payment being required as a condition precedent to restoration of code membership.

Silver.—Section 1805 of the Internal Revenue Code, formerly section 8 of the Silver Purchase Act of 1934, imposes a tax equal to 50 per cent of the net profit realized on the transfer of an interest in silver bullion, subject to certain exemptions and abatements to registered dealers and producers. The collections of silver tax amounted to \$40,402, compared with \$51,286 for the preceding year.

Hydraulic mining.—The Act of March 1, 1893 (as amended by an Act of June 19, 1934), known as the California Debris Control Act, imposes a tax with respect to certain hydraulic mining, the debris from which flows into or is in whole or in part restrained by dams or other works erected for the detention of debris by the California Debris Commission. The rate of tax is determined by the California Debris Commission and is payable annually in September. The collection of taxes for the year amounted to \$18,005, as compared with \$8 for the preceding year.

Field and special squad reports.—There were transferred to this division on October 1, 1941, from the Sales Tax Division, 101 field reports recommending assessment of additional miscellaneous taxes in the amount of \$133,741. Since October 1, there were received 10,622 reports, involving taxes amounting to \$3,166,517; 10,498 reports were examined and closed covering taxes amounting to \$2,998,671. At the close of the year 225 reports, representing taxes of \$301,588, remained to be disposed of.

Miscellaneous claims.—The claims involving miscellaneous taxes received and disposed of during the fiscal year ended June 30, 1942, are shown in the following table:

Number of claims received and disposed of by the Miscellaneous Division during the fiscal year 1942

Claims	Refund		Abatement		Redemption		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Miscellaneous excise:								
Transferred Oct. 1, 1941	399	\$1,395,617.82	312	\$339,399.33			2	\$110.05
Received	1,305	1,061,616.24	674	268,193.37			410	168,269.92
Reopened	7	881.07	6	6,350.57				
Allowed	889	631,649.98	419	99,518.84			315	158,980.80
Rejected	248	286,700.03	841	72,787.01				19.80
On hand June 30, 1942	574	1,539,765.12	232	441,637.42			97	9,378.37
Miscellaneous stamps:								
Transferred Oct. 1, 1941	48	78,578.64	43	106,069.95	461	\$422,255.71	4	13,470.87
Received	1,179	84,931.10	394	204,457.89	7,351	211,519.43	177	43,778.63
Reopened	24	15,220.29	6	3,405.64	23	9,058.47		
Allowed	882	69,597.97	231	194,340.10	6,507	336,302.64	128	32,032.23
Rejected	34	56,286.09	52	58,444.11	1	421	85,644.77	5.63
On hand June 30, 1942	335	52,865.97	110	61,149.27	907	220,886.20	62	25,211.64

Number of claims received and disposed of by the Miscellaneous Division during the fiscal year 1942—Continued

Claims	Refund		Abatement		Redemption		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Narcotics:								
Transferred Oct. 1, 1941	48	\$60.55	1	\$1.25	11	\$17.05	1	\$100.00
Received	79	156.50	6	100.75	24	201.39	21	230,421.90
Reopened								
Allowed	110	180.15	5	24.00	26	198.60	19	163,623.66
Rejected	3	12.10	1	77.00	5	15.09	1	100.00
On hand June 30, 1942	14	24.80	1	1.00	4	4.75	2	66,798.24
Marihuana:								
Transferred Oct. 1, 1941							1	1,300.79
Received	2	30.00			1	24.00	40	230,481.10
Reopened								
Allowed							31	174,396.96
Rejected	2	30.00						
On hand June 30, 1942					1	24.00	10	47,384.93
Silver:								
Transferred Oct. 1, 1941			1	242.99				
Received			44	6,671.81				
Reopened	1	43,692.70						
Allowed	1	43,692.70	41	6,054.24				
Rejected								
On hand June 30, 1942							4	860.56
Coal:								
Transferred Oct. 1, 1941	11	263.32	523	153,339.71				
Received	58	27,426.03	846	307,690.66			390	62,255.21
Reopened			12	2,727.28				
Allowed	46	2,280.12	783	258,230.58			311	48,368.65
Rejected	6	17,442.42	290	98,765.54				32.15
On hand June 30, 1942	17	7,986.81	308	106,751.53			79	13,854.21
Sugar:								
On hand June 30, 1941	28	37,354.55						
Received	560	19,473,389.24	1	21.18				
Reopened	3	9.03						
Allowed	502	914,307.53						
Rejected	31	18,455,297.47						
On hand June 30, 1942	48	141,147.87	1	21.18				
Total claims:								
On hand June 30, 1941	28	37,354.55						
Transferred Oct. 1, 1941	506	1,474,520.33	880	599,053.23	472	422,272.75	8	14,981.71
Received	3,173	20,547,549.11	1,965	787,125.66	7,376	211,744.82	1,038	725,206.76
Reopened	35	69,803.14	24	12,483.49	23	9,058.47		
Allowed	2,430	1,661,688.45	1,529	558,167.76	6,533	336,501.24	804	577,498.50
Rejected	324	18,815,748.11	684	230,073.66	426	85,659.86	2	157.58
On hand June 30, 1942	988	1,741,790.57	666	510,420.96	912	220,914.95	240	162,622.39

Credit cases.—There were 447 credit cases, involving \$208,233, transferred to this division on October 1, 1941, from the Sales Tax Division; 6,507 cases, involving taxes of \$992,166, were received. A total of 5,402 cases, involving \$645,653, was disposed of.

Claims; processing and related taxes.—The claims for refund of processing and other taxes imposed under the Agricultural Adjustment

Act, and of related taxes, received and disposed of, are shown in the following table:

Claims for refund or payment with respect to processing and related taxes received and disposed of during the fiscal year 1942

	Revenue Act of 1936					
	Section 601		Section 602		Title VII	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1941			17	\$311,951.42	136	\$2,953,865.32
Received	2	\$456.72	5	7,842.03	13	79,846.56
Reopened			47	328,613.67	78	395,458.24
Total	2	456.72	69	648,407.12	227	3,429,170.12
Allowed			52	337,999.06	126	542,930.24
Rejected	2	456.72	15	287,132.38	73	831,477.19
Transferred to Income Tax Unit					11	184,233.10
On hand July 1, 1942			2	23,275.68	17	1,870,529.59
Total	2	456.72	69	648,407.12	227	3,429,170.12

	Cotton Ginning Act		Tobacco Act		Grand total	
	Number	Amount	Number	Amount	Number	Amount
	On hand July 1, 1941	37	\$1,695.42	7	\$165.06	197
Received			4	161.81	24	88,307.12
Reopened	17	698.61	6	142.12	148	724,912.64
Total	54	2,394.03	17	468.99	369	4,080,896.98
Allowed	29	912.72	4	167.25	211	882,009.27
Rejected	23	1,242.73	13	301.74	126	1,120,610.76
Transferred to Income Tax Unit					11	184,233.10
On hand July 1, 1942	2	238.58			21	1,894,043.85
Total	54	2,394.03	17	468.99	369	4,080,896.98

ALCOHOL TAX UNIT

For the first time, Federal liquor tax receipts exceeded a billion dollars during a fiscal year. This amount represented receipts from excise taxes, rectification tax, floor taxes, bottle or container stamps, and special or occupational taxes. The collection of \$1,048,516,707 during the fiscal year 1942, compared with \$820,056,178 in the preceding year, represented an increase of \$228,460,529, or 27.9 per cent. This increase was due both to the higher tax rates imposed as of October 1, 1941, by the Revenue Act of 1941, and to general increases in tax-paid withdrawals.

The collections from all liquor tax sources consisted of \$650,679,459 from distilled spirits (an increase of 34.4 per cent), \$28,165,167 from wine (an increase of 113.6 per cent), and \$369,672,081 from fermented malt liquor (an increase of 14.6 per cent). Taxes collected from distilled spirits were 62.1 per cent of the total liquor tax receipts in the fiscal year 1942, 59 per cent in 1941, and 55.6 per cent in 1940. Details on collections from specified sources are shown in table 1 in the appendix to this report.

Collections from the excise tax on distilled spirits (including brandy) amounted to \$574,598,077, an increase of 34.1 per cent. The rate per tax gallon on distilled spirits other than brandy was increased from \$3 to \$4 and on brandy from \$2.75 to \$4, effective October 1, 1941. Collections from the excise tax on wines, cordials, etc., for the fiscal year were \$23,985,657, an increase of 110 per cent. The increases in

rates on all still and sparkling wines, etc., effective October 1, 1941, included increases on still wines from 6, 18, and 30 cents a wine gallon, depending on alcoholic content, to 8, 30, and 65 cents a wine gallon, respectively, and increases on sparkling wines from 1½ and 3 cents per half-pint unit, depending on whether artificially or naturally carbonated, to 3½ and 7 cents, respectively. Collections from the excise tax on fermented malt liquors for the fiscal year were \$366,-161,237, an increase of 15.6 per cent. The tax rate was \$6 a barrel throughout the fiscal year.

Because of war requirements, the demand for industrial alcohol greatly increased during the year. Amendment of the statutes governing alcohol production was necessary and was accomplished by the Acts of January 24, 1942, and March 27, 1942. These statutes made it possible for beverage distillers legally to engage in the production of industrial alcohol and where necessary to transfer spirits of low proof to other plants equipped to raise the spirits to the necessary degree of proof. The Alcohol Tax Unit operated in close coordination with the various war agencies in bringing about the production of increased supplies of alcohol.

On June 30, 1942, the following premises and proprietors qualified under internal revenue laws, and engaged in the production, distribution, 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	968
Distilleries:	
Alcohol ³	45
Brandy	127
Registered	127
Warehousing and bottling:	
Bonded warehouses: ⁴	
Alcohol	62
Internal revenue	268
Tax-paid bottling houses	113
Wine producers and blenders:	
Wineries	957
Bonded wine storerooms	108
Rectifying plants	229
Wholesalers: ⁵	
Wholesale liquor dealers	5,635
Wholesale malt liquor dealers	9,650
Not under permit requirements of the Federal Alcohol Administration Act:	
Breweries	492
Denaturing plants ⁶	63
Bonded dealers in specially denatured alcohol	52
Bonded manufacturers using specially denatured alcohol	4,158
Hospitals, laboratories, and educational institutions using tax-free alcohol	6,709
Vinegar plants using vaporizing process	15
Bottle manufacturers	61
Retail liquor dealers	260,539
Retail malt liquor dealers	142,868
Carriers	437

¹ Separate permits are required for lessee operations. In addition to the number of premises shown, the lessees are as follows: Registered distilleries, 58; tax-paid bottling houses, 7; rectifying plants, 9. 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.

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. In addition to the preparation of procedure and statistics concerned directly with the Alcohol Tax Unit, special procedure was developed during the year to enable the Unit to furnish to war agencies current statistical data concerning production and uses of industrial alcohol and other liquors. Historical statistics covering such items were also prepared for the information of such agencies.

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. Considerable work was devoted to requests from war agencies. A statistical analysis was made of the uses of specially denatured alcohol during the fiscal year 1941. 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:

Distilled spirits.—The total production of whisky, rum, gin, and brandy in 1942 was 157,981,798 tax gallons, an increase of 2,973,635 tax gallons, or 1.9 per cent, over 1941. Compared with the previous year, whisky production decreased by 1,594,559 tax gallons, or 1.3 per cent, while brandy production increased by 3,909,416 tax gallons, or 15.4 per cent.

Tax-paid withdrawals of domestic distilled spirits, including alcohol, increased from a total of 130,552,148 tax gallons in 1941 to 144,207,510 tax gallons in 1942, or 10.4 per cent. Tax-paid withdrawals of whisky amounted to 84,709,171 tax gallons, an increase of 5.2 per cent. The withdrawals of bottled-in-bond whisky amounted to 13,424,451 tax gallons, or 15.8 per cent 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, 646,033 tax gallons; in tank cars, 8,083,212 tax gallons. A total of 119,275,170 tax gallons was withdrawn on payment of tax during the fiscal year (see table 60), of which 110,543,934 tax gallons were withdrawn from internal-revenue bonded warehouses and 1,991 tax gallons from export storage warehouses. Withdrawals from internal-revenue bonded warehouses consisted of 430,043 tax gallons from tanks, 13,554,800 tax gallons in cases, and 96,559,091 tax gallons (including 1,553,326 tax gallons for bottling in bond after tax-payment) in packages.

Total stocks of whisky, rum, gin, and brandy in internal-revenue bonded warehouses at the close of the fiscal year aggregated 538,910,306 tax gallons, of which 516,918,887 tax gallons were whisky.

Rectified spirits.—The production of rectified distilled spirits and wines increased from 54,157,628 proof gallons in the fiscal year 1941 to 67,770,903 proof gallons in the fiscal year 1942, or an increase of 25.1 per cent. The quantity of rectified whisky produced increased from 44,317,166 proof gallons to 55,961,730 proof gallons, or an increase of 26.3 per cent. The production of cordials and liqueurs increased 27 per cent, while the production of gin increased 12.3 per cent.

Fermented malt liquors.—Tax-paid withdrawals of fermented malt liquors increased from 52,799,181 barrels in the fiscal year 1941 to 60,856,219 barrels in the fiscal year 1942, or 15.3 per cent. The percentage of beer withdrawn by pipe line for bottling increased from 52.7 per cent of the total in 1941 to 57.9 per cent during the current fiscal year.

Wines.—Production of still wine (total removals from fermenters) increased from 286,371,423 gallons in the fiscal year 1941 to 313,706,263 gallons in the fiscal year 1942. Tax-paid withdrawals of still wine aggregated 102,016,313 gallons, or an increase of 15.2 per cent over the previous fiscal year. The withdrawals of domestic sparkling wines increased by 21.4 per cent, and tax-paid withdrawals of domestic vermouth produced at wineries increased from 1,077,382 gallons to 1,474,105 gallons, or 36.8 per cent.

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, 11,372 stills, having an aggregate cubic capacity of 2,170,612 gallons,¹ were seized, and in connection therewith 5,471,993 gallons of mash were seized and destroyed. Investigators also seized 185,741 gallons of spirits and 3,501 automobiles and trucks. The total appraised value of the property seized was \$1,971,617. A total of 20,183 persons was arrested for Federal liquor law violations.

In carrying out the Liquor Enforcement Act of 1936, relating to the introduction of tax-paid spirits into dry States, 216 cars and 13,380 gallons of tax-paid liquor were seized, and 312 persons were arrested. Indictments totaling 316 were returned, and 357 persons were convicted in cases under the Act.

The preventive and enforcement program under Regulations No. 17 and Regulations No. 92 continued to be an important factor in reducing the number and size of illicit distilleries. The shortage of cane and beet sugar and the promulgation of the sugar rationing regulations by the Office of Price Administration were of material aid in preventing sugar from getting into illicit channels. In the meantime, moonshiners have experimented with many substitutes for refined sugar, but the preventive raw materials work continues to be effective notwithstanding the frequent changes in the type of materials used and the sources of supply developed.

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 8,387,371 gallons.

A total of 20,219 prosecutions was recommended to United States attorneys in alcohol tax cases during the fiscal year 1942, a decrease of 5,562 as compared with the fiscal year 1941. The total number of defendants indicted was 17,488, and a total of 15,280 were convicted. On June 30, 1942, 9,777 defendants awaited grand jury or trial action, a decrease of 3,585 from June 30, 1941.

During the past year, 240 applications for pardon and 3,428 applications for parole were examined and reports submitted.

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.

In their administrative examination of the field offices during this period, field inspectors covered every phase of permissive activity, corrected 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.

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 71,023 inspections of plants and permittees was made during this period by 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.....	195, 119
Number of dealers found violating.....	20, 510
Number of violations found.....	23, 883
Per cent of dealers found violating.....	10. 5
Amount collected.....	\$540, 276. 80

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.

As a result of new legislation, many more changes in the premises, construction, and equipment of established plants were made during

the fiscal year than are normally necessary. Administrative examination of applications, notices, bonds, consents of surety, plats, plans, and other documents submitted in connection with such changes are necessary to insure compliance with the requirements of the law and regulations for the proper protection of the revenue. The total number of such examinations, including those covering 174 new plants and 227 plants discontinued, was 23,396.

LABORATORY DIVISION.—The Laboratory Division comprises a central laboratory in Washington, D. C., with 13 branch laboratories located throughout the country, and 1 in San Juan, P. R.

The Laboratory Division performs all the chemical work for the Bureau of Internal Revenue, and its branch laboratories analyze samples of suspected narcotics submitted by officers of the Bureau of Narcotics.

The Washington laboratory is primarily concerned with basic problems such as the development and modification of methods of analyses of the great variety of products submitted and the formulation of denatured alcohol. The branch laboratories assist in the solutions of problems, but the time of their chemists must be largely occupied with making analyses, attending court, and making inspections.

The activities of the Washington laboratory include the examination of formulae, samples, and processes in which denatured alcohol is used before permits are issued by the district supervisors for the withdrawal of alcohol. Preparations made with tax-paid alcohol and wine are examined for the purpose of determining whether they are fit for beverage use and, therefore, subject to the rectification tax. Processes used in distilleries, industrial alcohol plants, wineries, breweries, and rectifying plants are reviewed in the laboratory.

The laboratory examines samples of oleomargarine, mixed flour, filled cheese, butter, lubricating oil, and soaps for the Miscellaneous Tax Unit. The Washington laboratory also frequently assists the Bureau of Customs, Secret Service, Post Office Department, State alcoholic beverage control boards, and police departments.

Experiments made in the laboratory have assisted investigators of the Intelligence Unit in making photographs of documents. Odors simulating war gases were furnished instructors in air raid defense.

One of the duties of the members of the staff of the Washington laboratory is to appear in court as expert witnesses; they assist in revisions of regulations, draft Treasury decisions, and serve as consultants to administrative officers of the Bureau. The field chemists perform similar services in their respective districts.

During the year, wines were prepared from many kinds of berries to establish standards with which commercial wines could be compared to determine whether they were produced as provided by regulations.

There were 78,849 samples received by the branch laboratories, which is an increase of 209 over the preceding year. Field chemists spent 1,128 days in court and 353 days in inspections, making a total of 1,481 days of outside work, which is a decrease of 160 days. Of the samples examined in the field, 31 per cent were narcotics.

The laboratory in Washington, D. C. received 6,360 samples, 355 less than the preceding year. There were 80 days spent in court and inspections, an increase of 12 days.

AUDIT DIVISION.—The Audit Division has general supervision over the work relating to the operation of registered distilleries, internal revenue bonded warehouses, rectifying plants, industrial alcohol plants, industrial alcohol bonded warehouses, denaturing plants, breweries, wineries, bonded wine storerooms, dealers in specially denatured alcohol, and users of tax-free alcohol. It also conducts the tax accounting, assessment, claim, and compromise functions of the Unit.

The division examines formulae and processes of rectification and determines the rate of tax applicable to such products; reviews applications for the remission of tax on losses of distilled spirits, wines, and fermented malt liquors and recommends the action to be taken thereon; acts on claims for drawback (refund) of internal revenue taxes paid on alcohol used in the manufacture of flavoring extracts and medicinal preparations, stills, distilled spirits, and wines which are exported to foreign countries; and issues permits authorizing the withdrawal of distilled spirits and alcohol for use of the United States.

This division also determines and lists assessments against persons engaging in illicit liquor traffic. It examines for allowance or rejection all claims for abatement or refund of taxes, and for the redemption of tax stamps and strip stamps, and reviews and recommends acceptance or rejection of offers in compromise of tax, forfeiture of seized property, or criminal liability.

Assessments.—During the fiscal year, there were certified to the Commissioner 846 assessment lists, consisting of 14,910 items, totaling \$3,609,027, entered by the Alcohol Tax Unit, and 361,184 items, aggregating \$209,080,587, entered by the collectors, as follows:

Assessments

	Tax	Interest	Penalties	Total
Listed by collectors.....	\$207,968,931.96	\$22,715.51	\$1,088,939.83	\$209,080,587.31
Advance payments.....	187,811,590.64	22,715.51	1,060,830.65	188,895,136.80
Balance to be collected.....	20,157,341.32	28,109.19	20,185,450.51
Listed by Alcohol Tax Unit.....	3,571,184.45	37,842.66	3,609,027.11
Total available for collection.....	23,728,525.77	65,951.85	23,794,477.62

Reports received and reviewed for tax liability

Kind	Number of reports	Number reports tax found to be due	Amount
Qualified dealers.....	9,922	9,845	\$318,764.48
Illicit dealers.....	18,490	7,086	1,838,515.01
Total.....	28,412	16,931	2,157,279.49

Claims—Number received and disposed of during year

	Redemption of stamps	Refund	Abatement	Uncollectible	Total	Amount
On hand July 1, 1941.....	150	1,419	202	425	2,196	\$2,688,987.27
Received during year.....	1,682	9,309	1,943	8,667	21,601	9,245,097.71
Total.....	1,832	10,728	2,145	9,092	23,797	11,934,084.98
Allowed.....	1,545	8,030	1,705	8,511	19,791	5,164,264.78
Rejected.....	227	382	348	34	991	1,264,703.26
On hand June 30, 1942.....	60	2,316	92	647	3,015	5,505,116.95
Total.....	1,832	10,728	2,145	9,092	23,797	11,934,084.98

Claims for drawback of tax on products exported allowed during year

Kind	Number received	Amount allowed
Alcohol used in flavoring extracts, and toilet and medicinal spirits exported.....	540	\$255,187.24
Distilled spirits and wines bottled for export.....	619	201,512.11
Stills exported.....	3	88.00
Total.....	1,162	456,787.35

Offers in compromise—Internal revenue laws.—On hand at the beginning of the fiscal year were 742 offers, aggregating \$49,420. During the year, 5,781 offers, amounting to \$309,063, were received, of which 278 were forwarded to the Department of Justice and 552 were returned to the field offices for further investigation. During the year, 4,799 offers, aggregating \$266,060, were accepted, and 629 offers, totaling \$31,620, were rejected, leaving 265 offers on hand at the end of the fiscal year.

Offers in compromise—Federal Alcohol Administration Act.—On hand at the beginning of the fiscal year were 3 offers, aggregating \$160. During the year, 64 offers, amounting to \$20,795, were received, 58 offers, aggregating \$19,505, were accepted, and 9 offers totaling \$1,450, were rejected, leaving none on hand.

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 thereunder. The Federal Alcohol Administration Act requires that all producers (other than brewers), importers, and wholesale distributors of alcoholic beverages secure basic permits, which are conditioned upon compliance with the provisions of the Act, the twenty-first amendment and its enabling statutes, and all other Federal alcohol beverage laws. The broad purpose of the statute is the regulation of the conduct of the legitimate liquor industry.

Permits.—War conditions prevailing during most of the report year caused permits in effect to decline somewhat, dropping from 15,481, the number in effect on July 1, 1941, to 14,695 on June 30, 1942.

The Bureau continued to devote attention to a number of cases in which there was reason to believe that permits had previously been secured through concealment of principals, whose records were such as not to entitle them to permits had they appeared as the applicants.

The following table reflects permit activity under the Federal Alcohol Administration Act during the year and the number of permits of each class in effect on June 30, 1942:

Basic permits under the Federal Alcohol Administration Act amended, issued, terminated, and in effect for fiscal year ending June 30, 1942

	Wholesalers	Wine producers and bleeders	Distillers	Rectifiers	Warehousing and bottling	Importers	Total
In effect June 30, 1941	12,042	1,130	354	314	627	1,014	15,481
Amended	1,310	70	31	23	50	83	1,567
Issued	1,382	103	69	45	86	109	1,794
Terminated	1,933	148	89	78	174	128	2,580
In effect June 30, 1942	11,461	1,085	334	281	539	995	14,695

Labels.—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 products. The number of label applications submitted during the year declined from 78,989, the figure for 1941, to 56,064.

In an attempt to relieve the beverage alcohol shortage resulting from demands of alcohol for war purposes, neutral spirits were redefined to include any spirits distilled at less than 190 degrees which are so distilled or so treated in the process of distillation, or so refined by other processes after distillation, as to lack the taste, aroma, and other characteristics of whisky, brandy, or rum.

Appropriate action has been taken during the year in a number of flagrant cases of misbranding. A large number of cases have been investigated, or are now under investigation, involving the mislabeling of products. Hearings have been held in the case of two large wine producers, against which permit revocation proceedings were instituted, and similar action will be taken in a number of other instances. Some difficulty has also been experienced with concerns which have undertaken to market products under labels designed to create the impression that they were imported, and appropriate penalties have been imposed in these cases.

The following table reflects the activity during the fiscal year 1942 with respect to applications submitted for label approval or exemption:

Label activity

	Applications incoming		Certificates outgoing			
	Approval	Exemption	Approvals	Exemptions	Disapprovals	Total
DISTILLED SPIRITS						
Domestic	26,284	3,343	22,924	3,140	2,145	28,209
Imported	631		518		77	595
Total	26,915	3,343	23,442	3,140	2,222	28,804
WINES						
Domestic	21,519	1,818	19,036	1,417	1,458	21,911
Imported	1,017		826		88	914
Total	22,536	1,818	19,862	1,417	1,546	22,825
MALT BEVERAGES						
Domestic	1,442		1,121		65	1,186
Imported	10		10		3	13
Total	1,452		1,131		68	1,199
Grand total	50,908	5,161	44,435	4,557	3,836	52,828

Applications on hand at end of fiscal year	1,297
Applications returned without action	1,939

Total applications on hand and outgoing (including returns)..... 56,064

Advertising.—In the enforcement of the advertising regulations promulgated under the Federal Alcohol Administration Act, the division reviewed 82,830 advertisements appearing in 19,867 periodicals, representing a substantial increase over similar activities for the preceding year, and took appropriate regulatory action in 1,023 cases involving various types of irregularities. Radio continuities to the number of 14,147 and 5,120 pieces of point-of-sale advertising were also reviewed.

Trade practice.—Violations of the trade practice provisions of the Federal Alcohol Administration Act involved making loans to retailers or furnishing them with equipment, such as electric mixers, dispensing equipment, and signs; exclusive sales agreements; payments for window displays; and making sales on consignment or with the privilege of return.

Interlocking directorates.—Applications for the approval of interlocking directorates and officers under section 8 of the Federal Alcohol Administration Act are dealt with directly by the Unit's Washington office. During the year, 72 applications were reviewed and acted upon, compared with 63 during the previous year.

TECHNICAL STAFF

The Technical Staff is the appellate agency in the Bureau of Internal Revenue for the determination of tax liability in contested cases involving income, profits, estate, and gift taxes. It is directly responsible to the Commissioner and acts under his supervision. In general, its work relates to the classes of taxation which fall within the jurisdiction of the United States Board of Tax Appeals. The Staff organization comprises an administrative office in Washington and 10 field divisions with 37 local offices. The principal duties of

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 performing these functions the heads of the field divisions act as the exclusive representatives of the Commissioner in cases within their territorial jurisdiction, except that all settlement agreements stipulated in docketed cases must be concurred in by representatives of the Chief Counsel for the Bureau, acting as division counsel.

Rules of practice and conference procedure before the Technical Staff.—Under the decentralized system of administering income, profits, estate, and gift taxes now in effect, the field divisions of the Staff offer to taxpayers ample facilities at convenient points in their own localities for securing a prompt and final administrative decision on a disputed tax liability. The authority delegated to the Staff field divisions requires the maintenance of high standards of professional conduct, coupled with sound operating procedures. During the year the standards and practices of the Technical Staff, particularly under the decentralized procedure, have been stated in written form and published as the "Rules of Practice and Conference Procedure before the Technical Staff, Bureau of Internal Revenue." These rules are additional requirements applicable only to the Technical Staff and do not supersede or modify the regular conference and practice requirements of the Bureau.

The rules presuppose the existence of an established judicial system before which the Government and the taxpayer may litigate a controversy in the absence of an agreed basis of closing. They reflect the Bureau's determination to maintain an administrative procedure which will provide for a competent hearing, informal presentation of evidence and argument, emphasis upon a judicial hearing by conferees, and the opportunity to be heard by those who decide the case.

Field operations.—The work of the Staff field divisions and the statistical data summarizing their operations fall into two main classifications: (1) The work accomplished and results obtained on contested 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) the work done and results obtained on cases docketed by the Board.

With respect to cases not docketed before the Board, at the beginning of the fiscal year 1942 there were on hand 2,646 such cases awaiting Staff action and 678 cases awaiting action by taxpayers on statutory deficiency notices directed or sustained by the Staff, or a total of 3,324 nondocketed cases. Net receipts during the year, after eliminating transfers and cases returned without action to the agents in charge, amounted to 6,024 cases. Of these nondocketed cases, 3,494 were settled by agreement; 646 were closed and the deficiency assessed after issuance of the statutory notice and because the taxpayer filed no petition with the Board; 430 overassessment and claims cases were closed without agreement; and petitions in 1,558 cases were filed with the Board. The total dispositions by the Staff of nondocketed cases during the fiscal year were 6,128, and the number remaining on hand June 30, 1942, was 3,220, composed of 2,600 awaiting Staff action and 620 awaiting taxpayer's action on statutory notices. The amounts

of taxes and penalties involved in these cases are shown in table 93 on page 175.

Docketed cases on hand July 1, 1941, numbered 4,253, and the net receipts during the fiscal year were 3,793 dockets. Of the total number of dockets, 2,474 were settled by stipulated agreement, 175 were dismissed by the Board, and 1,269 were tried on their merits, leaving a balance of 4,128 on hand at June 30, 1942. Details of the taxes and penalties involved in the docketed cases handled by the Staff are set out in table 93 on page 176.

During the fiscal year 1942, Staff records show that the Staff field divisions directed the issuance of 2,067 statutory deficiency notices, and that of cases in which the Staff directed or sustained the statutory notice, 31.2 per cent were not petitioned to the Board.

Coordination of field activities.—The operations of the 10 field divisions of the Technical Staff are examined and analyzed by a central group in Washington to maintain uniform procedure in the work of the field divisions and to secure consistent treatment of taxpayers by all divisions. This central group is located in the Washington headquarters office operating under the direction of the Commissioner, through the Head of the Staff, and is composed of three coordinators, each with one technical advisor as chief assistant and a number of technical employees as general assistants. In the exercise of its supervisory functions the headquarters office is responsible for establishing the procedure governing the handling and control of cases in the field divisions, and for coordinating Staff procedure with other offices and units of the Bureau. It is also responsible for the formulation of Staff policies and for the clarification of questions not clearly covered by Bureau regulations and rulings or Board and court decisions. In connection with a request by a field division for advice, the coordinator may conduct a field conference in a particular case.

The Washington headquarters office post reviews all action taken by the field divisions on specific cases, including not only settlements but also decisions in those cases where no agreement was reached. In this way field operations are analyzed in detail and suggestions made for the future guidance of field offices.

Records are maintained for reference and control purposes and monthly reports of field operations are reviewed and consolidated in the Washington office. Necessary details and transfers of personnel are also arranged in Washington.

Compromises, extensions of time, and closing agreements.—The field divisions of the Technical Staff consider offers in compromise of liability for income and profits tax and certain other types of cases, except where criminal prosecution, court proceedings, or delinquency penalties only may be involved. Authority to reject finally an offer in compromise or to recommend to the Commissioner its acceptance is vested in the head of the Staff division. Rejections are post reviewed in Washington by a central group, which assists in determining operating policy in compromise matters. The Washington office of the Staff also considers applications for extension of time within which to pay income taxes, and reviews for the Commissioner final closing agreements executed under section 3760 of the Internal Revenue Code.

On July 1, 1941, there were 645 compromise cases on hand; during the fiscal year, 1,277 were received, and 1,354 disposed of, leaving 568 on hand June 30, 1942. There were 2 extension of time cases on hand

at the beginning of the year; 98 were received and 97 disposed of, leaving 3 cases on hand June 30, 1942. Final closing agreement cases on hand July 1, 1941, numbered 79; 602 were received and 655 disposed of, with a balance remaining on June 30, 1942, of 26 cases. A summary of work done on compromise, extension of time, and final closing agreement cases is shown in table 94, on page 176.

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 and the Processing Tax Board of Review; the review of refunds, credits, and abatements in excess of \$20,000; consideration of various administrative and internal-revenue tax matters referred to that office by the Secretary of the Treasury, the Commissioner of Internal Revenue, and other officials of the Treasury Department and the Bureau of Internal Revenue in Washington and in the field. They include also the preparation, at the request of the Department of Justice or of the United States attorneys, of data for use in the prosecution or defense of tax cases (civil and criminal) in suit, and compliance with requests for assistance in such cases; and the preparation, revision, and review of regulations, Treasury decisions, mimeographs, and rulings for the guidance of the officers and employees of the Bureau of Internal Revenue and others concerned. The office is divided into eight divisions, viz, Alcohol Tax, Appeals, Civil, Claims, Interpretative, Legislation and Regulations, Penal, and Review. A detailed statement, in statistical form, of the work handled by certain of the divisions will be found in the Statistical Tables in the appendix under the heading "Office of Chief Counsel."

The Chief Counsel's Committee, consisting of three members, serves in an advisory capacity to the Chief Counsel, and to members of his immediate staff, 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 1942 the committee had on hand 20 cases; during the year it received 3,383 and closed 3,387, leaving 16 cases pending at the close of the year.

ALCOHOL TAX DIVISION.—This division performs 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, reviews revocation records, and performs 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 6,631 memorandums, 349 briefs, 5,518 opinions, 246 libels, and 29 indictments. Review work included 8,262 case reports, 80 claims of over \$5,000 each, and 5,031 compromise cases. In addition, 3 revocation cases were handled, and 785 petitions for remission or mitigation of forfeiture were examined and finally passed upon.

APPEALS DIVISION.—This division has charge of all cases involving income, excess profits, unjust enrichment, estate, and gift taxes pending before the 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. This division also has a general supervision of the preparation of the contents of the records on review in all cases wherein are filed petitions for review by the United States circuit courts of appeals of final decisions of the United States Board of Tax Appeals. In such proceedings where the Commissioner of Internal Revenue is petitioner, this duty is performed in the division subject to approval by the Department of Justice; in cases where a taxpayer is petitioner, the division has sole charge of the preparation of the record.

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

It also handles all cases in which liens for taxes are involved in mortgage foreclosure actions pending in Federal and State courts, and considers all applications for the release of Federal tax liens and the discharge of property from such liens which are permissible under sections 3673, 3674, 3675, 3676, and 3677 of the Internal Revenue Code.

CLAIMS DIVISION.—The Claims Division is comprised of four sections: Processing Tax, Reorganization, Bankruptcy and Receivership, and Compromise.

The Processing Tax Section has jurisdiction over all matters involving processing, floor stocks, compensating, and custom processing taxes, as well as over unjust enrichment tax matters not within the jurisdiction of any decentralized office. It represents the Commissioner of Internal Revenue in all cases before the United States Processing Tax Board of Review involving refunds of amounts collected under the Agricultural Adjustment Act. The section has the same jurisdiction and duties in matters involving Titles III, IV, and VII of the Revenue Act of 1936 as have the Civil, Interpretative, Legislation and Regulations, and Review Divisions with respect to questions involving income, excess profits, capital stock, estate, and miscellaneous taxes. The section prepares records on review in all cases wherein the Commissioner files petitions for review by the United States circuit courts of appeals of final decisions of the United States Processing Tax Board of Review. In cases in which petitions for review are filed by taxpayers, the records are subject to the approval of this section.

In addition to the 246 civil cases involving \$25,234,844 which were pending in the Processing Tax Section at the beginning of the fiscal year 1942, 130 cases involving \$5,145,825 were received during the fiscal year. As 97 cases involving \$1,741,033 were closed, there were 279 cases involving \$28,639,636 pending at the termination of the fiscal year.

The Reorganization Section is charged with the duty of protecting the interests and claims of the United States in 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. The section had 2,425 cases pending at the beginning of the fiscal year 1942. As 945 cases were received and 1,468 cases were closed during the fiscal year, there were 1,902 cases pending at the end of the fiscal year. In the corporate reorganization cases closed during the year, claims in the amount of \$6,258,459 were filed, and were settled for \$941,267. In the arrangement cases closed during the year, claims in the amount of \$602,492 were filed, and were settled for \$469,253.

The Bankruptcy and Receivership Section handles all legal work incident to the protection of the interests and claims of the United States in bankruptcy and receivership proceedings. The section had 6,201 cases pending on July 1, 1941. As 4,080 cases were received and 5,446 cases were disposed of during the fiscal year 1942, there were 4,835 cases pending at the termination of the fiscal year. The cases closed during the year involved claims of \$11,818,072, of which the amount of \$1,688,299 was collected.

The Compromise Section is charged with the prosecution of claims filed by collectors against the estates of deceased taxpayers, against insolvent banks, and in liquidation proceedings, including assignments for the benefit of creditors. At the request of the Department of Justice, the section assists in trials involving the aforementioned types of claims. During the fiscal year the section disposed of 2,169 cases and collected the amount of \$5,505,013.

INTERPRETATIVE DIVISION.—The functions of this division consist of the preparation of letters and memoranda for the signature of the head of the division, the Chief Counsel, the Commissioner, or the Secretary, interpreting internal revenue statutes; the review of all correspondence for the signature of the Commissioner or of the Secretary or of an official of his office, containing a ruling or opinion 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 in special cases; reviewing closing agreements covering proposed transactions; editing the material submitted for publication in the Internal Revenue Bulletin; and the preparation of opinions and rulings in special cases assigned by the Chief Counsel.

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.

LEGISLATION AND REGULATIONS DIVISION.—The regulations issued under the internal revenue laws, including tax conventions with foreign countries, and the reports on legislation introduced in the Congress affecting the internal revenue, except such as relate to taxes on alcoholic beverages, are prepared or reviewed in this division. In addition, the 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.

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 employment tax cases; considers offers in compromise of liability where criminal proceedings have been instituted or recommendations for prosecution have been made to the Bureau or by the Bureau to the Department of Justice, and prepares opinions construing the criminal and percentage penalty statutes. It also prepares opinions as to whether cases closed by agreement under section 606 of the Revenue Act of 1928, and similar provisions of other Revenue Acts and the Internal Revenue Code, should be reopened because of "fraud or malfeasance, or misrepresentation of a material fact"; 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, assistance is rendered by this division in the prosecution of criminal cases.

At the beginning of the fiscal year, 1,520 cases were pending in the Penal Division. New cases in the number of 926 were received and 962 cases disposed of during the year, leaving 1,484 cases pending on June 30, 1942, a net decrease of 36.

Formal claims for reward for information relative to violations of internal revenue laws were filed and disposed of during the year ended June 30, 1942, as follows: Pending July 1, 1941, 527; presented or reopened during year, 217 (including 41 informal claims converted to formal claims); disposed of during year, 299; pending June 30, 1942, 445. Of the 299 claims disposed of, 161 were rejected, and 138 were allowed in a total sum of \$59,888, all of which were paid during the fiscal year. The 445 claims pending are awaiting the closing of the tax cases to which they relate, the receipt of reports from field officers of the Bureau who are investigating the claims, or administrative action in Washington. There were also 113 informal claims disposed of during the fiscal year (including 41 informal claims converted to formal claims), which left 102 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.

INTELLIGENCE UNIT

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

During the fiscal year, 863 investigations were made of alleged evasion of income and miscellaneous taxes, resulting in the recommendation for prosecution in 223 cases involving 364 individuals. There were 121 individuals tried, of whom 119 were convicted and 2 acquitted. Recommendation was made in these cases for assessment of additional taxes and penalties totaling \$37,766,629.

There were 2,696 investigations of applications of attorneys and agents to practice before the Treasury Department, and 76 investigations of charges against enrolled agents and attorneys, resulting in the disbarment of 11, reprimand of 3, suspension of 1, and the rejection of applications of 6. Five names were stricken from the rolls during the course of disbarment proceedings and two resignations were accepted "with prejudice."

During the fiscal year, 114 cases of charges against employees of the Bureau of Internal Revenue were investigated, resulting in the separation from the Service of 63 employees and the prosecution of 36, of whom 30 were convicted.

There were 13,581 cases of miscellaneous character investigated, including a number of cases for the Bureau of Narcotics, the Customs Service, and persons under consideration for appointment to various positions in the Treasury Department. Included in this number were applications for appointment to the positions of revenue agent, deputy collector, and various other positions in the Internal Revenue Service.

CONCLUSION

With internal revenue collections amounting to more than thirteen billions of dollars during the fiscal year, and many new provisions of the Revenue Acts to administer, the Bureau's work has been heavy and difficult. In performing this task I am pleased 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.

APPENDIX

STATISTICAL TABLES

RECEIPTS FROM INTERNAL REVENUE TAXES

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories

Main table with columns: Collection districts, Income taxes (Corporation, Individual, Total income taxes), Excess profits (Declared value excess profits, Revenue Acts of 1940-1941), Vinson Act (Aets of Mar. 27, 1934, and June 28, 1940), as amended (Navy vessels, Army and Navy aircraft), and Unjust enrichment (Title III, Revenue Act of 1936). Rows include states like Alabama, Arizona, Arkansas, etc., and a Total row.

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

Summary table for states and territories with columns: State/Territory, Income taxes (Total income taxes), Excess profits (Declared value excess profits, Revenue Acts of 1940-1941), Vinson Act (Navy vessels, Army and Navy aircraft), and Unjust enrichment. Rows include Alaska, California, District of Columbia, Illinois, Maryland, Missouri, New Jersey, New York, Ohio, Pennsylvania, Texas, Washington, and Puerto Rico.

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TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories—Con.

Collection districts	Capital stock, \$1.25 per \$1,000	Estate tax— Transfer of es- tates of deced- ents	Gift tax— Transfer of any property by gift	Distilled spirits				
				Excise taxes		Seizures, pen- alties, etc., in connection with attempt- ed evasions of distilled spirits production laws	Floor tax (tax- paid stocks on hand Oct. 1, 1941), addi- tional \$1 and \$.25 per gallon	Floor taxes levied by acts prior to Oct. 1, 1941
				Imported (col- lected by cus- toms), \$4 per gallon ¹	Domestic, \$4 per gallon ¹			
Alabama	\$1,747,510.69	\$754,659.44	\$442,783.61	\$15,041.86	\$3,169.52	\$30,201.88	\$257,425.55	\$565.53
Arizona	267,839.66	100,662.06	90,752.06	419.21	79,728.30	116.73	160,488.71	89.98
Arkansas	525,663.09	562,246.07	130,605.29			5,279.90	222,445.78	45,460.51
First California	8,187,623.93	5,642,984.07	1,639,096.21	1,754,687.42	21,218,740.90	25,160.50	1,132,651.67	11,786.16
Sixth California	8,456,799.20	12,030,940.56	1,985,250.72	1,726,921.62	4,679,903.24	9,683.60	2,418,385.77	3,587.90
Colorado	1,293,521.66	2,461,592.39	1,614,804.85	94,612.12	166,384.54	1,641.88	300,361.88	1,200.74
Connecticut	6,628,894.26	15,329,979.22	3,123,004.89	672,642.79	1,645,996.16	16,915.51	910,576.11	2,337.10
Delaware	7,286,568.47	478,298.45	4,591,608.81			131.69	120,972.73	74.57
Florida	1,506,421.48	8,301,148.02	1,974,187.89	509,339.03	6,450.96	14,560.46	638,639.73	34,191.78
Georgia	2,362,670.19	5,124,057.10	452,574.72	120,338.91	10,946.11	24,640.54	402,904.80	30,860.07
Hawaii	896,485.87	796,944.18	225,607.34	212,306.23	18,717.16	632.00	401,909.49	1,590.64
Ideho	320,970.00	135,881.06	16,621.20			140.00	89,255.12	
First Illinois	20,841,413.78	17,276,826.49	8,069,185.07	3,323,106.61	5,523,103.87	161,527.51	2,679,084.99	2,294.01
Eighth Illinois	2,144,946.30	2,033,693.25	1,901,264.06			28,597.35	788,214.72	3,065.21
Indiana	4,878,416.26	3,733,101.16	1,181,802.09	1,296,356.22	106,953,355.04	14,209.18	825,358.29	
Iowa	1,458,611.29	1,848,085.08	796,324.65			237.83	282,522.59	.36
Kansas	1,398,092.93	1,741,640.02	302,422.40			7,966.32	1,831.50	636.79
Kentucky	2,153,264.72	2,169,997.73	310,145.22	47,122.01	120,364,115.02	12,146.44	612,448.58	1,605.51
Louisiana	2,181,898.42	1,992,710.14	430,934.56	207,599.70	4,889,959.68	4,194.87	663,354.15	766.85
Maine	980,937.82	2,139,359.30	362,112.47			300.00	98,787.27	
Maryland, including District of Columbia	4,532,859.20	8,147,018.57	1,587,965.51	1,300,292.96	54,492,051.10	79,343.57	1,518,603.62	11,183.73
Massachusetts	10,517,817.08	22,819,836.34	4,081,736.79	2,488,112.00	11,040,572.72	21,394.87	1,957,698.64	6,788.73
Michigan	18,639,309.91	13,469,747.37	4,421,318.54	3,143,107.52	715,150.30	15,728.24	1,711,916.14	25.00
Minnesota	4,346,442.41	2,739,401.03	1,423,704.27	406,140.66	1,661,608.58	15,549.99	1,125,198.93	4,433.80
Mississippi	472,078.50	681,742.54	165,090.74			10,776.49	18,381.72	91.00
First Missouri	4,504,215.90	5,170,717.04	1,449,016.54	494,504.04	2,132,009.15	6,011.19	653,688.69	608.43
Sixth Missouri	1,814,435.37	772,476.77	348,040.43			10,292.03	598,623.91	2,082.79
Montana	354,414.00	154,088.49	24,250.21	2.59	398.61	961.61	186,021.53	
Nebraska	931,195.02	921,307.85	301,817.59	59,671.73		605.17	347,650.64	2,063.53
Nevada	214,309.54	471,823.57	264,752.83			1,026.34	95,171.45	2,418.54
New Hampshire	428,783.00	653,562.94	209,597.54			1,640.00	101,585.66	
First New Jersey	1,599,204.29	3,772,745.62	1,005,981.14		367,034.27	3,373.00	464,544.60	102.70
Fifth New Jersey	9,404,947.42	11,077,301.82	2,175,646.20		11,897,514.73	7,932.94	1,909,465.07	9,303.10
New Mexico	132,652.05	108,923.70	46,742.97			2,056.00	102,880.84	1,891.22
First New York	4,466,800.92	20,868,047.09	2,992,642.52		1,569,515.49	10,505.80	1,170,417.18	2,473.78

Second New York	27,612,468.29	5,833,270.20	9,319,053.53	13,479,219.17	86,092.99	137.31	776,960.15	4,457.12
Third New York	23,607,076.06	42,159,313.53	6,838,912.50			4,231.32	1,519,118.50	3,150.80
Fourteenth New York	4,594,542.86	10,828,531.41	1,214,194.49	8,637.82	4,412,214.01	35,844.95	866,216.71	5,743.42
Twenty-first New York	1,943,105.02	3,823,804.47	962,538.10	447,049.10	358,856.37	7,719.06	416,705.25	20.09
Twenty-eighth New York	4,059,543.83	4,074,443.96	1,675,852.96	217,894.83	7,350.15	13,019.13	697,521.92	441.97
North Carolina	3,472,298.86	2,533,767.39	907,416.75			2,349.90	269,138.58	230.52
North Dakota	99,893.00	33,374.34	12,969.73	3,483.33		52.49	171,509.33	290.01
First Ohio	4,784,618.91	5,091,506.34	1,376,988.49			6,503.26	285,971.74	
Tenth Ohio	2,663,194.47	1,629,263.19	414,999.81			4,969.94	171,361.25	
Eleventh Ohio	1,459,423.51	1,083,278.85	156,943.79			898.92	187,986.38	63.05
Eighteenth Ohio	13,551,952.53	16,388,185.30	1,328,461.01	231,257.38	2,395,924.18	14,189.98	677,344.73	
Oklahoma	3,103,566.47	4,577,810.52	622,051.86			2,537.17	64,699.56	
Oregon	1,237,452.08	3,310,415.37	103,490.21			15,466.59	583.95	
First Pennsylvania	10,410,769.46	17,621,665.80	3,333,446.73	991,194.14	28,396,809.71	15,373.70	1,124,126.84	19,938.37
Twelfth Pennsylvania	2,505,988.19	2,365,054.03	1,028,478.76			188,526.44	314,232.11	7,752.55
Twenty-third Pennsylvania	12,649,278.67	12,922,669.99	4,634,829.11	152,377.58	25,603,510.01	18,917.89	1,091,875.54	15,754.80
Rhode Island	1,887,960.48	2,531,793.38	1,460,571.25	171,469.63	4,535.94	1,713.50	234,961.69	15,927.70
South Carolina	1,319,099.06	655,709.77	402,472.67			2,381.62	267,677.04	2,397.44
South Dakota	134,963.85	85,676.52	63,055.76			125.00	123,226.11	294.51
Tennessee	1,959,363.44	2,257,787.89	365,839.75	76,371.00	357,212.68	16,413.01	379,480.73	540.87
First Texas	3,694,249.84	6,489,142.41	1,176,874.43	706,416.27	5,605.97	3,709.21	509,990.93	19,394.01
Second Texas	2,994,440.50	3,936,271.17	786,503.96			9,932.50	310,854.16	6,437.96
Utah	564,234.07	389,101.71	167,549.83			16.00	61,765.92	
Vermont	364,501.64	673,930.02	108,061.65			4,788.45	50,922.34	372.48
Virginia	3,415,585.62	2,497,646.11	859,516.24			853,961.15	471,208.35	
Washington, including Alaska	3,066,434.16	2,021,355.00	761,153.58	1,005,453.91	86,648.21	6,720.25	631,021.70	1,035.30
West Virginia	1,705,431.33	1,347,149.76	379,448.00			6,537.00	271,873.27	16.44
Wisconsin	4,983,706.77	5,245,981.19	1,683,241.07	164,294.72	218,524.76	10,835.56	996,319.63	191.56
Wyoming	176,662.29	442,658.94	33,273.03			380.00	95,470.67	99.63
Philippine Islands								
Total	281,900,134.89	340,322,905.08	92,217,383.01	35,765,107.45	537,961,381.17	871,588.46	39,109,918.42	288,120.66

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

Alaska	\$48,847.42	\$5,291.51					\$90,699.11	\$1,031.03
California	16,644,423.13	18,673,924.63	\$3,624,346.98	\$3,481,609.04	\$25,898,644.14	\$34,844.10	4,551,037.44	15,374.06
District of Columbia	1,392,727.50	3,345,111.26	482,813.21		44,667.40	3,400.38	656,738.03	3,989.02
Illinois	22,986,390.08	19,310,519.74	9,970,449.13	3,323,106.61	105,135,634.25	190,124.86	3,467,299.71	5,359.22
Maryland	3,140,130.45	4,801,907.31	1,105,152.30	1,300,246.53	54,306,215.67	75,943.19	861,855.59	7,194.71
Missouri	6,318,651.27	5,943,193.81	1,797,058.97	494,804.04	3,839,356.10	16,303.22	1,252,312.60	2,691.22
New Jersey	11,004,151.71	14,850,047.44	3,181,527.34		12,264,549.00	11,305.94	2,374,009.67	9,405.80
New York	66,283,536.98	87,587,410.66	22,903,194.10	14,152,800.92	6,434,029.01	71,457.57	5,446,939.71	16,287.18
Ohio	22,459,189.42	24,192,233.68	3,277,293.10		26,590,720.45	26,146.81	1,322,664.10	63.05
Pennsylvania	25,566,036.32	32,909,389.82	8,996,754.60	1,143,571.72	54,187,846.16	38,221.14	2,530,234.49	43,445.72
Texas	6,888,690.34	10,425,413.58	1,963,378.41	706,416.27	5,605.97	13,641.71	820,845.09	25,831.97
Washington	3,017,586.74	2,016,063.49	761,153.58	1,005,453.91	86,648.21	6,720.25	540,322.59	4.27
Puerto Rico	1.25			46.43	141,168.03			

¹ Rates on distilled spirits and brandy were increased on Oct. 1, 1941, from \$3 and \$2.75 per gallon to \$4 per gallon on all distilled spirits.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories—Con.

Collection districts	Distilled spirits—Continued									
	Rectification tax per proof gallon, 30 cents	Export stamps, 10 cents per cask and 5 cents per case	Container stamps, 1 cent per bottle or 1/4 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
Alabama					\$0.51	\$22.00	\$49.50			\$3,758.07
Arizona					1,108.89					6,608.28
Arkansas					32					2,531.11
First California	\$225,673.53	\$135.46	\$19,496.78	511,656.74	799.00	296.09	\$2,563.47	\$2,453.34	59,810.18	32,144.79
Sixth California	17,993.30	.05	19,548.90	76,888.32	132.00	123.76	220.00	660.00	2,833.34	7,567.74
Colorado	64.71		719.70	2,533.92				220.00		680.00
Connecticut	147,935.67	.40	933.90	100,897.92	22.00	24.07	834.63	1,331.00		1,064.15
Delaware										11,486.65
Florida	45.00				240.22	44.00	32.09			5,921.67
Georgia					534.90					8,223.43
Hawaii	1,968.15				1,003.68	10.00				44,114.04
Idaho			20,015.31	234,506.82			719.93	3,300.00		14,880.65
First Illinois	186,919.13		61,333.00	1,621,015.12	154.00	292.33	220.00	944.19		4,983.01
Eighth Illinois	1,786,669.05	99.70	135,193.39	1,587,423.77			220.00	1,980.00		234.83
Indiana	4,493,846.33	21.80					101.31			1,515.47
Iowa	.27									24,755.69
Kansas	1,597,388.51	7.28	581,659.84	2,178,046.46	198.00	160.42	449.18	1,503.34		4,623.39
Kentucky	53,788.92			75,288.39	44.00	18.34	330.00	220.00		110.00
Louisiana	6,990.99			2,783.56				220.00		14,654.16
Maine	3,108,650.02	363.70	37,877.22	1,347,823.33	176.00	215.42	1,207.39	3,015.84		20,799.72
Maryland, including District of Columbia	516,539.31	7.30	19,486.92	412,451.95	1,056.00	552.31	2,183.75	1,328.28		31,241.47
Massachusetts	94,989.90			113,051.96	84.00	74.07	480.85	220.00		4,592.86
Michigan	56,501.13		2,420.57	71,286.66	22.00	68.75	230.79	733.34		6,110.20
Minnesota					22.00	41.25				8,337.46
Mississippi	39,997.02		9,397.50	63,829.03	132.00	151.26	225.50	440.00		7,844.34
First Missouri	5,435.64		8,846.32	89,076.52			330.00	220.00		5,857.54
Sixth Missouri			7.35							1,769.17
Montana				135.48						1,906.67
Nebraska										110.00
Nevada										2,179.41
New Hampshire	186.53		344.00	14,330.32	132.00	89.38				10,458.51
First New Jersey	804,778.41	69.90	5,814.90	363,398.36	2,401.50	1,194.67	1,336.23	2,090.00		2,747.55
Fifth New Jersey	2,227.32			2,457.24			110.00			2,612.29
New Mexico	93,984.56	2.50	2,023.14	48,213.75	42.00	124.36	110.00	660.00		
First New York										6,395.09
Second New York	1,270.85	9.60		651,687.45	506.00	279.59	1,162.96			18,655.09
Third New York	322,713.31			102,364.25				660.00		4,051.50
Fourteenth New York	143,387.87			96,699.52	88.00	36.67	225.50	220.00		1,215.50
Twenty-first New York	.10			7,747.74			92.09	151.18		2,005.00
Twenty-eighth New York	431.31			80.73	221.80	213.29	110.00			12,370.28
North Carolina										1,569.07
North Dakota				1.10			198.92			10,987.23
First Ohio	564,476.70		26,040.00	599,489.82	968.00	151.27		880.00		12,121.15
Tenth Ohio							63.93			11,605.94
Eleventh Ohio							220.00	440.00		29,336.09
Eighteenth Ohio	21,957.52		6,411.00	19,976.27	242.00	307.09				136.58
Oklahoma							286.53			10,895.63
Oregon				3,348.97			778.37	3,208.34		31,918.95
First Pennsylvania	1,294,711.51	329.50	46,840.50	549,826.77	1,236.00	424.97	369.89			13,153.25
Twelfth Pennsylvania	58,709.35		2,512.86	17,010.72	44.00	55.00	971.67	1,393.34		26,854.18
Twenty-third Pennsylvania	1,511,471.22	168.10	71,878.46	457,377.42	201.00	410.10		220.00		5,122.18
Rhode Island	6,041.52			3,739.14						5,132.14
South Carolina				312.31			39.34			85.89
South Dakota							110.00			8,651.45
Tennessee	3,691.22			27,680.10		50.41	14.50			6,666.32
First Texas	1,482.55			1,482.55	33.00		68.33			5,137.97
Second Texas				4.10						3,208.39
Utah										220.00
Vermont	267.46			121.72			110.00	23.52		5,600.65
Virginia			682.50	12,903.20						20,897.32
Washington, including Alaska	34,786.95			22,180.13	1.84	5.66	589.98	220.00		777.36
West Virginia		.25			242.00					11,121.62
Wisconsin	15,917.82			23,629.36			665.37	220.00		733.34
Wyoming				.12						
Total	17,226,467.90	1,235.46	1,109,494.18	11,197,412.68	9,319.64	5,792.66	18,112.99	29,024.53		632,078.61

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

Alaska										\$1,109.26
California	\$243,666.83	\$136.51	\$39,045.68	\$588,545.06	\$931.00	\$419.85	\$2,783.47	\$3,113.34		91,954.97
District of Columbia				798.80			110.00			5,547.24
Illinois	1,973,588.18	99.70	111,348.31	1,855,621.94	154.00	292.33	939.93	4,244.19		58,994.69
Maryland	3,108,632.01	363.70	37,877.22	1,070,105.09	176.00	215.42	1,097.39	3,015.84		9,106.92
Missouri	46,432.66		18,243.82	132,705.55	132.00	246.54	555.50	660.00		16,181.80
New Jersey	804,964.94	89.90	6,158.90	377,723.68	2,533.50	1,284.05	1,336.23	2,090.00		12,667.72
New York	566,767.79	12.10	2,023.14	606,763.44	857.30	746.00	1,769.64	1,540.00		34,934.47
Ohio	586,434.22		32,451.00	619,466.09	1,210.00	458.36	283.93	1,320.00		64,030.41
Pennsylvania	2,864,892.98	497.60	121,231.82	1,024,214.91	1,481.00	890.07	2,119.93	4,601.68		71,926.38
Texas				1,486.65	33.00		163.17			11,804.29
Washington	34,786.95			22,180.13	1.84	5.66	589.98	220.00		19,788.06
Puerto Rico	18.01			276,919.44						

* Includes collections reported by customs collectors as follows: Connecticut, \$782.61; first Illinois, \$370.08; Michigan, \$1,501.35; first Missouri, \$93.20.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories—Con.

Collection districts	Distilled spirits—Continued				Wines, cordials, etc.		
	Special or occupational taxes—Continued			Total distilled spirits taxes	Excise taxes		Floor tax on wines (tax-paid stocks on hand, Oct. 1, 1941)
	Retail liquor dealers, \$27.60 per year	Retail dealers in medicinal spirits, \$27.50 per year	Retail liquor dealers at large, \$27.50 per year		Imported (collected by customs)	Domestic	
Alabama.....	\$17,599.78	\$27.50	\$6.88	\$327,858.58	\$4.66	\$0.60	\$13,354.43
Arizona.....	32,019.14	4,005.86		284,585.09	.27		20,275.50
Arkansas.....	17,089.27	34.27		202,841.16		248,988.72	14,246.33
First California.....	343,319.49	935.00		26,310,165.73	16,142.83	9,404,052.89	200,934.43
Sixth California.....	347,667.94	32,313.95		9,366,175.14	13,228.81	2,585,191.94	222,338.73
Colorado.....	42,109.08	9,884.02	357.50	622,913.43	1,216.25	101,489.65	22,687.98
Connecticut.....	89,308.69	24.38		3,598,358.07	8,119.67	224,281.23	34,052.13
Delaware.....	12,022.61	55.00		133,916.60			3,487.82
Florida.....	124,749.92		82.52	1,338,439.86	1,797.85	5,864.70	35,038.97
Georgia.....	63,491.66	44.69		665,248.33	63.00	122,816.51	10,621.03
Hawaii.....	20,394.65		4.59	664,568.26	820.48	3,279.95	21,728.01
Idaho.....	35,289.14			132,935.19			8,403.42
First Illinois.....	497,991.87	2,946.73	19,901.06	12,705,531.88	25,320.63	1,275,757.45	111,092.70
Eighth Illinois.....	145,577.82	1,981.40		104,089,574.92		1,154.24	12,784.92
Indiana.....	96,988.22			115,409,935.25	887.21	4,095.24	19,690.51
Iowa.....	73,203.08	468.88		359,345.41		45,128.78	6,225.54
Kansas.....	24,128.45	350.40		36,428.93			
Kentucky.....	64,389.81	2,689.51	797.50	125,489,463.02	192.26	53,003.09	13,247.32
Louisiana.....	98,467.37			5,998,855.66	1,522.58	122,702.49	49,395.79
Maine.....	6,037.75		110.00	115,453.34	3.44		3,408.01
Maryland, including District of Columbia.....	144,950.79	570.56	4,217.10	62,065,196.51	6,001.98	76,557.90	157,123.03
Massachusetts.....	200,557.01	43,007.76	2,213.80	16,734,751.07	8,119.59	686,750.82	101,088.23
Michigan.....	440,382.70			6,265,551.95	4,511.35	486,731.99	81,600.78
Minnesota.....	61,162.31	6,047.75		3,415,998.12	1,161.01	9,232.28	23,104.90
Mississippi.....	27,777.34	27.50		63,227.50			2,579.20
First Missouri.....	75,456.12	13,420.67	3,025.00	3,501,032.96	1,978.39	151,775.63	24,600.30
Sixth Missouri.....	42,083.00	55.00	328.24	2,452,660.02		25,224.48	25,629.03
Montana.....	45,105.03			238,354.26		104.90	6,666.76
Nebraska.....	31,407.73	728.07		443,971.52			7,681.38
Nevada.....	23,679.88	907.97		125,110.85		9,582.90	3,561.61
New Hampshire.....	6,657.20	311.67		110,304.53			1,891.61
First New Jersey.....	88,928.13			1,441,239.34		377,225.32	34,865.18
Fifth New Jersey.....	253,947.59		852.60	14,770,603.21		806,761.93	96,207.09
New Mexico.....	25,326.64			139,696.81		2,197.23	16,179.80
First New York.....	149,826.22	141.51	110.00	3,056,762.57		1,663,655.43	77,223.31
Second New York.....	33,072.76	152.33	914.38	14,742,287.55	229,249.48	871,492.20	43,588.16
Third New York.....	91,646.14	55.00		2,062,694.41		776,565.53	173,463.19
Fourteenth New York.....	172,946.48			5,746,292.45	15.13	695,694.08	43,569.96
Twenty-first New York.....	84,036.45	165.38		1,323,758.31	2,602.10	117,641.10	19,079.28
Twenty-eighth New York.....	112,510.00			1,051,789.63	452.60	802,791.37	39,053.45
North Carolina.....	59,767.42	992.75		388,003.12		18,586.86	20,075.73
North Dakota.....	24,216.14			202,280.39	.18		9,047.04
First Ohio.....	66,277.76			25,755,623.13		127,558.51	21,295.25
Tenth Ohio.....	67,865.93			256,318.27		131,162.39	18,220.00
Eleventh Ohio.....	53,784.20			254,886.05		3,430.20	28,610.74
Eighteenth Ohio.....	277,658.51			3,675,264.75	2,161.13	182,650.73	62,673.43
Oklahoma.....	17,635.96			85,059.27			1,119.86
Oregon.....	61,858.88	528.75		379,994.55	15	36,629.30	40,653.21
First Pennsylvania.....	234,316.19	137.50		32,710,171.36	2,943.70	543,000.77	96,284.14
Twelfth Pennsylvania.....	91,806.60			698,102.32		161,398.41	25,440.20
Twenty-third Pennsylvania.....	172,081.74			29,125,243.05	189.18	20,289.28	70,890.07
Rhode Island.....	48,326.62	4,729.56		493,387.48	330.58		15,756.02
South Carolina.....	25,254.54		20.63	391,353.75	348.82	1,062.94	6,161.66
South Dakota.....	28,816.72			152,802.53			3,366.48
Tennessee.....	32,627.57	165.00		903,038.04	139.20		10,516.49
First Texas.....	146,743.13	330.00		1,400,539.89	1,163.88	14,586.19	22,968.41
Second Texas.....	60,436.48			392,880.67			15,076.89
Utah.....	3,495.85			68,530.41		86.40	5,187.24
Vermont.....	4,860.51	110.00		78,681.23	2.84	85.20	1,515.95
Virginia.....	60,535.53	55.00		1,452,620.25	2.27	312,816.49	68,553.02
Washington, including Alaska.....	114,684.96			1,924,156.21	743.35	311,926.09	65,515.72
West Virginia.....	16,511.30	71.05		297,353.27		71,513.95	17,407.14
Wisconsin.....	332,794.27	14,919.71	217.75	1,789,652.13	360.79	65,126.12	80,564.01
Wyoming.....	14,218.58	27.50		110,929.84		112.31	2,015.78
Total.....	6,277,825.66	143,429.47	33,159.45	650,679,459.38	331,797.64	23,653,859.71	2,500,484.34

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

Alaska.....	\$9,369.14			\$102,208.54			\$3,102.06
California.....	690,987.43	\$33,248.95		35,676,340.87	\$29,371.64	\$11,989,244.83	423,273.16
District of Columbia.....	44,400.52	302.50	\$2,282.10	762,245.99			16,607.00
Illinois.....	643,569.89	4,928.13	19,901.06	116,795,106.80	25,320.63	1,276,911.69	123,877.62
Maryland.....	100,550.27	268.06	1,925.00	60,884,798.61	6,001.98	76,653.48	140,516.03
Missouri.....	117,539.12	13,475.57	3,353.24	5,953,692.98	1,978.39	177,000.11	50,229.33
New Jersey.....	342,870.72		852.50	16,211,842.55		1,183,987.25	130,872.27
New York.....	644,038.05	514.22	1,024.38	27,962,494.92	232,319.31	4,821,839.71	395,977.30
Ohio.....	465,586.40			29,942,092.20	2,161.13	444,851.83	130,799.42
Pennsylvania.....	498,204.53	137.50		62,533,516.73	3,132.88	724,688.46	192,614.41
Texas.....	207,179.61	330.00		1,793,420.56	1,163.88	14,586.19	38,045.40
Washington.....	105,215.82			1,821,947.67	743.36	311,926.09	62,413.66
Puerto Rico.....				418,151.91		4.42	

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories—Con.

Collection districts	Wines, cordials, etc.—Continued					Fermented malt liquors					
	Special, or occupational taxes					Total from wines	Special taxes				
	Brandy for fortifying, per proof gallon, 10 cents	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		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	
Alabama		\$220.00			\$76.70	\$13,656.39					\$319.23
Arizona						20,275.77	\$105,011.50	\$158.65			110.00
Arkansas	\$857.90		\$4,311.66	\$80.98	36,024.92	304,510.41		30.64			990.00
First California	1,083,709.23					10,704,939.38	10,808,072.43	472.34	\$13.75		1,017.50
Sixth California	116,884.45	2,099.17	7,003.34			2,946,745.44	6,242,530.50				440.00
Colorado				886.88	1,950.35	128,231.11	1,927,758.00				440.00
Connecticut					75.53	266,528.66	1,807,603.00				440.00
Delaware						3,487.82	329,651.25				220.00
Florida			2,205.51		87,535.14	132,442.17	1,676,782.50				660.00
Georgia		121.00	1,106.54	1,092.40	23,311.37	159,131.85	649,857.00				110.00
Hawaii	101.21		.69		19.75	25,950.09	385,668.86	2,977.71			830.00
Idaho						8,403.42	235,640.00		55.00		335.50
First Illinois		685.67	270.42	87.55	187.62	1,413,402.04	14,170,684.02		110.00		3,563.18
Eighth Illinois						13,939.16	8,494,512.98				1,955.94
Indiana			330.00	284.21	30,789.70	56,076.87	12,750,501.75				1,567.50
Iowa						51,349.32	708,461.25	73.56			330.00
Kansas						627.20	627.20	11.63			
Kentucky		110.00			82.50	66,535.17	6,611,246.25				770.00
Louisiana						173,620.86	6,551,782.50				440.00
Maine						3,411.45		2.76			
Maryland, including District of Columbia					1,416.41	241,090.32	9,342,972.37	1,900.04			770.00
Massachusetts						795,958.64	8,132,404.47				1,100.00
Michigan	8,732.53	155.84	445.50			582,177.99	18,761,304.46				2,410.84
Minnesota		220.00				33,718.19	12,387,326.25	503.49	71.07		2,077.18
Mississippi		857.42	451.50	384.35	21,850.41	178,649.66	29,801,138.04				990.00
First Missouri	20.24	220.00		55.00		50,853.61	2,680,567.50		12.00		330.00
Sixth Missouri						6,771.66	1,029,328.34		98.88		880.00
Montana						7,681.38	3,434,926.50		3.50		110.00
Nebraska						13,144.61	61,982.60	179.01			110.00
New Hampshire						1,891.61	203,392.34				110.00
First New Jersey	6,614.20	430.84		123.76		419,059.30	1,085,496.36				330.00
Fifth New Jersey	1,285.62	2,218.34		582.10		907,055.08	22,798,073.35	415.50			1,100.00
New Mexico						18,377.03					
First New York	518.62	2,322.64	15.00	4,145.70	2,719.14	1,760,599.84	24,932,097.77	499.49			870.84

Second New York		6,662.06	92.65	1,698.90	2,003.88	1,154,787.33	3,130.00				650.84
Third New York	3,356.46	1,384.17		595.64	1,339.16	956,704.05	9,938,151.00				990.00
Fourteenth New York	10.00	1,090.84				740,380.01	8,518,406.25		4.59		1,760.00
Twenty-first New York						33,322.43	2,888,390.67	93.51			660.00
Twenty-eighth New York	11,126.16					853,423.58	9,049,760.86				1,760.00
North Carolina		126.50	334.83	579.83	9,431.25	49,135.00	679,500.00		18.70		110.00
North Dakota						9,047.22		351.02			
First Ohio	2,947.34	330.00		147.50		152,278.60	11,076,220.55				1,035.84
Tenth Ohio	2,744.99					152,127.38	2,849,167.50				770.00
Eleventh Ohio						32,090.94	1,787,982.75				770.00
Eighteenth Ohio	3,027.88					250,513.17	10,362,090.00	228.13			2,640.00
Oklahoma						1,119.85	325,750.00	306.45			
Oregon	281.67					77,564.33	1,041,820.00				330.00
First Pennsylvania						642,228.61	19,459,037.55	257.00			3,553.42
Twelfth Pennsylvania						186,838.61	7,292,305.00	140.04			1,650.00
Twenty-third Pennsylvania						91,368.53	14,785,299.75	2,137.53			1,760.00
Rhode Island			2,200.00			18,286.60	4,095,645.00				330.00
South Carolina			2,292.13	13.47	87,085.41	96,964.43	24.17	159.66			
South Dakota						3,366.48	17,325.00	83.06			110.00
Tennessee		110.00			479.50	11,245.19	1,192,065.00				220.00
First Texas						38,718.46	5,532,669.23	137.75			660.00
Second Texas			1.38			15,078.37	62,299.00				110.00
Utah						5,273.64	728,531.25				220.00
Vermont						21,718.03		55.45			
Virginia	1,257.68	110.00	1,760.00	197.11	18,354.04	431,012.33	803,778.50				348.34
Washington, including Alaska	6,811.37		1,689.19		46,386.67	374,993.53	6,003,148.25	11.22		139.58	1,540.00
West Virginia		220.00	11.48		2,446.91	91,599.48	183,023.50	172.49			197.00
Wisconsin						146,050.92	39,143,225.05	943.47			7,128.02
Wyoming						2,128.09	316,390.00				550.00
Total	1,250,287.55	19,694.49	24,521.72	10,955.28	373,566.36	28,165,187.09	366,161,237.05	12,404.67	393.99		53,431.26

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

Alaska						\$3,102.06	\$11,047.50	\$11.22			\$110.00
California	\$1,200,593.68	\$2,099.17	\$7,003.34			13,651,585.82	17,050,602.93	472.34	\$13.75		2,007.50
District of Columbia					\$976.89	17,583.39	910,335.00	650.33			
Illinois		685.67	270.42	\$87.55	187.62	1,427,341.20	22,666,197.00		110.00		5,619.12
Maryland					440.02	223,511.51	8,432,637.37	1,349.71			770.00
Missouri	20.24	220.00		55.00		229,503.07	32,481,705.64	12.99			1,320.00
New Jersey	7,899.82	2,649.18		705.86		1,326,114.38	23,883,569.71	415.50			1,430.00
New York	15,011.24	11,459.71	107.65	6,440.14	6,062.18	5,489,217.24	55,329,936.53	553.00	4.59		4,931.68
Ohio	8,720.21	330.00		147.50		97,010.09	26,075,480.80	228.13			5,215.84
Pennsylvania						920,436.75	41,536,642.30	2,534.77			6,963.42
Texas			1.38			53,796.85	5,584,968.23	137.75			770.00
Washington	6,811.37					371,894.47	5,992,100.75		139.58		1,430.00
Puerto Rico						4.42					

* Repealed June 24, 1940.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories—Con.

Collection districts	Fermented malt liquors—Continued					Total all liquor taxes
	Special taxes					
	Wholesale dealers in fermented malt liquors, \$55 per year	Retail dealers in fermented malt liquors, \$22 per year	Retail dealers in malt liquors at large, \$22 per year	Temporary dealers in fermented liquors, per month, \$2.20	Total from fermented malt liquor taxes	
Alabama	\$3,757.14	\$42,787.99	\$22.00	\$15.55	\$46,901.91	\$388,416.88
Arizona	1,724.61	6,647.81		51.10	113,703.67	418,564.53
Arkansas	3,046.45	44,448.24		44.00	47,578.34	644,929.91
First California	9,955.12	76,512.39		1,748.97	10,877,792.50	47,912,797.61
Sixth California	8,740.72	82,858.68	37.40	556.05	6,335,713.35	18,648,634.93
Colorado	5,354.77	20,527.06		32.00	1,954,112.83	2,705,257.37
Connecticut	11,197.52	55,540.06		1,535.92	1,876,316.50	5,741,203.23
Delaware	715.00	752.51		28.51	331,366.27	468,770.69
Florida	3,080.01	26,724.05		57.30	1,707,303.86	3,178,185.89
Georgia	2,176.94	28,916.94	44.00	30.80	580,935.68	1,405,315.86
Hawaii	1,137.66	1,552.40		15.70	392,232.33	1,082,750.63
Idaho	4,830.62	20,910.79		25.48	281,798.39	403,137.00
First Illinois	49,681.47	21,865.88	484.00	4,573.90	14,250,962.45	28,369,896.37
Eighth Illinois	16,408.55	18,938.33		1,897.79	8,533,713.59	112,637,227.67
Indiana	9,024.21	36,442.83	22.00	621.55	12,807,079.84	128,273,091.96
Iowa	13,584.20	87,718.15	22.00	63.90	810,253.06	1,220,947.79
Kansas	11,335.27	78,629.79		211.11	90,715.00	127,143.93
Kentucky	9,712.41	69,032.88	88.00	345.40	6,691,194.94	132,247,293.13
Louisiana	5,665.33	59,682.44		449.55	6,618,019.82	12,790,496.34
Maine	4,155.23	42,023.21		17.60	46,283.80	165,098.59
Maryland, including District of Columbia	13,557.03	55,303.35	924.00	1,686.81	9,417,123.78	71,723,419.49
Massachusetts	7,956.28	10,823.69		1,653.91	8,153,943.35	25,684,653.06
Michigan	17,545.23	23,598.08		5,932.63	18,810,841.24	25,658,571.18
Minnesota	26,922.46	204,578.11	62.34	1,152.47	12,622,693.37	16,072,409.68
Mississippi	3,348.27	43,296.88		115.19	46,760.34	136,110.72
First Missouri	9,871.43	96,366.88	628.00	1,076.00	29,909,970.40	33,559,652.92
Sixth Missouri	7,200.99	50,425.50		127.60	2,738,664.58	5,242,178.11
Montana	3,344.63	5,263.67		78.52	1,038,994.04	1,284,119.96
Nebraska	4,554.47	28,039.48		39.60	3,467,673.55	3,919,326.45
Nevada	1,491.75	4,566.58		24.40	88,254.24	226,609.60
New Hampshire	1,943.34	29,044.23			234,489.91	346,686.05
First New Jersey	7,642.23	2,507.31		567.60	1,096,543.50	2,956,842.14
Fifth New Jersey	11,848.47	5,877.25		2,375.63	22,819,690.20	38,497,348.49
New Mexico	1,167.84	528.41			1,694.25	159,768.09
First New York	9,425.85	184,220.79	880.00	297.00	25,128,251.72	29,934,614.13
Second New York	806.67	14,969.91	93.50	4.40	19,004.48	15,916,079.36

Third New York	1,517.09	61,789.55		165.00	10,002,273.48	13,021,571.94
Fourteenth New York	10,826.93	133,578.52		693.42	8,664,499.71	15,151,172.17
Twentieth-first New York	5,014.87	40,364.98		539.00	2,935,063.03	4,292,143.77
Twenty-eighth New York	6,556.93	63,367.13		1,370.60	9,122,815.52	11,028,038.73
North Carolina	6,287.70	81,727.15		109.16	767,752.71	1,204,890.83
North Dakota	5,105.76	20,009.28		48.40	25,514.46	236,842.07
First Ohio	2,889.34	33,883.92		1,162.37	11,115,192.02	37,023,093.75
Tenth Ohio	2,413.59	16,598.86		490.71	2,869,440.66	3,277,886.31
Eleventh Ohio	2,303.58	14,036.84		156.20	1,805,249.37	2,092,226.36
Eighteenth Ohio	5,663.68	22,663.77		2,695.04	10,395,980.62	14,321,768.54
Oklahoma	6,604.46	66,209.54		71.72	397,942.17	484,121.26
Oregon	6,171.55	46,689.88		217.91	1,095,229.34	1,582,788.22
First Pennsylvania	27,323.76	44,040.37		101.75	19,534,313.85	52,886,713.82
Twelfth Pennsylvania	9,143.46	16,102.04		275.55	7,319,616.09	8,204,657.02
Twenty-third Pennsylvania	26,373.11	26,615.16		46.20	14,842,231.75	44,058,843.33
Rhode Island	1,845.26	1,227.08		132.88	4,099,180.22	4,610,854.30
South Carolina	3,388.91	57,084.14	20.17	226.90	60,903.95	449,222.13
South Dakota	4,817.09	30,888.72	349.84	24.20	53,597.91	209,766.92
Tennessee	4,490.87	93,815.89	154.00	70.40	1,290,816.16	2,205,069.39
First Texas	17,069.44	89,933.51	66.00	473.22	5,641,029.15	7,080,287.52
Second Texas	6,973.97	57,314.00		119.35	116,816.32	7,524,775.36
Utah	2,285.27	26,032.91		52.80	757,122.23	830,926.28
Vermont	995.01	4,601.31	73	22.00	5,614.50	105,013.76
Virginia	5,333.47	48,815.03		101.79	858,377.13	2,741,909.71
Washington, including Alaska	6,701.87	28,321.17		174.80	6,040,036.89	8,339,183.63
West Virginia	9,455.70	88,509.83		29.15	281,387.76	6,670,340.61
Wisconsin	38,568.97	69,757.01		2,870.95	39,262,493.47	41,198,196.52
Wyoming	2,851.30	3,092.25		85.11	322,968.65	436,028.59
Total	531,903.22	\$2,869,001.40	\$3,797.98	\$39,910.52	\$369,672,080.09	\$1,048,516,706.56

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

Alaska	\$678.34	\$66.14		\$2.20	\$11,915.40	\$117,226.00
California	18,696.84	159,371.07	\$37.40	2,305.02	17,233,505.85	66,561,432.54
District of Columbia	1,077.15	5,453.88	888.00	68.31	918,342.67	1,698,172.05
Illinois	66,090.02	40,804.21	484.00	6,471.69	22,784,676.04	141,007,124.05
Maryland	12,509.93	49,849.48	66.00	1,698.50	8,498,780.99	69,607,091.11
Missouri	17,072.47	146,792.38	528.00	1,203.50	32,648,634.98	38,831,831.03
New Jersey	19,490.70	8,384.56		2,943.23	28,916,233.70	41,454,190.63
New York	34,148.34	498,290.88	973.50	3,069.42	56,871,907.94	89,343,620.10
Ohio	13,270.19	87,183.39		4,604.32	26,185,862.67	56,714,964.96
Pennsylvania	62,840.33	86,757.57		423.50	41,696,161.69	105,150,114.17
Texas	24,063.41	147,247.51	66.00	592.67	5,757,845.47	7,605,062.88
Washington	6,023.53	28,255.03		172.60	6,028,121.49	8,221,963.63
Puerto Rico						418,156.33

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, 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)
Alabama	\$19,950.01		\$22.02	\$17.85	\$34.14		\$20,024.02	\$7.88	\$0.08	\$3.74
Arizona										7.08
Arkansas	154.50	\$22.89	5.75				183.14	.13		8.09
First California	84,116.70	684.71	6,968.52	122.32	200.69		92,093.14	\$12,128,870.94	.94	101.29
Sixth California	15,929.94	1,945.60	108,734.11	150.72	180.94	\$1.50	126,942.81	438.01	48.57	190.71
Colorado	1,850.19		603.55		1.35		2,455.09	2.29		1.57
Connecticut	48,484.20	741.39	39,682.48	8.40	.34		88,916.81	4.94		219.39
Delaware	118.70		29.00				147.70			
Florida	1,984,895.33	48,743.65	485,508.13	248,261.12	13,244.81	5,780.48	2,786,433.52	795.00		19.40
Georgia	773.35		2,424.75				3,198.60	5.65		20.46
Hawaii	1.10	.60	.25				1.95	5.10		
Idaho	12.70						12.70			4.13
First Illinois	30,730.91	898.55	37,653.98	3,539.57	1,080.55		73,898.56	24.89	.71	77.38
Eighth Illinois	8,144.22	96.60	1,023.05				9,263.87			2.69
Indiana	212,869.93	168.60	111,814.37	3.15	10.80		324,886.85	12.27		55.83
Iowa	1,778.86	462.47	137.14				2,378.47	1.77		11.72
Kansas	51.30						51.30			.27
Kentucky	8,590.15	32.99	629.45				9,302.59	39,643,017.49		64.59
Louisiana	125,315.35	6,809.10	103,459.02	1,697.86	115.17		237,396.50	83.66	29.72	52.30
Maine	1,445.90	150.00	2,650.13				4,246.03	1.45		12.69
Maryland, including District of Columbia	19,813.40	302.18	1,883.26	102.39	157.22		22,263.45	1,074.00	44.80	352.55
Massachusetts	110,247.30	1,385.01	43,281.46	820.20	1,213.96		156,947.93	3,785.87	.76	258.86
Michigan	144,163.85	2,422.04	126,533.05	478.31	298.37		273,895.62	8.16		531.05
Minnesota	2,726.01	4.20	729.63				3,459.84	8.39	.15	61.33
Mississippi										26.21
First Missouri	9,269.40	13.20	2,374.49	333.44	427.32		12,417.85	22,595.03		24.89
Sixth Missouri	27,792.51	467.55	1,089.97				29,350.13			6.21
Montana	36.65		198.00				284.65	.17		32.85
Nebraska	351.35		28.75				380.10			25.03
Nevada	1.10		9.25				10.35			12.86
New Hampshire	115,551.27	264.75	45,801.47	6.30			161,623.79			6.66
First New Jersey	264,268.82	4,632.75	308,605.63	129,837.85	20,744.99	13	727,990.07	195,004.04	.16	31.11
Fifth New Jersey	361,215.20	33,702.71	348,253.26	11,378.09	504.92	382.50	1,255,436.68	32,105,053.35	7.80	77.73
New Mexico										
First New York	94,981.10	2,698.46	17,702.82	235.32	28.35		115,646.05	1,745,876.32		57.53
Second New York	40,155.76	3,072.77	25,387.86	9,829.66	27,396.01	928.20	106,770.25	1,376,793.40	12,359.12	66.77
Third New York	107,364.38	7,855.98	101,133.60	21,701.46	1,741.98	1,124.84	240,922.24	3,217.38	401.67	33.22
Fourteenth New York	125,873.28	5,916.91	35,088.63	346.30			167,230.12	76.08		112.40
Twenty-first New York	3,906.81	10.50	1,262.39				5,179.70			2.55
Twenty-eighth New York	10,711.51	252.59	2,492.54	78.81	159.70		13,695.15	4.78		2.25
North Carolina	74,662.35	3.30	.40				74,666.84	345,657,876.28	2,396.16	105.77
North Dakota	80.93						80.93			1.82
First Ohio	35,654.64	415.50	3,949.76	21.80	22.96		40,064.66	1.49		82.90
Tenth Ohio	360,905.66	10,740.30	9,266.02				380,511.98	1.38		8.10
Eleventh Ohio	8,124.00	17.70	16.75	10.50			8,168.95	.28		9.57
Eighteenth Ohio	66,152.18	483.28	2,784.41	33.61	39.83	18.00	69,461.31	23.86		1,426.46
Oklahoma										39.23
Oregon	546.25	31.50	278.35				866.10	12.56	4.68	27.10
First Pennsylvania	3,751,214.35	5,973.16	699,195.34	18,216.75	2,462.52	775.71	4,477,838.32	16,694,087.07	74.42	32.99
Twelfth Pennsylvania	569,197.03	845.70	122,133.40	666.75			722,842.88	251,160.00	608.40	191.08
Twenty-third Pennsylvania	47,185.78	113.15	136.14	8.94		27.00	47,471.01	6.76		32.01
Rhode Island	15,135.99		70.38				15,206.37			15.67
South Carolina	439,600.19	34.35	17.80	.63		9,375.00	449,027.87	4.24		3.74
South Dakota	131.05		11.50				142.55			6.72
Tennessee	28,191.90		279.75				28,471.66			3.36
First Texas	9,564.82		11,081.88	37.02	8.10		20,641.82	4.57		38.65
Second Texas	302.10	42.00	26.38		2.03		372.51	.47	.16	7.34
Utah	1,165.80	3.23	1,337.40				2,506.43			15.12
Vermont	.05						.05			1.30
Virginia	568,643.97	68.06	2,164.93		20.26	85,638.26	656,530.47	255,103,229.09	54.01	96.48
Washington, including Alaska	389.57	15.90	105.13				490.70			88.84
West Virginia	172,796.16	27.00	3.00	8.80			172,834.96			86.44
Wisconsin	34,217.42	178.35	12,706.92	1,593.39	19.60		48,717.68	6.80		207.16
Wyoming	6.00		3.75				9.75			1.11
Philippine Islands	187,151.80	195.35	1,084.44	403.18	791.51		139,626.34	259.36	3.12	
Total	10,884,329.69	142,981.76	2,829,657.49	449,951.17	70,908.62	104,051.62	14,481,879.75	704,933,504.61	15,981.44	5,105.35

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

Alaska										\$22.67
California	\$100,046.64	\$2,630.31	\$115,702.63	\$273.04	\$381.83	\$1.50	\$219,035.95	\$12,129,308.95	\$49.51	292.00
District of Columbia	38.80	8.85	52.75	8.93	33.76		162.89	23.16	13.40	41.65
Illinois	38,375.13	990.15	38,677.08	3,539.67	1,080.55		83,162.43	24.89	.71	80.07
Maryland	19,779.80	293.33	1,820.51	93.46	123.46		22,110.56	996.44	31.40	319.90
Missouri	37,061.91	480.35	3,464.46	333.44	427.32		41,767.98	22,595.03		31.10
New Jersey	1,125,484.02	38,335.46	656,768.79	141,215.94	21,249.91	382.63	1,963,426.75	32,300,057.39	7.96	108.84
New York	382,997.84	19,807.21	183,067.84	32,191.54	29,326.04	2,053.04	649,443.51	3,125,967.96	12,760.79	266.72
Ohio	470,436.48	11,656.78	15,966.94	66.91	62.79	18.00	498,206.90	27.01		1,529.03
Pennsylvania	4,397,597.66	6,932.00	821,464.88	16,892.44	2,462.52	802.71	5,248,152.21	16,945,253.83	682.82	256.08
Texas	9,866.92	42.00	11,068.26	37.02	10.13		21,014.33	5.04	.16	45.99
Washington	369.57	16.00	105.13				490.70	54.01		66.17
Puerto Rico										

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories—Con.

Collection districts	Tobacco manufactures—Continued				Oleomargarine			Special taxes	
	Cigarettes—Continued	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, 7 1/2 cent	Manufacturers, \$600	Wholesale dealers	
								Colored oleomargarine, \$480	Uncolored oleomargarine, \$200
	Cigarette papers (1/2 cent) and tubes (1 cent)								
Alabama		\$0.18		\$20,040.90	\$179.95	\$348.86	\$600.00		\$5,866.69
Arizona				7.08	41.30		125.00		1,400.00
Arkansas		77.29	\$2,884.88	3,153.53					4,508.90
First California	\$32.50	55,690.34		12,276,789.15	6.00	92,265.00	1,800.00		5,470.00
Sixth California		4,788.34		132,408.44		40,136.00	2,400.00		6,050.00
Colorado		431.82		2,890.77					3,083.34
Connecticut	222,855.00	4,002.59	9.00	316,007.73					400.00
Delaware		393,804.29		393,951.99					600.00
Florida		244.90		2,787,492.82					8,992.69
Georgia			21.14	3,240.85		18,564.75	900.00		6,216.67
Hawaii		437.56	63.00	507.61				\$33.34	600.00
Idaho				16.83					
First Illinois		2,128,560.87		2,202,562.41	25,031.10	258,343.75	5,400.00	25.00	8,833.35
Eighth Illinois	324.90	20,006.28		29,597.74				535.83	12,084.36
Indiana		19,167.58		344,122.53	42.00	68,635.00	600.00		12,016.76
Iowa		21,355.15		23,747.11					3,216.67
Kansas		108.00		159.57	16,526.50	59,810.00	2,400.00		7,320.11
Kentucky	6,001.80	7,460,587.91	1,526.00	47,120,499.38				46.38	6,450.00
Louisiana		66.39		237,628.57	4,337.41			10.00	5,876.69
Maine		1.56		4,261.73					4,083.33
Maryland, including District of Columbia		180.50		23,895.30	24,315.50	24,131.00	3,910.00	480.00	6,220.00
Massachusetts		49,094.87		210,083.31	2.40			41.68	4,733.32
Michigan		1,448,817.51		1,720,252.34	16.00	40,700.00	600.00		15,942.63
Minnesota		5,966.63		9,496.34					2,566.87
Mississippi				26.21	395.00		26.50		3,983.34
First Missouri		6,928,002.59	966.88	6,964,007.24	320.00	20,963.13			3,800.00
Sixth Missouri		67.99		29,424.33	3,979.97	5,435.00	700.00		6,970.03
Montana		59.94		377.61	222.53		25.00		280.00
Nebraska		3,037.92		3,443.05					3,143.34
Nevada				23.21					800.00
New Hampshire		9.55		161,640.00					1,316.68
First New Jersey		.18		923,025.56			25.00		600.00
Fifth New Jersey		1,412,682.25		34,773,287.81	4,126.00	74,202.50	1,800.00		1,683.34
New Mexico									733.34
First New York	2,750.00	87,743.40	15.00	1,952,088.30				61.26	1,800.00
Second New York	45,110.05	43,507.18	4.00	1,584,602.77		182.65	510.00		2,227.50
Third New York		16,715.52		261,290.03		82.00			600.00
Fourteenth New York		62,830.98		230,249.58					3,433.34
Twenty-first New York		115,051.96		120,234.21					4,883.34
Twenty-eighth New York		5,805.93		19,508.11	30.00		25.00		6,016.68
North Carolina	1,683,479.52	22,175,992.93	308.31	369,594,825.81					5,750.00
North Dakota				82.75					
First Ohio		4,057,664.84		4,097,813.89	214.93	54,005.80	1,200.00		4,600.01
Tenth Ohio		1,074,948.17		1,455,469.63	146.00	16,200.00	625.00		5,000.00
Eleventh Ohio		234.00		8,412.80	64.40	40,342.25	600.00		5,510.01
Eighteenth Ohio		48,284.91		119,198.54					8,566.68
Oklahoma			175.54	214.77					2,441.60
Oregon		263.97		1,164.71					2,366.68
First Pennsylvania		459,547.44		21,631,580.24					2,400.00
Twelfth Pennsylvania		818,692.61		1,793,494.97					400.00
Twenty-third Pennsylvania		10,543.92		58,053.70	142.00				2,000.00
Rhode Island		1,762.44		16,984.48			454.39		1,600.00
South Carolina		1,170.00	20.00	450,225.85	1,168.00	6,648.80	600.00		3,866.68
South Dakota		113.49		262.76	11.74		25.00		
Tennessee		3,823,763.64	40.00	3,852,278.66	1,251.80				8,475.35
First Texas		5,559.24	10.07	26,254.35	3.00		15.00		11,482.95
Second Texas		11.52		392.00	3,783.50	67,759.00	2,950.00		10,416.68
Utah		90.72		2,612.27					600.00
Vermont	4.00	13.60		31.60					1,600.00
Virginia		5,172,711.16		260,982,569.20	52.80				7,500.00
Washington, including Alaska		36.82		670.37	69.60				728.31
West Virginia		1,617,312.58		1,790,233.98	595.80				7,683.34
Wisconsin		24,528.53	7.00	73,467.17	32.50				100.00
Wyoming				10.86					
Philippine Islands		4.50		189,893.32					
Total	1,960,557.77	59,579,136.98	6,049.82	780,982,215.72	87,106.73	888,755.49	28,315.89	1,233.49	267,721.30

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

Alaska				\$22.67	\$7.20				\$11,520.00
California	\$32.50	\$60,478.68		12,409,197.59	6.00	\$132,401.00	\$4,200.00		1,010.00
District of Columbia		159.98		391.03					21,017.71
Illinois	324.90	2,148,567.15		2,232,160.15	25,031.10	258,343.75	5,400.00	\$560.83	5,210.00
Maryland		180.50		23,449.87	24,315.50	24,131.00	3,910.00	480.00	10,770.03
Missouri		6,928,070.58	\$966.88	6,993,431.57	4,299.97	26,398.13	700.00		2,263.34
New Jersey		1,412,682.43		35,696,283.37	4,125.00	74,202.50	1,825.00		18,970.86
New York	47,860.05	331,654.97	19.00	4,167,973.00	30.00	264.65	535.00	61.26	23,676.70
Ohio		5,181,131.92		5,680,894.86	428.33	110,648.05	2,425.00		4,800.00
Pennsylvania		1,288,783.97		23,453,128.91	142.00				21,899.63
Texas		5,570.76	10.07	26,646.35	3,786.50	67,759.00	2,965.00		728.31
Washington		36.82		647.70	62.40				
Puerto Rico				64.40					

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories—Con.

Collection districts	Oleomargarine—Continued			Adulterated butter		Process or renovated butter		Mixed flour		Filled cheese		
	Special taxes		Total from oleomargarine taxes	Manufactured or sold, etc., per pound, 10 cents.	Manufacturers' special tax, \$600	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	Imported, per pound, 8 cents
	Retail dealers											
	Colored oleomargarine, \$48	Uncolored oleomargarine, \$6										
Alabama	\$18.00	\$17,439.13	\$24,452.63			\$4,804.75	\$91.67					
Arizona		6,129.27	7,695.57									
Arkansas		13,174.23	17,683.13									
First California		38,676.33	138,217.33					\$2,148.00	\$12.00			
Sixth California		38,452.40	87,038.40									
Colorado		13,508.06	16,591.40									
Connecticut		3,342.53	3,742.53									
Delaware		2,430.10	3,030.10									
Florida		24,067.52	33,060.21									
Georgia		20,698.35	46,379.77			3,527.50	95.84					
Hawaii		1,575.16	2,208.50									
Idaho		93.00	93.00									
First Illinois	24.00	49,360.22	347,117.42	\$2,595.50	\$50.00					\$387.34	\$77.47	
Eighth Illinois		40,305.19	52,925.38									
Indiana	48.00	47,754.42	129,096.18		50.00							
Iowa		9,904.22	13,120.89					319.00	24.00			
Kansas	74.80	28,367.72	114,499.13									
Kentucky		23,151.23	34,647.61									
Louisiana	50.00	16,056.40	26,330.50									
Maine		11,495.92	15,579.25									
Maryland, including District of Columbia	872.00	22,103.52	82,032.02			674.20	100.00					
Massachusetts		20,107.52	24,884.92	1.20								
Michigan		65,192.14	112,450.67									
Minnesota		8,677.69	11,244.36					704.00	24.00			
Mississippi		10,044.69	14,399.53									
First Missouri	96.00	22,462.71	47,641.84									
Sixth Missouri	128.00	22,283.72	39,496.72									
Moutana		234.98	732.51									
Nehraska		12,056.28	15,199.62									
Nevada		1,209.80	1,609.80									
New Hampshire		5,119.70	6,436.38									
First New Jersey		8,497.65	9,122.65									

Fifth New Jersey	48.00	12,740.68	94,599.52	2,796.43	1,143.99							
New Mexico		4,501.09	5,234.43									
First New York		10,058.20	11,919.46									
Second New York	3.50	245.50	3,179.15		550.00					250.00		\$517.76
Third New York	150.00	2,985.35	3,817.35									
Fourteenth New York		17,442.12	20,875.46									
Twenty-first New York		16,994.94	21,878.28									
Twenty-eighth New York		16,826.29	22,998.07					531.00	36.00	1,383.65		
North Carolina		17,893.46	23,643.46									
North Dakota												
First Ohio		15,400.19	75,420.95									
Tenth Ohio		17,496.82	39,466.82									
Eleventh Ohio		20,084.86	66,001.52									
Eighteenth Ohio		27,085.71	35,652.39									
Oklahoma		8,176.22	10,617.82									
Oregon		15,681.05	18,047.73					1,709.90	36.00			
First Pennsylvania		7,302.00	9,702.00		312.20							
Twelfth Pennsylvania		2,738.51	3,138.51									
Twenty-third Pennsylvania		11,040.33	13,182.33									
Rhode Island		3,578.60	5,632.99									
South Carolina		11,357.54	23,041.02									
South Dakota		175.25	211.99									
Tennessee		16,020.16	25,747.31			72.60				2,936.55		
First Texas		26,290.64	37,781.59									
Second Texas		32,935.39	117,844.57									
Utah		3,551.56	4,151.56					332.00	12.60			
Vermont		1,912.68	3,512.68									
Virginia	48.00	22,195.48	29,796.28									
Washington, including Alaska		1,963.51	2,761.42					3,165.50	90.00			
West Virginia	110.00	23,564.95	31,954.09									
Wisconsin			132.50							12.00		
Wyoming		2,238.88	2,238.88									
Total	1,670.30	969,448.86	2,244,262.06	5,393.13	2,106.19	9,079.05	287.51	8,909.40	258.60	4,967.54	77.47	517.76

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

Alaska		\$402.96	\$410.16									
California		77,128.73	225,255.73					\$2,148.00	\$12.00			
District of Columbia	\$96.00	3,870.72	4,876.72									
Illinois	24.00	89,665.41	400,042.80	\$2,595.50	\$50.00					\$387.34	\$77.47	
Maryland	776.00	18,232.80	77,055.30			\$674.20	\$100.00					
Missouri	224.00	44,746.43	87,138.56							12.00		
New Jersey	48.00	21,238.33	103,722.17	2,796.43	1,143.99							
New York	153.50	64,552.50	84,567.77		550.00			531.00	36.00	1,383.65		\$517.76
Ohio		80,086.88	217,141.66									
Pennsylvania		21,080.84	26,022.84		312.20							
Texas		69,226.03	155,636.16									
Washington		1,560.55	2,351.26					3,165.50	90.00			
Puerto Rico												

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories—Con

Collection districts	Narcotics (opium, coca leaves, or derivatives thereof)									
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Opium order blanks, per hundred, \$1	Accepted offers in compromise, etc., on account of violation of the Harrison Narcotic Act	Special taxes						Total from narcotic taxes
				Importers, manufacturers, and compounders, \$24	Wholesale dealers, \$12	Retail dealers, \$3	Practitioners, \$1	Laboratories, etc., \$1	Dealers in untaxed narcotic preparations, \$1	
Alabama		\$179.80	\$415.00	\$24.00	\$300.00	\$2,382.25	\$2,487.53	\$7.00	\$6.30	\$5,801.98
Arizona		44.30	265.00		138.00	685.89	512.90		16.00	1,622.09
Arkansas		112.20	185.00		36.00	1,871.05	1,718.20		139.00	4,061.45
First California	\$6.56	305.55	1.00	48.00	216.00	2,870.36	4,878.87	5.00	34.00	8,165.34
Sixth California	41.30	416.00	7,719.05	136.00	615.55	5,672.99	7,157.31	4.00	220.00	21,982.20
Colorado		118.30	550.00		252.00	1,848.71	1,725.07	1.00	44.05	4,537.13
Connecticut		157.60	463.00		65.00	1,606.40	2,232.96		18.15	4,543.11
Delaware	5.00	20.20				297.30	395.05		30.26	747.80
Florida		207.50	1,580.00		300.00	2,300.10	2,170.20	1.00	4.00	6,582.80
Georgia		263.80	513.25	24.00	422.00	2,821.94	3,036.88	2.00	36.00	7,144.67
Hawaii	3.50	13.50	70.00	48.00	65.00	46.40	470.95	1.00	86.40	804.75
Idaho		36.10			24.00	666.25	475.00		1.00	1,202.35
First Illinois	1,038.75	465.60	2,740.32	169.00	733.00	8,707.98	6,372.60	10.00	75.00	22,402.25
Eighth Illinois	65.50	288.22	2,273.16	48.00	406.00	2,263.20	2,851.15	23.54	84.11	5,332.98
Indiana	11,514.71	239.00	805.00	192.00	622.00	3,481.97	3,699.75	1.00	169.50	20,724.93
Iowa		149.80	155.00	48.00	480.00	2,608.75	2,990.45		203.00	6,665.00
Kansas	30.00	158.20	1,191.12	24.00	192.00	2,682.10	1,949.10		67.00	6,283.52
Kentucky		173.90	2,130.00		252.00	2,260.11	2,310.77		72.00	7,252.23
Louisiana	46.70	137.80	285.00	48.00	1,392.89	2,651.45	2,118.00	66.20	72.00	6,821.34
Maine		77.90	640.00		60.00	969.40	1,184.05		178.15	3,109.50
Maryland, including District of Columbia	250.46	241.90	127.00	120.00	245.50	2,911.77	3,958.61	4.00	38.03	7,897.27
Massachusetts	1,543.32	398.55	2,430.01	120.00	432.00	5,876.46	6,971.24	12.09	159.35	17,943.02
Michigan	10,738.62	362.80	3,205.00	264.00	476.39	6,713.72	6,151.98	6.00	147.50	28,066.01
Minnesota		202.20	3,425.00	24.00	250.00	3,503.27	4,253.48	1.00	14.00	8,596.30
Mississippi		131.47	1,024.60		60.00	1,500.10	1,258.15		64.45	3,838.67
First Missouri	22,873.70	155.50	1,851.08	168.00	411.10	2,731.11	2,802.03		76.50	31,069.00
Sixth Missouri		175.60	2,883.00	24.00	252.00	2,888.16	2,916.73	4.00	75.00	8,718.48
Montana		42.10	200.00		60.00	841.00	540.05		9.00	1,692.15
Nebraska	165.60	87.60	115.00	24.00	132.00	2,103.70	1,599.85	1.00	68.15	4,296.90
Nevada		12.10				172.00	207.10		11.50	402.70
New Hampshire		34.70		24.00	48.00	528.59	634.05		52.00	1,334.34
First New Jersey	11.60	79.30		48.00	12.00	1,383.81	1,753.60		1.00	3,289.31
Fifth New Jersey	157,522.99	242.40	2,000.00	276.00	144.00	4,832.42	4,283.50	7.00	27.00	169,335.31
New Mexico		30.40			24.00	464.75	434.70		9.00	962.85
First New York	20,446.20	390.00	2,404.00	72.00	126.00	7,278.02	4,817.15	2.00	10.00	35,544.37
Second New York	1,962.00	513.10	457.10	228.00	376.10	1,227.25	928.95		20.05	5,842.29
Third New York	96.18	185.10		72.00	168.00	2,790.25	9,444.05	6.67	16.00	12,778.25
Fourteenth New York	7,550.05	293.70	1,950.00	120.00	252.00	4,678.63	5,379.50	4.20	27.57	20,255.65
Twenty-first New York	1,920.89	103.60	150.00	120.00	260.00	1,498.75	1,923.50		38.00	6,014.74
Twenty-eighth New York	887.95	175.00	145.00	168.00	346.00	2,306.81	3,305.45	10.00	31.25	7,374.46
North Carolina		213.95	2,900.25	24.00	265.60	2,747.70	2,907.73	2.92	311.75	9,273.90
North Dakota		30.50	120.00		48.00	738.06	558.90		1.00	1,496.46
First Ohio	1,290.98	156.50	3,676.00	121.20	216.75	1,666.03	2,102.50	2.00	45.00	9,265.96
Tenth Ohio	5.60	66.70	915.50	24.00	180.60	962.55	1,338.45	1.00	67.06	3,561.45
Eleventh Ohio	526.24	89.40	200.00		252.00	1,212.35	1,658.40		53.00	4,063.39
Eighteenth Ohio	298.98	268.99		240.00	432.00	3,420.18	4,240.56		37.00	8,937.71
Oklahoma		165.70	1,955.25		212.60	2,309.95	2,065.82	1.50	52.20	6,763.02
Oregon	9.40	126.50	455.00		120.00	1,530.13	1,293.40	1.00	6.00	3,641.43
First Pennsylvania	7,436.32	417.70	1,195.00	440.00	788.00	6,940.03	6,954.65	8.84	42.00	24,222.54
Twelfth Pennsylvania		105.00	55.00		203.00	1,621.45	1,749.35		3.00	3,736.80
Twenty-third Pennsylvania	126.50	246.10	1,347.02	80.00	333.00	4,281.45	4,927.00		56.05	11,397.12
Rhode Island		54.50	370.00		84.00	1,093.85	870.65		198.25	2,671.25
South Carolina		141.32	500.00		120.00	1,296.20	1,196.66		10.00	3,264.18
South Dakota		32.20	230.90		72.00	929.31	534.40		15.00	1,813.81
Tennessee	803.45	223.60	720.00	48.00	384.00	2,877.73	3,036.05		55.47	8,148.30
First Texas		243.90	2,053.15		286.00	2,806.42	2,908.39		334.23	8,632.09
Second Texas	265.82	254.75	4,287.50	24.00	419.00	5,012.92	3,761.70	7.50	312.02	14,345.21
Utah		35.70	250.00		144.00	680.35	509.31		21.25	1,640.61
Vermont		28.11	275.00		60.00	327.33	513.05	3.00	110.45	1,316.94
Virginia	65.50	203.10	590.00	48.00	144.00	2,194.93	2,682.98	3.00	456.49	6,388.00
Washington, including Alaska		164.30	3,700.00		240.00	2,182.72	2,047.99		28.50	8,364.17
West Virginia		111.75	1,095.00		125.00	1,286.30	1,878.55	2.00	20.75	4,519.35
Wisconsin	35.85	212.50	410.00	48.00	208.60	4,161.43	3,654.01		93.55	8,823.94
Wyoming		15.00	110.00		12.00	375.75	265.35		2.00	780.10
Total	249,634.77	11,028.26	68,757.14	3,850.20	15,995.68	156,371.91	169,626.28	342.86	5,440.02	681,047.12

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

Alaska		\$2.00	\$10.00			\$95.75	\$66.90			\$174.65
California	\$47.86	721.55	7,720.05	\$184.00	\$831.55	8,543.35	11,836.18	\$9.00	\$254.00	30,147.54
District of Columbia		74.30	25.00	24.00	67.50	945.83	1,383.20	2.00	9.60	2,531.43
Illinois	1,104.25	753.82	5,013.48	217.00	1,139.00	11,061.18	11,253.75	33.54	159.11	30,735.13
Maryland	250.46	167.60	192.00	96.00	178.00	1,995.94	2,575.41	2.00	28.43	5,365.84
Missouri	22,873.70	331.10	4,734.06	192.00	663.10	5,119.26	5,137.76	4.00	151.50	39,787.48
New Jersey	157,534.59	321.70	2,000.00	324.00	156.00	6,216.23	6,078.10	7.00	28.00	172,624.62
New York	32,862.27	1,660.50	5,106.10	780.00	1,527.10	19,779.71	25,798.60	152.61	142.87	87,808.76
Ohio	2,111.80	581.59	4,790.50	457.20	1,061.35	7,261.11	9,339.91	3.00	202.05	25,828.61
Pennsylvania	7,562.82	768.80	2,597.02	520.00	1,324.00	12,842.93	13,631.00	8.84	101.05	39,356.46
Texas	265.82	498.65	6,340.65	24.00	705.00	7,819.34	6,670.09	7.50	646.25	22,977.30
Washington		162.30	3,690.00		240.00	2,086.97	1,981.09	.66	28.50	8,189.52

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories—Con.

Collection districts	Marihuana Tax Act of 1937									Total from marihuana taxes
	Marihuana transfers, per ounce, \$1	Transfers to unregistered persons, per ounce, \$100	Marihuana order forms, each, 2 cents	Fines, penalties, etc., for violation of Marihuana Tax Act	Special, or occupational taxes					
					Importers, manufacturers, and compounders, \$24	Dealers, \$3	Practitioners, \$1	Laboratories, \$1	Producers, \$1	
Alabama						\$15.00	\$2.00		\$3.00	\$20.00
Arkansas			\$0.02			6.00	5.00			11.02
First California		\$111.88			\$24.00			\$1.00		138.88
Sixth California		8.00			28.80	18.00	56.25			111.05
Colorado						27.00	13.00			40.00
Connecticut										
Delaware										
Florida										
Georgia						9.00	19.25			28.25
Hawaii				\$42,305.88	688.34		2.05			42,996.27
Idaho										
First Illinois	\$4.00		.02		24.00	36.75	25.00	1.00	2.00	92.77
Eighth Illinois			.10			27.00	9.50	1.00	9.00	46.60
Indiana						13.00	37.00	1.00		51.00
Iowa	5.00		.12			3.00	13.00			21.12
Kansas										
Kentucky						35.44	22.50		14,867.40	14,925.34
Louisiana		2,320.45					75.34			2,395.79
Maine						3.00	7.00			10.00
Maryland, including District of Columbia					24.00	13.88	23.00	1.00	3.00	64.88
Massachusetts				5.00		3.00	51.10	3.00		72.10
Michigan						21.00	10.00	1.00		32.00
Minnesota						24.75	11.00		109.00	144.75
Mississippi									36.34	36.34
First Missouri						25.00	2.00		5.25	32.25
Sixth Missouri						12.00	5.00			17.00
Montana										
Nevada	40.00		.74			18.00	38.00			96.74
Nevada							2.00			2.00
New Hampshire										
First New Jersey						12.00	10.00			22.00
Fifth New Jersey						36.00	25.00			61.00
New Mexico										
First New York					24.00	27.00	5.00	1.00		57.00
Second New York				70.00	86.00	6.00	5.00			167.00
Third New York	4.00		.02			54.00	30.00	1.00		89.02

Fourteenth New York									13.00	13.00
Twenty-first New York						3.00	15.00			18.00
Twenty-eighth New York				50.00		39.00	37.20	3.00		129.20
North Carolina							1.00			1.00
North Dakota	6.00		.12				1.00			7.12
First Ohio				1.24	25.00		7.00		6.00	39.24
Tenth Ohio						3.00	17.00			20.00
Eleventh Ohio						9.00	19.00			28.00
Eighteenth Ohio						3.00	16.00			19.00
Oklahoma						6.00		1.00		7.00
Oregon						12.00	5.00			17.00
First Pennsylvania					48.00	54.00	34.00	5.25		141.25
Twelfth Pennsylvania						12.00	28.05			40.05
Twenty-third Pennsylvania						12.00	18.00			30.00
Rhode Island						3.00				3.00
South Carolina	10.00					3.00			6.00	19.00
South Dakota							1.00			1.00
Tennessee	8.00		.04			5.75	8.00		22.00	43.79
First Texas	75.05	430.28	.02	105.00		18.00	4.00	1.00		633.35
Second Texas						9.00				9.00
Utah						6.00	1.00		2.45	9.45
Vermont										
Virginia						6.00	10.00		3.00	19.00
Washington, including Alaska						12.00	19.00			31.00
West Virginia				5.00		3.00	5.00	1.00		14.00
Wisconsin						12.00	3.00		897.00	912.00
Wyoming						3.00	6.00			9.00
Total	162.05	2,870.61	1.20	42,542.12	972.14	679.57	771.24	22.25	15,984.44	63,995.62

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

Alaska										
California		\$119.88			\$52.80	\$18.00	\$58.25	\$1.00		\$249.93
District of Columbia						2.88	4.00		\$3.00	9.88
Illinois	\$4.00		\$0.12		24.00	63.75	34.50	2.00		139.37
Maryland					24.00	11.00	19.00	1.00		55.00
Missouri						37.00	7.00		5.25	49.25
New Jersey						48.00	35.00			83.00
New York	4.00		.02	\$120.00	110.00	129.00	92.20	5.00	13.00	473.22
Ohio				1.24	25.00	18.00	50.00		6.00	106.24
Pennsylvania					48.00	78.00	80.05	5.25		211.30
Texas	75.05	430.28	.02	105.00		27.00	4.00	1.00		642.35
Washington						12.00	19.00			31.00

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories—Con.

Collection districts	Stamp taxes (Title VIII, Revenue Act of 1926, as amended)					
	Documentary stamps—Issues and transfers of bonds of indebtedness, issues of capital stock, passage tickets, foreign insurance policies, and deeds of conveyance		Capital stock transfers, on each \$100 of face value or fraction thereof, 5 or 6 cents	Silver hullion transfers, 50 per cent of profit (Silver Purchase Act of 1934)	Playing cards per pack, 11 cents to Oct. 1, 1941, 13 cents thereafter	Total from stamp taxes
	Sales by post-masters	Sales by collectors				
Alabama	\$64,893.35	\$35,016.53			\$1.69	\$99,911.57
Arizona	16,162.39	20,564.08		\$22.31	57.45	36,806.23
Arkansas	52,310.27	23,190.90			.26	75,501.43
First California	457,135.09	607,841.94	\$133,255.12	5.42	782.09	1,198,999.66
Sixth California		715,943.14	120,024.67	2.79	1,038.45	837,009.05
Colorado	44,390.73	98,470.05		.64	506.96	143,368.38
Connecticut	117,080.76	85,200.66	114,507.95	60.90	257.46	317,106.83
Delaware	4,851.05	61,334.14	56,003.28			122,188.47
Florida	130,690.43	40,133.34	32.73		5.07	170,861.57
Georgia	106,522.40	105,371.84	7.29			210,901.53
Hawaii	52.42	45,997.08	2,987.14		1,472.66	50,509.80
Idaho	19,369.50	5,087.94				24,457.44
First Illinois	296,931.27	1,420,751.89	388,365.59	278.91	674,888.01	2,783,215.67
Eighth Illinois		54,677.16	2,580.49		8.60	57,266.25
Indiana	198,762.57	114,595.33	821.83		133.64	309,313.37
Iowa	225,995.11	51,658.73	307.61		.70	277,962.15
Kansas	88,744.47	31,604.56				120,349.03
Kentucky	106,660.90	55,319.26	8,744.46			170,723.72
Louisiana	106,059.77	71,529.20	190.00		.50	177,689.47
Maine	57,235.90	4,440.85	2,706.85			64,382.70
Maryland, including District of Columbia	150,392.91	309,589.69	50,853.26	2,375.16	4.12	522,215.14
Massachusetts	210,514.45	548,167.62	447,413.03	1,050.30	42.81	1,207,188.21
Michigan	185,467.16	354,083.42	64,625.66		179.19	604,355.43
Minnesota	114,601.46	166,298.84	10,844.05	1.75	159,089.01	450,835.11
Mississippi	42,755.76	11,458.56				54,214.32
First Missouri	138,339.66	153,879.35	63,577.87		26.56	355,823.44
Sixth Missouri	76,400.71	97,023.49	4,332.80		1,247.44	179,004.44
Montana	37,375.35	5,486.93				42,862.28
Nebraska	58,561.63	77,482.01	877.75			136,921.39
Nevada	8,380.40	16,309.52				24,689.92
New Hampshire	20,741.98	9,283.20	59.62			30,084.80
First New Jersey		43,360.34			1,860.26	45,220.60
Fifth New Jersey	302,377.75	275,580.01	38,282.61	6.78	63.30	616,310.45
New Mexico	17,639.60	8,174.41	714.63			26,528.64
First New York		184,709.67	454.43	4.94	22.84	185,191.88

Second New York	284,110.96	7,769,828.73	10,738,549.89	36,058.97	256.35	18,828,604.90
Third New York		182,836.05		169.61	175.62	183,181.28
Fourteenth New York		66,915.17			348,024.25	414,939.42
Twenty-first New York		65,940.70	3,495.07			69,435.77
Twenty-eighth New York		156,180.39	39,406.14	105.16	139,102.21	334,793.90
North Carolina	160,766.83	38,707.89	5,000.12			204,564.84
North Dakota	16,782.04	5,102.67				21,884.71
First Ohio	134,517.41	237,594.18	28,809.83	2.16	4,016,541.78	4,417,465.36
Tenth Ohio		58,737.59	1,338.55		84.06	60,160.30
Eleventh Ohio		71,835.87	594.90		1.00	72,430.87
Eighteenth Ohio	208,466.71	322,698.93	63,956.94		20.16	595,142.73
Oklahoma	202,247.27	50,222.49			19.30	252,489.06
Oregon	71,071.08	83,805.92	722.53	.69	5.07	155,605.29
First Pennsylvania	95,453.13	801,953.35	404,901.55	5.42	2.32	1,302,315.77
Twelfth Pennsylvania		36,567.33	5,491.34			42,078.67
Twenty-third Pennsylvania	139,910.37	359,166.33	131,184.01		1.72	630,262.43
Rhode Island	12,674.59	46,625.97	46,328.53	250.90		105,879.99
South Carolina		12,158.05				12,158.05
South Dakota	23,701.75	3,209.29				26,911.04
Tennessee	124,383.63	40,575.13	12,696.64			177,655.40
First Texas	146,353.00	124,501.63			25.64	270,880.27
Second Texas	200,084.80	122,218.18				322,252.98
Utah	12,929.21	24,629.56	4,432.37			41,991.14
Vermont	18,968.13	5,739.13			19.76	22,727.02
Virginia	143,456.99	68,324.95	9,629.71		1.04	221,412.69
Washington, including Alaska	79,334.17	227,241.24	2,404.82	.34	3.90	308,983.57
West Virginia	68,875.71	9,098.08	6,398.69			84,372.48
Wisconsin	161,905.94	190,917.77	8,481.50		410,905.24	770,710.45
Wyoming	15,831.81	1,920.56	2,013.88			19,766.25
Philippine Islands		1,140.50				1,140.50
Total	5,779,670.93	17,095,919.31	13,028,316.93	40,402.25	5,757,967.58	41,702,167.90

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

Alaska		\$242.84				\$242.84
California	\$457,135.09	1,323,785.08	\$253,279.79	\$8.21	\$1,800.54	2,036,008.71
District of Columbia	7,124.39	194,414.32	13,850.60	2,375.08	1.00	217,765.39
Illinois	296,931.27	1,475,429.05	390,946.08	278.91	676,896.61	2,840,481.92
Maryland	152,268.52	115,152.27	37,902.66	.08	3.12	304,426.65
Missouri	214,740.37	250,902.84	67,910.67		1,274.00	534,827.88
New Jersey	302,377.75	318,940.35	38,282.61	6.78	1,923.56	661,531.05
New York	284,110.96	8,426,210.71	10,781,905.53	36,338.68	487,581.27	20,016,147.15
Ohio	342,984.12	690,866.57	94,699.42	2.16	4,016,646.99	5,145,199.26
Pennsylvania	235,363.50	1,197,707.01	541,576.90	5.42	4.04	1,974,656.87
Texas	346,387.80	246,719.81			25.64	593,133.25
Washington	79,334.17	226,998.40	2,404.82	.34	3.00	308,740.73
Puerto Rico		23.10				23.10

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, 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 to Oct. 1, 1941; 5 cents thereafter	Inner tubes, per pound, 4½ cents to Oct. 1, 1941; 9 cents thereafter	Floor tax on tires and inner tubes (on stock on hand Oct. 1, 1941)	Parts and accessories for automobiles and motorcycles, 2½ per cent to Oct. 1, 1941; 5 per cent thereafter	Automobile truck chassis and bodies, 2½ per cent to Oct. 1, 1941; 5 per cent thereafter	Other automobile chassis and bodies and motorcycles, 3¼ per cent to Oct. 1, 1941; 7 per cent thereafter
Alabama	\$16.00	\$494,340.09	\$11,688.17	\$38,926.33	\$55,667.89	\$16,429.84	\$23,355.00	\$1,468.58
Arizona	.53	3,293.68			19,177.26	3,854.88	5,561.63	
Arkansas	538,035.47	1,001,625.78	4,857.85		64,174.12	5,241.48	2,154.25	1,401.96
First California	2,199,330.57	15,942,276.65	182,078.72	5,476.09	216,437.19	171,891.90	95,345.77	11,661.14
Sixth California	1,934,374.47	21,952,661.09	1,468,971.61	265,614.19	262,170.86	514,317.74	435,341.19	877,677.04
Colorado	12,366.90	1,000,322.48	314,400.96	47,757.65	53,369.42	113,120.73	10,609.06	1,884.51
Connecticut	36,192.04	713,827.32	548,932.74	110,106.88	67,442.15	687,833.17	6,945.81	42.50
Delaware	2,243.18	133,568.80			9,142.32	5,683.88	613.07	
Florida		724,495.85			69,079.55	9,432.25	5,543.22	
Georgia	94,921.10	916,895.58	683.71	896.76	84,198.78	50,201.40	12,629.23	4,097.19
Hawaii	6,928.08				36,503.06	1,587.48	7,903.56	71.29
Idaho		183,928.76			25,043.11	455.66	1,267.44	467.04
First Illinois	4,419,604.60	28,407,694.22	285,523.01		1,265,090.65	3,627,711.52	2,672,582.65	240,441.01
Eighth Illinois	304,834.92	4,265,446.58	293.50		98,064.96	109,377.62	13,758.05	3,398.25
Indiana	188,634.45	1,765,907.13	39,322.96		1,651,496.44	171,463.76	27,463.76	2,827,632.53
Iowa	36,064.31	175,596.57	364,357.47		114,760.05	67,314.63	19,775.24	9,901.70
Kansas	266,959.63	6,127,173.56			103,740.42	14,483.95	3,251.96	
Kentucky	747,589.83	7,613,516.60			119,596.16	23,474.34	26,416.94	
Louisiana	806,897.15	6,789,002.61			116,634.77	16,430.09	14,399.97	19,131.93
Maine		20,109.25			39,229.66	230.05	709.70	
Maryland, including District of Columbia	251,775.58	10,005,634.72	717,691.49	103,830.57	88,440.92	79,318.69	15,149.59	1,116.94
Massachusetts	845,455.89	6,548,449.90	127,082.98	9.72	165,097.63	240,780.62	39,503.69	27,674.43
Michigan	229,200.62	3,979,672.87	1,148,127.36	213,336.37	1,175,634.10	9,058,573.19	10,850,629.99	70,887,541.89
Minnesota	633,288.44	3,943,015.97	6,539.35	201,469.42	201,469.42	725,733.62	45,903.80	220.70
Mississippi		482,892.33	458,972.01	68,561.23	66,270.12	1,282.82	13,073.20	3,158.88
First Missouri	271,199.48	782,403.92	20,425.88	265,671.57	92,434.23	656,702.37	97,085.36	31,491.57
Sixth Missouri	82,645.65	429,405.14			298,528.42	96,992.08	97,085.36	3,607.32
Montana	5,635.67	882,431.80			38,158.73	932.98	1,635.05	5.74
Nebraska	159,681.21	606,410.38			68,557.15	59,761.94	4,965.76	11,876.37
Nevada	79.23	201.31			7,479.27			
New Hampshire		6.11	.21		21,628.17	335.11	807.88	
First New Jersey	24,748.17	97,649.00	3,673.95	710.19	33,407.33	82,043.50	3,992.96	
Fifth New Jersey	242,453.49	520,594.16			93,638.65	377,642.64	37,215.16	15,567.06
New Mexico		99,210.62	8,041.53	2.47	24,209.61	12.91	213.56	
First New York	84,812.90	99,210.62	8,041.53	2.47	215,962.02	277,896.06	181,085.44	20,105.32
Second New York	8,565,401.26	54,786,758.55	1,931.60	4.99	73,117.90	588,615.43	794,309.57	108,739.78
Third New York	2,235,818.06	19,143,856.53	12,266,258.78	2,346,397.70	64,123.32	142,226.41	13,716.64	2,018.96
Fourteenth New York	19.40	18,891.77	630.28		66,229.64	55,231.59	15,755.57	904.52
Twenty-first New York	9,467.48	60,270.94	3,233.71	9.90	74,541.16	135,876.08	144,249.54	4,040.37
Twenty-eighth New York	67,635.95	478,231.00	960,576.13	154,036.42	57,272.23	313,179.94	22,996.21	187.63
North Carolina		46,091.06	1,440.06		96,762.13	11,793.27	35,618.96	2,657.50
North Dakota	7,445.28	1.24			38,638.66	402.35	1,289.29	
First Ohio	371,734.62	805,755.21	313,605.38	52,616.30	51,604.71	360,775.05	122,615.73	52,121.26
Tenth Ohio	239,402.30	3,295,587.43	49,660.26		77,849.69	1,748,328.07	328,723.21	251,475.49
Eleventh Ohio	21,403.98	99,512.17	607,087.74	116,104.71	35,085.95	67,028.85	5,715.53	
Eighteenth Ohio	1,857,662.30	19,704,080.75	22,691,939.68	4,624,934.68	164,741.80	2,739,111.65	1,042,033.13	69,171.97
Oklahoma	3,321,765.26	35,383,238.25			144,765.73	3,544.88	13,327.20	
Oregon		88.19	.77		69,692.64	42,935.96	10,518.57	9,656.16
First Pennsylvania	5,319,680.79	28,802,987.50	864,984.75	207,922.07	183,775.52	1,298,215.90	468,335.35	
Twelfth Pennsylvania		30,607.83			43,698.94	28,456.05	3,038.25	367.88
Twenty-third Pennsylvania	5,470,250.75	20,123,069.83	560,053.40	92,974.50	119,692.83	336,351.23	48,878.53	1,564.69
Rhode Island	17,603.62	105,279.29	1,575.52		29,733.27	148,517.91	2,722.41	
South Carolina	648.81	19,232.25			48,676.97	3,098.65	2,225.61	105.50
South Dakota		54,059.49			32,863.76	332.58	758.09	
Tennessee	19,098.96	463,302.64	3,310,757.68	675,916.15	106,668.88	100,301.75	28,949.80	
First Texas	3,684,518.75	32,605,178.29			179,943.47	40,437.70	14,200.85	
Second Texas	634,108.64	11,395,441.57	699.44		171,999.27	92,196.51	38,724.70	394.26
Utah	81,462.70	725,916.43			26,097.16	2,096.79	12,363.57	
Vermont		17,166.84			15,200.37		322.29	
Virginia	9.21	490,994.80			83,971.23	58,008.51	15,597.89	6,514.35
Washington, including Alaska	617.52	378,316.07	244.74		84,284.26	31,133.82	113,037.88	7,901.03
West Virginia	37,412.42	308,783.61			42,631.62	11,620.90	40.85	
Wisconsin	157,263.57	1,339,544.03	64,624.01	4,367.39	213,579.44	965,262.14	201,177.31	1,652,197.64
Wyoming	1.03	875,032.24			13,785.16	.37	22.51	
Total	46,432,267.73	369,587,150.61	47,462,969.99	9,376,711.18	7,969,319.07	28,087,714.42	16,361,144.43	77,171,920.04

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

Alaska			\$1,207.52		\$1,207.52		\$4.96	
California	\$4,133,705.04	\$37,694,937.72	\$1,551,050.33	\$271,090.28	478,608.05	\$686,209.64	530,866.04	\$689,338.16
District of Columbia	160.72	22,473.05	6.51	.58	26,843.84	14,492.35	806.42	126.05
Illinois	4,724,438.62	32,613,140.80	285,816.51		1,363,145.61	3,737,089.14	2,686,340.70	243,839.26
Maryland	251,814.88	9,983,161.67	717,634.98	103,829.99	52,097.08	64,916.54	14,343.17	980.69
Missouri	353,845.33	1,211,809.06	20,425.88	205,871.57	390,952.65	753,694.45	97,085.36	35,086.89
New Jersey	267,201.66	97,655.11	3,674.16	710.19	127,045.97	459,686.14	41,208.11	15,607.06
New York	10,953,154.15	84,587,219.41	13,240,672.03	2,500,451.48	651,246.27	1,506,025.11	1,112,111.97	15,096.58
Ohio	2,490,203.26	14,904,935.66	23,662,293.06	4,793,555.59	328,782.35	4,915,240.62	1,469,038.60	372,788.72
Pennsylvania	10,789,931.54	57,956,665.16	1,425,038.15	300,896.57	346,987.29	1,663,923.16	520,252.13	1,432.77
Texas	4,218,627.39	44,000,619.86	699.44		351,942.74	132,634.21	52,925.55	394.20
Washington	517.52	378,316.07	244.74		83,076.68	31,133.82	113,032.94	7,901.03

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories—Con.

Collection districts	Manufacturers' excise taxes—Continued										
	Electrical energy, 3½ per cent	Mechanical refrigerators, air-conditions, etc., 5½ per cent to Oct. 1, 1941; 10 per cent thereafter	Radio sets, components, etc., 5½ per cent to Oct. 1, 1941; 10 per cent thereafter	Matches, per thousand, 2 cents; fancy wooden or colored stem, 5½ cents per thousand 4	Floor tax on matches (on stocks on hand Oct. 1, 1941)	Perfumes, cosmetics, etc., 11 per cent 5	Furs, 3 per cent (repealed June 30, 1938)	Sporting goods, 10 per cent from Oct. 1, 1941 6	Photographic apparatus, 10 per cent 6	Firearms, shells, cartridges, 11 per cent	Pistols and revolvers, 11 per cent
Alabama	\$428,495.90	\$277.63			\$48,282.47	\$4,805.51		\$802.64		\$19.40	
Arizona	197,747.81				10,552.47	228.64					
Arkansas	270,202.55	253.22	\$4.85	\$73.17	45,219.15	225.18		135.94			
First California	1,496,307.88	35,415.06	10,348.04	4,869.04	57,151.76	51,486.33	\$452.99	10,494.35	\$959.69	185.01	
Sixth California	1,138,136.18	199,592.34	170,583.36	2,906.66	29,051.43	124,360.34	703.90	37,994.20	29,305.06	2,217.62	
Colorado	480,768.23	5,889.67	146.96		11,639.20	4,042.60		18,078.32	11,239.87		
Connecticut	945,290.07	1,702,500.61	794,807.74		7,092.16	54,143.83		189,588.10	49,507.53	3,075,122.55	
Delaware	103,391.68	33,992.96			1,795.57	12,332.14		9,205.81	93,431.66	\$69,694.63	
Florida	787,459.87		885.78	5.76	29,990.76	5,443.92		5,323.61	5.65		
Georgia	490,351.85	17,515.85	2.00	1.63	64,882.90	10,517.95		13,173.35		11.01	
Hawaii	151,389.42			269.64	11,162.84	2,450.63		463.26			
Idaho	162,369.09	1.50			4,607.23	7.34		4,852.34	201.74		
First Illinois	3,341,055.76	1,363,514.95	5,983,462.01	242,107.66	36,723.31	208,071.56	789.69	761,768.22	241,780.76	163.52	
Eighth Illinois	907,896.41	94,103.67	37,584.94		25,592.23	1,515.43		1,530.85	612.27	919,024.20	
Indiana	1,324,360.62	2,054,251.08	1,187,126.00		44,051.97	30,649.47		93,661.73	24,247.42		
Iowa	854,092.90	14,719.14	9.58		38,915.94	22,789.02		29,850.75	7,494.89		
Kansas	446,755.98	881.98			30,726.40	702.25		4,246.91	970.95		
Kentucky	514,019.14	28,252.49	287,092.35		44,241.58	7,976.06		83,660.55	5,366.74		
Louisiana	568,502.94				45,189.05	6,495.03		142.27			
Maine	337,563.80	69.56			13,608.53	66.11		28,775.06			
Maryland, including District of Columbia	1,103,245.21	90,931.01	5,444.28	36,042.87	38,729.94	14,750.70		3,949.25	26.80	84.28	
Massachusetts	2,124,796.31	17,768.41	609,053.21		52,137.53	79,748.08	39.00	520,063.78	38,008.36	115,644.38	
Michigan	2,477,887.33	2,851,852.45	812,175.81		51,914.19	26,920.26	8,959.01	309,604.42	96,342.52	1,763.58	
Minnesota	952,366.76	253,161.12	49,193.30		58,881.26	14,780.20	2,157.55	27,691.31	22,736.77	425,965.61	
Mississippi	194,251.84			110.43	36,952.78	507.55		99.00			
First Missouri	697,958.74	162,808.44	2,106.02	714,826.33	33,808.90	45,629.28		71,489.64	57,195.63	1.09	
Sixth Missouri	647,471.43	35,630.78	37,598.41		6,616.44	39,164.11	112.67	3,067.40	194.80	1.98	
Montana	189,271.79		4.00		8,859.07	34.74		757.10	3.93		
Nebraska	269,372.75	38,363.51	60.99		29,977.62	890.44		165.18			
Nevada	72,868.27			134,043.90	3,331.50	2.69					
New Hampshire	215,596.10				6,945.30	94.41		20,003.15			
First New Jersey	480,537.44	157,879.04	3,033,514.52		2,135.63	2,677.86		52,067.66			
Fifth New Jersey	1,964,018.14	72,382.07	402,429.92	48,151.40	10,941.86	536,525.22	229.08	68,468.65	79,692.10	756.89	
New Mexico	85,482.39				7,755.33	9.93				36.54	
First New York	2,226,681.28	21,800.94	409,396.81	75.14	9,735.84	112,033.94	74.78	12,638.13	92,286.20	103.02	
Second New York	3,438,871.03	31,257.71	1,056,550.13	1,671,349.04	41,041.97	757,767.70	217.22	27,410.81	16,088.27	888.34	
Third New York	23,109.36	46,416.54	78,568.21	580,937.14	10,444.13	963,766.11	28,763.18	83,002.55	156,396.39	3,308.55	
Fourteenth New York	982,427.63	222,823.41	54,319.22		22,364.55	17,233.45		88,747.50	38,530.95		
Twenty-first New York	963,298.18	358,115.80	1,264.70		12,368.71	16,349.62		92,053.11	614,159.74	612,189.34	
Twenty-eighth New York	664,776.88	83,783.46	1,299,528.07		22,595.57	19,163.46	213.72	66,845.55	4,159,969.63	364.36	
North Carolina	689,938.37	2,429.31			49,411.70	1,474.01		949.02			
North Dakota	55,974.40				2,444.38	140.61	59.27				
First Ohio	589,414.62	3,248,219.07	658,726.14	118,597.79	27,249.68	153,611.20		161,134.76	695.12		
Tenth Ohio	307,602.94	137,646.38	136,670.08		7,782.25	2,977.03		10,319.59			
Eleventh Ohio	837,348.49	106,285.88	601.46		12,756.96	1,447.95		21,980.01	1,335.90	1,412.34	
Eighteenth Ohio	1,274,789.33	37,191.89	45,580.42	970,430.05	21,967.81	11,853.31	710.24	211,202.68	113,748.23	306.90	
Oklahoma	569,531.75	8,022.08			37,823.54	1,061.85		386.89			
Oregon	648,847.67	8,548.57			17,187.49	1,462.61		9,077.34	52.93		
First Pennsylvania	2,371,089.48	848,442.40	1,788,878.38	62.93	31,532.99	54,594.89	1,658.91	137,276.58	15,556.44	2,613.01	
Twelfth Pennsylvania	189,516.18	1,154.60	74,233.67		8,947.70	40.63		71.13	98.00	34.57	
Twenty-third Pennsylvania	1,437,337.57	1,553,539.04	3,675.89		32,964.71	18,365.55	841.31	49,726.54	17,951.35	2,422.52	
Rhode Island	330,248.15	811.01		3,294.35	657.83	415.49		2,961.13	17,323.06		
South Carolina	143,086.39			16.40	44,659.77	138.91		110.16			
South Dakota	172,781.11				6,291.41	78.97					
Tennessee	91,093.52	6,148.21			69,236.10	35,717.69		4,424.72	8.38		
First Texas	876,677.88	58,721.63	1.01	2,247.38	63,500.44	3,424.56		5,047.31	1.97	7,984.68	
Second Texas	978,765.09	8,387.51	20,190.89		72,370.87	14,713.11		7,665.16		425.85	
Utah	236,718.96	15.91			7,968.87	2,012.93		111.56			
Vermont	154,408.25	13,501.02			2,430.81	29.43		12,642.72		34.39	
Virginia	1,090,964.62	266.77	162.62		29,674.59	9,459.29		12,524.42			
Washington, including Alaska	587,401.19	7,739.84	642.26	128,985.33	34,653.63	8,932.75		15,524.19		1.00	
West Virginia	288,194.14	223.18			27,618.35	4,249.43		17.35	562.03		
Wisconsin	1,263,487.54	201,369.14	18,835.16	544,883.21	29,467.90	29,479.96		82,205.40	13,374.71		
Wyoming	17,338.59		650.64		1,917.17	16.63					
Total	49,977,581.17	16,245,869.54	19,144,408.18	5,226,914.59	1,703,061.20	3,551,981.84	45,977.52	3,487,269.21	6,017,447.83	5,072,587.60	84,494.05
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT											
Alaska	\$15,954.73			\$340.24	\$5.88						
California	2,634,504.06	\$235,007.40	\$186,931.40	7,775.72	86,203.19	\$175,846.67	\$1,161.89	\$48,488.55	\$30,264.75	\$2,402.63	
District of Columbia	351,060.95				10,291.30	914.34		25.00	20.98		
Illinois	4,248,652.17	1,457,618.62	6,020,996.95	242,107.66	62,315.54	209,589.99	789.69	763,299.07	242,393.03	919,187.72	
Maryland	742,184.26	90,931.01	5,444.28	36,042.87	28,438.64	13,836.36		3,949.25	1.80	63.30	
Missouri	1,945,430.17	199,439.22	39,704.43	714,826.33	40,424.74	84,793.39	112.67	74,557.04	57,390.43	3.07	
New Jersey	2,444,555.68	230,261.11	3,435,944.44	48,151.40	13,078.49	539,201.08	229.08	120,536.31	79,692.10	756.89	
New York	8,299,164.36	764,197.86	2,959,627.14	2,262,361.32	118,556.47	1,886,314.18	210,258.90	370,697.65	5,077,415.18	516,489.25	
Ohio	3,009,055.38	3,529,343.22	841,578.10	1,090,760.43	69,755.73	169,889.49	79.24	404,637.05	116,778.55	1,719.24	
Pennsylvania	3,997,943.23	2,403,136.04	1,866,787.94	62.93	73,475.40	13,001.67	2,500.22	187,074.25	33,605.79	4,935.53	
Texas	1,855,342.97	67,109.14	20,191.90	2,247.38	135,871.31	18,137.67		12,732.47	1.97	8,410.53	
Washington	671,446.46	7,739.84	642.26	128,645.09	34,647.80	8,932.75		15,524.19		1.00	

4 Tax on matches at 2 cents per thousand levied Oct. 1, 1941.
 5 Includes repealed tax on tooth paste, toilet soaps, etc., at 5 per cent.
 6 Includes a repealed tax of 5 per cent.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories—Con.

Collection districts	Manufacturers' excise taxes—Continued										Total manu- facturers' excise taxes
	Phono- graph re- cords, 10 per cent ⁷	Musical in- struments, 10 per cent ⁷	Tax on lug- gage, 10 per cent ⁷	Electric, gas, and oil ap- pliances, 10 per cent ⁷	Electric signs, 10 per cent ⁷	Business and store machines, 10 per cent ⁷	Rubber ar- ticles ⁷	Washing machines, 10 per cent ⁷	Electric light bulbs, 10 per cent ⁷	Optical equip- ment, 10 per cent ⁷	
Alabama			\$2,783.36	\$15,936.21	\$2,980.15		\$351.78			\$19,023.92	\$1,167,652.88
Arizona			2.00		2,563.26						242,992.15
Arkansas				51.48	2,035.44		1,094.98				1,936,887.02
First California	\$276.89	\$590.30	37,476.11	419,049.09	31,439.05	\$228,655.70	180,955.01	\$332.93	\$493.42	2,489.00	21,393,997.56
Sixth California	1,301.26	15,014.88	35,998.56	620,781.45	42,413.15	2,551.07	408,399.73	950.00	2,832.31	3,359.72	36,588,686.43
Colorado			80,334.53	1,349.14	4,178.47		604,252.18	73.50		34	2,775,838.74
Connecticut	503,270.52	7,619.96	16.40	1,804,031.45	11,047.43	269,918.03	628,090.93		1.35	6,684.02	12,281,748.04
Delaware			72.86		3,061.75		367,027.89				774,476.28
Florida			59		278.82		230.30				1,640,859.96
Georgia		1,715.65	2,609.81	59,713.72	2,243.11		20,705.82				1,847,157.19
Hawaii	19.18	260.63	863.75		613.43	77.97					220,576.70
Idaho			83		175.32						385,182.56
First Illinois	182.49	771,900.08	478,923.74	2,817,801.01	94,645.85	605,286.13	686,067.72	7,667.98	6,330.95	35,560.15	58,602,351.20
Eighth Illinois		15,138.27	46	217,625.65	23,202.24	8,263.64	2,724.93		41.93		6,989,570.00
Indiana	90.02	281,823.92	10,417.19	551,708.66	10,840.49	19,670.26	451,745.16	323.10	212.47		13,040,919.82
Iowa	2.30		6,857.58	12,719.41	7,288.57	992.43	16,641.12			1,683.45	1,789,888.95
Kansas		3,130.74	137.56	5,109.33	3,890.94		142.83		.07		7,012,365.46
Kentucky	7,317.58	2,112.22	3,111.23	23,755.62	2,978.11	87.09	1,810.43	2,008.12	156,866.62		9,701,256.82
Louisiana		507.47	2,294.34	3,885.49	5,411.17	7,710.97	274.88				10,392,910.33
Maine			2,821.76	3,866.41	773.53		41,882.41	2,064.19			491,770.22
Maryland, including District of Columbia	219.08	7,795.87	36,571.59	192,628.10	14,242.81	1,454.18	219,057.57		.99	786.70	13,022,919.73
Massachusetts	60.84	38,185.54	155,368.85	893,200.07	13,151.95	57,565.40	2,219,912.51	4,078.83	273,157.63	21,092.18	15,150,996.95
Michigan	990.55	130,128.88	104,428.77	1,467,676.05	33,522.74	669,950.22	120,810.32	3,154.50	29.32	5,122.85	106,706,148.26
Minnesota		27.95	2,226.09	5,118.46	2,712.32	550.35	59,634.64			25,156.88	7,502,827.46
Mississippi		8.37			1,732.30		40,893.14			21.33	1,368,772.38
First Missouri	37.89	917.50	91,176.90	1,450,654.81	16,304.78	5,349.61	136,504.28	6,021.00	2,043.12	4,342.58	5,559,704.06
Sixth Missouri			67,620.89	29,054.97	5,504.29	789.39	21,654.77	7,140.06	2.32	980.08	1,911,771.36
Montana				38.75	108.77						1,127,368.12
Nebraska			81.52	129.06	3,168.32		1,304.07	63.70			1,252,029.99
Nevada				573.65	344.25	5,655.29	10,509.81				417,781.22
New Hampshire		475.44		2,241.41	2,125.70	17,071.56	901,235.01	2,692.64	11.74		4,903,101.05
First New Jersey		666.23	101,468.86	4,817.89	10,547.86	394,227.87	1,315,787.77		117,768.14	10,908.99	6,289,559.25
Fifth New Jersey	1,212.91	19,755.72	221,212.50	95,994.03	893.82						642,219.25
New Mexico											4,691,874.49
First New York	10,253.00	45,944.13	43,824.89	313,110.02	26,815.72	55,341.03	274,246.84	2,611.44	82,327.91	5,449.67	83,529,887.46
Second New York	5,040.51	52,263.24	240,142.95	146,084.78	7,236.50	55,259.77	1,054,825.00	35,331.88	8,816.74	11,898.72	45,149,705.72
Third New York	409,032.94	318,387.95	248,419.83	512,372.67	49,012.88	2,711,474.77	2,694,748.73	71.90	4,182.85	12,855.22	1,692,551.98
Fourteenth New York	8,621.97	10,037.48	21,529.77	6,982.62	7,951.97	1,686.53	48,279.30	452.77	1,265.30	1,624.69	3,808,525.70
Twenty-first New York	100.64		5,197.17	72,273.22	2,106.87	315,583.82	405,258.84	4,158.50			
Twenty-eighth New York	21.90	211,685.73	691.51	283,919.01	14,732.95	754,195.89	436,742.50	5,590.35	1,843.67	260,540.91	10,330,957.27
North Carolina				455.66	3,328.06		12,434.26	1,856.50	1.78		985,626.64
North Dakota	12.26	15.63		713.35							107,036.86
First Ohio	29.54	217,687.13	56,144.16	403,383.01	46,101.44	525,046.61	307,554.83	72,566.54	109.45	2,669.84	8,721,570.19
Tenth Ohio			2,987.65	241,138.09	51,437.42	35.12	422,685.30		25,633.62	82.29	7,338,518.56
Eleventh Ohio		6,166.68	497.65	182,043.46	2,323.91	2,429.22	74,856.87		70.13	6,631.81	2,213,245.42
Eighteenth Ohio		35,947.02	10,605.85	1,886,754.68	23,282.59	189,286.49	5,769,530.01		1,899,380.42	96.36	56,401,240.24
Oklahoma		1.90	15.50	263.50	1,140.61		9,637.24	20.00	2.42		39,495,099.99
Oregon		18,914.33	27,062.13	7,602.72			11,196.23				872,724.11
First Pennsylvania	554.04	92,740.12	207,922.46	791,327.09	73,523.90	8,575.67	494,141.97	440.75	8,894.08	8,101.83	44,083,764.38
Twelfth Pennsylvania	18,750.39	6,394.41	28,347.25	989.93	989.93	179.07	56.91		4,026.15		433,874.98
Twenty-third Pennsylvania	989.88	8,414.78	28,723.58	918,175.96	8,093.44	1,390.60	331,530.52	2,971.91	503,253.52	4,953.07	40,675,027.72
Rhode Island		3,722.52	8,682.49	2,152.05	1,966.64	13,499.62	451,151.55	1,718.10			1,143,946.03
South Carolina							1,083.33			.44	263,083.39
South Dakota				134.68							267,298.09
Tennessee		120.00	201.01	502,941.82	8,143.59		13,799.54				5,426,730.64
First Texas		5,834.00	5,834.00	31,780.29	11,908.88		14,341.07	110.35	113.85	2,606.89	37,608,481.25
Second Texas		1,841.79	12,856.46	23,962.53	13,142.91		18,359.99	529.09	667.00		13,407,451.58
Utah			21.89	1,625.74	2,436.71					49.82	1,098,919.16
Vermont		8,831.73		11,891.97		119.62					235,686.94
Virginia		32.31	275,512.28	197.01	3,315.15	42.04	117,113.42	562.50			2,193,113.01
Washington, including Alaska	1.95		33,156.79	70,197.51	27,338.35	62.90	8,933.84		1,282.85		1,540,289.70
West Virginia			608.13	1,945.24			96.81				751,156.90
Wisconsin		15,408.77	159,629.92	637,545.03	17,609.47	31,701.88	113,274.36		113.28	4,154.04	7,760,550.50
Wyoming				80.07							462,792.41
Philippine Islands											
Total	968,390.47	2,325,326.99	2,833,995.64	17,701,608.69	778,790.62	6,971,676.81	21,545,389.16	165,558.15	3,101,846.59	458,979.90	771,860,364.33

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

Alaska											\$17,513.31
California	\$1,578.15	\$16,514.08	\$78,477.57	\$1,039,830.54	\$73,852.20	\$231,206.77	\$889,354.74	\$1,282.93	\$3,325.73	\$5,848.72	51,982,683.99
District of Columbia				3,203.75	1,363.64					38.95	441,246.18
Illinois	182.49	787,038.35	478,924.20	3,035,428.66	117,748.09	613,549.77	688,792.65	7,667.98	5,372.88	35,560.15	55,592,210.20
Maryland	219.08	7,795.87	30,571.59	1,929,609.35	11,040.05	100.50	219,057.57		.99	747.75	12,581,573.55
Missouri	37.89	917.50	158,598.79	1,479,709.78	21,809.07	6,139.00	158,159.05	13,161.06	2,045.44	5,322.76	7,471,475.42
New Jersey	1,212.91	20,421.95	322,681.36	100,811.92	12,573.56	411,299.43	2,217,022.78	2,692.64	117,779.88	10,908.99	11,142,660.30
New York	433,070.96	638,318.53	568,806.22	1,334,751.32	107,886.92	3,903,541.81	4,914,101.21	48,215.84	98,436.47	292,369.21	149,201,602.62
Ohio	29.54	261,694.83	72,235.31	2,713,919.24	128,145.36	715,797.44	6,574,626.01	72,566.54	1,925,193.62	9,480.30	74,574,774.41
Pennsylvania	20,264.31	107,549.31	236,646.04	1,732,850.32	82,607.27	10,085.34	825,729.40	3,412.67	516,173.76	3,054.90	85,196,667.08
Texas		1,841.79	18,689.46	55,742.82	25,051.79		32,701.06	639.44	770.85	2,606.89	51,015,932.83
Washington	1.95		33,156.79	70,197.51	27,338.36	62.90	8,933.84		1,282.85		1,522,792.99

⁷ New tax levied by Revenue Act of 1941.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories—Con.

Collection districts	Coconut, etc., oils processed—Sec. 602½ Revenue Act of 1934, as amended.											
	Sesame oil and sunflower oil, per pound, 3 cents (no tax if imported)	Palm oil, per pound, 3 cents	Palm kernel oil, per pound, 3 cents	Combinations of sesame, palm kernel, or sunflower oils, per pound, 3 cents	Coconut oil (other than in following listings), 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 American Samoa, 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		\$2,160.81	\$3,525.20									\$2,160.81
Arizona												
Arkansas												
First California	\$24.93	1,479.30			\$21,158.34		\$182,687.25		\$828.85			206,178.67
Sixth California	17,407.86	62,272.32					612,371.24		50,649.09			742,700.61
Colorado							11.32					11.32
Connecticut		1,209.46					8,565.51					9,774.97
Delaware							3,968.49					3,968.49
Florida							19.57					19.57
Georgia												
Hawaii							1,146.39					1,146.39
Idaho												
First Illinois		740,440.20		\$20.42	3,060.93		752,311.60	\$4,911.58	49.94	\$2,659.48		1,507,079.36
Eighth Illinois		7,844.55										7,844.55
Indiana		245.00					4,984.57					5,232.57
Iowa		12.42					116,556.19	139.10				116,706.71
Kansas												
Kentucky												
Louisiana		460,809.66				\$1,817.40	172,208.13					634,835.19
Maine												
Maryland, including District of Columbia		20,044.30					3,291.78		195.69			23,531.77
Massachusetts		318,872.78	352.74			38.77	2,858,123.56		3.15		\$3.60	3,175,394.60
Michigan		7,334.94					6,571.11					13,906.05
Minnesota		187.14	32,581.64				64,193.24					96,962.02
Mississippi		122.64										122.64
First Missouri							270,565.56					270,565.56
Sixth Missouri												
Montana												
Nebraska							69,928.16					69,928.16
Nevada												
New Hampshire												
First New Jersey		13,031.91			220.17		1,064.67		5,964.57			20,061.15
Fifth New Jersey		1,186,667.22					3,055,113.55					4,242,000.94
New Mexico												

First New York		1,044.61	36.93				21,398.39					22,479.93
Second New York	.45	5,353.75		124.47	123.57		37,331.47					43,843.72
Third New York	69.85	85,236.79	15,947.28				676,520.89		40,780.27	299.01		771,854.09
Fourteenth New York							3,493.35					3,493.35
Twenty-first New York		20,233.15					2,456.52					22,689.67
Twenty-eighth New York		90.00					960,995.62					961,085.62
North Carolina							3,133.64					3,133.64
North Dakota												
First Ohio	1,089.45	2,656,514.33	12,905.49				5,874,803.59	400.41	379.75			8,546,693.02
Tenth Ohio												
Eleventh Ohio		165,446.93	65,188.59				256,906.29					487,540.81
Eighteenth Ohio	30,782.91	342,827.19	32,761.87		3.08		1,023,942.60		122,929.01			1,653,266.66
Oklahoma							3.51					3.51
Oregon		1,236.36										1,236.36
First Pennsylvania	116.63	337,737.34	277.44	15,096.00		178.35	190,218.38		132.63		32.76	543,789.53
Twelfth Pennsylvania		139,986.29										139,986.29
Twenty-third Pennsylvania		44,511.71					9,120.15	125.31	87.54			53,844.71
Rhode Island		6,744.77					2,979.17					9,723.94
South Carolina												
South Dakota												
Tennessee		94,760.49					124,375.65					219,136.14
First Texas							1,850.52		516.49			2,367.01
Second Texas									1,290.16			1,290.16
Utah												
Vermont												
Virginia												
Washington, including Alaska		6.09					37,814.46					37,820.55
West Virginia		54.38										54.38
Wisconsin		1,722.48					4,886.13					6,608.61
Wyoming												
Total	49,492.08	6,678,368.32	163,697.18	15,240.89	24,566.09	2,034.52	17,405,910.32	5,576.40	224,307.14	2,958.49	36.36	24,572,187.79

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

California	\$17,432.79	\$63,751.62			\$21,158.34		\$795,058.49		\$51,477.94			\$948,879.18
District of Columbia												
Illinois		748,284.75		\$20.42	3,060.93		752,311.60	\$4,911.58	49.94	\$2,659.48		1,514,923.90
Maryland		20,044.30					3,291.78		195.69			23,531.77
Missouri							270,565.56					270,565.56
New Jersey		1,190,699.13			220.17		3,055,178.22		5,964.57			4,262,062.09
New York	70.30	65,973.31	\$15,984.21	124.47	123.57		1,702,196.24		40,780.27	299.01		1,825,551.38
Ohio	31,872.36	3,164,887.45	110,876.95		3.06		7,155,652.48	400.41	123,808.76			10,587,500.49
Pennsylvania	116.63	522,235.34	277.44	15,096.00		\$178.35	199,338.53	125.31	220.17		\$32.76	737,620.53
Texas							1,850.52		1,806.65			3,657.17
Washington		6.09					37,814.46					37,820.55

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories—Con.

Collection districts	Admissions					Total admission taxes	Club dues and initiation fees, 11 per cent
	Admissions, for each 10 cents or fraction of the amount paid, 1 cent*	Ticket brokers' sales for amounts in excess of box office price, 11 per cent	Leases of boxes or seats, of the amount for which similar accommodations are sold, 11 per cent	Roof gardens, caharets, etc., 5 per cent of total paid for admission, refreshment service, and merchandise	Admissions sold by proprietors in excess of established price, 50 per cent of such excess		
Alabama	\$746,579.30	\$3.77	\$716.15	\$9,196.65	\$1,402.48	\$757,900.35	\$46,975.43
Arizona	317,062.42		1,148.38	41,480.27		359,691.07	16,314.92
Arkansas	705,683.77		91.44	13,520.06		719,296.17	16,796.63
First California	2,921,260.29	1,923.61	66.34	383,458.60	378.45	3,307,077.29	292,670.59
Sixth California	5,437,342.77	7,342.61	1,829.10	659,466.35	4,419.62	7,110,400.45	347,061.02
Colorado	902,950.96		27.34	43,479.88		946,458.18	50,885.29
Connecticut	1,327,483.56		8.10	166,115.69	7.02	1,493,633.37	178,231.05
Delaware	181,588.42	498.77	1,582.42	10,316.70		193,986.31	29,427.90
Florida	1,667,437.81			214,311.29		1,881,749.10	89,700.71
Georgia	1,291,674.55	940.87	2,398.98	18,861.50	3,186.20	1,317,057.10	71,307.37
Hawaii	516,125.09		17,602.01	17,602.01	1,162.33	534,889.43	15,283.93
Idaho	231,903.99	10.35	278.03	18,078.65		250,271.02	4,062.19
First Illinois	8,338,896.66	14,778.90	2,629.79	578,505.90	1,182.02	6,935,993.17	668,155.28
Eighth Illinois	1,043,318.67		2,296.33	125,819.19	1,323.57	1,172,757.76	59,216.35
Indiana	2,201,946.13			89,914.61		2,291,860.74	97,458.72
Iowa	1,516,545.06		14.02	45,649.14		1,562,209.12	50,077.75
Kansas	490,041.85		292.68	30,504.71		520,839.24	30,912.26
Kentucky	979,428.71	191.00	174.24	66,024.53		1,045,813.48	47,853.99
Louisiana	1,455,086.38		69.91	87,060.84		1,542,217.13	49,401.92
Maine	338,405.78			20,356.53		358,762.31	21,795.00
Maryland, including District of Columbia	2,584,716.72	4,991.44	5,841.49	282,990.15	8.01	2,878,547.81	196,786.22
Massachusetts	5,185,495.55	7,920.48	3,023.52	413,308.11		5,609,747.66	247,537.85
Michigan	4,218,804.72	1,746.35	8,658.85	411,879.26	8,152.33	4,649,241.52	335,500.75
Minnesota	1,868,192.84		49.95	131,786.48		2,000,029.27	128,404.51
Mississippi	216,312.25		13,557.78	13,557.78		229,870.03	11,777.35
First Missouri	1,454,407.92	694.75	1,145.28	82,928.52	2,136.00	1,541,312.47	121,817.11
Sixth Missouri	1,401,139.69		194.62	93,258.13		1,494,592.44	67,351.72
Montana	271,244.73			26,808.94		298,053.67	7,757.32
Nehraska	652,226.86			39,454.87		691,681.73	30,578.51
Nevada	125,883.55		40	39,501.20		165,385.15	1,062.71
New Hampshire	374,112.67		1,079.43	497.35		375,689.45	9,322.05
First New Jersey	966,892.15			102,179.67		1,069,071.82	62,507.24
Fifth New Jersey	1,986,122.59	946.20		255,328.34	1,166.46	2,243,563.59	192,435.75
New Mexico	121,137.95			29,113.54		150,251.49	2,776.30
First New York	3,973,296.71	13,205.60	2,250.03	177,937.81	5,152.01	4,171,842.15	252,646.38
Second New York	392,406.86	3,134.13	503.80	99,279.14	692.07	496,015.00	77,491.63
Third New York	17,548,696.75	139,686.08	4,265.61	1,040,195.98	5,129.36	18,737,975.78	475,068.15

Fourteenth New York	2,634,109.32		4,583.35	148,622.39		2,787,315.06	346,324.59
Twenty-first New York	777,804.77			53,979.61		831,844.38	50,797.62
Twenty-eighth New York	1,607,175.65			122,730.32		1,729,905.97	151,166.60
North Carolina	1,413,278.56			488.78	408.45	1,414,175.79	65,846.02
North Dakota	207,266.14			1,204.61		208,472.75	2,985.03
First Ohio	975,033.19		8,375.60	110,469.48	2,128.61	1,097,001.88	109,421.35
Tenth Ohio	424,530.75		7.73	62,127.69		486,666.17	40,077.67
Eleventh Ohio	672,188.91	292.43		43,298.79		715,780.13	49,571.61
Eighteenth Ohio	2,509,196.44		1,194.55	165,586.24	162.75	2,666,139.98	205,494.91
Oklahoma	914,992.26	72.60	1,275.64	20,897.75	4,947.89	942,186.14	65,600.15
Oregon	765,919.38	1.40		17,164.30	15.00	783,090.03	60,647.22
First Pennsylvania	2,914,804.65	3,561.79	250.58	189,247.12	683.17	3,108,556.31	315,797.60
Twelfth Pennsylvania	1,244,200.90	204.32		23,289.42		1,267,694.64	38,135.49
Twenty-third Pennsylvania	2,152,421.21	48.36	4,295.52	107,834.45	3.80	2,264,603.34	217,266.32
Rhode Island	569,294.46	1,579.50	2,508.32	73,799.75	5,599.13	652,781.16	50,728.57
South Carolina	671,925.77		12.05	5,919.60	2,980.93	680,838.35	27,842.10
South Dakota	203,002.79			2,915.39		205,918.18	2,328.51
Tennessee	1,158,904.01	16.19	867.13	11,526.10	161.85	1,171,477.28	51,870.32
First Texas	1,154,763.52	901.52	2,213.51	106,917.97	272.47	1,265,068.99	92,574.34
Second Texas	2,780,238.02	81.95		1,262.38		2,781,786.64	96,622.47
Utah	428,348.10			10,110.31		438,458.41	20,381.37
Vermont	156,596.26		1.75	2,707.11	9.79	159,313.91	5,050.95
Virginia	1,720,442.81			8,947.26		1,729,390.07	89,135.77
Washington, including Alaska	1,743,770.56	15.91	239.39	98,287.63	56.57	1,842,370.06	111,190.64
West Virginia	819,593.31	58.98	22.48	8,959.89		828,634.66	31,890.98
Wisconsin	1,672,946.00	78.24	187.73	117,455.10	62.78	1,790,729.91	94,317.37
Wyoming	114,281.97			14,071.82		128,333.79	2,032.42
Total	107,307,911.25	204,938.19	66,890.66	7,399,542.53	52,986.12	115,032,288.75	6,791,899.71

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

Alaska	\$55,441.97			\$5,520.52		\$60,962.49	
California	9,358,698.05	\$9,266.22	\$1,895.44	1,042,924.95	\$4,798.07	10,417,477.44	\$639,731.61
District of Columbia	877,927.79	4,390.01	138.70	131,334.94		1,013,791.44	68,165.99
Illinois	7,382,215.23	14,778.90	4,926.12	704,325.09	2,505.59	8,108,750.93	727,373.58
Maryland	1,706,788.93	601.43	5,702.79	151,655.21	8.01	1,864,756.37	133,620.23
Massachusetts	2,855,547.61	694.75	1,339.90	176,186.66	2,136.00	3,035,904.91	189,168.83
New Jersey	2,953,014.74	946.20		357,508.01	1,166.46	3,312,633.41	244,942.99
New York	25,933,552.06	156,025.80	11,602.79	1,642,745.25	10,973.44	28,754,899.54	1,353,494.87
Ohio	4,881,949.29	292.43	9,577.88	371,482.20	2,286.36	4,965,586.15	404,565.44
Pennsylvania	6,311,426.75	3,814.47	4,555.10	320,370.99	686.97	6,640,854.29	571,139.41
Texas	3,885,001.54	983.47	2,417.70	108,180.35	272.47	3,996,855.53	189,169.81
Washington	1,688,328.59	15.91	239.39	92,787.11	56.57	1,781,407.57	111,190.64

* Rate of tax applicable to all admissions on and after Oct. 1, 1941.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories—Con.

Collection districts	Employment taxes						Total all employ-ment taxes
	Carriers			Other than carriers—Federal Insurance Contributions Act (2 per cent of the taxable wages)	Employees of 8 or more, Federal Unemployment Tax Act (3 per cent of taxable pay roll)	Total Federal Insurance Contributions Act and Federal Unemployment Tax Act	
	Railroad employ-ment compensa-tion, 6 per cent of the taxable compensation	Railroad employ-ees' representa-tives' tax, 6 per cent of the taxable compensation	Total carriers taxes				
Alabama	\$805,031.28		\$805,031.28	\$8,087,177.76	\$1,034,049.20	\$9,121,226.96	\$9,926,258.34
Arizona	16,528.24		16,528.24	1,351,881.36	160,793.83	1,612,675.19	1,529,203.43
Arkansas	92,023.17		92,023.17	2,597,962.32	326,948.86	2,924,911.18	3,018,934.35
First California	8,684,982.49	\$317.14	8,685,299.63	26,794,146.85	3,303,567.16	30,097,713.81	38,783,013.44
Sixth California	618,793.40	143.71	618,937.11	31,994,206.02	4,005,145.32	35,999,351.84	36,618,288.95
Colorado	1,483,747.69	10.85	1,483,758.54	4,758,154.67	604,828.69	5,362,983.36	6,846,741.90
Connecticut	3,061,410.97	20.40	3,061,431.37	21,226,776.00	2,787,471.65	24,014,247.65	27,075,679.02
Delaware	309.76	146.42	456.18	8,432,580.49	1,003,421.92	9,436,002.41	9,436,458.59
Florida	439,673.98		439,673.98	6,573,376.10	834,202.06	7,407,478.16	7,847,152.14
Georgia	1,322,613.84		1,322,613.84	9,615,863.00	1,241,910.21	10,880,386.85	12,180,392.05
Hawaii	99,600.28		99,600.28	2,653,718.35	429,431.44	3,083,149.79	3,182,750.02
Idaho	60,358.55	2.60	60,361.15	1,583,549.39	197,832.86	1,781,382.25	1,821,743.40
First Illinois	24,119,314.18	1,798.94	24,121,113.12	70,004,373.05	9,564,821.68	79,586,194.73	103,690,907.85
Eighth Illinois	207,994.72	122.18	208,116.90	7,553,267.36	983,938.43	8,537,205.79	8,745,322.69
Indiana	153,252.47	95.06	153,347.53	17,991,849.51	2,346,069.34	20,338,816.85	20,492,166.38
Iowa	202,236.43	61.91	202,298.34	7,605,978.37	957,192.28	8,563,170.60	8,765,468.94
Kansas	5,299,235.24	1,249.62	5,300,504.86	4,030,727.22	519,716.56	4,550,443.78	9,850,948.64
Kentucky	3,326,290.60	323.10	3,326,613.70	6,698,481.32	966,349.31	7,664,830.63	10,991,444.33
Louisiana	425,639.39		425,639.39	6,640,466.43	944,561.80	7,585,028.28	8,010,667.87
Maine	641,521.86		641,521.86	3,964,700.17	497,140.45	4,461,842.62	5,103,362.48
Maryland, including District of Columbia	12,994,465.22	451.83	12,994,917.05	16,707,930.40	2,405,388.58	19,113,318.98	32,106,334.03
Massachusetts	1,942,415.14		1,942,415.14	39,642,994.17	5,349,446.53	44,994,440.70	46,934,855.84
Michigan	1,519,176.71		1,519,176.71	58,990,325.66	7,549,534.09	66,539,859.77	68,059,036.48
Minnesota	8,461,945.76	95.89	8,462,041.65	12,158,366.92	1,603,168.59	13,761,535.51	22,223,576.86
Mississippi	109,328.46	9.74	109,338.20	3,563,052.36	316,307.01	2,879,359.37	2,988,697.87
First Missouri	8,225,628.49	1,117.92	8,226,746.41	15,096,049.54	1,972,772.34	17,038,821.88	25,265,568.29
Sixth Missouri	734,980.40	337.46	735,317.86	6,964,207.92	942,055.22	7,906,263.14	8,641,581.06
Montana	65,361.73		65,361.73	1,357,753.65	160,284.00	1,518,038.55	1,583,400.28
Nebraska	6,512,126.98	118.20	6,512,245.18	3,821,587.66	441,952.80	3,963,540.46	10,475,785.64
Nevada	9,878.67		9,878.67	848,210.32	127,574.12	775,784.44	785,663.11
New Hampshire	3,915.72		3,915.72	2,487,440.92	311,016.94	2,778,457.86	2,782,373.58
First New Jersey	3,223.63	23.90	3,247.53	7,195,642.37	953,927.93	8,149,570.80	8,152,822.83
Fifth New Jersey	1,456,320.82	265.50	1,456,586.32	27,287,824.15	3,748,148.64	31,035,772.79	32,492,359.11
New Mexico	2,059.29		2,059.29	856,988.44	95,053.21	952,021.65	954,080.94
First New York	3,239.76	58.91	3,298.67	19,927,788.43	2,595,849.73	22,523,638.16	22,526,986.83

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

Alaska	\$2.70		\$2.70	\$344,417.73	\$34,188.07	\$378,605.80	\$378,608.50
California	9,303,775.39	\$460.85	9,304,236.24	58,788,352.67	7,308,172.98	66,097,065.65	75,401,302.99
District of Columbia	5,376,058.67	294.99	5,376,353.66	5,187,648.67	757,889.87	5,945,038.54	11,321,391.80
Illinois	24,327,308.90	1,921.12	24,329,230.02	77,557,640.41	10,548,780.11	88,106,400.52	112,435,630.54
Maryland	7,615,406.55	157.44	7,615,563.99	11,520,261.53	1,547,998.91	13,163,278.44	20,786,849.33
Massachusetts	8,969,908.95	1,455.38	8,971,364.33	22,030,257.46	2,914,827.56	24,946,084.99	33,907,149.35
Minnesota	1,459,549.45	269.40	1,459,818.85	4,483,267.52	4,702,076.87	9,185,344.39	10,645,181.84
New Jersey	26,124,720.77	1,012.52	26,125,733.29	177,421,607.40	24,556,739.90	201,978,347.80	228,104,080.90
New York	10,058,964.66	939.70	10,059,904.36	63,304,699.61	8,498,998.17	71,803,898.76	81,863,599.04
Ohio	24,831,081.67	4,800.81	24,835,882.48	81,084,815.50	11,877,010.87	102,961,828.77	127,847,708.05
Pennsylvania	5,925,832.95	143.28	5,925,976.23	19,971,640.13	2,811,305.41	22,787,245.54	28,708,921.77
Texas	181,753.38		181,753.38	12,149,751.80	1,439,662.36	13,589,414.16	13,721,168.54

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories—Con.

Collection districts	Miscellaneous taxes							
	Bituminous Coal Act of 1937		Sugar, per pound, approximately 1/2 cent	Telegraph, telephone, cable, and radio messages	Leased wires, 5 per cent	Local telephone service, 6 per cent from Oct. 1, 1941	Transportation of oil by pipe line, 4 1/2 per cent	Leases of safe deposit boxes, 11 per cent to Oct. 1, 1941; 20 per cent thereafter
	Per ton, 1 cent	Of the value of disposals by noncode mines, 19 1/2 per cent						
Alabama	\$173,854.48	\$412.07		\$45,123.44	\$3.00	\$15,639.04		\$15,128.36
Arizona	8.69			6,767.52	478.86			8,463.77
Arkansas	28,085.66			31,079.25		13,450.81	\$20,478.24	11,220.91
First California	10.74		\$9,453,852.88	2,028,242.07	91,476.48	1,521,785.07	434,192.01	289,274.58
Sixth California	27,172.11		26,756.97	1,203,390.46	149,842.09	1,276,180.93	399,526.85	127,733.34
Colorado	71,046.69		8,573,156.16	838,184.20	21,280.88	620,753.20	2,570.01	33,478.00
Connecticut				638,168.48	78,801.80	360,005.89		69,218.58
Delaware				504.91		117.96	471.55	10,583.43
Florida			57,735.62	290,785.65	137.18	12,340.38		43,936.92
Georgia	4.92		2,303,798.91	3,420,674.71	44,422.22	1,502,790.00	99,820.63	21,772.17
Hawaii			385,831.90	53,974.50	953.51	69,752.27		7,176.45
Idaho	317.77		87,721.87	9,545.32	45.97		41.69	9,817.39
First Illinois	510,030.65	49.92	3,250.00	2,414,439.41	217,574.02	2,474,013.45	219,790.49	318,216.06
Eighth Illinois	100,709.59	12,157.40		129,540.06	3,587.04	95,151.46	21,132.45	53,867.31
Indiana	244,017.18	4,127.98	164,985.32	813,076.07	18,075.57	553,591.06	34,287.38	71,028.40
Iowa	25,997.33	8,379.55		145,409.92		114,055.74		62,686.94
Kansas	35,797.14	42.45	159,619.98	111,841.60	411.81	83,341.53	43,112.72	34,727.46
Kentucky	330,734.68	1,303.46		55,545.54	851.83	61,471.23	43,997.93	27,206.53
Louisiana			8,344,651.17	21,318.64	4.97	4,018.95	543,523.28	28,158.58
Maine				19,045.28	135.27	8,361.31	26.85	21,546.96
Maryland, including District of Columbia	26,354.94	77.65	1,895,065.00	1,048,945.10	24,459.37	765,138.73	44.80	79,422.63
Massachusetts	75,607.19		1,833,366.84	2,061,666.54	80,602.35	1,697,761.94	3,096.82	188,155.46
Michigan	36,826.17		1,872,279.92	1,128,390.70	65,560.75	1,186,596.48	66,097.81	120,984.12
Minnesota	27,666.86			97,927.84	80.64	72,977.95		69,268.17
Mississippi				4,883.83	3.00	1,476.68	1,645.42	8,551.84
First Missouri	66,758.89			3,229,038.18	79,780.56	1,905,781.22	1,541.83	75,378.03
Sixth Missouri	45,114.94	1,192.59		102,406.10		44,408.15	369,076.24	39,819.75
Mantana	9,645.79	186.41		11,327.00		5,534.84	13,634.39	13,194.00
Nehraska				1,298,294.99	38,860.68	1,001,935.59	3,473.44	27,854.33
Nevada				23,110.76	88.59	4,502.97		4,095.73
New Hampshire				5,239.30		3,057.65		13,199.01
First New Jersey				10,708.55	821.13	3,212.24		32,683.28
Fifth New Jersey			11,275.97	1,162,423.57	236,267.15	985,183.30		137,104.36
New Mexico	13,317.09			3,862.73			1,018.30	4,497.39
First New York			1,754,108.27	4,754.08	6,842.63	88.29		102,024.22
Second New York	41,198.33		19,784,711.14	14,512,294.92	1,601,991.07	5,225,089.69	1,340,285.53	365,611.38

Third New York	136,213.61			989.01	91,410.82	11.24	498,485.79	55,822.17
Fourteenth New York			1,030,437.31	72,795.68	7,413.91	39,515.67		83,613.16
Twenty-first New York				46,793.08		24,956.60		38,828.20
Twenty-eighth New York	56.92			211,756.44	2,289.64	208,705.88	4,129.79	56,096.85
North Carolina				275,457.41	152.33	86,553.66		18,900.83
North Dakota				23,108.19		12,729.95		6,677.70
First Ohio	78,110.75			289,008.49	16,958.75	305,975.11	29,895.59	46,465.36
Tenth Ohio	23,037.12		247,183.46	156,079.49	434.62	102,791.78	636,674.74	36,711.98
Eleventh Ohio	107,411.63	1,610.33		99,312.98	530.98	67,610.91	248.95	26,895.62
Eighteenth Ohio	382,077.97	125.45		1,411,639.09	47,822.04	1,214,348.14	389,063.69	71,806.01
Oklahoma	14,452.27			39,943.86	210.03	12,468.00	2,695,372.83	23,894.65
Oregon	179.28			35,342.29	164.68	13,499.71	2.09	44,884.81
First Pennsylvania	297,307.19		5,168,974.95	2,562,296.69	118,626.68	1,495,075.00	627,325.22	156,648.66
Twelfth Pennsylvania	112,948.10	114.39		45,840.34	15.77	26,195.10		30,724.80
Twenty-third Pennsylvania	1,246,587.36	3,631.14		220,835.80	9,118.70	188,166.77	1,210,777.06	104,566.38
Rhode Island				2,308.63				27,863.10
South Carolina				62,139.55	2,251.49	22,927.57		7,733.75
South Dakota	1,265.84	28.55		80,286.63	390.65	59,538.59		8,713.32
Tennessee	103,592.58	478.12		72,049.92	48.18	37,192.97		28,760.60
First Texas			2,030,645.19	62,527.07	1,797.08	19,194.59	2,780,082.08	42,474.65
Second Texas	119.04		5,030.72	385,792.88	3,273.05	120,434.12	866,285.62	35,052.77
Utah	55,237.25		2,864,893.79	5,265.72	173.82	1,357.45	64,095.98	9,775.71
Vermont				12,528.47	18.59	5,657.05		7,312.67
Virginia	192,830.88	37.26		559,594.35	3,170.29	150,429.14		30,024.02
Washington, including Alaska	11,326.30			168,431.12	1,328.82	80,815.86	2,558.89	76,684.14
West Virginia	725,502.60	8,777.78		296,716.76	7,698.78	156,625.75	4,679.40	16,130.03
Wisconsin			170,469.72	857,343.89	9,201.05	647,580.25		82,410.85
Wyoming	64,942.57	739.30		4,644.44		1,580.55	2,338.26	5,377.68
Total	5,435,437.09	43,471.80	68,229,803.06	45,141,027.85	3,060,310.78	26,791,432.95	13,474,822.61	3,662,535.73

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

Alaska	\$1,215.84			\$10,557.31		\$4,424.55		\$1,311.27
California	27,182.85		\$9,480,609.85	3,232,172.53	\$241,318.57	2,797,966.00	\$833,718.86	367,007.92
District of Columbia				436,334.61	10,375.85	333,633.74		33,772.22
Illinois	610,740.24	\$12,207.32	3,250.00	2,543,979.47	221,251.06	2,569,164.92	240,922.95	372,063.39
Maryland	26,354.94	77.65	26,662.16	612,610.49	14,083.52	431,604.99	44.80	45,650.41
Missouri	111,873.83	1,192.59		3,331,444.28	79,780.56	1,950,189.38	370,618.07	115,197.78
New Jersey			11,275.97	1,173,132.12	237,068.28	988,395.64		169,787.59
New York	177,468.86		22,569,256.72	14,849,383.21	1,709,898.07	5,498,367.37	1,842,851.11	702,095.98
Ohio	590,637.47	1,735.78	247,183.46	1,956,090.05	65,746.39	1,690,725.34	1,055,902.98	171,678.97
Pennsylvania	1,856,842.65	3,745.53	5,168,974.95	2,828,974.83	127,761.15	1,709,436.87	1,838,102.28	291,939.64
Texas	119.04		2,035,675.91	448,319.95	5,070.13	139,628.71	3,646,367.70	77,527.42
Washington	10,110.46			157,873.81	1,328.82	76,391.31	2,558.89	75,372.87
Puerto Rico			1,868,402.84					

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1942, by collection districts, States, and Territories—Con.

Collection districts	Miscellaneous taxes							
	Bituminous Coal Act of 1937		Sugar, per pound, approximately 1/2 cent	Telegraph, telephone, cable, and radio messages	Leased wires, 5 per cent	Local telephone service, 6 per cent from Oct. 1, 1941	Transportation of oil by pipe line, 4 1/2 per cent	Leases of safe deposit boxes, 11 per cent to Oct. 1, 1941; 20 per cent thereafter
	Per ton, 1 cent	Of the value of disposals by noncode mines, 10 1/4 per cent						
Alabama	\$173,854.48	\$412.07		\$45,123.44	\$3.00	\$15,639.04		\$15,128.36
Arizona	8.69			6,757.52	478.86			8,463.77
Arkansas	20,035.66			31,079.25		13,450.81	\$20,478.24	11,220.91
First California	10.74		\$9,453,852.88	2,028,242.07	91,476.48	1,521,785.07	434,192.01	239,274.58
Sixth California	27,172.11		26,756.97	1,203,930.46	149,842.09	1,276,180.93	369,528.85	127,733.34
Colorado	71,046.69		8,573,156.16	838,184.20	21,260.88	620,783.20	2,570.01	33,478.00
Connecticut				638,168.48	78,801.80	360,005.89		69,218.53
Delaware				504.91		117.96	471.55	10,583.43
Florida			57,735.62	290,785.65	137.18	12,340.38		43,936.92
Georgia	4.92		2,303,798.91	3,420,674.71	44,422.22	1,602,790.60	99,820.63	21,772.17
Hawaii			385,831.90	53,974.50	953.51	69,752.27		7,176.45
Idaho	317.77		87,721.87	9,545.32	45.97		41.69	9,817.39
First Illinois	510,030.65	49.92	3,250.90	2,414,439.41	217,674.02	2,474,013.46	219,790.49	318,216.08
Eighth Illinois	100,709.59	12,157.40		129,540.06	3,587.04	95,151.46	21,132.46	58,867.31
Indiana	244,017.18	4,127.98	164,985.32	813,076.07	18,076.57	553,591.06	34,237.38	71,028.40
Iowa	25,997.33	8,370.55		145,409.92		114,065.74		62,686.94
Kansas	35,797.14	42.46	159,619.98	111,841.60	411.81	83,341.53	43,112.72	34,727.46
Kentucky	330,734.68	1,303.46		55,545.54	851.83	61,471.23	43,997.93	27,206.53
Louisiana			8,344,651.17	21,318.64	4.97	4,018.95	543,523.28	28,158.58
Maine				19,045.28	135.27	8,361.31	26.85	21,546.96
Maryland, including District of Columbia	26,354.94	77.65	1,895,065.00	1,048,945.10	24,459.37	765,138.73	44.80	79,422.63
Massachusetts	75,607.19		1,833,366.84	2,061,666.54	80,602.35	1,697,761.94	3,096.82	188,155.46
Michigan	36,826.17		1,872,279.92	1,128,390.70	65,560.75	1,186,596.48	66,097.81	120,984.12
Minnesota	27,666.86			97,927.84	80.64	72,977.96		69,268.17
Mississippi				4,883.83	3.00	1,476.68	1,645.42	8,551.84
First Missouri	66,758.89			3,220,038.18	79,780.66	1,905,781.22	1,541.83	75,378.03
Sixth Missouri	45,114.94	1,192.59		102,406.10		44,408.16	369,076.24	39,819.75
Montana	9,645.79	186.41		11,327.00		5,534.34	13,634.39	13,194.00
Nebraska				1,298,294.99	38,860.68	1,001,935.59	3,473.44	27,854.23
Nevada				23,110.76	88.59	4,502.97		4,095.73
New Hampshire				5,239.30		3,057.65		13,199.01
First New Jersey				10,708.55	821.13	3,212.24		32,683.28
Fifth New Jersey			11,275.97	1,162,423.67	236,267.15	985,183.30		137,104.36
New Mexico	13,317.09			3,822.73			1,018.30	4,497.39
First New York			1,754,108.27	4,754.08	6,842.63	88.29		102,024.22
Second New York	41,198.33		19,784,711.14	14,512,294.92	1,601,991.07	5,225,089.89	1,340,235.53	365,611.38

Third New York	136,213.61			969.01	91,410.82	11.24	498,485.79	55,822.17
Fourteenth New York			1,030,437.31	72,795.68	7,412.91	39,515.67		83,613.16
Twenty-first New York				46,793.08		24,956.60		38,928.20
Twenty-eighth New York	56.92			211,756.44	2,239.64	208,705.88	4,129.79	56,086.85
North Carolina				275,457.41	152.33	86,553.66		18,900.83
North Dakota				23,108.19		12,729.95		6,677.70
First Ohio	78,110.75			289,008.49	16,958.75	305,975.11	29,895.59	46,465.36
Tenth Ohio	23,037.12		247,183.46	156,079.49	434.62	102,791.78	636,674.74	26,711.98
Eleventh Ohio	107,411.63	1,610.33		99,312.98	530.98	67,610.31	248.96	20,895.62
Eighteenth Ohio	382,077.97	125.45		1,411,689.09	47,822.04	1,214,348.14	389,063.69	71,800.01
Oklahoma	14,462.27			39,943.86	210.03	12,488.00	2,695,372.83	23,894.65
Oregon	179.28			35,342.29	164.68	13,489.71	2.09	44,884.81
First Pennsylvania	207,307.19		5,168,974.95	2,562,298.69	118,626.68	1,495,075.00	627,325.22	156,648.66
Twelfth Pennsylvania	112,848.10	114.39		45,840.34	16.77	26,195.10		30,724.80
Twenty-third Pennsylvania	1,245,587.36	3,631.14		220,856.80	9,118.70	189,166.77	1,210,777.06	104,566.38
Rhode Island				2,308.63				27,863.10
South Carolina				62,139.55	2,281.49	22,927.87		7,733.75
South Dakota	1,265.84	28.55		80,286.63	390.65	59,538.59		8,713.32
Tennessee	103,592.58	478.12		72,049.92	48.18	37,192.97		23,766.80
First Texas			2,030,645.19	62,527.07	1,797.06	19,194.59	2,780,082.08	42,474.65
Second Texas	119.04		5,630.72	385,732.88	3,273.05	120,434.12	869,285.62	35,052.77
Utah	55,237.25		2,864,893.79	5,265.72	173.82	1,357.45	64,095.93	9,775.67
Vermont				12,523.47	18.59	5,557.05		7,312.67
Virginia	192,830.88	37.26		659,594.36	3,170.29	150,429.14		30,024.02
Washington, including Alaska	11,326.30			168,431.12	1,328.82	80,815.86	2,558.89	76,684.14
West Virginia	725,502.60	8,777.78		296,716.75	7,698.76	156,625.76	4,679.40	16,130.03
Wisconsin			170,469.72	857,343.89	9,201.05	647,580.25		82,410.85
Wyoming	64,942.57	739.30		4,644.44		1,590.55	2,338.26	5,377.68
Total	5,435,437.09	43,471.80	68,229,803.06	45,141,027.85	3,090,310.78	26,791,432.95	13,474,822.61	3,662,635.73

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

Alaska	\$1,215.84			\$10,557.31		\$4,424.55		\$1,311.27
California	27,182.85		\$9,480,609.85	3,232,172.53	\$241,318.57	2,797,966.00	\$833,718.86	367,007.92
District of Columbia				436,334.61	10,376.85	333,633.74		33,772.22
Illinois	610,740.24	\$12,207.32	3,250.00	2,543,979.47	221,261.06	2,669,164.92	240,922.95	372,083.39
Maryland	26,354.94	77.65	26,662.16	612,610.49	14,063.52	431,504.99	44.80	45,650.41
Missouri	111,873.83	1,192.59		3,331,444.28	79,780.56	1,950,189.38	370,618.07	115,197.78
New Jersey			11,275.97	1,173,132.12	237,088.28	988,395.64		169,787.69
New York	177,468.86		22,569,256.72	14,849,383.21	1,709,898.07	5,498,367.37	1,842,851.11	702,095.98
Ohio	590,637.47	1,735.78	247,183.46	1,956,090.05	65,746.39	1,690,725.34	1,055,902.98	171,878.97
Pennsylvania	1,656,842.65	3,745.53	5,168,974.95	2,828,974.83	127,761.15	1,709,436.87	1,838,102.28	291,939.84
Texas	119.04		2,035,675.91	448,319.95	5,070.13	139,628.71	3,646,367.70	77,527.42
Washington	10,110.46			157,873.81	1,328.82	76,391.31	2,558.89	75,372.87
Puerto Rico			1,868,402.84					

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1948, by collection districts, States, and Territories—Con.

Collection districts	Miscellaneous taxes—Continued						Grand total, all internal revenue taxes
	Tax on use of motor vehicles, \$5 per year per vehicle (effective Feb. 1, 1942)	Tax on use of boats—rates vary with length of boat	Bowling alleys, pool tables, etc., \$10 for each table or alley ¹	Coin-operated devices, \$10 per year, except gaming devices, \$50 ¹	Transportation of persons, 5 per cent ¹	Other miscellaneous receipts (Including old repealed taxes)	
Alabama	\$802,942.66	\$4,170.25	\$12,420.78	\$48,364.05	\$82,055.00		\$67,381,008.97
Arizona	308,161.58	50.06	10,431.48	40,898.96	4,432.88	\$32.66	13,538,628.20
Arkansas	569,268.58	232.22	13,960.48	44,864.06	18,014.04		29,030,210.83
First California	6,135,207.63	7,510.18	26,837.95	218,006.99	1,029,329.82	19,354.93	383,790,370.87
Sixth California	15,188.76	16,895.95	53,273.82	127,244.92	362,250.26	70.00	371,953,886.66
Colorado	658,080.77	77.14	19,316.33	49,842.65	82,171.08		67,741,119.53
Connecticut	1,457,164.57	3,082.09	23,917.27	55,745.95	877,339.65	500.00	313,460,836.60
Delaware	219,956.52	1,142.52	3,855.06	13,025.78	1,147.06		208,104,767.89
Florida	1,118,960.02	10,777.35	19,425.55	64,588.92	491,099.89	55.16	98,281,922.53
Georgia	1,006,755.97	404.96	17,495.60	100,660.15	189,086.68	143.36	102,330,204.90
Hawaii	140,961.47		7,789.49	21,687.18	51,844.08		32,416,909.47
Idaho	221,985.34	917.01	7,820.97	140,973.06	6,192.57		12,975,177.26
First Illinois	4,499,253.52	8,232.37	80,865.36	242,248.70	3,654,684.08	72,856.97	890,249,640.26
Eighth Illinois	16,092.98	1,730.32	55,558.62	172,637.18	32,308.11	246.89	205,901,385.96
Indiana	1,978,987.30	1,037.86	61,021.33	274,377.81	95,787.05	186.64	327,909,178.87
Iowa	2,048,369.74	1,501.36	46,286.68	177,898.37	7,640.79	1,778.92	67,207,490.28
Kansas	1,368,998.13	95.30	29,614.15	63,994.10	425,358.96	7.60	62,696,635.23
Kentucky	990,559.86	1,874.94	22,625.07	202,381.54	441,814.85	542.83	264,826,237.26
Louisiana	974,810.68	8,147.13	11,740.18	224,960.33	268,209.72	1,025.48	105,330,751.90
Maine	416,562.22	4,096.00	19,437.05	16,167.79	65,672.92	5.10	36,671,908.97
Maryland, including District of Columbia	1,676,514.35	22,027.42	63,161.43	153,557.29	1,010,536.03	1,632.76	317,244,502.41
Massachusetts	2,285,074.05	10,234.68	71,652.74	71,070.54	291,519.21	11,877.05	441,913,008.46
Michigan	3,664,050.52	14,721.94	86,731.33	140,325.66	208,479.28	681.54	788,011,816.87
Minnesota	2,068,286.70	3,515.32	35,553.02	327,706.09	584,070.15	132.22	148,965,771.06
Mississippi	540,945.78	1,415.48	9,160.38	98,469.74	6,198.62	92.35	24,390,875.49
First Missouri	1,060,482.56	1,808.54	24,373.32	54,174.62	515,093.37	68.04	226,488,877.61
Sixth Missouri	971,847.23	717.24	20,704.56	32,127.55	311,824.78	78.27	17,870,937.99
Montana	354,156.32	49.74	5,962.12	14,339.82	4,339.82		71,332,333.44
Nebraska	841,832.91	125.97	21,672.09	48,906.57	519,629.69	70.69	48,540,779.41
Nevada	95,678.32	170.30	2,505.84	108,356.44	4,708.13		11,564,456.32
New Hampshire	246,522.35	746.05	15,521.94	16,765.71	5,243.31	63	21,046,624.68
First New Jersey	7,716.92	3,038.42	15,933.28	48,210.76	26,796.95	360.43	80,903,636.18
Fifth New Jersey	2,636,252.14	4,733.62	46,514.64	56,377.14	298,614.68	1,745.23	415,468,081.53
New Mexico	233,811.34	224.10	7,514.35	22,253.64	17,731.12	290.16	8,999,305.63
First New York	25,722.25	12,413.12	45,368.29	63,332.44	557,700.78	3,863.80	251,966,364.27
Second New York	5,102,405.41	3,580.15	9,079.04	13,171.92	289,180.82	5,615.33	983,896,854.94
Third New York	80,095.08	3,627.64	19,942.83	25,701.33	1,830,182.30	53,649.50	852,944,193.66
Fourteenth New York	64,755.43	8,247.65	36,278.96	61,720.61	46,752.26	30.22	224,035,934.82
Twenty-first New York	83,074.26	4,439.32	27,258.86	67,046.45	11,389.26	7.65	85,933,751.27
Twenty-eighth New York	20,625.47	4,441.66	30,723.14	112,122.61	27,344.44	1,071.89	184,561,634.20
North Carolina	1,912,842.86	1,606.52	29,249.38	18,197.87	328,247.86	7.65	490,816,868.99
North Dakota	836,756.09	39.66	9,082.18	10,894.62	3,665.93		6,072,776.68
First Ohio	1,948,159.18	1,648.11	17,503.45	83,662.55	72,101.19	334.24	238,960,289.95
Tenth Ohio	44,898.21	8,475.39	18,795.65	125,633.19	28,120.77		104,131,145.89
Eleventh Ohio	28,017.82	814.20	18,425.52	51,288.14	20,285.19	313.74	53,381,712.24
Eighteenth Ohio	2,968,241.48	5,051.22	39,699.99	147,276.18	644,915.24	204.81	532,181,047.85
Oklahoma	1,226,254.56	370.33	24,382.24	1,196.88	136,283.62	6.00	112,104,728.53
Oregon	739,276.19	2,925.24	13,997.23	117,337.80	39,390.80	65.02	58,863,170.53
First Pennsylvania	3,136,415.06	7,130.42	54,280.55	288,889.66	2,955,846.85	758.42	549,378,208.84
Twelfth Pennsylvania	8,755.56	13.38	13,545.67	77,224.08	40,408.14		113,528,668.43
Twenty-third Pennsylvania	2,102,826.97	2,068.58	49,836.82	260,699.05	96,287.41	9,378.75	500,813,334.28
Rhode Island	510,961.25	2,171.57	8,670.80	23,633.36	24,215.17	27.63	85,594,996.64
South Carolina	13,718.44	1,357.83	11,746.67	20,517.86	17,544.75		47,981,909.74
South Dakota	898,177.28	63.40	13,043.01	9,128.85	9,047.73	4.80	6,706,266.86
Tennessee	991,247.72	1,684.08	21,857.93	46,961.91	225,716.22	84.93	92,444,617.64
First Texas	1,615,944.41	7,082.54	82,284.87	41,659.05	235,911.21	162.69	188,684,628.57
Second Texas	1,742,079.15	1,105.67	20,245.42	55,898.84	636,993.02	7,704.06	124,223,877.91
Utah	809,104.13	186.83	7,387.30	58,233.60	10,545.76		23,682,461.32
Vermont	192,258.60	549.00	5,037.44	25,451.50	32,365.17	1.69	16,710,603.55
Virginia	1,256,101.27	3,901.47	24,275.35	140,906.20	528,158.24	438.31	399,413,689.08
Washington, including Alaska	1,254,891.58	10,154.78	18,273.86	356,753.42	255,785.58	1,440.54	130,235,459.41
West Virginia	610,805.08	599.83	15,498.98	90,375.96	227,028.31	32,874.99	59,202,660.52
Wisconsin	2,063,790.03	2,132.09	37,527.65	527,050.33	29,957.66	12.38	235,198,956.08
Wyoming	153,988.50	2.11	4,514.20	59,601.53	5,319.01		8,893,728.04
Philippine Islands							191,033.82
Total	72,625,488.49	228,387.41	1,698,394.87	6,484,999.54	21,378,895.32	231,908.85	13,047,868,517.72

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

Alaska		\$694.99	\$890.89	\$4,365.34	\$27,754.14	\$104.00	\$4,015,534.93
California	\$6,150,896.39	24,406.13	80,111.77	345,251.91	1,391,580.08	19,424.93	755,744,257.53
District of Columbia	718,432.75	5,206.41	15,562.15	12,529.05	436,634.57	1,126.94	84,285,973.75
Illinois	4,616,846.56	9,662.69	139,423.98	414,885.88	3,686,962.19	73,103.86	1,096,148,026.12
Maryland	958,081.60	16,821.01	47,599.28	141,028.24	573,901.36	505.82	296,692,226.62
Missouri	2,032,320.79	2,525.78	46,077.88	86,302.17	826,918.15	146.31	296,369,815.70
New Jersey	2,643,969.06	7,772.04	62,448.02	104,587.90	325,411.63	2,105.66	496,371,717.71
New York	5,466,577.90	26,749.44	168,649.12	343,095.26	2,762,549.86	64,258.39	2,583,337,733.36
Ohio	4,989,316.69	10,988.92	94,424.61	407,860.06	765,422.39	852.79	528,684,145.93
Pennsylvania	5,247,998.55	9,242.38	117,662.84	624,812.64	3,092,542.40	19,132.17	1,163,720,211.55
Texas	3,358,023.56	8,188.21	102,530.29	97,555.89	872,904.23	7,866.75	312,908,506.48
Washington	1,254,891.58	9,519.79	17,383.47	352,388.08	228,031.44	1,336.54	126,219,854.48
Puerto Rico							2,316,302.04

¹ Tax levied Oct. 1, 1941.

TABLE 2.—Comparative internal revenue collections, fiscal years 1941 and 1942, by collection districts, States, and Territories 1

Collection districts	Location of collector's office	Corporation			Individual			Total income taxes		
		1941	1942	Per cent of increase (or decrease, -)	1941	1942	Per cent of increase (or decrease, -)	1941	1942	Per cent of increase (or decrease, -)
Alabama	Birmingham	\$7,170,684.77	\$16,306,049.77	127.4	\$6,812,865.23	\$22,794,328.66	234.6	\$13,983,550.00	\$39,100,378.43	179.6
Arizona	Phoenix	1,381,125.43	2,445,291.24	77.1	2,093,005.18	6,855,596.02	237.2	3,414,130.61	9,300,887.26	172.4
Arkansas	Little Rock	3,332,167.17	6,183,315.16	85.6	3,383,086.81	12,404,761.05	266.7	6,715,253.98	18,588,076.21	176.8
First California	San Francisco	46,755,217.28	90,323,361.52	93.2	39,314,341.96	97,746,204.41	148.6	86,069,559.24	188,069,565.93	118.5
Sixth California	Los Angeles	32,978,751.73	54,323,697.90	64.7	56,019,458.17	160,457,089.31	186.4	88,998,209.90	214,780,787.21	141.3
Colorado	Denver	8,793,265.51	16,150,515.08	72.3	8,440,072.58	19,375,455.19	129.5	17,233,338.09	34,525,970.27	100.3
Connecticut	Hartford	42,537,792.01	69,312,285.51	62.9	41,626,640.67	88,858,951.58	113.5	84,104,432.68	158,171,237.09	87.9
Delaware	Wilmington	72,440,158.40	81,666,745.25	12.7	34,294,170.03	38,745,445.46	13.0	106,734,328.43	120,412,190.71	12.8
Florida	Jacksonville	8,738,881.23	16,217,057.82	74.1	25,648,312.89	46,600,962.74	82.8	34,387,194.12	62,118,010.56	80.6
Georgia	Atlanta	16,324,836.93	26,197,270.44	60.5	12,851,245.36	32,522,440.36	153.1	29,176,082.29	58,719,710.80	101.3
Hawaii	Honolulu	4,939,931.74	9,406,247.83	90.4	3,973,438.45	11,274,272.51	183.7	8,913,370.19	20,680,520.34	132.0
Idaho	Boise	2,236,606.53	3,898,906.75	74.3	1,100,552.12	4,400,682.51	299.9	3,337,156.65	8,299,589.28	148.7
First Illinois	Chicago	148,863,268.37	244,369,489.72	64.2	114,700,304.68	247,043,593.05	115.4	263,568,698.95	491,413,082.77	86.4
Eighth Illinois	Springfield	13,605,697.99	21,717,583.00	59.6	11,474,609.08	37,292,682.76	225.0	25,080,307.07	59,010,285.76	135.3
Indiana	Indianapolis	26,956,929.82	52,375,960.97	94.3	21,905,457.99	60,977,167.18	178.4	48,862,387.81	113,353,128.15	132.0
Iowa	Des Moines	9,967,474.76	15,724,255.32	57.8	7,739,317.56	26,227,624.40	238.9	17,706,792.31	41,951,879.72	136.9
Kansas	Wichita	6,698,503.98	10,892,708.96	65.1	6,074,989.80	24,132,440.53	375.5	11,673,493.78	35,025,149.49	200.0
Kentucky	Louisville	13,754,873.76	23,946,191.65	74.1	8,371,678.99	24,246,953.97	189.6	22,126,452.75	48,193,145.62	117.8
Louisiana	New Orleans	12,151,747.32	20,342,034.50	67.4	11,342,419.34	28,761,966.15	153.6	23,494,166.66	49,104,000.65	109.0
Maine	Augusta	6,007,193.86	10,439,481.15	108.5	5,267,841.19	12,462,544.33	137.4	10,285,035.05	22,922,025.48	123.3
Maryland	Baltimore	30,052,976.54	52,846,067.52	75.8	44,597,833.93	103,886,302.55	132.9	74,650,809.47	156,732,370.07	110.0
Massachusetts	Boston	58,969,765.52	130,527,988.60	121.3	61,157,837.93	125,833,714.95	105.8	120,127,603.45	256,361,703.55	110.9
Michigan	Detroit	203,118,641.56	187,151,356.89	-7.9	70,649,811.22	168,109,124.16	137.9	273,768,352.78	355,260,481.05	29.8
Minnesota	St. Paul	23,608,557.83	36,805,355.73	55.9	16,299,598.64	40,897,757.27	150.9	39,908,156.47	77,703,113.00	94.7
Mississippi	Jackson	2,387,730.15	4,447,369.40	86.3	2,666,710.59	11,237,178.88	321.4	5,054,440.74	15,684,548.28	210.3
First Missouri	St. Louis	34,068,118.45	57,647,707.44	69.3	23,843,979.36	51,153,358.07	114.5	57,902,087.81	108,801,083.51	87.9
Sixth Missouri	Kansas City	13,583,609.50	21,390,878.99	57.5	7,830,384.60	20,404,789.53	160.6	21,413,994.10	41,795,668.52	95.2
Montana	Helena	2,476,950.69	4,102,629.79	85.6	2,285,039.05	6,257,570.00	221.5	4,706,989.74	11,450,199.79	140.4
Nevada	Omaha	6,355,968.81	9,928,410.89	56.2	4,577,083.82	12,906,548.92	182.0	10,933,052.63	22,834,959.81	108.9
New Hampshire	Reno	2,102,718.20	2,659,317.92	25.5	2,868,130.51	5,951,414.76	107.5	4,970,843.71	8,610,732.68	73.2
First New Jersey	Portsmouth	2,397,343.45	4,414,116.52	24.1	3,518,946.85	9,022,709.46	156.5	5,914,230.30	13,436,825.98	127.2
Fifth New Jersey	Camden	9,157,636.78	17,523,938.28	61.4	14,504,903.78	28,507,113.33	96.5	23,661,939.56	46,031,051.61	94.5
New Mexico	Newark	50,494,563.62	81,367,261.87	61.1	55,205,484.70	123,377,482.00	123.5	105,700,048.22	204,744,743.87	93.7
Second New York	Albuquerque	726,394.50	1,209,376.30	66.5	2,004,760.93	4,961,083.20	147.5	2,731,155.43	6,170,459.50	125.9
Third New York	Brooklyn	22,481,830.26	38,573,518.41	72.0	33,338,015.11	87,297,276.64	161.8	55,819,845.37	125,970,795.05	125.7
Fourth New York	Customhouse, N. Y.	210,376,271.68	345,456,725.59	64.2	142,773,727.72	228,471,963.63	60.0	353,149,999.40	573,928,709.22	62.5

Third New York	110 E. 4th St., N. Y.	158,203,783.18	252,129,822.14	59.4	99,040,451.28	189,437,277.79	91.3	257,244,284.46	441,567,099.93	71.7
Fourteenth New York	Albany	27,006,850.46	47,743,194.73	76.8	23,973,567.81	57,066,202.19	138.0	50,979,418.27	104,809,396.92	105.6
Twenty-first New York	Syracusa	9,297,345.03	18,153,465.99	95.3	7,147,623.32	21,649,516.89	202.9	16,444,968.35	39,802,982.58	142.0
Twenty-eighth New York	Buffalo	23,304,955.44	53,105,147.11	37.6	19,384,928.44	51,561,910.24	166.0	47,689,883.88	104,667,057.35	119.5
North Carolina	Greensboro	24,182,034.00	43,645,828.62	80.5	13,254,622.34	32,300,340.34	144.4	37,436,656.34	78,036,168.96	105.8
North Dakota	Fargo	489,820.31	927,259.97	89.3	3,973,091.20	3,013,079.92	347.6	1,162,911.51	3,940,339.89	238.8
First Ohio	Cincinnati	29,176,801.83	48,273,599.42	65.5	22,593,662.55	56,502,739.90	150.1	51,770,464.38	104,778,339.92	102.4
Tenth Ohio	Toledo	17,977,496.01	38,612,702.33	114.8	9,597,548.17	24,227,272.11	152.4	27,575,044.18	62,839,974.44	127.9
Eleventh Ohio	Columbus	7,029,793.90	12,984,326.38	84.7	7,336,783.53	17,876,206.06	143.7	14,366,577.43	30,862,532.43	114.8
Eighteenth Ohio	Cleveland	66,675,993.70	184,780,932.92	181.4	36,877,233.61	106,368,329.60	188.4	102,553,227.31	291,149,262.62	183.9
Oklahoma	Oklahoma City	14,445,761.88	24,798,171.77	71.7	8,731,056.28	22,258,765.91	154.9	23,176,808.16	47,056,937.68	103.0
Oregon	Portland	6,259,534.98	11,779,558.25	88.2	5,934,821.90	21,886,308.39	268.4	12,194,356.88	33,645,866.64	175.9
First Pennsylvania	Philadelphia	63,187,900.12	109,480,863.68	73.3	63,683,653.88	144,900,232.95	127.2	126,871,554.00	254,171,096.61	100.3
Twelfth Pennsylvania	Seranton	14,886,992.13	28,434,619.46	91.0	6,986,573.94	17,552,476.12	151.2	21,873,565.97	45,987,095.58	110.2
Twenty-third Pennsylvania	Pittsburgh	72,685,812.58	128,483,959.12	76.7	53,295,854.79	107,697,618.14	102.1	125,981,667.37	236,161,677.26	87.4
Rhode Island	Providence	10,450,098.64	21,977,354.19	110.3	11,867,400.60	24,696,913.31	108.1	22,317,499.24	46,674,267.60	109.1
South Carolina	Columbia	5,628,781.26	14,967,660.95	165.9	3,487,674.40	11,506,608.18	229.9	9,116,455.66	26,474,269.13	190.4
South Dakota	Aberdeen	722,414.99	1,163,508.19	61.1	765,928.94	2,857,033.97	273.0	1,488,343.93	4,020,542.16	170.1
Tennessee	Nashville	12,211,765.97	20,138,602.12	64.9	12,515,874.43	33,721,109.08	169.4	24,727,640.40	53,859,711.20	111.8
First Texas	Austin	23,783,373.67	45,866,721.04	92.9	23,996,893.25	55,343,772.08	130.6	47,780,268.92	101,210,493.12	111.8
Second Texas	Dallas	16,968,667.91	28,022,440.56	74.4	17,898,968.89	48,691,673.11	172.0	33,966,796.80	76,714,113.67	125.8
Utah	Salt Lake City	3,425,843.18	6,220,833.64	81.6	1,926,389.87	6,125,484.14	218.0	5,352,233.05	12,346,317.78	130.7
Vermont	Burlington	2,257,025.62	3,776,713.81	67.3	1,975,797.79	4,653,619.72	135.8	4,232,823.41	8,430,333.63	99.2
Virginia	Richmond	26,308,825.81	37,650,909.70	43.1	17,065,097.22	49,632,878.51	190.8	43,373,928.03	87,285,788.21	101.2
Washington	Tacoma	14,521,553.64	29,626,663.77	104.0	12,072,207.28	44,937,036.95	272.2	26,593,760.92	74,563,702.72	180.4
West Virginia	Parkersburg	9,126,720.37	16,312,367.56	78.7	6,354,495.07	17,689,314.12	178.4	15,481,215.44	34,001,681.68	119.6
Wisconsin	Milwaukee	31,066,990.18	52,512,600.91	69.0	18,136,422.57	51,388,971.36	183.3	49,203,412.75	103,961,672.27	111.2
Wyoming	Cheyenne	721,984.77	1,343,048.08	86.0	1,592,920.62	4,529,141.27	184.3	2,314,905.39	5,872,189.35	153.7
Philippina Islands	Manila									
Total		1,851,987,990.58	3,069,273,346.07	65.7	1,417,655,126.69	3,262,800,389.86	130.2	3,269,643,117.17	6,332,073,735.93	93.7

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

Alaska		\$283,423.85	\$730,859.11	157.9	\$679,395.50	\$2,463,706.61	262.6	\$962,819.35	\$3,194,565.72	231.8
California		79,733,969.01	144,647,069.42	81.4	95,333,800.13	258,203,293.72	170.8	175,067,769.14	402,850,353.14	130.1
District of Columbia		8,125,892.70	15,432,704.45	89.9	15,355,444.70	43,100,085.39	180.7	23,481,337.40	58,537,789.84	149.3
Illinois		162,468,966.36	266,087,072.72	63.8	126,180,039.66	284,336,275.81	125.3	288,649,006.02	550,422,348.53	91.9
Maryland		21,927,082.84	37,413,363.07	70.6	29,222,858.05	60,756,553.04	107.9	51,149,940.89	98,169,916.11	

TABLE 2.—Comparative internal revenue collections, fiscal years 1941 and 1942, by collection districts, States, and Territories—Continued

Collection districts	Miscellaneous internal revenue (including excess profits)			Employment taxes, including carriers taxes			Total internal revenue collections		
	1941	1942	Per cent of increase (or decrease —)	1941	1942	Per cent of increase (or decrease —)	1941	1942	Per cent of increase (or decrease —)
Alabama	\$5,046,098.82	\$18,354,372.20	203.7	\$6,788,953.85	\$9,928,258.34	46.2	\$25,815,002.67	\$67,381,008.97	161.0
Arizona	1,506,941.19	2,708,532.51	79.7	1,252,473.49	1,529,203.43	22.1	6,173,550.29	13,688,623.20	119.3
Arkansas	3,618,594.70	7,423,200.27	105.1	2,315,026.17	3,018,934.35	30.4	12,648,874.35	29,030,210.83	129.5
First California	100,456,597.80	156,937,791.50	56.2	30,403,578.48	38,783,013.44	27.6	216,929,733.62	383,790,370.87	76.9
Sixth California	74,456,968.69	120,554,810.50	61.9	25,292,590.50	36,618,288.95	44.8	188,747,968.99	371,953,886.66	97.1
Colorado	18,808,451.15	26,368,407.36	40.2	5,500,390.74	6,846,741.90	24.5	41,542,179.98	67,741,119.53	63.1
Connecticut	39,822,798.82	128,213,920.49	222.0	19,235,174.89	27,075,679.02	40.8	143,222,406.39	313,460,835.60	118.9
Delaware	21,964,816.79	78,256,118.59	260.3	5,688,536.28	9,436,458.59	65.9	134,387,681.50	208,104,787.89	54.9
Florida	16,272,785.38	28,314,759.83	74.0	6,413,239.82	7,847,162.14	22.4	57,973,199.32	98,281,922.53	72.2
Georgia	13,708,672.48	31,430,102.05	128.3	9,314,763.35	12,180,392.05	30.8	52,259,518.12	102,330,204.90	95.8
Hawaii	3,404,191.33	8,553,639.11	151.3	1,673,804.88	3,182,750.02	90.2	13,991,366.40	32,416,909.47	131.7
Idaho	1,535,545.86	2,853,844.60	85.9	1,432,383.01	1,821,743.40	27.2	6,305,087.02	12,975,177.28	105.8
First Illinois	124,015,639.41	295,143,249.64	138.0	84,497,331.40	103,690,307.85	22.7	472,081,669.76	890,246,640.28	88.5
Eighth Illinois	105,204,877.99	138,145,797.41	31.3	6,907,525.64	8,745,322.69	26.6	137,192,710.70	205,901,385.86	50.1
Indiana	112,371,686.11	194,063,884.34	72.7	14,882,399.20	20,492,166.38	37.7	176,116,743.12	327,909,178.87	86.2
Iowa	7,874,070.22	16,490,141.57	109.4	7,279,322.81	8,765,468.94	20.4	32,860,185.34	67,207,490.23	104.5
Kansas	8,039,791.35	17,819,137.10	97.1	7,701,362.00	9,850,944.33	27.9	28,414,647.13	62,695,635.23	120.6
Kentucky	155,593,685.01	206,641,647.31	32.2	9,035,499.59	10,991,444.33	21.6	186,735,637.35	264,826,237.28	41.8
Louisiana	33,452,181.92	48,216,083.68	44.1	6,650,110.62	8,910,567.67	30.5	63,596,469.20	105,330,751.90	65.6
Maine	3,856,431.06	8,646,220.11	124.2	3,706,351.86	5,103,362.48	37.7	17,827,817.97	36,671,608.07	105.7
Maryland	54,292,426.90	128,403,898.31	62.3	25,248,530.56	32,108,284.03	27.2	184,191,766.93	317,244,502.41	72.2
Massachusetts	78,521,583.63	138,618,444.07	76.5	38,456,502.02	46,934,853.84	27.2	235,105,689.10	441,913,003.46	88.0
Michigan	171,484,374.28	384,692,299.34	112.7	62,609,038.83	68,059,036.48	29.4	497,861,765.89	788,011,816.87	88.3
Minnesota	30,242,885.71	49,039,081.20	62.2	18,220,328.34	22,223,576.86	22.0	88,371,370.52	148,965,771.06	68.6
Mississippi	2,188,698.54	6,717,628.64	161.2	2,093,006.32	2,988,697.57	42.8	9,336,145.60	24,390,875.49	161.3
First Missouri	59,874,037.79	92,432,246.01	81.7	20,022,606.15	25,265,568.29	26.2	128,798,741.75	226,488,877.81	75.8
Sixth Missouri	10,339,502.74	21,433,688.31	107.3	6,754,288.70	8,641,581.06	27.9	38,507,785.54	71,870,937.89	86.6
Montana	3,297,738.98	4,298,733.27	30.3	1,475,638.28	1,583,400.28	7.3	9,535,501.95	17,332,833.44	81.8
Nebraska	8,270,306.81	15,230,033.96	84.2	7,927,086.01	10,475,785.64	32.2	27,130,445.55	48,640,779.41	78.9
Nevada	1,131,617.32	2,168,090.53	91.6	603,443.21	785,603.11	30.2	6,705,904.24	11,564,496.32	72.5
New Hampshire	2,195,136.54	6,426,425.12	147.2	2,168,216.87	2,782,373.58	28.3	10,277,643.71	21,645,624.68	110.6
First New Jersey	11,304,933.79	28,719,761.74	138.4	5,948,207.33	3,152,822.83	37.1	40,915,130.69	80,903,630.18	97.7
Fifth New Jersey	96,620,846.48	178,230,978.55	84.5	24,838,039.82	32,492,359.11	30.8	227,158,954.52	415,468,081.53	82.9
New Mexico	1,023,961.52	1,874,764.89	83.2	766,156.60	954,080.94	24.5	4,521,273.55	8,999,305.03	99.0
First New York	70,242,003.37	108,468,632.39	47.3	17,971,203.72	22,526,938.83	25.4	144,033,052.46	291,966,364.27	74.9
Second New York	185,892,173.61	849,959,587.91	88.3	50,580,010.44	60,007,557.81	18.6	689,592,183.45	983,895,854.94	66.9
Third New York	157,796,845.65	311,029,731.25	97.1	86,588,561.68	100,347,362.68	15.9	601,629,641.79	862,944,193.86	79.0
Fourteenth New York	49,046,572.98	99,951,839.96	103.8	15,002,449.74	19,274,697.94	28.5	115,028,440.99	224,035,934.82	94.8

Twenty-first New York	11,829,435.02	36,803,822.22	211.1	7,147,349.49	9,326,946.17	30.5	35,421,746.86	85,933,751.27	142.6
Twenty-eighth New York	24,028,758.27	63,273,697.60	163.3	12,437,648.27	15,820,879.16	32.8	84,154,286.62	184,561,634.20	119.3
North Carolina	344,525,669.30	399,748,011.87	15.0	11,932,709.42	15,032,688.66	26.0	393,907,926.07	409,816,888.99	24.6
North Dakota	667,642.38	1,399,682.90	112.3	651,192.68	732,804.49	12.5	2,471,746.57	6,072,776.68	145.7
First Ohio	61,564,832.87	117,474,907.95	90.6	12,984,385.94	16,708,992.67	28.7	126,319,683.19	238,960,239.96	89.2
Tenth Ohio	17,259,025.92	32,659,563.68	89.3	6,790,275.62	8,621,617.46	27.0	51,624,345.72	104,131,145.89	101.7
Eleventh Ohio	8,260,781.56	15,016,942.95	83.9	5,288,378.91	6,502,237.85	23.0	27,915,687.90	53,381,712.24	91.2
Eighteenth Ohio	84,000,869.99	191,001,034.27	127.4	37,520,198.19	50,030,751.06	33.3	224,079,265.49	632,181,047.85	137.5
Oklahoma	48,910,508.85	57,213,310.85	17.0	6,596,688.52	7,834,475.00	18.8	78,684,102.53	112,104,728.53	42.5
Oregon	4,971,277.95	17,234,019.34	246.7	6,872,049.49	7,983,264.65	40.7	22,837,683.72	58,868,170.53	157.7
First Pennsylvania	151,959,153.54	220,256,483.18	51.4	51,030,132.02	65,950,624.05	29.2	329,290,889.66	549,378,208.84	66.8
Twelfth Pennsylvania	14,748,553.44	51,003,788.86	246.5	11,285,010.92	16,537,803.99	46.8	47,875,133.33	113,528,668.43	137.1
Twenty-third Pennsylvania	101,962,482.63	219,302,477.01	117.0	33,635,708.09	45,358,280.01	34.8	260,669,808.09	500,813,334.28	92.1
Rhode Island	15,952,686.77	30,164,838.90	93.9	6,642,726.63	7,996,191.14	41.7	43,912,811.64	86,594,966.64	94.9
South Carolina	3,625,892.77	10,180,828.85	346.2	3,986,142.50	6,317,312.26	33.4	16,730,991.07	47,981,909.74	186.8
South Dakota	3,825,848.93	1,850,984.32	128.0	749,912.67	884,790.38	12.8	8,051,205.53	6,706,266.96	119.8
Tennessee	14,826,668.06	27,853,122.08	94.4	8,241,156.47	10,731,784.36	28.7	47,395,754.93	92,444,617.64	95.0
First Texas	52,941,023.93	72,242,815.27	36.5	12,518,848.88	15,281,320.18	21.7	113,240,136.73	188,684,628.57	86.6
Second Texas	20,289,036.31	34,032,162.65	67.7	10,728,189.25	13,477,601.59	25.7	64,981,903.46	124,223,877.91	91.2
Utah	7,069,209.73	8,880,902.10	26.7	1,928,726.33	2,455,241.44	27.3	14,290,169.16	23,682,461.32	65.7
Vermont	2,985,001.12	6,221,855.09	198.4	1,554,969.38	2,058,914.63	32.4	7,872,783.91	16,710,603.55	112.3
Virginia	228,110,854.45	294,941,495.25	29.3	13,462,548.39	17,188,405.62	27.7	284,947,325.87	399,413,689.08	40.2
Washington	19,422,783.12	41,572,611.65	114.0	8,944,969.47	14,099,777.04	41.8	55,961,463.51	130,235,499.41	132.7
West Virginia	11,606,865.83	17,127,561.19	46.3	6,316,635.54	8,073,317.65	27.8	33,496,716.61	59,202,660.52	76.7
Wisconsin	56,773,289.17	110,907,082.74	95.3	16,836,435.36	20,389,751.04	23.7	121,813,087.30	235,198,956.08	93.1
Wyoming	1,169,855.83	2,277,033.34	91.4	643,448.67	744,455.35	15.7	4,148,209.89	8,893,728.04	114.4
Philippine Islands	866,594.65	191,033.82	-47.9				366,594.65	191,033.82	-47.9
Total	3,174,608,800.11	5,530,432,938.10	74.2	925,856,460.38	1,185,361,843.69	28.0	7,370,108,377.66	13,047,868,517.72	77.04

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

Alaska	\$220,840.44	\$442,360.71	100.3	\$314,932.43	\$378,608.50	20.2	\$1,468,692.22	\$4,015,534.93	168.0
California	174,913,556.39	277,492,602.00	58.6	55,666,076.98	75,401,302.39	35.4	408,677,402.51	755,744,257.53	80.3
District of Columbia	8,561,402.74	14,381,792.31	119.2	9,000,186.94	11,321,891.60	25.3	39,367,731.12	84,285,973.75	114.0
Illinois	229,220,517.40	483,289,047.05	89.0	91,404,867.04	112,435,630.54	23.9	609,274,380.40	1,096,148,026.12	79.9
Maryland	73,692,942.89	111,735,468.08	51.6	16,248,334.62	20,786,842.48	27.9	140,766,428.35	230,692,226.02	63.9
Missouri	61,213,540.53	113,855,934.32	86.0	26,776,894.85	33,907,149.35	26.6	167,306,627.29	298,359,815.70	78.3
New Jersey	107,925,830.18	204,960,740.29	89.9	30,786,267.16	40,645,181.94	32.0	208,074,685.11	496,371,717.71	86.2
New York	498,803,787.00	964,487,611.42	93.4	189,727,216.34	228,104,080.59	20.2	1,469,859,352.07	2,583,537,733.36	75.8
Ohio	171,090,430.34	367,162,438.18	108.7	62,583,238.66	81,863,599.04	30.			

TABLE 3.—Summary of internal revenue collections,¹ year ended June 30, 1942, by States and Territories²

States and Territories	Population as of Apr. 1, 1940 (Sixteenth Census)	Per cent of total population	Income (including excess profits) tax collections	Per cent of income tax payments	Miscellaneous internal revenue collections	Per cent of miscellaneous internal revenue payments	Employment taxes, including carriers taxes	Per cent of pay roll tax payments	Total internal revenue collections ³	Per cent of total internal revenue payments
Alabama	2,833,000	2.14	\$50,065,214.91	9.63	\$7,359,535.72	0.19	\$9,926,258.34	0.84	\$67,381,008.97	0.52
Alaska	51,500	.05	8,259,322.74	.04	377,603.69	.01	378,608.50	.03	4,016,534.93	.03
Arizona	499,000	.38	9,877,388.70	.12	2,132,031.07	.06	1,529,203.43	.13	13,538,623.20	.10
Arkansas	1,949,000	1.48	20,261,658.85	.25	5,749,617.63	.15	3,018,934.35	.26	29,030,210.83	.22
California	6,907,000	5.23	464,765,223.37	5.81	215,877,731.77	6.58	75,401,302.39	6.36	755,744,257.53	5.79
Colorado	1,123,000	.85	37,215,286.21	.47	23,679,091.42	.61	6,846,741.90	.58	67,741,119.63	.52
Connecticut	1,709,000	1.29	236,025,523.24	2.95	50,369,634.34	1.31	27,075,679.02	2.29	313,460,836.60	2.40
Delaware	266,000	.20	183,911,668.21	2.30	14,786,611.09	.38	9,436,458.69	.80	208,104,787.89	1.60
District of Columbia	663,000	.50	61,045,305.04	.76	11,868,277.11	.31	11,321,391.60	.96	84,235,973.75	.65
Florida	1,897,000	1.44	65,912,021.17	.82	24,522,749.22	.64	7,847,162.14	.66	98,281,922.53	.75
Georgia	3,124,000	2.36	67,470,085.72	.84	22,679,727.13	.59	12,180,392.05	1.03	102,330,204.90	.78
Hawaii	426,900	.32	24,125,988.75	.30	5,108,170.70	.13	3,182,750.02	.27	32,415,909.47	.25
Idaho	525,000	.40	8,965,637.03	.11	2,187,795.83	.06	1,821,743.40	.15	12,975,177.26	.10
Illinois	7,897,000	5.98	685,400,877.78	8.56	298,311,517.80	7.73	112,435,630.64	9.49	1,096,148,026.12	8.40
Indiana	3,427,000	2.59	147,097,222.98	1.84	180,819,789.51	4.15	20,492,186.38	1.73	327,909,178.87	2.51
Iowa	2,538,000	1.92	45,758,476.74	.57	12,683,544.55	.33	8,765,468.94	.74	67,207,490.23	.51
Kansas	1,801,000	1.36	38,450,880.82	.48	14,393,795.77	.37	9,850,948.64	.83	62,695,635.23	.48
Kentucky	2,845,000	2.15	55,909,252.22	.70	197,925,540.71	5.13	10,991,444.23	.93	264,826,237.26	2.03
Louisiana	2,384,000	1.79	55,597,151.47	.70	41,722,932.76	1.08	8,010,667.67	.68	105,350,751.90	.81
Maine	847,000	.64	26,118,525.44	.33	5,449,720.16	.14	5,103,362.48	.43	36,671,650.07	.28
Maryland	1,821,000	1.38	111,776,782.35	1.40	98,129,601.84	2.54	20,788,842.43	1.75	230,692,226.62	1.77
Massachusetts	4,315,000	3.27	294,081,781.51	3.67	100,896,366.11	2.62	46,934,855.84	3.96	441,913,016.87	3.39
Michigan	5,256,000	3.98	631,251,323.17	6.84	188,701,457.22	4.89	68,059,036.48	5.74	788,011,810.87	6.04
Minnesota	2,792,000	2.11	87,091,073.56	1.09	39,651,120.62	1.03	22,223,576.86	1.87	148,965,771.06	1.14
Mississippi	2,183,000	1.65	17,281,850.20	.22	4,120,327.72	.11	2,988,697.57	.25	24,390,875.49	.18
Missouri	8,784,000	2.86	181,568,043.71	2.27	82,884,622.64	2.15	33,907,149.35	2.86	298,359,815.70	2.29
Montana	559,000	.42	11,817,276.01	.15	3,931,657.15	.10	1,883,400.28	.15	17,532,333.44	.13
Nebraska	1,315,000	1.00	25,560,074.25	.32	12,504,619.62	.32	10,475,785.64	.88	48,540,779.41	.37
Nevada	410,000	.38	9,012,987.12	.11	1,765,806.09	.05	785,663.11	.06	11,564,456.32	.09
New Hampshire	491,000	.37	15,768,800.65	.20	3,094,580.45	.08	2,782,373.58	.24	21,645,624.68	.17
New Jersey	4,160,000	3.15	821,670,978.43	4.02	134,055,657.84	3.47	40,645,181.94	3.43	495,371,717.71	3.80
New Mexico	532,000	.40	6,348,322.12	.08	1,696,901.87	.04	954,080.94	.08	8,999,305.03	.07
New York	13,479,000	10.20	1,809,321,206.13	22.61	545,812,446.64	14.14	228,104,080.53	19.24	2,583,337,783.30	19.80
North Carolina	3,571,000	2.70	81,702,217.31	1.15	384,081,653.02	9.96	16,032,588.66	1.27	490,816,868.99	3.76
North Dakota	642,000	.49	4,081,344.20	.05	1,253,627.93	.03	732,804.49	.06	6,072,776.68	.05
Ohio	6,907,000	5.23	621,488,087.20	7.77	225,302,449.69	5.84	81,863,599.04	6.91	928,654,145.93	7.12
Oklahoma	2,336,000	1.77	49,942,188.26	.62	64,328,060.27	1.41	7,834,475.00	.66	112,104,723.53	.86
Oregon	1,089,000	.82	41,186,981.52	.51	9,692,904.36	.25	7,968,284.65	.67	58,863,170.53	.45
Pennsylvania	9,900,000	7.49	715,515,076.64	8.94	320,357,426.86	8.36	127,847,708.05	10.78	1,163,720,211.55	8.92
Rhode Island	713,000	.54	68,941,285.30	.80	13,657,520.20	.35	7,996,191.14	.67	85,594,996.64	.66

South Carolina	1,900,000	1.44	37,614,814.75	.47	5,049,782.73	.13	5,317,312.28	.45	47,981,909.74	.37
South Dakota	643,000	.49	4,171,137.84	.05	1,700,338.64	.04	834,790.38	.07	6,706,266.86	.05
Tennessee	2,916,000	2.21	61,257,168.91	.77	20,455,664.37	.53	10,731,784.36	.91	92,444,617.64	.71
Texas	5,415,000	4.85	188,066,598.21	2.35	96,132,986.50	2.49	28,708,921.77	2.42	312,908,506.48	2.40
Utah	550,000	.42	13,908,299.40	8.17	7,318,920.48	.19	2,455,241.44	.21	23,624,461.32	.18
Vermont	359,000	.27	12,605,647.15	.16	2,046,041.47	.05	2,058,914.93	.17	16,710,503.55	.13
Virginia	2,678,000	2.03	103,397,772.56	1.29	278,827,510.90	7.22	17,188,405.62	1.45	399,413,689.08	3.06
Washington	1,736,000	1.31	91,428,787.80	1.14	21,069,998.14	.55	13,721,168.54	1.16	126,219,954.48	.97
West Virginia	1,902,000	1.44	40,772,588.50	.51	10,356,754.37	.27	8,073,317.65	.68	59,202,660.52	.45
Wisconsin	3,137,000	2.37	145,503,850.51	1.82	69,305,354.53	1.80	20,389,751.04	1.72	235,198,956.08	1.80
Wyoming	261,000	.19	6,064,944.96	.07	2,094,327.73	.05	744,455.35	.06	8,893,728.04	.07
Philippine Islands					191,033.82				191,033.82	
Puerto Rico			29,664.12		2,286,637.92	.06			2,316,302.04	.02
Total	132,145,400	100.00	8,002,481,775.82	100.00	3,860,024,898.21	100.00	1,185,361,843.69	100.00	13,047,868,517.72	100.00

¹ The figures concerning internal-revenue receipts as given in this report differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including deposits by postmasters of amounts received from sale of documentary stamps and motor vehicle use stamps and deposits of internal revenue collected on liquors through customs officers, while the latter represent the deposits of these collections in the Treasury or depositories during the fiscal year concerned, the differences being due to the fact that some of the collections in the latter part of the fiscal year cannot be deposited or are not reported to the Treasury as deposited until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury.

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

³ Includes collections for credit to trust funds as follows:

Income tax on Alaska railways (Act of July 18, 1914)	\$2,805.20
Tax on Philippine manufactured products (Act of Aug. 5, 1909)	400,500.14
Tax on Philippine coconut oil (sec. 602½, Act of 1934)	17,405,910.32
Tax on Puerto Rico manufactured products (Act of Mar. 2, 1917)	141,253.12
Tax on Guam coconut oil (sec. 561, Revenue Act of 1941)	
Tax on American Samoa coconut oil (sec. 561, Revenue Act of 1941)	5,676.40

Total internal-revenue collections reported for credit to trust funds..... 17,956,045.18

TABLE 4.—Summary of monthly internal-revenue tax receipts for the fiscal year ended June 30, 1942, by sources

Source	1941					
	July	August	September	October	November	December
Corporation income taxes	\$50,398,072.32	\$37,283,144.29	\$423,661,303.43	\$50,869,012.74	\$42,543,456.38	\$444,704,556.75
Individual income taxes	20,552,745.33	15,684,264.91	277,383,472.18	13,352,253.04	15,268,221.59	248,444,521.01
Income taxes—Subtotal	70,950,817.65	52,917,409.20	701,044,775.61	64,221,270.78	57,811,677.97	693,149,077.76
Excess-profits taxes—declared value	1,654,024.03	1,540,042.59	6,314,168.20	1,054,457.95	861,320.40	6,059,608.77
Excess-profits taxes—Vinson Act		1,324.87	22,437.99	1,519.33	4,219.16	608.65
Excess-profits taxes—Revenue Acts of 1940-1941	7,403,052.19	3,396,195.35	68,553,151.94	7,240,081.84	6,653,390.93	69,454,201.88
Unjust enrichment (Title III, Revenue Act of 1936)	565,037.95	542,632.26	790,931.62	237,213.11	269,263.96	307,343.27
Income, excess-profits, and unjust enrichment taxes—total	80,572,931.82	58,397,604.37	776,725,463.36	72,754,543.01	65,599,872.42	768,970,840.33
Capital stock tax	11,808,023.93	3,796,710.58	6,083,716.20	130,148,319.19	76,103,219.64	50,285,302.28
Estate tax	29,398,711.09	22,025,059.02	20,581,525.43	31,940,311.85	30,872,871.35	22,788,989.36
Gift tax	585,715.58	611,172.41	258,693.67	691,111.19	534,595.47	797,825.15
Distilled spirits (imported), excise tax	2,494,930.89	2,616,372.64	4,579,756.15	3,423,671.18	3,009,435.18	3,955,556.94
Distilled spirits (domestic), excise tax	35,697,612.39	40,189,849.03	46,031,172.91	52,468,870.12	54,626,776.02	43,812,819.63
Distilled spirits rectification tax	1,210,851.80	1,553,437.48	1,402,995.77	1,544,369.91	1,831,748.73	1,219,105.35
Wines, cordials, etc. (imported), excise tax	27,937.64	15,438.84	21,001.10	43,231.76	39,923.82	54,896.28
Wines, cordials, etc. (domestic), excise tax	1,158,280.77	1,092,180.42	1,608,163.59	2,462,913.47	2,256,501.97	2,655,421.16
Brandy used for fortifying sweet wines (repealed June 24, 1940)	963,771.20	142,610.14	35,905.05	28,370.38	5,317.03	12,043.29
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	3,577,119.80	1,225,557.97	178,234.52	149,687.79	122,262.11	93,262.53
Stamps for distilled spirits intended for export	144.30	296.35	95.10	99.50	26.60	52.35
Case stamps for distilled spirits bottled in bond	99,032.09	83,940.51	122,798.22	106,967.53	111,524.42	82,233.92
Container stamps (Liquor Taxing Act of 1934)	852,404.77	948,707.42	1,140,555.29	1,034,453.96	1,145,098.80	793,528.47
Floor taxes, wines and liquors	33,445.82	87,104.78	17,679.60	143,510.76	2,266,171.35	13,085,909.45
Fermented malt liquors	38,477,485.69	37,302,121.80	31,487,979.29	30,091,171.32	24,932,108.17	27,263,191.59
Brewers; dealers in malt liquors (special taxes)	1,780,816.26	623,585.79	111,832.26	73,681.78	49,352.96	43,736.00
Liquor taxes—total	86,872,928.92	85,861,204.17	86,738,168.76	91,575,999.52	90,396,247.33	93,071,752.00
Cigars (large)	1,183,361.85	1,197,175.95	1,265,766.79	1,556,025.21	1,352,626.08	1,121,880.33
Cigars (small)	9,563.25	5,889.00	9,808.05	11,019.80	8,801.61	7,652.18
Cigarettes (large)	1,181.84	1,155.97	1,446.72	1,673.90	1,839.17	1,408.53
Cigarettes (small)	59,819,950.47	57,773,840.15	60,974,488.66	63,806,622.47	55,707,456.68	52,652,568.18
Snuff of all descriptions	645,880.13	534,858.38	574,977.02	684,880.74	546,460.26	597,690.35
Tobacco, chewing and smoking	4,544,420.87	4,408,554.73	4,781,259.61	5,127,590.27	4,382,627.53	3,770,128.19
Cigarette papers and tubes	169,190.82	162,174.13	191,275.91	178,701.36	180,483.08	143,817.36
Leaf dealer penalties, etc.	454.04	331.38	530.62	576.96	457.24	510.12
Cigarette floor tax	899.38	1,212.09	465.45	493.85	494.02	1,025.58
Tobacco—total	66,368,862.65	64,085,092.30	67,800,008.83	71,346,509.62	62,181,145.67	58,301,680.82
Documentary stamps on deeds, bonds, etc.	1,757,594.65	2,002,808.68	1,798,544.89	2,263,554.48	1,850,839.80	2,106,397.69
Capital stock and similar interest sales or transfers	965,748.86	1,137,675.20	847,737.12	1,044,194.91	1,156,680.99	1,418,285.99
Playing cards	338,106.32	832,201.38	1,151,135.83	252,044.19	220,538.25	344,825.00
Silver hullion sales or transfers	2,925.68	2,004.25	2,046.75	2,738.01	2,247.25	3,394.75
Documentary, etc., stamp taxes—total	3,064,375.61	3,974,689.51	3,794,464.59	3,562,529.56	3,239,306.29	3,872,903.42
Lubricating oils	4,107,325.77	4,604,854.60	3,676,516.35	3,603,175.80	6,123,406.83	2,905,961.40
Matches		3,792.40		585,628.68	1,335,066.10	509,360.46
Gasoline	33,720,246.07	38,257,258.57	33,854,755.32	35,711,794.31	31,178,355.96	29,288,191.60
Electrical energy	4,226,756.67	4,409,510.09	3,670,802.54	3,970,017.22	3,707,189.33	4,480,566.64
Tires and inner tubes	5,648,474.38	3,644,803.97	3,241,553.92	6,039,176.88	9,393,205.05	13,131,283.56
Rubber articles					355,143.94	2,461,086.80
Phonograph records					96.23	123,591.85
Musical instruments					119,514.37	323,268.61
Luggage					107,813.55	372,658.34
Electric, gas, and oil appliances					989,635.96	2,686,286.51
Electric signs					81,580.67	96,368.17
Business and store machines					287,270.68	398,746.69
Washing machines					13,117.95	5,735.84
Optical equipment and photographic apparatus					147,043.28	861,310.93
Electric light bulbs and tubes	50.00	50.00	200.00		319,050.40	410,196.49
Automobile trucks	1,152,654.91	1,677,274.63	852,828.36	888,465.47	809,816.40	2,732,289.10
Other automobiles and motorcycles	10,289,609.75	9,480,734.06	5,002,003.51	4,306,378.59	8,363,286.37	14,045,125.37
Parts and accessories for automobiles	1,365,067.13	1,679,265.48	1,417,599.93	1,806,216.91	1,850,492.18	3,648,028.99
Radio sets, phonographs, components, etc.	495,074.33	752,689.89	711,508.78	896,860.00	847,148.39	2,348,801.79
Refrigerators, air-conditioners, etc.	1,459,197.70	1,791,047.83	968,938.18	1,157,913.70	1,460,689.77	1,606,145.90
Sporting goods	1,560.90	1,263.77	1,431.93	1,260.67	100,528.64	400,439.52
Firearms, shells, and cartridges	585,004.99	534,374.56	327,224.55	698,897.91	353,003.90	477,340.51
Pistols and revolvers	5,138.85	6,353.34	4,969.83	6,406.61	7,108.21	9,911.26
Repealed manufacturers' excise taxes	677,906.71	666,573.00	659,077.30	546,035.79	355,300.48	398,721.91
Manufacturers' excise taxes—total	63,744,168.06	72,540,546.19	54,329,440.48	60,218,288.54	68,397,591.54	83,789,504.20
Bituminous Coal Act of 1937	385,862.90	498,858.85	407,543.61	469,468.83	469,754.57	485,152.82
Telephone, telegraph, radio, leased wires, etc.	2,917,115.14	3,013,477.39	2,269,579.88	3,057,874.63	3,062,877.87	3,042,687.94
Local telephone service					223,159.34	1,740,461.09
Transportation of oil by pipe line	1,159,203.05	1,175,113.49	1,084,838.55	1,144,568.04	1,166,256.10	1,041,005.75
Use of motor vehicles					617.09	
Use of boats					3.04	
Bowling alleys, pool tables, etc.				19,120.00	915,999.03	268,197.46
Coin-operated devices				8,964.59	3,160,880.72	1,538,861.20
Transportation of persons					489,994.59	2,064,131.36
Leases of safe-deposit boxes	196,242.44	207,826.68	172,686.85	213,752.13	255,117.55	233,139.18
Admissions to theaters, concerts, cabarets, etc.	6,780,861.38	7,330,283.72	6,444,950.05	6,812,275.12	10,411,197.95	11,412,878.66
Club dues and initiation fees	536,365.86	698,507.55	483,166.38	441,550.49	569,670.12	492,004.73
Adulterated, process, or renovated butter, mixed flour, and filled cheese	2,638.01	2,388.19	3,819.59	2,263.05	1,450.17	3,320.81
Oleomargarine, including special taxes	779,288.91	234,190.84	123,818.02	117,750.51	111,690.08	107,023.67
Narcotics and marihuana, including special taxes	160,726.29	33,360.20	16,243.83	19,543.75	20,448.42	27,036.68
Coconut, etc., oils processed	2,261,007.62	2,696,723.52	2,299,445.22	3,016,698.51	2,356,266.16	2,356,473.89
National Firearms Act	8,026.00	920.00	171.67	734.67	10.25	137.67

TABLE 4.—Summary of monthly internal-revenue tax receipts for the fiscal year ended June 30, 1942, by sources—Continued

Source	1941					
	July	August	September	October	November	December
Sugar Act of 1937	\$4,152,242.73	\$8,668,408.45	\$8,069,267.32	\$6,984,050.49	\$4,008,427.87	\$6,826,877.53
Miscellaneous repealed taxes	5,380.57	¹ (-1,985.12)	7,672.58	13,017.41	¹ (-245.28)	4,821.43
Miscellaneous taxes—total	19,324,960.90	24,563,072.76	21,393,203.75	22,321,652.30	27,223,875.64	31,641,051.87
Retailers' excise tax—jewelry				695.05	1,739,464.79	3,720,419.74
Retailers' excise tax—furs					946,995.86	3,087,126.20
Retailers' excise tax—toilet preparations				9.92	930,687.96	2,153,183.76
Retailers' excise taxes—total				704.97	3,617,148.61	8,960,729.70
Employment taxes:						
Federal Insurance Contributions Act	95,611,798.04	109,267,911.08	3,203,904.68	101,689,522.86	114,437,496.82	3,384,560.94
Federal Unemployment Tax Act (employment of 8 or more)	3,726,213.66	5,760,898.33	888,094.51	3,830,770.98	5,188,976.34	723,287.41
Carriers taxes	727,483.21	23,487,014.01	12,661,546.78	787,830.35	25,622,523.07	15,638,219.23
Total	100,065,494.91	138,515,823.42	16,753,545.97	106,308,124.19	145,248,996.23	17,746,067.58
Total internal revenue receipts	461,296,168.37	474,370,974.73	1,053,458,281.04	590,868,893.97	573,414,870.20	1,140,176,646.66

¹ Correction of prior month's collections.

Source	1942					
	January	February	March	April	May	June
Corporation income taxes	\$65,609,420.86	\$80,485,350.48	\$876,597,549.29	\$77,436,363.07	\$109,863,631.46	\$809,871,485.00
Individual income taxes	56,723,699.43	229,353,182.41	1,468,071,650.28	171,318,133.42	19,523,101.12	727,125,140.14
Income taxes—subtotal	122,333,120.29	309,838,532.89	2,344,669,199.57	248,754,496.49	129,386,732.58	1,536,996,625.14
Excess-profits taxes—declared value	1,788,075.41	1,822,612.87	10,641,644.66	2,522,684.43	6,175,598.72	10,803,135.47
Excess-profits taxes—Vinson Act	286.35	1,729.52	633,815.19	18,222.86	297,553.50	
Excess-profits taxes—Revenue Acts of 1940-1941	17,755,053.32	25,162,814.69	716,909,398.68	43,609,931.25	68,472,737.83	583,578,940.97
Unjust enrichment (Title III, Revenue Act of 1936)	741,014.96	275,419.15	146,279.16	205,204.18	244,999.56	76,428.68
Income, excess-profits, and unjust enrichment taxes—total	142,617,650.33	337,101,109.12	3,073,000,337.26	295,110,539.21	204,577,622.19	2,131,456,130.26
Capital stock tax	2,723,164.95	615,950.08	352,180.76	290,395.24	484,846.17	263,305.92
Estate tax	34,065,958.05	30,595,050.27	29,549,943.80	39,777,783.81	24,086,402.60	24,645,298.44
Gift tax	2,891,062.04	5,089,221.85	75,767,208.95	3,312,375.86	1,001,577.35	676,023.49
Distilled spirits (imported), excise tax	2,814,638.28	2,096,962.13	2,738,007.48	2,490,120.25	2,902,266.60	2,643,389.83
Distilled spirits (domestic), excise tax	51,332,299.36	45,954,637.02	47,680,790.94	42,047,546.76	39,908,740.73	39,081,853.76
Distilled spirits rectification tax	1,591,066.04	1,473,264.32	1,692,226.11	1,285,322.71	1,251,243.07	1,170,836.61
Wines, cordials, etc. (imported), excise tax	23,346.18	19,158.61	21,325.29	19,414.52	23,951.02	17,172.13
Wines, cordials, etc. (domestic), excise tax	2,083,835.68	2,274,207.91	2,386,934.44	2,059,424.23	1,765,940.96	1,850,055.20
Brandy used for fortifying sweet wines (repealed June 24, 1940)	25,485.10	22,501.78	11,985.81	905.46	457.99	934.27
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	88,204.93	67,609.25	43,863.45	67,801.67	129,635.67	1,834,241.16
Stamps for distilled spirits intended for export	72.60	85.10	134.90	72.20	55.60	100.80
Case stamps for distilled spirits bottled in bond	89,189.80	82,554.72	115,449.53	73,874.42	70,716.69	71,202.23
Container stamps (Liquor Taxing Act of 1934)	947,938.76	946,179.32	970,365.01	881,315.08	751,253.28	785,527.46
Floor taxes, wines and liquors	17,562,630.87	1,932,949.03	1,400,887.38	1,963,024.83	1,749,571.49	1,689,042.23
Permented malt liquors	24,054,854.35	22,762,261.28	27,574,333.90	30,506,582.91	35,491,516.75	36,217,630.05
Brewers; dealers in malt liquors (special taxes)	39,376.77	33,783.89	24,983.65	34,697.56	38,955.43	643,635.93
Liquor taxes—total	100,652,938.72	77,666,154.21	84,661,287.89	81,430,102.60	84,084,305.78	86,005,621.66
Cigars (large)	1,017,346.60	1,007,666.65	1,140,250.73	1,185,342.50	1,099,572.10	1,250,793.34
Cigars (small)	10,569.00	8,391.75	9,398.24	9,085.50	6,765.75	7,107.43
Cigarettes (large)	1,408.70	1,230.49	1,230.49	1,189.47	1,392.30	1,332.63
Cigarettes (small)	63,383,800.15	54,042,043.01	55,301,197.83	56,486,243.93	59,990,335.39	65,011,957.64
Snuff of all descriptions	700,341.07	584,522.37	703,014.63	728,281.86	580,389.28	580,839.16
Tobacco, chewing and smoking	4,330,071.78	3,812,972.16	4,322,495.23	4,282,333.64	3,952,162.41	4,424,608.29
Cigarette papers and tubes	137,022.77	149,605.60	123,207.60	175,406.00	176,836.26	167,966.88
Leaf dealer penalties, etc	788.89	(-133.26)	297.54	380.06	139.21	1,717.02
Cigarette floor tax	167.51	20.58	49.31	137.55	49.71	154.82
Tobacco—total	60,581,517.47	59,605,739.58	61,601,141.65	62,866,400.51	65,797,639.41	71,446,477.21

TABLE 4.—Summary of monthly internal-revenue tax receipts for the fiscal year ended June 30, 1942, by sources—Continued

Source	1942					
	January	February	March	April	May	June
Documentary stamps on deeds, bonds, etc.	\$2,178,397.09	\$1,852,303.35	\$1,662,615.35	\$1,880,606.32	\$1,820,202.76	\$1,695,625.28
Capital stock and similar interest sales or transfers	2,787,594.54	1,021,913.77	739,346.48	730,937.90	595,662.51	601,483.66
Playing cards	376,224.29	345,661.22	337,592.79	542,963.04	534,728.74	431,936.44
Silver bullion sales or transfers	4,812.91	1,951.12	5,532.62	2,605.66	2,605.30	4,489.95
Documentary, etc., stamp taxes—total	5,328,028.83	3,221,834.46	2,796,067.24	3,159,212.92	2,954,199.31	2,734,535.33
Lubricating oils	3,907,267.52	3,757,660.41	2,871,243.86	3,961,779.67	3,660,254.83	3,352,820.59
Matches	307,194.96	641,789.47	1,291,802.68	848,596.39	855,908.34	521,756.31
Gasoline	37,798,126.95	28,575,201.62	21,353,354.97	26,574,912.59	26,394,385.67	26,782,467.28
Electrical energy	4,625,916.44	4,300,166.85	4,164,092.38	4,628,492.46	4,331,770.24	3,552,320.41
Tires and inner tubes	8,945,949.59	2,513,295.75	2,391,734.55	3,017,080.84	1,564,961.02	279,480.73
Rubber articles	3,711,524.11	2,403,372.57	3,214,927.69	3,627,856.78	3,259,064.24	2,472,401.67
Phonograph records	121,703.21	140,863.57	135,226.78	142,941.10	229,413.70	74,554.03
Musical instruments	378,081.22	360,487.42	233,381.25	328,522.12	358,033.13	245,082.87
Luggage	649,766.67	160,929.40	288,723.22	347,533.91	450,770.91	455,796.64
Electric, gas, and oil appliances	3,015,490.23	2,336,068.73	1,979,544.34	2,701,842.10	2,251,111.95	1,791,717.86
Electric signs	117,853.07	9,083.10	65,139.21	132,425.54	132,534.23	123,826.63
Business and store machines	1,127,460.13	608,898.16	1,017,071.13	1,440,727.26	1,352,481.11	738,111.85
Washing machines	18,239.82	33,118.43	26,509.37	31,194.37	10,535.45	22,055.93
Optical equipment and photographic apparatus	877,663.81	1,063,151.00	783,713.21	855,799.19	918,585.02	968,851.29
Other automobiles and motorcycles	331,061.71	474,140.66	180,831.66	419,303.19	506,551.62	451,710.96
Parts and accessories for automobiles	2,433,075.21	2,578,599.81	1,356,927.61	1,855,581.29	1,219,928.50	654,644.14
Radio sets, phonographs, components, etc.	9,034,478.74	7,745,796.75	5,918,366.15	2,410,784.74	335,014.70	239,641.31
Refrigerators, air-conditioners, etc.	3,525,956.27	2,696,857.53	2,131,519.46	3,024,534.28	2,681,251.12	2,360,940.04
Sporting goods	2,650,829.78	2,679,308.26	2,046,024.66	2,113,265.25	1,941,756.58	1,621,145.47
Firearms, shells, and cartridges	1,503,134.50	1,604,144.58	1,578,921.90	1,272,496.86	1,014,684.27	828,074.37
Pistols and revolvers	415,293.52	464,802.07	492,630.23	521,618.31	497,970.12	588,319.53
Repealed manufacturers' excise taxes	225,218.78	103,943.22	213,936.10	443,870.51	709,918.90	399,858.97
Manufacturers' excise taxes—total	2,018.32	9,399.22	11,562.90	9,062.14	6,629.34	5,915.03
Bituminous Coal Act of 1937	30,456.77	37,502.01	24,135.45	192,293.50	20,016.14	1,814.48
Telephone, telegraph, radio, leased wires, etc.	428,221.94	442,510.08	484,852.26	502,273.52	467,392.97	436,915.54
Local telephone service	5,519,128.48	3,110,007.62	5,660,226.40	5,763,735.21	6,555,667.41	4,158,960.66
Transportation of oil by pipe line	4,280,926.85	2,125,530.17	5,515,815.36	3,807,209.65	5,894,372.74	3,203,946.70
Use of motor vehicles	1,196,137.80	1,385,465.00	963,488.43	993,650.37	1,112,523.29	1,052,572.74
Use of boats	17,351,512.16	39,371,106.84	4,608,244.53	762,165.36	379,115.67	10,152,626.94
Bowling alleys, pool tables, etc.	4,020.20	41,320.62	8,947.48	18,676.06	16,215.92	139,204.19
Colu-operated devices	94,268.95	38,248.55	20,110.06	31,721.35	27,312.51	283,416.45
Transportation of persons	450,366.38	158,803.48	83,374.80	207,726.90	165,919.80	710,111.87
Leases of safe-deposit boxes	373,553.93	510,916.47	337,424.75	435,490.08	363,971.29	362,415.28
Admissions to theaters, concerts, cabarets, etc.	11,355,639.41	9,769,397.69	10,592,455.22	10,788,463.32	11,803,921.97	11,550,144.86
Club dues and initiation fees	478,372.31	610,634.09	515,598.02	556,371.71	728,940.43	660,723.02
Adulterated, process, or reactivated butter, mixed flour, and filled cheese	2,559.96	4,092.65	3,741.85	1,616.30	1,630.27	2,075.90
Oleomargarine, including special taxes	110,189.96	96,951.37	90,678.21	88,927.79	56,749.77	326,692.93
Narcotics and marihuana, including special taxes	68,734.14	43,115.11	22,698.35	57,061.59	33,540.49	237,483.76
Coconut, etc., oils processed	2,348,798.97	2,027,997.41	1,979,930.90	1,361,988.09	1,311,882.17	557,972.33
National Firearms Act	261.00	187.34	318.18	867.00	30.00	7,838.67
Sugar Act of 1937	6,581,810.53	5,576,487.03	2,479,899.95	4,890,500.56	4,280,969.45	4,711,352.15
Miscellaneous repealed taxes	2,212.65	1,220.42	4,365.73	11,274.30	4,708.28	138,645.06
Miscellaneous taxes—total	58,960,436.22	67,453,586.22	37,780,618.95	33,597,900.79	36,116,735.38	42,636,140.84
Retailers' excise tax—jewelry	9,372,331.40	8,283,692.40	4,248,651.74	4,598,241.68	4,625,160.99	4,912,290.04
Retailers' excise tax—furs	8,486,229.95	3,781,242.08	3,504,615.29	2,522,536.92	1,616,978.80	896,140.86
Retailers' excise tax—toilet preparations	3,903,265.59	3,536,933.40	2,106,125.60	2,064,694.44	2,130,222.81	2,077,187.28
Retailers' excise taxes—total	16,763,826.94	15,601,868.88	9,859,392.63	9,205,472.04	8,272,362.51	7,886,618.18
Employment taxes:						
Federal Insurance Contributions Act	97,009,910.37	124,331,447.29	1,512,668.28	102,358,969.17	139,169,883.74	3,357,788.05
Federal Unemployment Tax Act (employment of 8 or more)	30,861,466.59	53,553,718.03	1,692,376.37	4,969,506.52	7,286,184.90	1,145,471.28
Carriers Taxes	1,642,479.93	21,014,779.72	24,774,552.27	889,046.91	21,283,286.69	28,880,152.29
Total	129,503,859.89	198,899,945.03	27,979,696.92	108,217,522.60	167,739,355.33	28,383,411.62
Total Internal Revenue Receipts	643,842,112.87	861,149,007.09	3,457,140,116.81	697,770,249.97	649,867,376.97	2,444,513,869.04

TABLE 5.—Summary of internal-revenue collections, years ended June 30, 1941 and 1942, by sources

Sources of revenue	1941	1942	Increase or decrease (—)
Corporation income taxes.....	\$1,851,987,990.58	\$3,069,273,346.07	\$1,217,285,355.49
Individual income taxes.....	1,417,655,126.59	3,262,800,389.86	1,845,145,263.27
Income taxes—subtotal.....	3,269,643,117.17	6,332,073,735.93	3,062,430,618.76
Excess-profits taxes—declared value.....	25,919,566.85	51,237,371.60	25,317,804.75
Excess-profits taxes—Vinson Act.....	2,156,717.81	981,717.42	-1,175,000.39
Excess-profits taxes—Revenue Acts of 1940-1941.....	164,308,967.23	1,618,188,950.87	1,453,879,983.64
Unjust enrichment (Title III, Revenue Act of 1936).....	9,095,561.51	4,401,767.86	-4,693,793.65
Income, excess-profits and unjust enrichment taxes—total.....	3,471,128,930.57	8,006,863,543.68	4,535,759,613.11
Capital stock tax—total.....	106,652,639.88	281,900,134.89	115,247,495.01
Estate tax—total.....	355,194,033.49	1,340,322,905.08	985,128,871.59
Gift tax—total.....	51,863,714.03	92,217,383.01	40,353,668.98
Distilled spirits (imported), excise tax.....	34,889,895.90	35,765,107.45	875,211.55
Distilled spirits (domestic), excise tax.....	393,751,625.27	538,832,969.63	145,081,344.36
Distilled spirits rectification tax.....	13,460,554.79	17,226,467.90	3,765,913.11
Wines, cordials, etc. (imported), excise tax.....	378,380.60	391,797.54	13,416.94
Wines, cordials, etc. (domestic), excise tax.....	11,045,066.02	23,653,859.71	12,608,793.69
Brandy used for fortifying sweet wines (repealed June 24, 1940).....	1,396,411.29	1,250,287.55	-145,123.74
Rectifiers; liquor dealers; manufacturers of stills (special taxes).....	7,971,666.43	7,577,480.85	-394,185.58
Stamps for distilled spirits intended for export.....	637.30	1,235.46	598.16
Case stamps for distilled spirits bottled in bond.....	1,039,267.64	1,109,484.18	70,216.54
Container stamps (Liquor Taxing Act of 1934).....	10,123,000.68	11,197,412.68	1,074,412.00
Floor taxes, wines and liquors.....	25,304,050.09	41,910,928.09	16,606,878.00
Fermented malt liquors.....	316,741,027.11	366,161,237.05	49,420,209.94
Brewers; dealers in malt liquors (special taxes).....	3,954,695.21	3,498,438.37	-456,256.84
Liquor taxes—total.....	820,056,178.33	1,048,516,706.56	228,460,528.23
Cigars (large).....	13,400,527.60	14,377,828.13	977,300.53
Cigars (small).....	113,969.87	104,051.62	-9,918.25
Cigarettes (large).....	12,059.83	15,981.44	3,921.61
Cigarettes (small).....	616,745,234.31	704,933,504.61	88,188,270.30
Snuff of all descriptions.....	6,899,820.62	7,440,212.25	540,391.63
Tobacco, chewing and smoking.....	54,927,754.18	62,138,924.73	7,211,170.55
Cigarette papers and tubes.....	1,431,315.36	1,960,557.77	529,242.42
Leaf dealer penalties, etc.....	11,814.90	6,049.82	-5,765.08
Cigarette floor tax.....	4,634,384.21	5,105.35	-4,629,278.86
Tobacco—total.....	698,076,890.87	780,982,215.72	82,905,324.85
Documentary stamps on deeds, bonds, etc.....	22,072,503.40	22,875,490.24	802,986.84
Capital stock and similar interest sales or transfers.....	12,176,496.92	13,028,316.98	851,820.06
Sales of produce (future delivery) (repealed June 30, 1938).....	92.99	—	-92.99
Playing cards.....	4,756,586.50	5,757,957.58	1,001,371.08
Silver hullion sales or transfers.....	51,286.28	40,402.25	-10,884.03
Documentary, etc., stamp taxes—total.....	39,058,966.09	41,702,167.00	2,645,200.91
Lubricating oils.....	38,220,844.40	46,432,267.73	8,211,423.33
Matches.....	95,140.82	6,929,995.79	6,834,854.97
Gasoline.....	343,021,269.39	369,687,150.81	26,565,881.42
Electrical energy.....	47,021,015.62	49,977,581.17	2,956,565.55
Tires and inner tubes.....	51,054,262.05	64,811,000.24	13,756,738.19
Rubber articles.....	21,545,389.16	21,545,389.16	—
Phonograph records.....	968,390.47	968,390.47	—
Musical instruments.....	2,325,320.99	2,325,320.99	—
Luggage.....	2,833,995.54	2,833,995.54	—
Electric, gas, and oil appliances.....	17,701,606.69	17,701,606.69	—
Electric signs.....	778,790.62	778,790.62	—
Business and store machines.....	6,971,675.81	6,971,675.81	—
Washing machines.....	165,558.16	165,558.16	—
Optical equipment and photographic apparatus.....	1,884.37	6,476,427.73	4,592,043.36
Electric light bulbs and tubes.....	3,101,846.59	3,101,846.59	—
Automobile trucks.....	10,746,619.35	18,361,144.43	7,614,525.08
Other automobiles and motorcycles.....	81,402,519.06	77,171,920.04	-4,230,599.02
Parts and accessories for automobiles.....	13,083,554.90	28,067,714.42	15,004,159.52
Radio sets, phonographs, components, etc.....	6,935,182.03	19,144,408.18	12,209,226.15
Refrigerators, air-conditioners, etc.....	13,278,909.68	16,245,869.54	2,966,959.86
Sporting goods.....	124,206.12	3,487,259.21	3,363,053.09
Firearms, shells, and cartridges.....	5,535,773.25	5,072,587.60	-463,185.65
Pistols and revolvers.....	85,301.13	84,494.05	-807.08
Repealed manufacturers' excise taxes.....	6,766,041.76	3,639,853.54	-3,126,188.22
Manufacturers' excise taxes—total.....	617,372,522.93	771,902,258.51	154,529,735.58

See footnotes at end of table.

TABLE 5.—Summary of internal-revenue collections, years ended June 30, 1941 and 1942, by sources—Continued

Sources of revenue	1941	1942	Increase or decrease (—)
Bituminous Coal Act of 1937.....	\$4,385,798.77	\$5,478,908.89	\$1,093,110.12
Telephone, telegraph, radio, leased wires, etc.....	27,331,113.61	48,281,338.63	20,950,225.02
Local telephone service.....	—	26,791,432.95	26,791,432.95
Transportation of oil by pipe line.....	12,480,585.65	13,474,822.61	994,236.96
Use of motor vehicles.....	—	72,625,488.49	72,625,488.49
Use of boats.....	—	228,387.41	228,387.41
Bowling alleys, pool tables, etc.....	—	1,698,394.37	1,698,394.37
Coin-operated devices.....	—	6,484,999.54	6,484,999.54
Transportation of persons.....	—	21,378,895.32	21,378,895.32
Seats, berths, etc.....	—	3,662,535.73	3,662,535.73
Leases of safe-deposit boxes.....	2,215,898.10	14,069,174.69	11,853,276.59
Admissions to theaters, concerts, cabarets, etc.....	70,963,094.06	115,032,268.75	44,069,174.69
Club dues and initiation fees.....	6,582,649.28	6,791,899.71	209,250.43
Adulterated, process, or renovated butter, mixed flour, and filled cheese.....	29,623.06	31,586.65	1,963.59
Oleomargarine, including special taxes.....	2,121,712.72	2,244,252.06	122,539.34
Narcotics and marihuana, including special taxes.....	690,288.28	745,042.74	54,754.46
Coconut, etc., oils processed.....	23,185,936.03	24,572,187.79	1,386,251.76
National Firearms Act.....	15,897.50	19,602.45	3,704.95
Sugar Act of 1937.....	74,834,839.60	68,229,903.06	-6,605,036.54
Miscellaneous repealed taxes.....	17,604.43	190,487.97	172,883.54
Miscellaneous taxes—total.....	224,855,041.09	417,912,235.12	193,057,194.03
Retailers' excise tax—jewelry.....	—	41,500,948.74	41,500,948.74
Retailers' excise tax—furs.....	—	19,743,864.96	19,743,864.96
Retailers' excise tax—toilet preparations.....	—	18,922,310.76	18,922,310.76
Retailers' excise taxes—total.....	—	80,167,124.46	80,167,124.46
Employment taxes:			
Federal Unemployment Tax Act (employment of 8 or more).....	100,657,721.58	119,616,967.91	18,959,246.33
Federal Insurance Contributions Act (2 per cent of taxable wages).....	687,327,551.09	895,335,861.32	208,008,310.23
Carriers' Taxes (old-age benefits, 5½ or 6 per cent of taxable compensation).....	137,871,187.71	170,409,014.46	32,537,826.75
Total.....	925,856,460.38	1,185,361,843.69	259,505,383.31
Total internal revenue receipts.....	7,370,108,377.66	13,047,868,517.72	5,677,760,140.06

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

	1941	1942	Increase or decrease (—)
Corporation income tax (Alaska Railways).....	\$2,448.48	\$2,805.20	\$356.72
Distilled spirits (domestic).....	179,627.06	347,765.15	168,138.09
Distilled spirits rectification tax.....	3,374.09	1,751.01	-1,623.08
Wines (domestic).....	9.45	1.88	-7.57
Fermented malt liquors.....	4,174.48	2,276.18	-1,898.30
Cigars (large).....	363,622.96	189,636.10	-173,986.86
Cigarettes (large).....	51.94	3.82	-48.12
Cigarettes (small).....	891.91	301.56	-590.35
Manufactured tobacco.....	2.16	4.68	2.52
Coconut oil.....	18,022,751.63	17,411,486.72	-611,264.91
Playing cards.....	14.40	2.08	-12.32
Brandy.....	16.81	10.80	-6.01
Sugar.....	117.70	—	-117.70
Total trust fund collections (included above).....	18,577,103.07	17,956,045.18	-621,057.89

- 1 Rates of taxes were increased by Revenue Act of 1941.
2 Tax increased to \$1.25 per \$1,000 effective for fiscal year ended June 30, 1941, and subsequent years.
3 Effective Oct. 1, 1941, rates were increased from \$3 per gallon to \$4 per gallon, and a brandy from \$2.75 per gallon to \$4 per gallon.
4 Effective Oct. 1, 1941, graduated rates on wines were increased.
5 Effective Oct. 1, 1941, rate on playing cards was increased from 11 cents per pack to 13 cents per pack.
6 Effective Oct. 1, 1941, rate on tires increased from 2½ cents to 5 cents and on inner tubes from 4½ cents to 9 cents.
7 New taxes effective Oct. 1, 1941, levied by Revenue Act of 1941.
8 New tax effective Oct. 1, 1941; 6 per cent of amount paid for service.
9 New tax effective Feb. 1, 1942; \$5 per vehicle for each fiscal year.
10 New tax effective Feb. 1, 1942; graduated rates varying with length of boat.
11 New tax effective Oct. 1, 1941; rate \$10 per year for each table all year.
12 New tax effective Oct. 1, 1941; rates \$10 per year for amusement devices and \$50 per year for gaming devices.
13 New tax effective Oct. 10, 1941; rate 5 per cent of amount paid for transportation.
14 Effective Oct. 1, 1941, tax on leases of safe-deposit boxes increased from 11 per cent to 20 per cent.
15 Effective Oct. 1, 1941, all admissions are taxable and certain exemptions allowed under prior laws repealed.
16 New tax effective Oct. 1, 1941; rate, 10 per cent on retail selling price.

TABLE 6.—Total internal-revenue collections, years ended June 30, 1863 to 1942

Year	Amount	Year	Amount	Year	Amount
1863 ¹	\$41,003,192.93	1891	\$146,935,415.97	1919	\$3,850,150,078.56
1864	116,965,678.26	1892	153,867,544.35	1920	5,407,580,251.81
1865	219,855,864.53	1893	161,004,989.67	1921	4,695,367,061.95
1866	310,120,448.13	1894	147,168,449.70	1922	3,197,451,083.00
1867	265,064,938.43	1895	143,246,077.75	1923	2,621,745,227.57
1868	190,374,925.59	1896	146,830,515.68	1924	2,796,179,257.06
1869	159,124,126.86	1897	146,619,593.47	1925	2,584,140,268.24
1870	184,302,828.34	1898	179,866,819.35	1926	2,835,999,892.19
1871	143,198,322.10	1899	273,484,673.44	1927	2,865,683,120.91
1872	130,890,066.90	1900	295,319,107.67	1928	2,790,635,537.68
1873	113,504,912.80	1901	306,871,669.42	1929	2,939,054,375.48
1874	102,191,916.98	1902	271,897,990.25	1930	3,040,145,733.17
1875	110,971,515.00	1903	230,740,925.22	1931	2,428,228,754.22
1876	116,768,096.22	1904	232,903,781.06	1932	1,557,720,042.64
1877	118,549,230.25	1905	234,137,976.37	1933	1,619,839,224.90
1878	110,654,163.37	1906	249,102,738.00	1934	2,872,230,194.52
1879	113,449,621.38	1907	269,664,022.86	1935	3,299,435,572.18
1880	128,981,916.10	1908	251,665,950.04	1936	3,520,208,381.09
1881	135,229,912.30	1909	246,212,719.22	1937	4,653,195,315.28
1882	146,523,273.72	1910	289,957,220.16	1938	5,658,765,314.33
1883	144,553,344.85	1911	322,626,299.73	1939	5,181,673,952.68
1884	121,590,039.83	1912	321,615,894.59	1940	5,940,452,346.78
1885	112,421,121.07	1913	344,424,453.85	1941	7,370,108,377.66
1886	116,902,869.44	1914	390,006,893.96	1942	13,047,868,517.72
1887	118,837,301.06	1915	415,681,023.56		
1888	124,326,476.20	1916	512,728,287.77	Total	111,001,543,747.17
1889	130,894,434.20	1917	809,893,640.44		
1890	142,694,696.57	1918	3,693,955,820.93		

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 1941 and 1942, by objects of taxation

Articles taxed	1941	1942	Increase or decrease (-)
Distilled spirits, excise tax	\$177,096.32	\$206,597.12	\$29,500.80
Brandy	6.98		-6.98
Distilled spirits, rectification tax	2,097.94	1,733.00	-1,364.94
Wines	05		-05
Fermented malt liquors	4,171.24	2,276.18	-1,895.06
Cigars, large:			
Class A	356,429.45	187,154.75	-169,274.70
Class B	634.88	196.78	-438.10
Class C	1,871.64	1,089.20	-882.44
Class D	761.00	403.13	-357.87
Class E	3,825.99	792.19	-3,033.80
Cigars, small	51.94	3.82	-48.12
Cigarettes, large	891.91	247.16	-644.75
Cigarettes, small	2.16	4.68	2.52
Manufactured tobacco	14.40	2.08	-12.32
Playing cards			
Total	548,955.90	400,500.14	-148,455.76

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 decrease in collections over 1941 receipts was due to the fall of the Philippine Islands into the hands of the Japanese.

TABLE 8.—Internal-revenue tax on manufactured products from Puerto Rico, fiscal years 1941 and 1942, by objects of taxation

Articles taxed	1941	1942	Increase or decrease (-)
Distilled spirits, excise tax	\$5,522,546.67	\$13,769,874.82	\$8,247,328.15
Distilled spirits, floor tax		18,461.48	18,461.48
Distilled spirits, rectification tax	412,006.83	800,700.37	387,793.54
Wines	11.24	4.42	-6.82
Fermented malt liquors	9.60		-9.60
Cigars, large:			
Class A	1,484.66	1,780.15	295.49
Class B	700.50	475.50	-225.00
Class C	2,249.00	1,936.75	-312.25
Class D	25.20		-25.20
Cigarettes, large	1,038.96	1,785.78	746.82
Cigarettes, small	11,184.94	12,371.45	1,186.51
Sugar	117.70		-117.70
Total	5,952,275.30	14,607,390.72	8,655,115.42

NOTE.—Stamp sales for Puerto Rican tobacco and liquor manufacturers are deposited at San Juan to the credit of the treasurer of Puerto Rico and consequently are not shown in other collection statements herein except that liquor and tobacco taxes amounting to \$2,947.06 in 1941 and \$141,253.12 in 1942 were collected at the ports of entry and were covered into the Treasury of the United States to the credit of the treasurer of Puerto Rico, under the act of Mar. 2, 1917 (sec. 3360, Internal Revenue Code).

INCOME TAX AUDIT

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1942, by tax years

(a) TOTAL REGULAR AND JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1920 and prior	243	\$411,304	\$280,300	\$56,248	\$747,852
1921	52	227,964	50,014	296,988	296,988
1922	59	206,667	203,083	21,223	430,973
1923	70	164,703	80,769	35,618	281,090
1924	83	191,219	92,257	55,240	248,707
1925	88	96,832	87,941	38,494	223,267
1926	105	205,544	180,683	55,488	441,715
1927	121	230,636	188,151	65,388	484,175
1928	149	1,247,912	926,962	327,989	2,502,863
1929	178	3,820,401	2,084,404	452,766	6,357,571
1930	206	696,055	447,058	121,024	1,264,137
1931	247	1,365,327	740,540	99,140	2,205,007
1932	341	1,434,500	741,273	80,624	2,256,397
1933	460	2,686,868	1,228,414	193,822	4,109,104
1934	893	5,696,933	2,279,847	369,024	8,345,854
1935	1,534	7,919,671	2,695,399	507,509	11,122,679
1936	3,519	20,913,949	5,839,884	913,784	27,667,617
1937	6,138	37,418,949	8,157,938	5,119,063	51,189,063
1938	20,902	38,879,078	6,389,726	1,005,181	46,273,985
1939	74,233	49,960,432	5,049,523	815,468	55,825,428
1940	159,443	51,177,124	2,616,420	577,609	54,371,153
1941	4,186	3,986,320	44,700	54,055	4,085,075
1942	2	1,062		1,062	1,062
Total	273,252	228,849,491	40,403,286	11,475,880	280,728,657
Excess profits tax:					
1940	3,050	6,240,264	353,932	36,970	6,631,166
1941	269	1,176,123	18,510	11,552	1,206,185
Total	3,319	7,416,407	372,442	48,522	7,837,371
Grand total	276,571	236,265,898	40,775,728	11,524,402	288,566,023

(b) TOTAL REGULAR ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1920 and prior	238	\$371,569	\$263,178	\$50,261	\$685,008
1921	48	223,285	49,936	16,867	290,078
1922	56	199,459	203,083	19,421	421,963
1923	62	88,391	80,438	18,966	187,795
1924	77	60,269	50,430	24,619	135,318
1925	80	74,253	66,394	21,631	162,278
1926	95	166,822	145,816	27,664	340,302
1927	99	116,486	91,332	17,223	225,041
1928	132	1,186,874	879,704	286,745	2,353,323
1929	159	3,782,902	2,057,698	432,346	6,272,946
1930	175	568,601	364,881	83,752	1,017,234
1931	201	1,327,141	718,334	78,399	2,123,874
1932	289	1,378,627	711,660	59,202	2,149,489
1933	387	2,397,988	1,094,093	88,182	3,580,263
1934	807	5,134,848	2,054,122	181,292	7,370,262
1935	1,423	7,033,146	2,381,267	345,616	9,760,029
1936	3,383	20,135,749	6,613,457	736,374	26,485,580
1937	5,980	27,896,115	5,941,421	1,180,127	35,017,663
1938	20,681	36,152,983	5,924,468	341,518	42,418,969
1939	73,997	48,308,254	4,865,517	261,700	53,436,471
1940	159,210	48,846,626	2,492,627	150,012	61,489,265
1941	4,129	3,544,467	41,964	4,416	3,590,847
1942	1	12		12	12
Total	271,709	209,004,867	36,091,820	4,426,328	249,628,010
Excess profits tax:					
1940	3,027	5,580,223	322,675	10,813	6,013,716
1941	266	1,151,387	18,126	1,031	1,170,544
Total	3,292	6,831,615	340,801	11,844	7,184,260
Grand total	275,001	215,836,482	36,432,621	4,438,167	256,707,270

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1942, by tax years—Continued.

(c) ASSESSMENTS ON AGREEMENT WITHOUT 90-DAY LETTER

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1920 and prior	197	\$169,851	\$116,225	\$43,315	\$329,391
1921	43	210,713	35,620	16,768	263,101
1922	48	45,670	36,204	15,685	97,459
1923	56	48,147	34,842	15,312	98,301
1924	70	52,298	42,513	22,481	117,292
1925	73	58,564	51,638	19,598	129,800
1926	81	81,229	69,372	25,344	175,945
1927	84	67,626	49,816	13,459	130,896
1928	111	265,681	177,003	18,090	460,744
1929	125	1,175,681	589,025	120,813	1,885,019
1930	138	299,944	192,374	22,516	514,834
1931	160	1,103,567	585,654	24,704	1,713,925
1932	236	984,681	508,834	45,946	1,538,861
1933	280	1,301,673	592,003	54,981	1,948,657
1934	537	2,286,904	923,516	112,173	3,322,593
1935	849	4,102,312	1,379,736	163,276	5,645,324
1936	1,977	11,602,553	3,178,177	573,713	15,354,443
1937	4,169	18,195,911	3,988,304	382,250	22,566,465
1938	18,189	31,891,945	5,169,782	235,278	37,297,005
1939	69,426	44,125,716	4,419,471	202,292	48,747,479
1940	157,792	47,866,522	2,430,604	118,082	50,415,208
1941	4,124	3,510,479	40,632	4,416	3,555,527
1942	1	12			12
Total	258,766	169,447,676	24,611,345	2,249,262	196,308,283
Excess profits tax:					
1940	2,986	5,629,969	320,456	9,960	5,960,385
1941	265	1,151,387	18,126	1,031	1,170,544
Total	3,251	6,781,356	338,582	10,991	7,130,929
Grand total	262,017	176,229,032	24,949,927	2,260,253	203,439,212

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

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1920 and prior	29	\$15,751	\$14,568	\$5,713	\$36,032
1921	3	699	459	79	1,237
1922	4	3,681	3,762	1,592	9,035
1923	3	4,146	4,024	2,017	10,187
1924	4	1,039	1,099	405	2,543
1925	2	115	157	26	300
1926	6	45	468	7	520
1927	5	1,928	1,536	4,187	7,651
1928	7	70,361	53,886	50,137	174,384
1929	15	611,699	61,952	55,311	728,962
1930	17	82,373	53,110	56,329	191,812
1931	17	69,801	41,088	48,870	159,759
1932	25	22,442	11,893	10,320	44,655
1933	36	55,897	25,645	27,887	109,429
1934	62	233,482	94,622	59,208	387,312
1935	140	494,639	169,271	138,416	802,326
1936	394	1,445,785	397,988	106,275	1,950,048
1937	630	2,934,774	623,473	768,354	4,326,601
1938	1,888	2,176,649	364,442	91,474	2,632,565
1939	4,226	3,344,527	348,914	58,616	3,752,057
1940	1,406	969,276	61,145	31,930	1,062,351
1941	5	33,988	1,332		35,320
1942					
Total	8,924	12,573,097	2,334,834	1,513,691	16,421,622
Excess profits tax:					
1940	41	50,269	2,219	853	53,331
1941					
Total	41	50,269	2,219	853	53,331
Grand total	8,965	12,623,366	2,337,053	1,514,544	16,474,953

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1942, by tax years—Continued.

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

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1920 and prior	6	\$58,537	\$10,452		\$68,989
1921	1	40		\$10	50
1922	4	150,108	163,117	2,244	315,469
1923	2	6,547		1,637	8,184
1924	3	6,932	6,818	1,733	15,483
1925	4	8,037	7,411	2,005	17,453
1926	6	32,993	29,064	2,010	64,067
1927	9	45,814	39,072	3,041	87,927
1928	11	47,186	35,026	2,788	85,000
1929	10	69,754	47,796	2,841	120,391
1930	9	32,269	20,836	497	53,572
1931	9	35,736	20,361	141	56,238
1932	9	120,763	62,465	154	183,382
1933	31	127,879	58,345	2,706	188,930
1934	102	1,810,207	712,585	8,027	2,530,819
1935	231	1,438,835	494,620	14,784	1,948,139
1936	567	4,024,746	1,154,051	33,622	5,212,419
1937	759	4,713,543	859,896	12,378	5,586,807
1938	473	1,514,394	292,780	7,460	1,814,634
1939	299	800,018	93,019	392	893,429
1940	12	10,828	878		11,706
1941					
1942					
Total	2,557	15,055,136	4,108,482	98,470	19,262,088
Excess profits tax:					
1940					
1941					
Total					
Grand total	2,557	15,055,136	4,108,482	98,470	19,262,088

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

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1920 and prior	6	\$127,430	\$121,933	\$1,233	\$250,596
1921	1	11,833	13,867		25,699
1922					
1926	1	39,551	41,572		81,123
1924					
1925	1	7,537	7,188		14,725
1926	2	52,555	46,912	303	99,770
1927	1	1,121	908		2,029
1928	3	608,646	613,789	215,760	1,438,195
1929	9	1,925,768	1,358,925	253,881	3,538,574
1930	11	154,045	98,561	4,410	257,016
1931	15	118,037	71,231	4,684	193,952
1932	19	250,741	126,468	3,382	380,591
1933	40	912,539	418,100	2,608	1,333,247
1934	106	804,255	326,399	1,884	1,132,538
1935	203	997,360	337,740	29,140	1,364,240
1936	445	3,062,665	883,241	22,764	3,968,670
1937	422	2,051,887	469,758	17,145	2,538,790
1938	131	569,995	97,464	7,306	674,765
1939	46	37,993	4,113	400	42,506
1940					
1941					
1942					
Total	1,462	11,928,958	5,037,159	564,900	17,531,017
Excess profits tax:					
1940					
1941					
Total					
Grand total	1,462	11,928,958	5,037,159	564,900	17,531,017

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1942, by tax years—Continued.

(g) TOTAL JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1920 and prior	5	\$39,735	\$17,122	\$5,987	\$62,844
1921	4	4,679	78	1,153	5,910
1922	3	7,208		1,802	9,010
1923	8	66,312	331	16,652	83,295
1924	6	40,941	41,827	30,621	113,389
1925	8	22,579	21,547	16,863	60,989
1926	10	38,722	34,867	27,824	101,413
1927	22	114,150	94,819	48,165	257,134
1928	17	61,038	47,258	41,244	149,540
1929	19	37,499	26,706	20,420	84,625
1930	31	127,454	82,177	37,272	246,903
1931	46	38,186	22,206	20,741	81,133
1932	52	55,873	29,613	21,422	106,908
1933	73	288,880	134,321	105,640	528,841
1934	68	562,135	225,725	187,732	975,592
1935	111	886,525	314,132	161,893	1,362,550
1936	136	778,200	226,427	177,410	1,182,037
1937	156	9,522,534	2,216,517	4,432,049	16,171,400
1938	221	2,728,095	465,258	603,663	3,855,016
1939	236	1,652,178	184,006	553,768	2,389,952
1940	233	2,330,498	123,793	427,597	2,881,888
1941	57	441,853	2,736	49,639	494,228
1942	1	1,050			1,050
Total	1,543	19,844,624	4,311,466	7,049,557	31,205,647
Excess profits tax:					
1940	23	560,056	31,257	25,157	617,470
1941	4	24,736	384	10,521	35,641
Total	27	584,792	31,641	35,678	653,111
Grand total	1,570	20,429,416	4,343,107	7,085,235	31,858,758

(h) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

Income and declared value excess-profits tax:					
1920 and prior					
1921					
1922					
1923					
1924					
1925					
1926					
1927					
1928					
1929	1	\$912	\$380	\$960	\$1,952
1930	1	625	351	345	1,321
1931					
1932	4	5,780	2,672	2,078	10,530
1933	3	3,392	1,408	2,637	7,437
1934	6	31,006	10,581	715	42,302
1935	9	23,498	76,471	8,508	107,477
1936	21	195,016	43,617	8,428	247,061
1937	9	195,016	121,375	5,063	321,454
1938	50	715,286	47,563	13,389	876,234
1939	92	429,033	45,553	10,089	584,675
1940	119	870,562	152,427	15,173	1,038,162
1941	18	1,050			1,050
1942	1				
Total	335	2,481,260	300,787	68,285	2,850,332
Excess profits tax:					
1940	15	429,157	24,367	4,801	458,325
1941	3	14,108	265	5,207	19,580
Total	18	443,265	24,632	10,008	477,905
Grand total	353	2,924,525	325,419	78,293	3,328,237

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1942, by tax years—Continued

(i) FRAUD JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1920 and prior	5	\$39,735	\$17,122	\$5,987	\$62,844
1921	4	4,679	78	1,153	5,910
1922	3	7,208		1,802	9,010
1923	8	66,312	331	16,652	83,295
1924	6	40,941	41,827	30,621	113,389
1925	8	22,579	21,547	16,863	60,989
1926	10	38,722	34,867	27,824	101,413
1927	22	114,150	94,819	48,165	257,134
1928	17	61,038	47,258	41,244	149,540
1929	19	37,499	26,706	20,420	84,625
1930	30	126,842	81,797	36,312	244,951
1931	45	37,561	21,855	20,396	79,812
1932	52	55,873	29,613	21,422	106,908
1933	69	283,100	131,649	103,562	518,311
1934	33	558,743	224,317	185,095	968,155
1935	105	855,519	303,551	161,176	1,320,246
1936	127	701,729	203,929	168,902	1,074,560
1937	137	9,327,818	2,172,000	4,423,621	15,923,439
1938	151	2,010,809	343,863	657,700	3,012,372
1939	144	1,228,145	136,343	540,379	1,899,867
1940	114	1,456,986	75,240	417,508	1,950,734
1941	39	289,426	1,047	34,466	324,939
1942					
Total	1,208	17,363,364	4,010,679	6,981,272	28,355,315
Excess profits tax:					
1940	8	130,899	6,890	21,356	159,145
1941	1	10,628	119	5,314	16,061
Total	9	141,527	7,009	26,670	175,206
Grand total	1,217	17,504,891	4,017,688	7,007,942	28,530,521

TABLE 10.—Tax items appealed to the United States Board of Tax Appeals, fiscal year ended June 30, 1942

Tax year	Items	Tax	Penalty	Total
1925 and prior	100	\$538,538	\$445,827	\$984,365
1926	17	104,920	136,846	241,766
1927	19	106,898	83,759	190,657
1928	22	294,927	219,410	514,337
1929	32	203,742	62,895	266,637
1930	31	705,910	64,519	770,429
1931	23	2,016,824	15,118	2,031,942
1932	28	706,409	16,078	722,487
1933	46	852,556	45,156	897,712
1934	115	2,323,662	92,287	2,415,949
1935	240	8,461,637	170,082	8,631,719
1936	418	6,802,587	456,738	7,259,325
1937	693	18,507,875	4,658,973	23,166,848
1938	1,377	22,407,223	902,069	23,309,292
1939	1,437	11,723,712	502,264	12,225,976
1940	547	3,502,914	289,052	3,791,966
1941	7	170,415	6,917	177,332
Tax years unclassified	4			
Total	5,169	79,435,744	8,180,530	87,616,274

TOBACCO, CIGARS, CIGARETTES, ETC.

TABLE 11.—Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1941, by collection districts and by States

DISTRICT	Number of factories ¹				Materials used in manufacturing tobacco									
	In business Jan. 1, 1941	Opened	Closed	In business Jan. 1, 1942	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total	
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
Arkansas	1	0	0	1		10	133						143	
First California	9	2	0	11	727	109,579	58,605	114,898		75	1,014	58,010	342,848	
Sixth California	14	1	1	13		370	11,810	11,992					26,194	
Colorado	1	0	1	0			5,186						5,186	
Connecticut	7	0	2	5	1,116		21,878	377					23,371	
Delaware	1	0	0	1	1,814,884		18,730	452,013	467,467				2,753,094	
Florida	4	0	1	3			1,187						1,187	
First Illinois	41	1	2	40	5,740,780	472	95,283	23,317	61,770	217,111		5,183,288	11,321,941	
Eighth Illinois	33	1	7	27	286	254	112,117	312	236	185	1,537	293	115,180	
Indiana	23	0	2	21	53,347		53,999	1,127	689		3,120	4,943	117,225	
Iowa	15	0	2	13		3,513	107,934	234	256	1,442	11,093	2,120	126,592	
Kansas	1	0	0	1	483		329						812	
Kentucky	22	1	2	21	15,492,122	7,299,782	2,211,565	11,148,451	1,937,651	1,814,624	3,921,387	3,789,086	47,614,698	
Louisiana	0	0	0	0		307							307	
Maryland	1	0	0	1	353	14		170					523	
Massachusetts	23	0	4	19	72,520	4,625	64,235	78,753	15,315			274	235,622	
Michigan	21	1	2	20	179,248	4,149,652	480,833	8,444	144,016	501,266	1,468,444	1,132,012	3,043,915	
Minnesota	13	0	1	12	96	517	35,874						37,287	
Missouri	11	0	0	11	3,844,412	17,486,732	685,225	12,939	2,520,197	4,424,930	5,475,274	2,786,077	37,235,786	
Sixth Missouri	1	0	1	0			258						258	
Montana	2	0	1	1			16,476						16,476	
Nebraska	4	0	0	4			26	74					100	
New Hampshire	1	0	1	0			29,671	3,973	4,798,056	460,513	126,168	170,447	9,572,082	
Fifth New Jersey	13	0	0	13	3,975,164	18,090	228,483	12,463					611,938	
First New York	20	4	2	22	356,504	14,488	39,364	78,123	1,760	399			224,991	
Second New York	43	4	6	41	92,745	12,600	55,608	19,641					119,217	
Third New York	12	5	2	15	40,155	3,813	16,019	1,772	37,589	17,754	30,739	31,235	376,690	
Fourteenth New York	7	3	1	9	241,540	42	639,548	6,580		284	490	520	640,422	
Twenty-first New York	19	0	0	19	10		11,777	9,437	13,744	2		9	34,979	
Twenty-eighth New York	21	0	2	19			18,202,089	1,822,166	3,185,091	9,359,644	12,092,360	8,190,667	137,731,514	
North Carolina	10	0	0	10	89,377,536	511,975	13,202,089	1,822,166	3,185,091	9,359,644	12,092,360	8,190,667	137,731,514	
First Ohio	12	0	4	8	4,811,445	6,586,915	2,364,174	3,643	1,835	1,115,809	4,068,635	2,246,724	21,199,180	
Tenth Ohio	4	0	0	4	2,399,793	45,067	1,141,091	2,832		328,970	1,750,238	328,243	5,966,204	
Eleventh Ohio	1	0	0	1			1,456						1,456	

Eighteenth Ohio	29	1	2	28	23,204	10	153,459	84,339	1,043			201	262,266
Oregon	3	0	1	2			1,184	298					1,432
First Pennsylvania	51	1	4	48	559,585	360,395	958,657	239,960	182,185	52,269	217,643	66,859	2,637,547
Twelfth Pennsylvania	6	0	2	4	3,837,126	187,026	419,240			375,108	455,028	376,599	5,650,127
Twenty-third Pennsylvania	12	0	0	12	2,018		61,472	552	210				64,252
Rhode Island	6	1	0	7	9,321	15	7,307	131					16,774
South Carolina	1	0	0	1			6,849						6,849
South Dakota	1	0	0	1			1,065						1,065
Tennessee	12	1	0	13	8,225,556	26,063	294,011	11,598,351	1,650,708	439,626	114,290	249,371	22,597,876
First Texas	2	0	0	2	37,840		328				600		38,760
Utah	1	0	0	1			525						525
Virginia	8	0	1	7	7,889,607	6,044,131	617,109	6,534,905	3,696,694	1,668,802	4,200,991	1,805,222	32,457,461
West Virginia	5	0	0	5	4,811,445	5,572,694	40,933	26,337		491,201	2,438,152	2,438,152	9,095,041
Wisconsin	26	0	3	23	938	164	135,574	1,040		525,724	10	102	137,833
Total, 1941	574	27	61	540	149,080,713	48,439,211	24,363,418	32,298,284	18,716,512	21,294,442	34,430,252	28,850,448	357,493,230
Total, 1940	608	29	63	574	156,396,444	48,865,111	29,334,781	28,505,816	17,893,487	21,333,963	33,750,560	28,223,517	359,303,699
Increase													
Decrease	34	2	2	34	7,315,731	425,900	4,951,363	8,792,418	823,025	39,521	679,672	626,931	1,810,469

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	In business Jan. 1, 1941	Opened	Closed	In business Jan. 1, 1942	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California	23	3	2	24	1,049	109,949	70,415	126,530		75		58,010	367,042
Illinois	74	2	9	67	5,741,026	726	267,400	23,549	62,006	217,296	1,537	5,183,581	11,437,121
Missouri	12	0	1	11	3,644,412	17,486,732	685,225	2,620,197	2,620,197	4,424,930	5,475,274	2,786,077	37,235,786
New York	122	16	13	125	730,954	30,943	894,799	127,016	53,093	18,439	31,229	31,764	2,008,237
Ohio	46	1	6	41	7,234,412	6,631,992	3,660,180	60,814	2,878	1,444,779	6,818,873	2,575,168	27,459,096
Pennsylvania	69	1	6	64	4,398,729	347,421	1,439,369	240,512	182,395	427,377	672,671	443,432	8,351,926

¹ Includes only those producing a taxable product, excluding 228 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 1941, 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, 1941	Total to be accounted for	On hand Jan. 1, 1942	Removed ²		
									For exportation	Tax-paid during 1941	
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
Arkansas				143	143		143			143	\$25.74
First California				283,974	283,974	1,324	285,298	1,688	4,069	279,511	50,311.96
Sixth California				25,139	25,139	13	25,152	16		25,136	4,524.46
Colorado				5,149	5,149		5,149			5,149	926.62
Connecticut				22,341	22,341	151	22,492			22,492	4,048.56
Delaware				2,195,591	2,195,591		2,195,591			2,195,591	395,206.38
Florida				1,188	1,188	39	1,227	2		1,225	220.50
First Illinois			1,346,880	10,000,395	11,347,275	105,537	11,452,812	104,256	17,273	11,331,283	2,039,630.94
Eighth Illinois		2,061		108,846	110,907		110,907	155		110,752	19,935.36
Indiana		30,133		77,601	107,734	5,599	113,333	4,636		108,697	19,565.46
Iowa			2,785	120,905	123,690		123,690			123,690	22,264.20
Kansas				680	680		680			680	122.40
Kentucky	630,324	1,376,432		43,402,120	45,408,876	457,094	45,865,970	428,105	1,853,270	43,518,522	7,833,333.96
Louisiana		307		405	405		405			405	55.26
Maryland				269,286	269,286	4,512	273,798	2,940		270,858	48,754.44
Massachusetts				7,104,864	8,202,798	137,204	8,340,002	105,759		8,234,243	1,482,163.74
Michigan	467,602	31,201	569,131	36,027	36,027	88	36,115	88		36,027	6,484.86
Minnesota				22,589,210	39,552,936	97,466	39,650,401	33,729	946,254	38,648,706	6,956,767.08
First Missouri	15,081,528	1,651,162	231,086	13	258		258			258	46.44
Montana				17,414	17,414		17,414			17,414	3,134.52
Nebraska				53	53		53			53	9.54
New Hampshire			5,246	7,776,833	7,782,079		7,782,079			7,782,079	1,402,357.60
Fifth New Jersey				509,401	509,401	20,770	530,171	11,938	36	498,068	80,295.84
First New York				204,273	204,273	18,602	222,875	29,741	2,174	193,341	38,401.38
Second New York				115,252	115,252	21,192	136,444	10,944	980	125,500	16,351.64
Third New York				354,071	357,825	6,812	364,637	9,165	22,001	357,825	64,408.60
Fourteenth New York			3,754	649,160	649,160		649,160			649,160	116,930.16
Twenty-first New York				35,037	35,037	784	35,821	332		35,489	6,276.24
Twenty-eighth New York			20	19,918,588	21,749,661	357	22,106,638	546		21,559,632	3,809,531.96
North Carolina	31,858,938	610,630		5,925,290	128,215,765	3,415,404	131,631,249	3,862,964	416,724	127,137,513	22,884,752.34
First Ohio	921,178	1,388	908,507	19,918,588	21,749,661	111	21,749,772	478	27,764	21,719,622	3,809,531.96
Tenth Ohio				5,925,290	5,925,290	126,866	6,052,156	155,716	202	5,896,228	1,061,321.64
Eleventh Ohio			1,050	1,450	1,450		1,450			1,450	261.00
Eighteenth Ohio				277,884	278,934		278,934			278,934	50,208.12
Oregon				1,495	1,495		1,495			1,495	269.10
First Pennsylvania			34,496	2,514,066	2,548,562	6,458	2,555,020	9,268		2,545,752	458,235.36
Twelfth Pennsylvania			1,612,974	3,428,202	5,041,176	36,032	5,077,208	59,292	6,601	5,010,215	901,856.70
Twenty-third Pennsylvania				59,988	59,988	69	60,057	268		59,789	10,756.08
Rhode Island				14,591	14,591	943	15,534	4,742		10,792	1,942.56
South Carolina				5,868	5,868	410	6,278	370		5,908	1,243.44
South Dakota				1,065	1,065		1,065			1,065	191.70
Tennessee	68,748	1,866,462		18,015,613	19,950,823	182,112	20,132,935	147,850		19,985,085	3,597,315.30
First Texas		14,429	319	17,960	32,708		32,708			32,708	5,887.44
Utah				525	525		525			525	94.50
Virginia	1,251,798	29,212	272,724	30,451,976	32,005,710	73,958	32,079,668	74,772	1,481,329	30,437,126	5,478,682.68
West Virginia				9,091,992	9,091,992	101,040	9,193,032	254,564	1,578	8,936,890	1,609,640.20
Wisconsin		338		134,563	134,901	4,407	139,308	2,819		136,489	24,588.02
Total, 1941	50,230,116	5,613,755	5,068,935	281,513,936	342,426,742	4,823,503	347,250,245	5,317,171	4,780,225	336,763,307	60,617,395.26
Total, 1940	48,758,919	5,605,287	4,176,364	285,882,639	344,423,209	5,062,866	349,486,075	4,623,107	3,743,749	340,581,215	61,304,618.70
Increase	1,471,197	8,468	892,571			239,366	2,235,830	494,064	1,036,476		682,776.56
Decrease				4,368,708	1,996,467					3,817,908	

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California				300,113	300,113	1,337	310,450	1,704	4,099	304,647	\$54,836.46
Illinois		2,061	1,346,880	10,109,241	11,458,182	105,537	11,563,719	104,411	17,273	11,442,035	2,059,566.30
New York			3,774	1,867,194	1,870,968	47,747	1,918,715	50,728	25,155	1,842,632	331,673.76
Ohio	921,178	1,388	909,557	26,123,212	27,955,335	126,967	28,082,302	156,194	27,906	27,896,234	5,021,322.12
Pennsylvania			1,647,470	6,002,266	7,649,726	41,559	7,691,285	68,856	6,601	7,615,828	1,370,849.64

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, 44,208,645 pounds; smoking tobacco, 197,688,839 pounds; and snuff, 39,616,452 pounds.

² Manufactured tobacco was also removed from factories without payment of tax as follows: (a) For use of the United States: Kentucky, 68,567 pounds; first Missouri, 7,537 pounds; North Carolina, 175,832 pounds; first Ohio, 94 pounds; Virginia, 51,026 pounds; total, 293,066 pounds. (b) For use as sea stores: Kentucky, 7,506 pounds; first Missouri, 14,175 pounds; second New York, 200 pounds; North Carolina, 38,216 pounds; first Ohio, 1,874 pounds; Virginia, 34,515 pounds; total, 96,486 pounds.

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TABLE 12.—Manufactured tobacco: Quantity manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1941, 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, 1941	Total to be accounted for	On hand Jan. 1, 1942	Removed ²		
									For exportation	Tax-paid during 1941	
Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
Arkansas				143	143		143			143	\$25.74
First California				283,974	283,974	1,324	285,298	1,688	4,099	279,511	50,311.98
Sixth California				25,139	25,139	13	25,152	16		25,136	4,524.48
Colorado				5,149	5,149		5,149			5,149	926.82
Connecticut				22,341	22,341	151	22,492			22,492	4,048.56
Delaware				2,195,591	2,195,591		2,195,591			2,195,591	395,206.38
Florida				1,188	1,188	39	1,227		2	1,225	220.50
First Illinois			1,346,880	16,000,395	11,347,275	105,537	11,452,812	104,256	17,273	11,331,283	2,039,630.94
Eighth Illinois		2,061		108,846	110,907		110,907	155		110,752	19,935.36
Indiana		30,133		77,601	107,734	5,699	113,333	4,636		108,697	19,565.46
Iowa			2,785	120,905	123,690		123,690			123,690	22,264.20
Kansas				680	680		680			680	122.40
Kentucky	630,324	1,376,432		43,402,120	45,408,878	457,094	45,865,970	428,105	1,853,270	43,518,522	7,633,333.96
Louisiana		307		307	307		307			307	55.26
Maryland				405	405		405			405	72.90
Massachusetts				269,285	269,285	4,512	273,798	2,940		270,858	48,754.44
Michigan	467,602	31,201	599,131	7,104,864	8,202,798	137,204	8,340,002	105,759		8,234,243	1,482,163.74
Minnesota				35,027	35,027	88	35,115	88		35,027	6,484.86
First Missouri	15,031,528	1,651,162	281,036	22,639,210	39,552,935	97,465	39,650,401	33,729	946,254	38,648,706	6,956,767.08
Montana				13	13		13			13	46.44
Nebraska				17,414	17,414		17,414			17,414	3,134.52
New Hampshire				53	53		53			53	9.54
Fifth New Jersey			5,246	7,776,833	7,782,079	20,770	7,802,849	11,938	36	7,790,875	1,402,357.50
First New York				509,401	509,401	18,602	528,003	29,741	2,174	496,088	80,295.84
Second New York				204,273	204,273	21,192	225,465	10,944	980	213,341	38,401.38
Third New York				115,252	115,252	6,812	122,064	9,165	22,001	90,898	16,361.64
Fourteenth New York			3,754	354,071	357,825		357,825			357,825	64,408.50
Twenty-first New York				649,150	649,150	784	649,934	332		649,512	116,930.15
Twenty-eighth New York			20	35,037	35,037	357	35,414	546		34,889	6,276.24
North Carolina	31,853,938	610,630		95,746,217	128,215,785	3,415,464	131,631,249	3,862,964	416,724	127,137,513	22,884,752.34
First Ohio	921,178	1,388	908,507	19,913,588	21,749,661	111	21,749,772	478	27,704	21,719,622	3,909,640.20
Tenth Ohio				5,925,290	5,925,290		5,925,290		202	5,925,088	1,061,321.04
Eleventh Ohio				1,450	1,450		1,450			1,450	261.00
Eighteenth Ohio			1,050	277,884	278,934		278,934			278,934	50,208.12
Oregon				1,495	1,495		1,495			1,495	269.10
First Pennsylvania			34,496	2,514,066	2,548,562	6,458	2,555,020	9,268		2,545,752	458,235.36
Twelfth Pennsylvania			1,612,074	3,428,202	5,041,176	35,032	5,076,208	59,292	6,601	5,016,315	901,856.70
Twenty-third Pennsylvania				59,988	59,988	60	60,048	290		59,758	10,756.98
Rhode Island				14,591	14,591	943	15,534	4,712		10,792	1,942.56
South Carolina				6,868	6,868	410	7,278	370		6,908	1,243.44
South Dakota				1,065	1,065		1,065			1,065	191.70
Tennessee	68,748	1,866,462		18,015,613	19,950,823	182,112	20,132,935	147,850		19,985,085	3,597,315.30
First Texas		14,429	319	17,960	32,708		32,708			32,708	5,887.44
Utah				525	525		525			525	94.50
Virginia	1,251,798	29,212	272,724	30,451,976	32,005,710	73,058	32,078,768	74,772	1,481,329	30,437,126	5,478,662.68
West Virginia				9,091,992	9,091,992	101,040	9,193,032	254,564	1,578	8,936,990	1,693,640.20
Wisconsin		338		134,553	134,901	4,407	139,308	2,819		136,489	24,568.02
Total, 1941	50,230,116	5,613,755	5,068,935	281,513,936	342,425,742	4,823,503	347,250,245	5,317,171	4,780,225	336,763,307	60,617,395.26
Total, 1940	48,758,919	5,605,287	4,176,304	285,882,639	344,423,209	5,062,866	349,486,075	4,823,107	3,743,749	340,581,215	61,904,618.70
Increase	1,471,197	8,468	892,631						494,064	1,036,476	
Decrease				4,368,703	1,996,467	239,363	2,235,830			3,817,908	687,223.44

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California				309,113	309,113	1,337	310,450	1,704	4,099	304,647	\$54,836.46
Illinois		2,061	1,346,880	10,109,241	11,458,182	105,537	11,563,719	104,411	17,273	11,442,035	2,069,596.30
New York			3,774	1,867,194	1,870,968	47,747	1,918,715	50,726	25,155	1,842,632	331,673.76
Ohio	921,178	1,388	909,557	26,123,212	27,955,335	126,967	28,032,302	156,194	27,906	27,896,234	5,021,322.12
Pennsylvania			1,647,470	6,002,256	7,649,726	41,659	7,691,385	68,856	6,601	7,615,828	1,370,849.04

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, 44,208,645 pounds; smoking tobacco, 197,688,339 pounds; and snuff, 39,616,452 pounds.

² Manufactured tobacco was also removed from factories without payment of tax as follows: (a) For use of the United States: Kentucky, 58,567 pounds; first Missouri, 7,537 pounds; North Carolina, 175,832 pounds; first Ohio, 94 pounds; Virginia, 51,026 pounds; total, 293,056 pounds. (b) For use as sea stores: Kentucky, 7,506 pounds; first Missouri, 14,175 pounds; second New York, 200 pounds; North Carolina, 38,216 pounds; Virginia, 34,515 pounds; total, 96,486 pounds.

TABLE 14.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1941, 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	246,000		3,675			249,675	\$510.38
Arkansas	79,000	5,930	1,309			86,239	182.29
First California	39,631,488	235,183	1,464,314	11,375	1,850	41,344,210	87,434.51
Sixth California	9,362,090	707,200	19,540,351	8,850		29,618,716	118,643.50
Colorado	967,825		160,760			1,128,585	2,739.45
Connecticut	24,264,420	236,150	7,258,240	650		31,769,460	85,535.32
Delaware	51,190		4,050			55,160	122.45
Florida	902,055,804	14,913,438	82,312,867	17,619,371	225,549	1,917,118,019	2,448,370.01
Georgia	493,695		5,900			499,595	832.79
Idaho	8,250					8,250	16.50
First Illinois	15,833,580	300,350	7,368,409	237,225	5,100	23,794,664	72,494.97
Eighth Illinois	4,681,685	43,950	201,065			4,926,700	10,500.54
Indiana	99,570,848	51,175	19,095,875	1,250	250	118,719,401	294,791.11
Iowa	950,100	158,100	31,950			1,140,150	2,634.25
Kansas	29,075					29,075	68.15
Kentucky	4,174,050	39,405	122,591			4,327,046	9,052.27
Louisiana	60,330,772	2,039,400	19,512,690	196,689	600	82,050,351	226,102.53
Maine	764,453	42,950	528,005			1,335,408	4,297.78
Maryland	9,692,339	108,025	368,906	800		10,170,070	21,561.68
Massachusetts	50,631,568	442,919	8,537,685	10,625	1,175	59,623,963	145,407.72
Michigan	68,935,650	791,950	25,168,217	46,375	7,625	94,049,817	264,878.11
Minnesota	1,911,179	2,150	145,772	200		2,059,292	4,569.75
First Missouri	4,652,975	5,090	432,509	3,309	1,950	5,094,825	11,542.63
Sixth Missouri	13,112,671	151,950	204,090			13,468,711	27,701.64
Montana	63,550		33,700			97,250	295.60
Nebraska	190,900		5,250			196,150	408.05
Nebraska	2,250		2,350			4,600	16.25
Nevada	54,921,680	92,800	9,936,929	1,225		64,952,634	155,319.27
New Hampshire	115,677,846	709,275	8,559,975	165,685	2,522	125,115,303	278,957.13
First New Jersey	468,072,540	10,941,289	69,367,695	1,018,177	43,600	549,443,391	1,327,086.88
Fifth New Jersey	50,941,697	936,985	3,492,918	25,400	1,475	55,398,475	122,445.55
First New York	19,720,044	978,140	4,719,283	371,100	7,910	25,796,477	69,974.26
Second New York	55,535,247	2,385,930	18,853,932	1,926,336	74,640	78,774,585	233,721.31
Third New York	62,372,622	1,683,865	6,506,125	29,285	500	70,592,297	162,641.51
Twenty-first New York	2,150,690	6,000	264,509			2,421,189	5,641.86
Twenty-eighth New York	5,696,650	95,750	475,399			6,167,799	13,857.05
North Carolina	38,514,925	1,750				38,516,675	77,035.10
North Dakota	32,600					32,600	65.20
First Ohio	16,529,494	151,325	859,070	1,900	200	17,541,089	37,830.96
Tenth Ohio	166,856,591	2,382,799	1,944,650			171,183,941	350,584.53
Eleventh Ohio	4,069,365	5,650				4,075,015	8,155.68
Eighteenth Ohio	38,020,772	155,450	498,925	199		38,669,347	78,974.07
Oregon	270,350	10,000	53,929			334,279	840.34
First Pennsylvania	1,750,125,054	1,904,740	123,822,059	1,261,425	88,550	1,877,201,828	4,199,515.01
Twelfth Pennsylvania	258,394,870	272,825	22,393,113	84,600		281,135,408	630,442.08
Twenty-third Pennsylvania	23,465,997	36,300	24,250			23,526,547	47,162.14
Rhode Island	7,667,900		11,625			7,679,525	15,393.93
South Carolina	219,141,573	6,300	5,199			219,152,973	438,327.55
South Dakota	88,850		4,700			93,550	201.20
Tennessee	16,501,060		50,725			16,551,785	33,255.74
First Texas	4,576,300		2,288,150	3,399		6,867,750	20,628.00
Second Texas	134,920	13,906				154,320	339.04
Utah	564,559	1,006	264,955			829,606	2,452.37
Virginia	299,136,825	21,325	328,928			299,487,078	599,982.26
Washington	233,375	3,409	27,209		36	264,011	613.44
West Virginia	93,987,623	8,000	1,009	709		93,997,326	188,911.60
Wisconsin	17,156,815	67,660	2,378,133	151,275	325	19,753,208	47,998.05
Wyoming	7,509		1,759			9,250	23.75
Total, 1941	5,102,151,826	43,137,675	468,743,424	23,188,218	463,482	5,637,684,625	12,927,167.09
Total, 1940	4,784,768,512	40,822,751	433,445,679	21,292,913	472,035	5,280,801,390	12,089,181.73
Increase	317,383,314	2,314,924	35,297,745	1,895,305		356,882,735	837,985.36
Decrease					8,553		

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Number	Number	Number	Number	Number	Number	Value of stamps used
California	48,993,678	942,383	21,004,665	20,225	2,075	70,962,926	\$206,078.01
Illinois	20,616,265	344,300	7,569,474	287,225	6,190	28,721,364	82,986.51
Missouri	17,794,746	156,950	636,590	3,309	1,950	18,563,536	39,244.27
New Jersey	583,750,356	11,650,564	77,927,070	1,183,862	46,122	674,508,004	1,605,144.01
New York	195,316,840	6,085,770	34,312,059	2,352,121	83,925	239,150,714	608,281.54
Ohio	228,476,222	2,693,125	3,296,745	2,090	200	231,470,232	475,546.24
Pennsylvania	2,031,975,921	2,213,865	140,239,422	1,346,925	88,550	2,181,869,783	4,817,119.23
Texas	4,711,220	13,906	2,293,659	3,309		7,022,979	20,967.04

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 1941¹

Year	Number of warehouses			Tobacco used			Manu- factured	Removed tax-paid					Value of stamps used		
	In busi- ness Jan. 1	Opened	Closed	In busi- ness Dec. 31	Un- stemmed	Stemmed		Scraps	Class A	Class B	Class C	Class D		Class E	Total
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number	Number	
1941.....	6	0	0	6	779,853	1,037,912	121,162	114,924,897	28,392,519	1,014,594	66,191,180	17,198,601	1,561,402	114,358,296	\$592,448.96
1940.....	6	0	0	6	721,601	882,551	58,882	96,489,934	22,457,672	986,765	57,367,738	14,644,341	1,349,852	96,806,368	506,702.91
Increase.....					58,252	155,361	62,280	18,434,963	5,934,847	27,829	8,823,442	2,554,260	211,550	17,551,928	85,746.05

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, 20.23 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 1941, 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	Manu- factured	On hand Jan. 1, 1941	On hand Jan. 1, 1942	Removed ¹		
							For expor- tation	Tax-paid dur- ing 1941	
	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
Sixth California.....			9	6,000				6,000	\$4.50
Florida.....	7,379	493	12,464	6,813,239	69,145	173,199	139,585	6,589,600	4,927.20
Fifth New Jersey.....	548	1,191		580,900	30,820	34,980	2,000	574,740	431.06
Second New York.....	977	859	505	677,600	208,040	115,670		769,970	577.48
Third New York.....	434	1,561	1,608	1,229,220	50,816	59,216		1,220,820	915.61
Eighteenth Ohio.....	30	70	17	35,000				35,000	26.25
First Pennsylvania.....	809		1,318	696,150				695,950	521.96
Twenty-third Pennsylvania.....	282			57,700	4,900	2,600		60,000	45.00
South Carolina.....	14,715		27,000	11,980,960	1,247,450	996,530		12,231,880	9,173.91
Virginia.....	177,663	200,706	28,761	124,633,988	5,026,980	5,087,960	366,000	124,257,008	93,192.76
Total, 1941.....	202,837	204,889	71,682	146,710,757	6,638,151	6,420,155	507,585	146,420,968	109,815.73
Total, 1940.....	195,413	189,663	58,100	134,738,339	14,346,928	6,638,151	332,870	142,101,682	106,576.26
Increase.....	7,424	15,226	13,582	11,972,418			174,715	4,319,286	3,239.47
Decrease.....					7,708,777	217,996			

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number	
New York.....	1,411	2,420	2,113	1,906,820	258,856	174,886		1,990,790	\$1,493.09	
Pennsylvania.....	1,091		1,318	753,850	4,900	2,600		755,950	566.96	

¹ Cigars were also removed from factories without payment of tax as follows: For personal consumption and experimental purposes: First Pennsylvania, 200 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 1941, 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, 1941	Opened	Closed	In business Jan. 1, 1942	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1941	On hand Jan. 1, 1942	Removed ²		
											For exportation	Tax-paid during 1941	
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
First California.....	4	0	0	4	1,047,357	9,053,145	239,725	4,407,222,299	7,138,080	90,499,445	837,765,000	3,338,321,644	\$10,849,545.34
Sixth California.....	2	0	0	2		305		111,549	1,403	3,182		108,840	353.73
Florida.....	2	0	1	1	29		112	105,998	138,490	45,396	20,800	178,292	579.45
Kentucky.....	3	0	0	3	23,150,143	7,381,922	134,641	13,007,592,326	77,227,470	34,432,130	430,705,430	12,572,479,281	40,860,557.66
Maryland.....	1	0	0	1	11	6		5,100	1,000			6,100	19.83
Massachusetts.....	4	0	1	3	4,452			1,506,300	56,050	13,350		1,540,000	5,034.25
Michigan.....	2	0	1	1				3,200	600			3,800	12.35
First Missouri.....	1	0	0	1				14,500	5,497,870	76,280	960	4,149,190	13,484.87
First New Jersey.....	0	1	1	0				226,800	95,535,780			95,535,780	310,491.28
Fifth New Jersey.....	3	0	0	3	2,428,321	20,756,280	2,177,399	10,763,187,700	56,100	4,331,700	75,262,800	10,583,595,900	34,398,686.68
First New York.....	2	0	1	1	344	1,843	1,233,178	508,274,480	1,529,100	1,542,780	3,484,000	504,306,800	1,638,997.10
Second New York.....	14	2	2	14	168,708	728,456	2,200	390,268,231	2,552,631	2,906,220	683,900	388,848,431	1,263,757.40
Third New York.....	4	1	0	5	1,762	85		632,730	28,627	31,287		626,830	2,037.20
Fourteenth New York.....	1	0	0	1				24,900	1,000	600		25,300	82.22
Twenty-eighth New York.....	2	0	2	0									
North Carolina.....	7	0	0	7	25,109,950	198,924,747	11,804,196	104,975,517,319	238,332,160	283,570,170	2,281,712,980	101,522,404,329	329,947,814.07
First Pennsylvania.....	4	0	1	3	17,429	12,962,577	61	5,472,519,710	340,700	2,461,000	42,791,000	5,421,226,410	17,618,985.83
Twelfth Pennsylvania.....	1	0	0	1			243,836	96,639,344	250,000	500,000		90,697,544	294,767.02
Virginia.....	9	0	0	9	70,881,895	93,365,799	12,764,863	78,210,278,896	16,579,676	197,694,696	5,918,458,750	71,551,622,726	232,542,773.86
Total, 1941.....	66	4	10	60	122,810,396	349,174,635	28,841,777	217,634,924,732	344,309,367	618,032,916	9,598,300,460	206,075,686,107	669,745,980.14
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	180,464,615,940	564,375,713.23
Increase.....					16,245,954	51,657,728	4,879,030	28,263,666,561	30,694,395	273,694,329	1,947,822,515	25,611,070,257	105,370,266.91
Decrease.....	9	2	5	6									

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
California.....	6	0	0	6	1,047,357	9,053,450	289,725	4,407,333,848	7,139,483	90,502,827	837,765,000	3,338,430,494	\$10,849,899.07
New Jersey.....	3	1	1	3	2,428,321	20,756,280	2,404,199	10,858,723,480	56,100	4,331,700	75,262,800	10,679,131,680	34,707,177.96
New York.....	23	3	5	21	170,809	729,884	1,235,456	899,200,341	4,111,358	4,480,887	4,467,900	893,807,361	2,904,873.92
Pennsylvania.....	5	0	1	4	17,429	12,962,577	243,897	5,569,159,054	690,700	2,961,000	48,482,800	5,511,923,954	17,913,752.85

¹ The number of factories in business includes factories which manufactured large cigarettes shown in table 12.

² Cigarettes were also removed from factories without payment of tax as follows: (a) For personal consumption and experimental purposes: First California, 690; sixth California, 930; Kentucky, 3,651,780; second New York, 17,311; third New York, 3,240; North Carolina, 1,836,080; first Pennsylvania, 427,000; Virginia, 5,252,400; total, 11,189,431 cigarettes. (b) For use of the United States: First California, 22,600; Kentucky, 27,526,800; fifth New Jersey, 8,645,000; North Carolina, 28,748,000; first Pennsylvania, 5,955,000; Virginia, 23,314,800; total, 94,212,200 cigarettes. (c) For use as sea stores: First California, 147,751,000; Kentucky, 16,024,375; fifth New Jersey, 91,408,400; first New York, 470,000; second New York, 65,000; North Carolina, 1,095,577,920; Virginia, 530,516,200; total, 1,881,812,895 cigarettes.

Average quantity of leaf tobacco used per 1,000 cigarettes, 2.88 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 1941, by collection districts and by States

DISTRICT	Tobacco used			Cigarettes weighing more than 3 pounds per thousand			Value of stamps used	
	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manu-factured	On hand Jan. 1, 1941	On hand Jan. 1, 1942		Removed
	Pounds	Pounds	Pounds	Number	Number	Number		For exportation Number Tax-paid during 1941 Number
Sixth California.....	7,295	1,041	717	1,790,262	98,850	58,002	1,799,110	14,033.06
Fifth New Jersey.....	10,240	2,015	703	2,248,740	528,300	94,650	2,089,890	15,394.87
First New York.....	2,945	974	14	458,478	484,450	36,948	240,780	1,361.81
Second New York.....	8	3	5	1,000	300	100	500	\$3.90
Third New York.....	5,776	1,038	4	1,279,902	160	87,140	200	1.56
North Carolina.....	288	4	4	59,470	6,080	4,000	1,000	7.80
First Pennsylvania.....	1,187	4	289	376,200	200	27,000	1,313,740	10,247.17
Twelfth Pennsylvania.....	36	435	435	8,370	200	27,000	60,920	475.18
Total, 1941.....	7,295	1,041	717	1,790,262	98,850	58,002	1,799,110	14,033.06
Total, 1940.....	10,240	2,015	703	2,248,740	528,300	94,650	2,089,890	15,394.87
Increase.....	2,945	974	14	458,478	484,450	36,948	240,780	1,361.81
Decrease.....	2,945	974	14	458,478	484,450	36,948	240,780	1,361.81
TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT								
New York.....	6,072	1,038	439	1,340,192	85,350	57,902	1,375,640	\$10,729.99
Pennsylvania.....	36	439	439	72,370	200	72,370	72,370	566.06

NOTE.—The number of factories in business are included in table 17. Average quantity of leaf tobacco used per 1,000 large cigarettes, 5.38 pounds.

TABLE 19.—Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1932 to 1941¹

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large ²	Small	Large	Small		
1932.....	103,233,757	1,054,270	18,347	299,010,925	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	919,672	882,144	374,500,769	289,024,051	775,529,873
1935.....	113,066,319	675,894	14,050	399,444,333	262,731,465	775,932,061
1936.....	125,875,214	702,567	12,474	453,314,812	267,461,957	847,367,024
1937.....	127,879,843	773,417	18,699	479,942,665	264,309,344	872,923,968
1938.....	118,161,858	589,451	14,151	483,826,314	282,710,323	865,302,097
1939.....	122,071,819	609,278	24,983	509,107,672	253,485,449	885,299,201
1940.....	126,309,121	525,764	13,864	535,203,981	260,662,967	922,715,697
1941.....	135,494,049	571,593	9,639	626,832,279	246,177,552	1,009,085,117

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 1932 to 1941

Year	TOBACCO AND SNUFF						
	Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
1932.....	61,945,173	4,918,034	3,354,471	50,080,201	190,086,528	35,994,337	347,278,744
1933.....	61,361,495	5,041,990	3,120,427	44,724,472	191,766,382	36,098,394	342,113,160
1934.....	62,759,957	5,079,904	2,970,421	44,786,387	193,075,426	36,893,903	345,565,968
1935.....	60,588,460	5,604,226	4,683,060	44,006,896	191,750,069	36,095,140	342,727,851
1936.....	59,164,521	6,372,164	5,068,192	45,342,446	194,006,958	38,022,225	347,676,506
1937.....	58,330,801	6,774,192	4,999,260	45,559,414	187,774,329	37,141,208	340,579,204
1938.....	54,494,646	5,658,864	4,572,346	42,775,966	200,693,591	37,173,135	345,368,538
1939.....	61,262,796	5,732,777	4,701,102	41,350,992	202,289,113	37,969,933	343,306,713
1940.....	48,758,919	5,605,287	4,176,364	42,909,979	205,101,032	37,871,628	344,423,209
1941.....	50,230,116	5,613,755	5,068,935	44,208,645	197,688,839	39,616,452	342,428,742

Year	CIGARS AND CIGARETTES			
	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
1932.....	Number 4,382,722,918	Number 278,748,580	Number 3,373,577	Number 106,632,433,834
1933.....	4,300,044,810	209,514,620	2,845,705	114,874,217,470
1934.....	4,525,780,084	221,976,561	88,202,405	129,976,339,581
1935.....	4,685,369,674	177,822,178	2,504,490	139,966,179,916
1936.....	5,172,278,612	180,005,714	2,457,040	158,893,958,304
1937.....	5,303,368,834	198,584,972	3,066,460	169,969,319,880
1938.....	5,014,757,804	182,989,705	2,637,530	171,686,382,671
1939.....	5,197,627,088	156,939,832	4,368,790	180,666,824,480
1940.....	5,235,271,076	134,738,339	2,248,740	189,371,258,171
1941.....	5,610,175,692	146,710,757	1,790,262	217,934,924,732

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 1941
MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR

Tobacco manufacturers		Cigar manufacturers	
Producing—		Producing—	
Plug tobacco exclusively	4	Small cigars exclusively	1
Twist tobacco exclusively	6	Large cigars exclusively	2,921
Fine cut tobacco exclusively	5	Small cigarettes exclusively	36
Scrap chewing tobacco exclusively	92	Large cigarettes exclusively	0
Smoking tobacco exclusively	323	Two or more kinds	41
Snuff exclusively	16		
Two or more kinds	94	Total	2,999
Total	540		
Quasi manufacturers except perique	154		
Perique producers and dealers	54		
Total	748		

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 1940 AND 1941

Output of tobacco (pounds)	Number of manufacturers	Manufactured tobacco produced						
		Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
1940								
Under 50,000	563	Pounds 1,381	Pounds 123,721	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	18,917	319,746	389,368	4,651	837,308
100,000 to 250,000	17	252,422	524,174	4,485	318,713	1,615,133	193,227	2,922,586
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	192,126,604	35,443,031	315,114,380
Total	637	48,758,919	5,605,287	4,176,364	42,909,979	205,101,082	37,871,628	344,423,209
1941								
Under 50,000	528	Pounds 639	Pounds 104,420	Pounds 83,516	Pounds 382,111	Pounds 1,327,671	Pounds 125,231	Pounds 2,023,588
50,000 to 100,000	14	72,772	47,028	5,249	389,958	490,301		1,005,305
100,000 to 250,000	13	238,156	250,293	5,488	320,997	1,129,677	199,408	2,150,019
250,000 to 500,000	11	69,377	1,480,116	3,754	710,510	1,522,254		3,786,011
500,000 to 5,000,000	14	3,658,056	1,711,883	2,402,702	2,345,451	13,129,022	2,195,591	25,442,705
Over 5,000,000	21	46,191,116	2,014,015	2,568,229	40,059,618	180,089,914	37,096,222	308,019,114
Total	601	50,230,116	5,613,755	5,068,935	44,208,645	197,688,839	39,616,452	342,426,742

SUMMARY

Output of tobacco (pounds)	Number of manufacturers			1940	1941	Increase (+) or decrease (-)	Per cent of total	
	1940	1941					1940	1941
Under 50,000	563	528	-35	Pounds 2,103,803	Pounds 2,023,588	Pounds -80,215	0.61	0.59
50,000 to 100,000	12	14	+2	837,308	1,005,305	+167,997	.24	.29
100,000 to 250,000	17	13	-4	2,922,586	2,150,019	-772,567	.85	.63
250,000 to 500,000	10	11	+1	3,645,449	3,786,011	+140,562	1.06	1.11
500,000 to 5,000,000	13	14	+1	19,799,683	25,442,705	+5,643,022	6.76	7.43
Over 5,000,000	22	21	-1	315,114,380	308,019,114	-7,095,266	91.49	89.95
Total	637	601	-36	344,423,209	342,426,742	-1,996,467	100.00	100.00

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1940 AND 1941

Output of cigars	Number of manufacturers			Aggregate cigar production			Per cent of total production	
	1940	1941	Increase (+) or decrease (-)	1940	1941	Increase (+) or decrease (-)	1940	1941
Under 250,000	3,330	2,966	-364	Number 139,216,754	Number 130,989,646	Number -8,227,108	2.66	2.34
250,000 to 500,000	138	147	+9	48,149,162	51,987,381	+3,838,219	.92	.93
500,000 to 1,000,000	98	87	-11	68,047,502	62,198,993	-5,848,509	1.30	1.11
1,000,000 to 2,000,000	46	30	-16	66,853,058	43,700,797	-23,152,261	1.28	.78
2,000,000 to 3,000,000	21	19	-2	52,604,429	47,928,508	-4,675,921	1.00	.85
3,000,000 to 4,000,000	12	10	-2	41,111,097	34,239,432	-6,871,665	.79	.61
4,000,000 to 5,000,000	11	9	-2	49,131,817	39,311,704	-9,820,113	.94	.70
5,000,000 to 7,500,000	19	18	-1	114,695,098	111,881,678	-2,813,420	2.19	1.99
7,500,000 to 10,000,000	9	11	+2	76,104,062	96,139,896	+19,035,834	1.45	1.70
10,000,000 to 20,000,000	25	23	-2	265,030,257	349,610,889	+84,580,632	6.97	6.23
20,000,000 to 40,000,000	23	25	+2	633,611,991	711,318,480	+77,706,489	12.10	12.68
Over 40,000,000	30	32	+2	3,580,715,849	3,931,870,488	+351,154,639	68.40	70.08
Total	3,762	3,377	-385	5,235,271,076	5,610,175,692	+374,904,616	100.00	100.00

TABLE 22.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1942, by collection districts*

TOBACCO AND SNUFF					
District	Unaccounted for July 1, 1941	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1942
	Pounds	Pounds	Pounds	Pounds	Pounds
First California.....	1,095	2,094	3,189		
First Illinois.....	1,103	37,563	31,657	56	6,953
Kentucky.....	182,989	2,338,328	2,136,998	1,749	382,570
First Missouri.....	115,170	550,913	517,644	121,777	26,662
Fifth New Jersey.....		36	36		
First New York.....	2,143	4	2,147		
Second New York.....	330	650	980		
Third New York.....		34,619	34,619		
North Carolina.....	14,748	614,812	505,543	11,520	112,497
First Ohio.....	2,108	42,876	41,318	15	3,651
Tenth Ohio.....		262	262		
First Pennsylvania.....		152			152
Twelfth Pennsylvania.....	905	12,637	12,528	270	764
Tennessee.....		96	96		
Virginia.....	114,633	1,442,092	1,360,233	5,287	191,205
West Virginia.....	262	2,054	1,481		835
Total.....	435,486	5,079,198	4,648,721	140,674	725,289

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

	Pounds	Pounds	Pounds	Pounds	Pounds
Florida.....		300	300		
Louisiana.....	629	35,294	23,244		12,679
Fifth New Jersey.....		2,102	2,102		
First New York.....		20,831	20,831		
Second New York.....	2,909	60,158	63,067		
Third New York.....		4,666	4,666		
First Ohio.....		1,758	1,758		
Tenth Ohio.....	2,055	16,706	18,761		
First Pennsylvania.....	5,538	64,268	69,806		
Total.....	11,131	205,983	204,435		12,679

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
First California.....		75,000	75,000		
Sixth California.....	2,500	5,300	4,050		3,750
Florida.....	314,760	3,275,161	2,882,121	75,100	632,700
Louisiana.....		10,700	10,700		
Massachusetts.....	2,000	16,000	16,000	2,200	
New Hampshire.....		102,500	102,500		
First New Jersey.....	16,000	979,950	716,900		281,060
Fifth New Jersey.....	137,300	4,570,557	3,621,307		1,066,550
First New York.....	50,200	95,000	145,000		
Second New York.....		28,000	7,000		21,500
Third New York.....	22,700	580,325	479,525	7,000	125,500
Fourteenth New York.....	12,500	657,000	523,500		146,000
Tenth Ohio.....	43,600	349,100	306,600		86,000
First Pennsylvania.....	365,750	12,238,300	9,412,500	18,200	3,173,360
Twelfth Pennsylvania.....	6,500	450,550	298,700		157,350
South Carolina.....	73,000	4,719,400	3,712,400		1,080,000
Virginia.....	31,600	2,353,850	1,755,200		630,250
Total.....	1,080,110	30,516,198	24,070,003	102,300	7,424,000

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
Florida.....	21,000	87,700	108,700		
Fifth New Jersey.....		2,000	2,000		
Second New York.....		34,000			34,000
Virginia.....	4,000	1,527,250	414,200		1,117,050
Total.....	25,000	1,650,950	524,200		1,151,050

TABLE 22.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1942, by collection districts—Continued*

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000					
District	Unaccounted for July 1, 1941	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1942
	Number	Number	Number	Number	Number
North Carolina.....		11,500	11,000	500	
Total.....					
CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000					
	Number	Number	Number	Number	Number
First California.....	30,740,000	933,758,000	829,559,200	128,325,000	6,613,800
Florida.....		20,400	20,400		
Kentucky.....	80,862,400	348,553,200	343,712,400	21,012,300	64,690,900
First Missouri.....		468,000	418,000		50,000
Fifth New Jersey.....	4,628,000	145,503,560	131,109,580	2,190,000	16,842,000
First New York.....	344,800	3,142,620	2,822,620		664,800
Second New York.....		1,104,300	934,300	60,000	120,000
North Carolina.....	65,643,500	2,860,656,250	2,615,049,650	43,977,400	267,472,700
First Pennsylvania.....	4,460,000	63,036,300	59,064,300		8,432,000
Twelfth Pennsylvania.....	150,000	5,096,600	5,236,600		10,000
Virginia.....	383,450,300	4,133,168,570	3,852,440,290	215,290,880	448,888,200
Total.....	570,489,000	8,494,507,800	7,840,367,320	410,845,080	813,784,400

CIGARETTE PAPER BOOKS

	Number	Number	Number	Number	Number
Connecticut.....		3,919,716	2,946,724		872,992
Second New York.....	100,200	1,818,220	1,513,520		404,700
North Carolina.....		1,937,000	767,000		1,170,000
Total.....	100,000	7,674,936	5,227,244		2,547,692

CIGARETTE TUBES

	Number	Number	Number	Number	Number
First New York.....		22,000	22,000		
Second New York.....		2,620,000	2,620,000		
Total.....		2,642,000	2,642,000		

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, 1942*

Class of product	Unaccounted for July 1, 1941	Withdrawn from factory during year	Delivered to sea stores warehouses	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1942
Tobacco and snuff, pounds.....	954	938,501	359,076	48,606	75	531,698
Small cigars..... number.....		5,000		5,000		
Large cigars..... do.....		2,564,000	2,267,100	67,200	15,000	214,000
Small cigarettes..... do.....	44,553,220	3,646,176,315	3,100,481,405	257,508,700	55,917,710	276,821,720

TABLE 24.—Withdrawal of manufactured tobacco, snuff, cigars, and cigarettes from bonded internal revenue tobacco sea stores warehouses, for shipment or delivery as sea stores, fiscal year ended June 30, 1942

Class of product	Unac- counted for July 1, 1941	Withdrawn from ware- houses dur- ing year	Delivered		Tax-paid or re- turned to factory	Unac- counted for July 1, 1942
			To vessels	For export		
Tobacco and snuff..... pounds.....	1,537	251,400	87,187	121,636	7,512	36,602
Large cigars..... number.....	1,248,200	1,248,200	137,900	850,200		260,100
Small cigarettes..... do.....	26,278,375	2,912,941,830	1,860,501,795	977,904,600	1,895,910	98,917,900

1 There are now 33 such warehouses in operation.

TABLE 25.—Drawback of internal-revenue taxes allowed on tobacco, snuff, cigars, and cigarettes exported, year ended June 30, 1942, by ports, and comparative totals for the years ended June 30, 1937, to June 30, 1941

Exported from port of—	Claims	Tobacco and snuff	Cigars		Cigarettes		Draw- back allowed
			Large	Small	Large	Small	
Los Angeles.....	3					36,000	\$117.00
New York.....	1						6,373.66
San Francisco.....	30	1,364	2,686,830				1,442.53
Seattle.....	1	720	477,500				129.60
Total, 1942.....	35	2,084	3,164,330			36,000	7,062.79
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	3,828.77
Total, 1939.....	15	5,926	10,500	10,100	4,800	550,946	2,781.27
Total, 1938.....	22	10,684	35,000	21,330	9,880	1,528,511	6,694.29
Total, 1937.....	37	8,066	106,425	14,400	7,700	7,227,518	28,521.30

TABLE 26.—Domestic and imported cigarette papers and tubes withdrawn and internal revenue receipts from taxes during the fiscal years ended June 30, 1933, to June 30, 1942, inclusive

Fiscal year	Cigarette papers					
	Tax-free packages, books, or sets			Tax-paid packages, books, or sets		
	Domestic	Imported	Total	Domestic	Imported	Total
1933.....	1,458,496,429	457,074,483	1,916,570,912	9,819,889	57,894,783	67,714,672
1934.....	1,930,133,447	539,625,066	2,469,758,513	9,729,959	59,141,230	68,871,189
1936.....	2,684,926,917	2,482,499	2,687,409,416	11,693,440	59,448,000	71,141,440
1938.....	2,860,219,326	1,333,333	2,861,552,659	69,797,387	21,622,800	91,420,277
1937.....	2,711,554,987	800,000	2,712,354,987	61,671,648	17,797,240	79,468,788
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	100,248,680	5,798,065	106,046,725
1940.....	2,276,827,218	400,000	2,277,227,218	84,746,106	3,180,970	87,927,136
1941.....	1,632,313,944	600,000	1,632,913,944	101,191,086	158,333	101,349,419
1942.....	1,608,713,301		1,608,713,301	136,652,051	51,250	136,793,301

TABLE 26.—Domestic and imported cigarette papers and tubes withdrawn and internal revenue receipts from taxes during the fiscal years ended June 30, 1933, to June 30, 1942, inclusive—Continued

Fiscal year	Cigarette papers—Continued					
	Receipts			Tax-free		
	Domestic	Imported	Total	Domestic	Imported	Total
1933.....	\$134,050.20	\$784,502.64	\$918,552.84	20,893,300	Number	Number
1934.....	134,864.73	822,829.85	957,694.58	23,251,430		23,251,430
1935.....	162,116.24	801,641.92	963,758.16	26,170,100		26,170,100
1936.....	982,625.68	286,325.30	1,268,950.98	19,172,450		19,172,450
1937.....	877,204.09	225,910.50	1,103,114.59	20,429,660		20,429,660
1938.....	1,070,408.53	100,196.45	1,170,604.98	18,495,700	70,000	18,565,700
1939.....	1,403,092.03	74,889.73	1,477,981.76	19,449,400	20,000	19,469,400
1940.....	1,212,121.90	40,130.50	1,252,252.40	8,324,350		8,324,350
1941.....	1,405,724.68	2,463.65	1,408,188.33	18,040,180		18,040,180
1942.....	1,941,771.37	272.50	1,942,043.87	18,321,400		18,321,400

Fiscal year	Cigarette tubes					
	Tax-paid			Receipts		
	Domestic	Imported	Total	Domestic	Imported	Total
1933.....	Number: 25,896,200	Number: 171,702,500	Number: 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	11,209.50	15,359.50
1935.....	24,827,000	36,613,000	61,440,000	4,987.40	7,322.60	12,310.00
1936.....	64,047,900	614,300	64,662,200	12,950.00	122.86	13,072.86
1937.....	65,360,100	150,000	65,510,100	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.....	75,853,700	526,800	76,380,500	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	25,126.00	1.02	25,127.02
1942.....	90,539,100	20,000	90,559,100	13,509.90	4.00	13,513.90

TABLE 27.—Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1942

Classification	Large cigars					
	Class A	Class B	Class C	Class D	Class E	Total
	Number	Number	Number	Number	Number	Number
Domestic manufacture.....	5,320,243,522	46,152,229	497,158,822	24,387,128	528,526	5,888,470,222
Bonded manufacturing ware- houses 1.....	26,543,740	1,411,926	67,203,476	17,458,630	1,722,505	114,340,277
Imported—Cuba.....	1,860	5,570	704,666	965,648	2,934,013	4,611,757
Imported—Other countries.....	3,848	605	5,280	2,292	8,751	20,726
Total.....	5,346,792,970	47,570,330	565,072,194	42,813,693	5,193,795	6,007,442,982
Philippine manufacture.....	93,577,275	65,500	217,835	38,400	53,680	93,957,700
Puerto Rican manufacture.....	890,075	158,500	387,300			1,435,925
Total.....	5,441,260,320	47,794,420	565,677,379	42,852,093	5,252,475	6,102,836,687

Classification	Small cigars	Large cigarettes	Small cigarettes	Chewing and smoking tobacco	Snuff	Total tobacco and snuff
	Number	Number	Number	Pounds	Pounds	Pounds
	Domestic manufacture.....	138,734,880	1,934,345	216,899,249,541	289,569,864	41,316,553
Imported—Cuba.....	800	126	195,138	1,840		1,840
Imported—Other countries.....		63,726	1,237,886	76,584	4,122	80,706
Total.....	138,735,480	1,998,197	216,900,682,565	289,648,288	41,320,677	330,968,965
Philippine manufacture.....		520	80,220			26
Puerto Rican manufacture.....		228,945	3,826,930			
Total.....	138,735,480	2,227,662	216,904,589,715	289,648,314	41,320,677	330,968,991

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 1941, by collection districts and by States

DISTRICT	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by—			
	In business Jan. 1 1941	Opened	Closed	In business Jan. 1, 1942	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	7	1	0	8									
Sixth California	3	2	0	5									
Connecticut	60	7	3	64	236,819				236,819	1,881		30	1,911
Delaware	1	0	0	1						24,036,291	1,174		24,037,465
Florida	32	18	24	26									
Georgia	30	168	167	31	150,655	408			161,063	8,405,466	44,383		8,449,849
First Illinois	13	0	1	12	14,918				14,918	56,253,386			56,253,386
Eighth Illinois	1	0	0	1	180				180	74,470			74,470
Indiana	14	8	7	15									
Kentucky	458	286	231	513	10,115,535	893,975	94,255	436,943	11,540,708	6,350,192		4,355	6,350,192
Louisiana	0	1	1	1						351,083,816		49,861	351,083,171
Maryland	60	22	20	62	2,062,888				2,062,888	31,212,735			31,212,735
Massachusetts	14	0	1	13	5,874				5,874	1,410,410	1,287		1,411,697
Michigan	4	0	0	4									
Minnesota	4	0	0	4									
First Missouri	4	0	0	4						178,186			178,186
Sixth Missouri	12	2	5	9						94,625		13,410	108,035
Fifth New Jersey	11	0	0	11						4,400,105			4,400,105
First New York	7	1	4	4									
Second New York	84	4	4	78	1,598,610	751,988			2,350,598	8,364,429			8,364,429
Third New York	32	5	1	36	273,934	1,564			275,498	4,440,410			4,440,410
Fourteenth New York	4	1	0	5									
Twenty-first New York	5	0	0	5									
Twenty-eighth New York	6	0	1	5							582		582
North Carolina	437	588	672	353	30,134,437	2,235,338	1,500	1,113,931	33,485,206	654,809	681		655,490
First Ohio	29	1	2	28						453,649,587			453,649,587
Tenth Ohio	6	2	2	6						23,589,326		1,434	23,590,759
Eleventh Ohio	2	2	2	2						697,907	100		698,007
Eighteenth Ohio	2	2	2	2						374,310	50		374,360
Oregon	9	0	5	4						103,913			103,913
First Pennsylvania	0	0	0	0							50		50
Twelfth Pennsylvania	87	2	7	82	15,097				15,097	53,586,741	188,607	248,020	54,023,368
Twenty-third Pennsylvania	6	0	1	5							220		220
Rhode Island	4	0	0	4									
South Carolina	0	0	0	0	25				25				
Tennessee	185	151	160	86	1,628,364		6,558		1,634,922	62,622,149			62,622,149
	188	197	121	264	4,231,946	455,945			4,687,891	104,368,282			104,368,282

First Texas	2	0	0	2	1,340	161			1,491	9,379			9,379
Virginia	230	139	148	221	187,743,177	24,181,689	312,872	4,535,570	216,773,308	103,839,812			103,839,812
West Virginia	14	7	10	11						3,886,551	795		3,887,346
Wisconsin	37	2	4	35	20,927				20,927	32,407,044		55	32,408,583
Total, 1941	2,007	1,617	1,609	2,015	238,244,726	28,521,058	416,943	6,086,444	273,269,171	1,336,029,211	239,413	317,165	1,336,585,780
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
Increase		54		8	46,906,784	8,665,006			44,219,689		95,987		1,336,585,780
Decrease	108		62				306,675	11,045,426		152,532,867		35,445	1,489,058,114

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California	10	3	0	13					180	1,881		30	1,911
Illinois	14	0	1	13	180					7,470			7,470
Missouri	16	2	5	13					2,626,096	4,494,780		13,410	4,508,140
New York	136	11	16	131	1,872,544	753,552			1,758	13,459,648	1,263		13,460,911
Ohio	46	5	11	40				1,758		24,765,455	150	1,434	24,767,039
Pennsylvania	97	2	8	91	15,097				15,097	53,586,741	188,827	248,020	54,023,588

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1941, BY DEALERS IN LEAF TOBACCO, CIGAR MANUFACTURERS, AND TOBACCO MANUFACTURERS

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Dealers	Pounds 254,939,145	Pounds 52,041,594	Pounds 73,875,229	Pounds 26,822,556	Pounds 8,846,306	Pounds 10,025,837	Pounds 11,956,460	Pounds 186,203,397	Pounds 251,805,015	Pounds 175,602,242	Pounds 51,311,569	Pounds 232,599,861	Pounds 1,336,029,211
Cigar	15,867	954	18,216	31,799	37,040	11,033	19,111	50,593	22,512	15,962	2,244	14,033	239,413
Tobacco	2,194	17,766	3,073	76,839	7,270	4,150	8,945	21,672	153,706		200	21,350	317,165
Total	254,957,206	52,060,314	73,896,517	26,931,194	8,890,616	10,041,070	11,984,516	186,275,662	251,981,233	175,618,204	51,314,013	232,636,244	1,336,585,789

In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 27,157,488 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 1941, 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	11,978			11,978	41,538	60		41,598	154		612,762
Sixth California	8,253			8,691	202,868	1,220		204,088		741	741
Connecticut		13,273		13,273		2,628		2,628	1,735		1,735
Florida	28,901	728,208	5,871	762,980	23,976	888,721	163,736	1,076,433	1,131,679	244,780	1,376,459
Georgia									148		148
First Illinois	6,424	8,847	1,012	16,283	38,721	16,396	366	55,483	2,358	6,734	9,092
Indiana		148,618		148,618		508,417		508,417	155,438		155,438
Kentucky	2,269,879	50	2,045	2,271,974							
Louisiana		14,448		14,448		216,202		216,202	144,109		144,109
Maryland		415		415	70,201	9,515		76,101			
Massachusetts	3,640	16,456		20,096	91,279			100,794	140,105	177	140,282
Michigan		5,341	2,242	7,583	206,485	353,769		560,254	449		449
Minnesota		25		25		27		27	40		40
First Missouri			21,725	21,725		14,738		14,738			
Sixth Missouri						32,179		32,179			
New Hampshire									2,443		2,448
First New Jersey		13,074		13,074		91,604		91,604	69,847		69,847
Fifth New Jersey	2,834,693	100,751	1,695	2,937,139	296,201	583,058		881,259	753,339		753,339
First New York		489		9,623		2,372		2,372	3,253		3,253
Second New York	1,354,964	61,411	9,810	1,425,685	4,589,670	18,940		4,588,838	5,303	2,935,157	2,941,060
Third New York	4,228,246	66,055	2,946	4,297,247	8,848,750	216,700		9,066,450	59,996	2,345,782	2,405,778
Fourteenth New York		4,905	79	4,984	88,753	15,104	847	104,704	1,330	2,090	3,420
North Carolina	18,409,559	8,600,157		27,009,716		232		232			
First Ohio	21,522			21,522		3,738		37,432	149		149
Tenth Ohio	10,990	24,630	2,429	38,049	1,590,504	33,714		1,590,504	155,617		155,517
Eighteenth Ohio						9,180		9,180	13,635		13,635
Oregon		13		13		145		145			
First Pennsylvania	252,389	1,304,292		1,556,681	1,535,371	1,943,458		3,478,829	240,180	277,223	517,403
Twelfth Pennsylvania	5,686	149		5,835							
Twenty-third Pennsylvania									48,102		48,102
Rhode Island			50	50							
South Carolina		156,375		156,375							
First Texas		45,148		45,148		2,414		2,414	26,925		26,925

Virginia	8,573,743	9,688,696	151,440	18,413,881	2,577,247	128,657		2,705,904	5,978		5,978
Wisconsin	5,433			5,433	15,082	5,097		20,179	22,175	1,289	23,464
Total, 1941	38,031,205	20,997,440	210,388	59,239,033	20,124,248	5,179,583	165,177	25,469,008	2,984,987	6,426,581	9,411,588
Total, 1940	39,891,854	20,650,822	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
Increase		346,618	76,279			1,026,843			170,250		
Decrease	1,860,649			1,437,752	1,888,258		30,098	801,513		2,001,258	1,831,008

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California	20,231	438		20,669	244,406	1,280		245,686	154	613,349	613,503
Missouri			21,725	21,725		46,917		46,917			
New Jersey	2,834,693	113,825	1,695	2,950,213	298,201	674,662		972,863	823,186		823,186
New York	5,588,115	128,034	21,879	5,738,028	13,508,173	253,116		13,762,364	70,432	5,283,029	5,353,511
Ohio	32,512	24,630	2,429	59,571	1,594,242	42,894		1,637,136	169,301		169,301
Pennsylvania	258,075	1,304,441		1,562,516	1,535,371	1,943,468		3,478,829	288,282	277,223	565,505

¹ Includes unstemmed leaf imported from Puerto Rico, 1,647,962 pounds; Philippine Islands, 749,843 pounds.
² Includes stemmed leaf imported from Puerto Rico, 16,242,420 pounds; Philippine Islands, 36,901 pounds.
³ Includes scrap tobacco imported from Puerto Rico, 1,947,485 pounds; Philippine Islands, 3,987,682 pounds.

TABLE 31.—Tobacco material held or owned by dealers in leaf tobacco and cigar and tobacco manufacturers on January 1, 1942, 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
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Tenth Ohio	2, 002, 278	2, 334, 755	2, 307	79, 090	295, 057	204, 738	230, 126	64, 844	815, 323
Eleventh Ohio	23, 095			12, 192	19, 905	9, 820			685
Eighteenth Ohio	17, 827	871	9, 041	64, 203	11, 069	51, 552	9, 341	1, 425	30, 124
Oregon				1, 791	926	757			
First Pennsylvania	84, 887, 987	2, 145, 725	10, 086	2, 948, 412	2, 197, 784	810, 163	1, 143, 409	16, 184	3, 274, 108
Twelfth Pennsylvania	1, 409, 442	870, 844		22, 861	80, 391	49, 475	103, 552	2, 968	86, 131
Twenty-third Pennsylvania	5, 466, 689	472, 902		48, 303	15, 883	45, 747	1, 126	160	13, 786
Rhode Island				49, 284	2, 944	11, 568	4, 095		3, 494
South Carolina	10, 511, 682	15, 350	869, 332	259, 988	324, 645	134, 851			251
South Dakota				251	37	133			
Tennessee	89, 815, 449	1, 946, 740	1, 292, 275	12, 007	2, 100	521	2, 588, 329	97, 575	39, 038
First Texas	93, 159			28, 516	5, 948	34, 112	17, 674		181
Second Texas				32	99	391			
Utah				665	764	337			
Vermont				9	9	25			
Virginia	563, 193, 147	147, 435, 685	2, 776, 793	1, 313, 456	1, 096, 795	1, 561, 153	133, 756	357, 027	23, 445
Washington				931	348	993			
West Virginia	1, 196, 531			453, 897	40, 662	95, 422		400, 510	805, 759
Wisconsin	52, 039, 642	43, 947	4, 884	48, 329	17, 811	42, 646	60		24, 481
Wyoming				11	36	18			
Total, 1942	2, 488, 113, 814	394, 169, 224	20, 920, 946	11, 074, 875	10, 128, 572	13, 942, 759	10, 032, 267	3, 050, 821	9, 758, 653
Total, 1941	2, 502, 838, 315	356, 611, 188	42, 595, 715	11, 615, 007	9, 899, 327	9, 847, 403	10, 124, 785	3, 290, 946	9, 755, 797
Increase					229, 245	4, 095, 356			2, 866
Decrease	14, 725, 501	22, 441, 964	21, 674, 769	540, 132			92, 518	240, 125	

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California	204, 110	110, 402		189, 169	837, 323	46, 731	6, 964	36, 058	45, 196
Illinois	121, 584	28, 792	7, 110	67, 442	34, 548	47, 206	1, 140, 011	430	23, 739
Missouri	55, 322, 538	1, 842, 480	227, 887	26, 287	49, 310	4, 847	354, 725	45, 900	429, 893
New Jersey	5, 818, 075	3, 141, 968		922, 255	653, 568	1, 375, 215	778, 960	31, 896	126, 432
New York	82, 157, 063	11, 901, 178	217, 004	441, 790	469, 787	192, 481	118, 252	57, 307	473, 015
Ohio	45, 544, 162	3, 230, 045	426, 520	237, 199	326, 989	291, 860	327, 830	193, 580	2, 252, 023
Pennsylvania	91, 764, 118	3, 489, 471	10, 086	3, 019, 676	2, 294, 058	905, 385	1, 248, 087	19, 322	3, 374, 025
Texas	93, 159			28, 548	6, 047	34, 503	17, 874		181

OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1942, or portion thereof, under the various annual rates, by collection districts and States

Collection districts or States	Distilled spirits							Wines				Fermented malt liquors					Total all classes of liquor concerns	Process or renovated butter, manufacturers, \$50	Mixed flour, manufacturers or packers, \$12	
	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 dealers in wines and malt liquors, \$110	Retail dealers in wines, \$27.50	Retail dealers in wines and malt liquors, \$27.50	Brewers, less than 500 barrels, \$55	Brewers, 500 barrels or more yearly, \$110	Wholesale dealers in fermented malt liquors, \$56	Retail dealers in fermented malt liquors, \$22	Retail dealers in malt liquors at large, \$22				Temporary dealers in liquors (beet or wine), \$2.20 per month
Alabama	1			17	537	1	1	2						67	2, 008	6	7	2, 647	2	
Alaska				15	390									1	21	3		426		
Arizona				58	1, 146									1	32	283	23	1, 685		
Arkansas				18	678						1, 481				53	2, 173	20	4, 461		
First California	7	21	12	601	16, 824		34					1	15	247	4, 444		810	23, 015		2
Sixth California	4	2	4	288	12, 768		1, 096	19	59			9	153	1	3, 944		287	18, 613		
State of California	11	23	16	889	29, 592		1, 130	19	59			1	24	400	8, 388		1, 077	41, 629		2
Colorado			1	28	1, 583	12	345				108			4	87	949	2	15	3, 134	
Connecticut	1	7	6	86	4, 431									6	249	3, 742	780	9, 308		
Delaware				7	455									2	17	51	12	547		
District of Columbia		1		49	1, 631	108	11				34			1	18	263	38	43	2, 197	
Florida	1			92	4, 780						3, 460			6	58	1, 298	5	26	9, 740	
Georgia				87	2, 312	3					839			1	40	1, 222	2	14	4, 976	2
Hawaii		1		53	753			1	16	40				7	19	70	3	3	605	
Idaho				85	1, 309									1	4	87	1, 020	11	2, 517	
First Illinois		5	13	373	17, 308	714	101	5	3	2	3			30	769	838	17	1, 909	22, 080	1
Eighth Illinois	4	1	4	119	5, 054		66							15	252	709		599	6, 823	
State of Illinois	4	6	17	492	22, 362	714	167	5	3	2	3			45	1, 011	1, 547	17	2, 508	28, 903	1

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1942, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts or States	Distilled spirits						Wines				Fermented malt liquors						Total all classes of liquor concerns	Process or renovated butter, manufacturers, \$50	Mixed flour, manufacturers \$2½ crs
	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 dealers in wines and malt liquors, \$110	Retail dealers in wines, \$27.50	Retail dealers in wines and malt liquors, \$27.50	Brewers, less than 500 barrels, \$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			
Indiana		2	9	43	3,797			3	11	1,251		14	179	4,202	1	29	7,439		
Iowa				1	2,481							4	262	1,890		26	6,997		
Kansas				246	824							7	277	4,437		32	5,606		
Kentucky	2	5	2	246	2,452	17	140	1				6	167	3,374	1	153	6,578		
Louisiana	2	4	2	58	3,813							6	118	3,324		205	7,532		
Maine				1	192	4						7	54	1,868		8	2,130		
Maryland	4	9	13	75	3,804	76				15		14	237	2,448	1	712	7,415		
Massachusetts	10	18	7	198	7,251	90	1,478					7	153	470		865	10,560		
Michigan	1	1	2	298	17,044		1	4	7			26	430	1,415		2,644	21,873		
Minnesota		1	4	49	2,675		289	3			1	23	565	10,467	3	512	14,592		
Mississippi	1			42	980		1	5	15	834			63	2,020		34	4,009		
First Missouri	2	2	2	57	2,522	85	438	2	2			9	179	4,434	28	479	8,241		
Sixth Missouri		2	1	52	1,687	9	3	1	1			2	147	2,669	4	61	4,639		
State of Missouri	2	4	3	109	4,209	94	441	3	3			11	326	7,103	32	540	12,880		
Montana				25	1,603							8	62	282		36	2,016		
Nebraska				16	1,430		37					5	122	1,902		19	3,531		
Nevada				16	861		30					2	21	218		9	1,157		
New Hampshire				1	203		18					1	40	1,360		2	1,625		
First New Jersey	1			26	3,613			3	4			3	153	120		250	4,173		
Fifth New Jersey	21	4	10	100	9,738	32		21	22			16	213	284		1,323	11,778		
State of New Jersey	22	4	10	126	13,351	32		24	26			13	366	404		1,573	15,951		
New Mexico		1		25	942								25	30			1,023		

First New York	1	2	3	22	5,789	16	5	22	39	129		11	185	8,825	51	133	15,233	
Second New York	4	2		49	1,167	40	1	57	64	68			42	729	5	2	2,202	
Third New York			3	105	3,213	1	2	18	29	43			14	2,902		75	6,439	
Fourteenth New York	1	1	1	94	6,396			10			1	10	199	6,386		274	13,313	
Twenty-first New York				11	2,956			4				8	107	1,854		249	5,819	
Twenty-eighth New York	13	1		18	4,309							16	140	3,049		624	8,170	
State of New York	19	6	7	239	23,830	57	12	107	132	240	1	51	687	23,745	56	1,357	50,546	
North Carolina				82	2,232		18	2	4	22		1	100	3,423	1	35	6,061	
North Dakota				4	911								92	965		26	2,008	
First Ohio	7		5	107	2,850	1		3	6			10	60	1,700	2	725	5,476	
Tenth Ohio				99	2,452	1						8	42	776		223	3,601	
Eleventh Ohio				101	2,038							7	40	761		74	3,021	
Eighteenth Ohio	3	1	2	146	8,993							14	64	771	1,200	11,194		
State of Ohio	10	1	7	453	16,333	2		3	6			39	206	4,008	2	2,222	23,292	
Oklahoma					603							2	108	3,525		30	4,298	
Oregon		2		105	2,340		18					4	98	2,258		96	4,921	
First Pennsylvania	9	2	12	231	8,208		6					31	471	1,936		44	11,000	
Twelfth Pennsylvania	1	1	1	121	3,892		1					20	196	931		141	5,305	
Twenty-third Pennsylvania	7	4	8	246	7,061		1					20	538	369		22	9,296	
State of Pennsylvania	17	7	21	648	19,161		8					71	1,205	4,256		207	25,601	
Rhode Island			1	36	1,644		161					2	33	56		49	1,982	
South Carolina				35	863					3,077			56	2,610	1	114	6,673	
South Dakota												1	86	1,439		19	1,545	
Tennessee	1	2		41	1,056	23	7	1				2	72	3,679	6	23	4,935	
First Texas	1			62	6,380	23						6	359	4,973	3		11,814	
Second Texas				46	2,268							1	130	2,819		54	5,314	
State of Texas	1			108	8,648	23						7	489	7,791	3	54	17,124	
Utah				31	120								37	1,101		21	1,310	
Vermont		1		2	194								17	224		9	1,195	
Virginia				53	2,428		4	2	11	7		5	109	2,622		27	7,235	
Washington		2	1	198	4,809							14	113	1,539		84	6,820	
West Virginia				1	569		2	2				1	168	4,340	1	147	5,175	
Wisconsin		6	1	118	13,318	10	656					73	735	3,461		302	19,580	
Wyoming				6	526		1					3	46	131		25	740	
Total	112	114	137	5,483	239,506	1,267	5,164	184	201	264	14,270	4	519	10,105	141,327	179	17,864	436,700

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1942, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts and States	Oleomargarine				Narcotics					Marihuana				National Firearms Act		Billiard or pool room premises, \$10	Bowling alley premises, \$10	Coin-operated amusement devices premises, \$10	Coin-operated gaming devices premises, \$50	Total number classes
	Manufacturers, \$600	Retail dealers in colored, \$48	Wholesale dealers in uncolored, \$200	Retail dealers in uncolored, \$6	Manufacturers, etc., \$24	Wholesale dealers, \$12	Retail dealers, \$6	Practitioners, \$1	Dealers in un-taxed preparations, \$1	Laboratories, etc., \$1	Manufacturers, etc., \$24	Dealers, \$3	Producers, \$1	Practitioners and laboratories, \$1	Manufacturers or importers \$25 \$500					
Alabama	1	36	2,937	1	25	701	1,948	14			4	2	2			337	54	755	745	10,211
Alaska			89	1	1	31	73									38	6	47	47	758
Arizona		8	1,099		9	213	619	17								228	48	789	534	5,149
Arkansas		25	2,541		7	569	1,614	150			3		7			574	38	1,826	641	12,456
First California	3		5,690	3	25	1,506	5,095	43	3	1	2		3	1	1	724	165	6,770	3,308	46,388
Sixth California	5		6,701	5	47	1,890	6,998	47	5	1	7		58		18	848	176	6,641	1,210	42,300
State of California	8		12,391	8	72	3,396	12,093	90	8	2	9		61	1	19	1,572	341	12,411	4,518	88,688
Colorado		17	2,319		25	580	1,711	46	1		9		13			478	106	570	630	9,639
Connecticut		8	968		15	836	2,361	110	12				2	5	3	607	284	4,667	197	19,383
Delaware		3	418	1	1	100	347	35					1			61	16	552	46	2,123
District of Columbia		3	679	2	11	347	1,518	4	1		1		9			112	29	846	11	5,777
Florida		48	3,676		19	808	2,028	3	1				1		1	88	2,994	1,575	21,454	
Georgia	2	40	3,607	1	37	1,008	2,580	29	4		3		16			413	102	716	1,201	14,336
Hawaii		3	307	2	8	21	356	72	1				3			213	13	673	68	2,646
Idaho			14		2	201	484	2								249	71	247	2,048	6,835
First Illinois	10	1	50	6	69	2,652	8,293	57	10	2	12	1	23			1,229	458	2,339	3,649	47,708
Eighth Illinois		1	72	3	28	711	2,835	115	1		7		16	1		1,088	277	2,340	3,409	24,473
State of Illinois	10	2	122	9	87	3,363	11,128	172	11	2	19	1	39	1		2,317	765	4,679	7,058	72,181
Indiana	1	1	68	7	58	1,168	3,918	188	1		3		48		1	1,594	312	5,581	1,878	30,507
Iowa		17	1,586	2	37	851	2,985	187			1		12			1,186	227	4,125	1,959	20,175
Kansas	4	5	33	1	18	949	1,999	153					1		1	819	229	2,849	899	16,511
Kentucky		28	4,378	1	23	772	2,638	143			20	8,308	18			583	78	3,016	2,021	28,523
Louisiana		42	3,118		13	889	2,103	192	3		2		2	1		462	39	2,545	3,832	20,776
Maine		23	1,988		6	325	1,222	190	1		1				1	419	128	639	127	7,200
Maryland	1	17	2,882	6	19	696	2,436	18	2	2	4		20			387	174	4,064	1,313	19,535
Massachusetts		26	3,171	6	44	2,120	7,203	163	15	2	2		74	2		1,309	651	3,897	806	30,050
Michigan	1		99	14	58	2,121	6,035	187	6		8		14	4		4,455	480	7,734	803	53,540
Minnesota		16	1,580	2	22	1,086	3,403	11			10	107	13			865	362	2,660	5,372	30,103
Mississippi		22	1,620		6	488	1,935	57	1							340	24	1,111	1,602	10,516
First Missouri	1	2	17	8	28	991	3,011	79				3	7		1	602	173	4,605	330	21,846
Sixth Missouri		1	39	1	24	780	2,422	81	2		4		6			481	135	2,538	131	15,630
State of Missouri	2	4	56	9	52	1,771	6,433	160	2		4	3	13		1	1,083	308	7,143	461	37,476
Montana		2	41		4	265	531	8					1			69	245	314	628	4,024
Nehraska		19	2,507	2	11	654	1,585	68	1		5		38			562	124	1,620	599	11,321
Nevada		3	206		2	65	185	6					2			38	10	213	1,010	2,888
New Hampshire		5	828	1	4	194	672	76					2			295	95	456	173	4,424
First New Jersey		4	1,606	2	3	482	1,384	5			5		14			364	112	3,063	204	11,421
Fifth New Jersey		3	2,217	10	11	1,397	4,374	23	8		12		10	2	1	474	412	5,399	202	26,345
State of New Jersey	3	1	15	12	14	1,879	5,758	28	8		17		24	2	1	838	524	8,462	406	37,766
New Mexico		7	762		2	156	428	11								166	25	321	410	3,310
First New York		8	1,965	5	12	2,722	7,294	15	2	2	14		10		4	590	305	7,547	28	35,756
Second New York		2	57	8	34	296	924	16	1	4	3		5	1	5	160	21	1,286	2	5,036
Third New York		3	610	3	14	929	6,242	16	7		19		33	5	8	222	64	2,882		17,496
Fourteenth New York		18	2,986	5	25	1,564	4,991	29	5				23			668	322	4,060	460	28,469
Twenty-first New York		25	2,783	5	21	496	2,078	39			1		27			630	206	2,441	371	14,314
Twenty-eighth New York		28	3,010	7	29	769	3,042	30	10		13		50	2	2	766	337	3,927	797	20,991
State of New York	2		91	33	135	6,776	24,571	145	25	6	50		148	9	19	3,036	1,255	22,143	1,658	122,062
North Carolina		28	2,993		18	826	2,513	261	2				1			1,108	106	186	333	14,436
North Dakota					6	235	499	1					2			356	104	111	76	3,397
First Ohio	2		2,924	6	27	638	2,173	62	2	1	3	2	10	1		477	89	2,655	1,036	15,608
Tenth Ohio	1		2,741	1	15	352	1,404	79	2		1		23			509	125	619	2,192	11,689
Eleventh Ohio	1		3,448	3	20	409	1,608	54			2		23			524	100	1,274	755	11,270
Eighteenth Ohio			4,685	8	30	1,117	3,734	39	5		2		27			992	298	1,713	2,027	25,903
State of Ohio	4		118	18	92	2,516	8,919	234	9	1	8	2	73	1		2,602	612	6,261	6,010	64,470
Oklahoma		6	1,167		20	941	2,370	82	1		3		2			533	91	33	14	9,531
Oregon		15	2,753	2	18	551	1,382	8	1		6		7			373	93	2,455	1,253	13,841
First Pennsylvania		10	1,066	16	58	2,396	7,226	42	11	1	16		37	1		1,248	373	6,979	1,160	33,670
Twelfth Pennsylvania		2	537		17	545	1,709	5			6		21			562	182	3,492	475	12,858
Twenty-third Pennsylvania		10	1,624	3	22	1,266	4,440	27	3		5		16		1	1,226	501	7,622	2,183	28,243
State of Pennsylvania		22	3,257	19	97	4,207	13,375	74	14	1	27		73	1	1	3,035	1,056	20,093	3,818	74,771

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.
 2 Includes two wholesale dealers at \$480.

TABLE 32.—Number of special-tax payers purchasing special-tax stamps covering the fiscal year 1942, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts and States	Oleomargarine				Narcotics				Machhuana				National Firearms Act			Billiard or pool room premises, \$10	Bowling alley premises, \$10	Coin-operated amuse-ment devices premises, \$10	Coin-operated gaming devices premises, \$50	Total number of all classes
	Manufacturers, \$800	Retail dealers, \$48	Wholesale dealers, \$200	Retail dealers, \$6	Manufacturers, \$24	Wholesale dealers, \$12	Retail dealers, \$3	Practitioners, \$1	Dealers in un-taxed propa-rations, \$1	Laboratories, etc., \$1	Manufacturers, etc., \$24	Dealers, \$3	Producers, \$1	Practitioners and labora-tors, \$1	Manu-facturers or im-porters, \$25-\$500					
Rhode Island.....	1	1	7	632		7	382	919	37		1	1	2	2	1	177	103	455	402	5,078
South Carolina.....	1	1	21	1,816		15	516	1,308	13		3	3	5	5	1	500	36	562	552	11,824
South Dakota.....			33	292		5	292	521	12				1	1		344	102	362	78	3,295
Tennessee.....			23	2,335		31	924	2,868	47		2	18	14	2	2	485	81	1,988	287	14,073
First Texas.....	4		62	4,715		30	1,275	3,338	237		7	7	7		670	110	1,670	1,370	25,302	
Second Texas.....	4		47	5,117		31	1,929	3,264	266		7	8	8		487	95	2,555	1,599	20,010	
State of Texas.....	4		109	9,832		61	3,204	6,602	503		7	7	8		1,157	205	4,525	1,969	45,312	
Utah.....			4	549		10	175	406	37		2	1	1		152	33	571	761	4,103	
Vermont.....			8	370		4	119	426	15		3	2	2		185	26	629	418	3,498	
Virginia.....			39	3,773		14	714	2,093	43		3	2	12		541	145	1,802	2,272	19,681	
Washington.....			1	52		30	771	2,049	22		5	2	16		484	124	1,371	5,024	16,784	
West Virginia.....			48	4,395		10	412	1,891	3		2	2	7		588	87	2,755	5,966	16,343	
Wisconsin.....			1	350		2	1,299	3,410	84		2	600	3		708	50	5,241	7,247	38,480	
Wyoming.....						2	110	246	2		2	7			126	50	5,221	7,763	2,619	
Total.....	45	34	1,422	163,791	167	1,305	53,523	165,557	4,584	14	248	9,056	806	29	54	39,451	10,905	160,894	77,129	1,126,884

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

OLEOMARGARINE, RENOVATED BUTTER, MIXED FLOUR, ETC.

TABLE 33.—Production and withdrawals of colored oleomargarine, year ended June 30, 1942, by collection districts

District	On hand July 1, 1941	Produced	With-drawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1942
Alabama.....	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Georgia.....	1,152	10,889	100				937
First Illinois.....	26,593	2,904,834	64	235,846	9,888	1,152	156,535
Indiana.....		150	120				30
Kansas.....	6,393	419,999	157,812	5,610	253,994		9,476
Maryland.....	61,009	2,420,923	170,050	1,151,385	1,001,730		168,772
Michigan.....		706,500			700,020		6,480
First Missouri.....	3,600	36,020	2,548		35,556		1,516
Sixth Missouri.....	216	34,860	34,080				996
Fifth New Jersey.....	9,861	958,480	35,260	810,508	103,708	12,224	6,641
First Ohio.....	2,976	1,836,581	1,608	317,212	1,517,761	2,976	39,780
Tenth Ohio.....	29,450	2,247,807		418,337	1,840,020	1,200	17,700
Eleventh Ohio.....	2,490	2,167,960	100		2,128,080	2,490	39,780
South Carolina.....	8,288	64,512	11,616		60,608		576
Second Texas.....	3,306	1,018,216	24,660		993,660	240	2,962
Total.....	155,334	14,827,836	666,864	2,938,896	10,954,725	20,282	402,401

TABLE 34.—Production and withdrawals of uncolored oleomargarine, year ended June 30, 1942, by collection districts

District	On hand July 1, 1941	Produced	Withdrawn tax-paid	With-drawn for export	With-drawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1942
Alabama.....	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California.....	2,986	137,456	140,442				325,373
Sixth California.....	252,443	36,484,309	36,406,649			4,530	180,010
Georgia.....	257,895	15,773,809	15,851,676				63,348
First Illinois.....	31,779	8,167,417	8,135,848				1,232,307
Indiana.....	1,151,193	104,323,981	104,237,028			5,839	6,194
Kansas.....	6,180	27,340,589	27,340,575				206,732
Maryland.....	254,752	23,326,718	23,268,518			16,218	127,127
Michigan.....	145,988	9,431,699	9,450,560				240,692
First Missouri.....	154,756	16,021,516	15,935,580				67,000
Sixth Missouri.....	39,060	7,383,622	7,855,682				36,555
Fifth New Jersey.....	118,747	28,855,219	28,875,989			9,158	101,405
Second New York.....		74,198	73,698			26,572	410
First Ohio.....	167,105	21,626,945	21,637,616				156,434
Tenth Ohio.....	84,314	6,988,082	7,022,090				49,976
Eleventh Ohio.....	180,960	16,810,540	16,847,554			300	141,734
South Carolina.....	16,020	2,586,099	2,584,439			2,212	7,680
Second Texas.....	94,645	25,917,263	25,789,500				222,408
Total.....	2,991,842	353,976,883	353,648,493			65,257	3,254,975

TABLE 35.—Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1942, by months

Month	Colored				
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
1941					
July	280,318	46,198	192,832	73,923	2,490
August	252,070	47,924	150,680	96,384	2,876
September	256,859	55,169	113,911	79,874	1,661
October	206,485	62,569	61,124	86,424	1,800
November	232,154	55,378	98,404	77,685	2,325
December	411,778	59,987	237,776	90,225	-----
1942					
January	424,415	62,071	294,516	82,706	-----
February	323,567	55,542	189,174	97,614	-----
March	576,465	57,144	314,178	69,067	240
April	1,641,054	54,278	697,742	520,588	8,800
May	5,482,346	59,352	293,788	5,418,937	-----
June	4,740,225	51,302	294,769	4,273,396	-----
Total	14,827,836	666,864	2,938,898	16,954,725	20,282
Uncolored					
1941					
July	27,686,358	25,864,367	-----	-----	4,569
August	24,556,271	25,131,475	-----	-----	5,844
September	32,871,834	33,041,451	-----	-----	2,263
October	33,857,796	33,870,870	-----	-----	13,835
November	32,281,043	32,093,066	-----	-----	10,233
December	34,274,921	33,704,500	-----	-----	594
1942					
January	34,684,326	36,801,707	-----	-----	1,992
February	32,601,323	31,744,045	-----	-----	14,317
March	30,123,088	29,622,325	-----	-----	3,637
April	27,017,837	26,705,992	-----	-----	325
May	22,129,022	23,021,441	-----	-----	5,167
June	22,403,064	23,047,254	-----	-----	2,581
Total	353,975,883	353,548,493	-----	-----	65,257

TABLE 36.—Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1933 to 1942

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
1933	2,813,196	500,021	1,570,811	768,714	216,229,634	215,990,086	180	-----
1934	2,639,095	462,590	1,594,168	631,665	240,497,599	240,410,117	240	-----
1935	2,904,971	608,439	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	290,401	837,588	413,754,759	413,560,833	-----	-----
1939	1,380,891	354,991	155,748	867,925	331,591,928	331,701,894	300	3,000
1940	1,859,731	302,149	646,489	896,387	301,857,570	301,599,466	1,830	-----
1941	4,489,410	426,966	1,864,674	2,075,586	339,445,528	340,550,313	1,320	7,808
1942	14,827,836	666,864	2,938,898	10,954,725	353,976,883	353,648,493	-----	-----
Total	37,354,888	5,347,008	12,438,050	19,235,763	3,304,530,921	3,303,337,826	4,422	10,808

TABLE 37.—Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1942

	Pounds		Pounds
Babassu oil	939,073	Oleo stearine	2,723,733
Butter culture	358	Oleo stearine oil	131,295
Butter flavor	973	Oleo stock	3,257,925
Butyric acid	1	Palm flakes	110,370
Citric acid	859	Palm oil	6,078,714
Coconut oil	24,992,185	Palm kernel oil	967,302
Color	11,665	Palm stearine	28,242
Corn oil	1,238,095	Peanut oil	1,849,968
Cottonseed oil	152,027,423	Salt	12,414,120
Cottonseed stearine	5,970	Soda (benzoate of)	167,799
Derivative of glycerine	792,291	Soya bean oil	75,165,159
Diacyl	873	Soya bean stearine	1,624
Emulsol	10,750	Soya flakes	5,190
Lecithin	231,508	Sunflower oil	665,673
Milk	65,964,048	Tallow	14,800
Monostearine	151,615	Vitamin concentrate	78,937
Neutral lard	8,214,880		
Lard stearine	40		
Oleo oil	21,479,769	Total	379,711,141

TABLE 38.—Production and withdrawals of renovated butter, year ended June 30, 1942, by collection districts

District	On hand July 1, 1941	Produced	Withdrawn tax-paid	Lost or destroyed	On hand June 30, 1942
Alabama	814	1,913,745	1,903,900	-----	10,659
Georgia	12,062	1,288,986	1,290,011	-----	11,057
Maryland	8,646	277,824	272,798	704	12,962
Total	21,536	3,480,555	3,466,709	704	34,678

TABLE 39.—Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1933 to 1942

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
1933	1,002,131	1,008,327	1938	2,435,499	2,381,270
1934	1,219,166	1,205,475	1939	2,806,117	2,925,272
1935	1,844,561	1,851,245	1940	2,706,853	2,735,433
1936	2,262,920	2,218,951	1941	2,783,509	2,781,345
1937	2,737,181	2,769,853	1942	3,480,555	3,466,709

TABLE 40.—Production and withdrawals of mixed flour, year ended June 30, 1942, by collection districts

PRODUCED					
District	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
Stock on hand July 1, 1941.....	5	1,394	7,151	6,132	505,397
First California.....		17,298	136,780	63,394	7,362,373
Iowa.....			29,787		1,235,140
Minnesota.....		35,922			3,520,356
Sixth Missouri.....					
Twenty-eighth New York.....		25,041			2,454,626
Oregon.....		5,440	153,338	21,270	6,275,734
Utah.....		18	31,770	1,304	1,590,442
Washington.....	441	25,180	181,166	17,636	11,757,158
Wisconsin.....		412			40,376
Total.....	441	109,311	532,841	103,604	34,236,205
Grand total.....	446	110,705	539,992	109,736	34,741,602

WITHDRAWN TAX-PAID					
District	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
First California.....		17,865	135,577	64,771	7,423,303
Iowa.....			29,785		1,235,213
Minnesota.....		36,104			3,538,192
Sixth Missouri.....					
Twenty-eighth New York.....		25,204			2,471,580
Oregon.....		5,446	150,657	21,378	6,180,308
Utah.....		42	31,250	1,231	1,565,526
Washington.....	435	25,274	181,436	16,545	11,724,692
Wisconsin.....		397			38,906
Total.....		110,333	528,705	103,925	34,177,720
Lost or destroyed.....		17	19	52	3,905
Stock on hand June 30, 1942.....	11	355	11,268	5,759	559,977
Grand total.....	446	110,705	539,992	109,736	34,741,602

TABLE 41.—Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1942

Month	On hand July 1, 1941	Produced	With-drawn tax-paid	With-drawn for export	With-drawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1942
	Packs	Packs	Packs	Packs	Packs	Packs	Packs
1941							
July.....	15,297,534	3,010,416	2,624,888	372,996	9,792	30	
August.....		4,988,581	5,793,761	269,736	5,040		
September.....		11,033,751	9,508,843	271,474	6,336		
October.....		3,739,267	3,899,725	686,486	31,392		
November.....		3,236,958	2,294,354	458,328	37,008	22	
December.....		4,231,124	2,644,882	429,265	17,568		
1942							
January.....		4,030,660	3,630,397	513,406	30,952		
February.....		3,721,828	3,077,610	427,052	10,800		
March.....		4,443,071	3,183,857	172,262	104,112	249	
April.....		4,686,034	4,020,079	343,268	22,464		
May.....		4,761,207	3,840,663	174,817	25,483		
June.....		4,187,937	3,353,658	295,435	19,726	3,546	
Total.....	15,297,534	55,070,834	48,072,717	4,414,525	320,680	3,847	18,556,599

ALCOHOL, DISTILLED SPIRITS, BEER, ETC.

TABLE 42.—Ethyl alcohol: Production and withdrawals, by months, fiscal year 1942*

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 1942*

TABLE 44.—Ethyl alcohol: Withdrawals, tax-paid and tax-free, by States, fiscal year 1942*

TABLE 45.—Ethyl alcohol: Materials used in production, by kinds and by States, fiscal year 1942*

TABLE 46.—Ethyl alcohol: Production, by kinds of materials used, fiscal year 1942*

TABLE 47.—Ethyl alcohol: Production, tax-paid withdrawals, withdrawals for denaturation, and stocks on hand June 30, fiscal years 1934-1942, inclusive*

TABLE 48.—Denatured alcohol: Plants operated, production, withdrawals, and stocks on hand June 30, by States, fiscal year 1942*

TABLE 49.—Denatured alcohol: Production, by months, fiscal year 1942*

TABLE 50.—Completely denatured alcohol: Withdrawals, by formulas and by months, fiscal year 1942*

TABLE 51.—Specially denatured alcohol: Withdrawals, by formulas, fiscal year 1942*

TABLE 52.—Specially denatured alcohol: Withdrawals, by leading formulas and by months, fiscal year 1942*

TABLE 53.—Specially denatured alcohol: Operations of bonded dealers, by States, fiscal year 1942*

TABLE 54.—Specially denatured alcohol: Operations of manufacturers, by States, fiscal year 1942*

TABLE 55.—Distilled spirits: Grains and molasses used in production, by States, fiscal year 1942*

*The distribution of statistical information relating to industrial alcohol and high-proof spirits, excepting information on tax-paid withdrawals, has been discontinued until the termination of the unlimited national emergency proclaimed by the President on May 27, 1941.

TABLE 56.—Distilled spirits: Number of distilleries and internal-revenue bonded warehouses operated,¹ by States, fiscal year 1942

State	Distilleries which produced—						Internal-revenue bonded warehouses
	Whisky	Rum	Gin	Brandy	Other	Total ²	
Arizona							1
Arkansas				1		1	
California	1	1	2	95	3	98	78
Colorado							1
Connecticut	1	1	1	1	1	2	4
Georgia				1		1	1
Hawaii							1
Illinois	5		3		4	5	12
Indiana	8		4		7	8	12
Kentucky	59	1	3	1	34	61	73
Louisiana							2
Maryland	13		3		14	14	19
Massachusetts	1	3			2	4	7
Michigan							1
Minnesota							4
Missouri	3				1	3	5
New Jersey				5		5	7
New York			1	2	1	3	4
Ohio	4			1	3	5	5
Oregon				2		2	4
Pennsylvania	7	1	1		9	10	21
Tennessee	1					1	1
Vermont							1
Virginia	1			4		5	7
Washington				7		7	3
Wisconsin					1	1	1
Total	104	7	18	120	80	236	275

¹ Number operated during any part of the year.
² Exclusive of duplications which resulted from plants producing more than one kind of spirits.

TABLE 57.—Distilled spirits: Production, by kinds and by months, fiscal year 1942

[Tax gallons¹]

Month	Whisky	Rum	Gin ²	Brandy ³	Total ⁴
July	7,758,492	213,586	851,768	246,127	9,069,973
August	6,586,024	241,628	747,312	784,920	8,359,884
September	9,543,315	307,438	485,072	7,974,110	18,309,935
October	13,795,908	361,401	494,268	11,924,323	26,575,900
November	11,828,519	327,548	279,961	5,474,423	17,910,451
December	13,704,458	357,049	271,970	1,245,557	15,579,034
January	13,088,553	255,349	717,752	337,054	14,398,708
February	11,485,814	185,232	375,288	370,125	12,416,459
March	10,515,406	171,128	119,138	260,230	11,065,899
April	8,444,933	255,313	204,954	198,429	9,103,629
May	6,969,518	255,000	430,256	226,059	7,880,833
June	6,536,482	175,460	367,187	251,936	7,331,065
Total	120,257,424	3,106,125	5,344,956	29,273,293	157,981,798

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 per cent of the content, by volume, of ethyl alcohol. Spirits containing 50 per cent 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 0.7939.)

² For additional production of gin at rectifying plants, see table 69.
³ See table 59 for kinds of brandy produced.
⁴ Exclusive of unfinished and high-proof spirits. Not available for publication.

TABLE 58.—Distilled spirits: Production, by kinds and by States, fiscal year 1942

[Tax gallons]

State	Whisky	Rum	Gin ¹	Brandy ²	Total ³
Arkansas				18,174	18,174
California	492,188	26,698	301,675	28,350,312	29,170,873
Connecticut	13,225	11,439	28,508	2,185	55,357
Georgia				62,518	62,518
Illinois	19,975,829		1,541,540		21,517,369
Indiana	14,631,002		1,581,917		16,212,919
Kentucky	63,485,281	1,278,321	276,980	5,604	65,047,186
Maryland	7,335,791		493,994		7,829,785
Massachusetts	114,099	1,651,215			1,765,314
Missouri	480,026				480,026
New Jersey				259,914	259,914
New York			881,957	122,522	1,004,479
Ohio	4,202,198			26,469	4,228,667
Oregon				14,143	14,143
Pennsylvania	8,985,070	138,452	238,385		9,361,907
Tennessee	297,183				297,183
Virginia	245,532			202,191	447,723
Washington				208,261	208,261
Total	120,257,424	3,106,125	5,344,956	29,273,293	157,981,798

¹ For additional production of gin at rectifying plants, see table 70.
² See table 59 for kinds of brandy produced.
³ Exclusive of unfinished and high-proof spirits. Not available for publication.

TABLE 59.—Distilled spirits: Brandy produced, by kinds and by States, fiscal year 1942

[Tax gallons]

Kind	California	Ohio	Oregon	Virginia	Washington	Total
Grape	27,202,511	6,040			124,327	27,437,841
Apple	223,646	14,878	5,223	193,984	65,432	1,897,599
Raisin	615,595					615,595
Fig	144,637					144,637
Peach	18,620			5,576	553	87,266
Prune	25,625				2,527	28,262
Apricot	25,811					25,811
Cherry	901	1,892	4,005		7,460	13,767
Blackberry		4,159		2,632	6,795	13,586
Pium	2,966		4,916			7,881
Pear					1,058	1,058
Total	28,350,312	26,469	14,143	202,191	208,261	29,273,293

¹ Includes 14,963 gallons in Arkansas.² Includes 3,211 gallons in Arkansas, 2,185 gallons in Connecticut, 6,604 gallons in Kentucky, 259,914 gallons in New Jersey, and 122,522 gallons in New York.³ Includes 62,518 gallons in Georgia.TABLE 60.—Distilled spirits: Total withdrawals, tax-paid,¹ by kinds and by months, fiscal year 1942

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy	Other spirits	Total	Alcohol
July	6,602,112	67,254	790,864	124,195	1,284,083	8,988,508	2,837,645
August	7,096,737	68,965	725,853	158,683	2,083,691	10,085,919	3,071,195
September	9,204,175	105,900	531,395	264,436	1,878,721	11,964,827	3,435,022
October	7,602,393	88,107	460,463	248,201	2,104,902	10,504,066	2,554,983
November	8,148,732	80,242	299,093	223,446	2,363,313	11,114,826	2,504,852
December	6,830,635	111,855	237,641	196,084	1,208,957	8,585,172	2,187,958
January	6,513,936	216,404	772,325	180,645	1,620,828	9,284,138	3,513,201
February	6,412,312	133,156	389,626	178,428	2,309,625	9,423,047	1,966,836
March	7,492,745	78,242	153,245	197,187	3,382,314	11,308,733	737,116
April	6,631,041	49,069	192,561	156,088	2,597,271	9,626,030	789,900
May	5,848,447	40,672	334,626	125,464	2,813,496	9,162,699	693,206
June	6,323,906	36,588	299,218	126,234	2,426,459	9,212,405	640,424
Total	84,709,171	1,096,444	5,186,910	2,159,091	26,123,554	119,275,170	24,932,340

¹ These figures represent withdrawals subject to tax at the following rates: On and after Oct. 1, 1941, \$4 per tax gallon; before Oct. 1, 1941, \$2.75 per tax gallon on brandy and \$3 per tax gallon on other distilled spirits. In addition, 22,207,895 tax gallons of brandy were withdrawn from fruit distilleries and 2,862,807 tax gallons of brandy were withdrawn from internal revenue bonded warehouses for the fortification of wine. (Under the Act of June 24, 1940 (Public, No. 655, Seventy-sixth Congress), effective July 1, 1940, the tax on brandy used in fortification is included in the wine tax.)

TABLE 61.—Distilled spirits: Total withdrawals, tax-paid,¹ by kinds and by States, fiscal year 1942

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total	Alcohol
Arizona	21,103					21,103	
California	5,205,065	24,491	366,895	483,055	149,783	6,229,289	692,638
Colorado	31,811					31,811	16,213
Connecticut	263,369	9,242	25,186	7,437	129,309	434,643	
District of Columbia							12,610
Georgia				3,192		3,192	
Hawaii		750			132	882	1,391
Illinois	18,173,352	64,531	1,432,290	217,865	4,196,275	24,084,313	4,483,315
Indiana	10,280,497	50,696	1,419,621	46,534	7,452,307	19,249,655	9,610,291
Kentucky	28,503,622	39,908	276,684	24,673	3,265,913	32,110,800	1,768
Louisiana	435,809	7,654	158		16,418	450,037	874,858
Maryland	7,403,188	5,187	501,062	31,266	5,470,109	13,410,812	805,670
Massachusetts	1,362,158	503,272		122,490	195,390	2,243,155	711,833
Michigan	8,605					8,605	188,584
Minnesota	360,647	89	166	90,837		451,769	
Missouri	672,079	213	313	5,027	36,186	713,818	320,664
New Jersey	707,171	13,808	1,796	479,066	313,502	1,515,338	1,810,282
New York	128,393	8,265	895,473	345,688	354,010	1,731,799	
Ohio	4,110,827	3,562		135,343	1,460,951	5,710,683	1,353,457
Oregon				4,099		4,099	
Pennsylvania	6,713,029	363,728	206,272	148,194	3,081,331	10,512,552	3,980,268
Puerto Rico							9,602
Tennessee	91,851			584		92,435	
Texas							6
Vermont	245		965		200	1,410	
Virginia	216,426			13,486		229,912	
Washington	18,987	1,106	174		1,740	22,147	
West Virginia							1,260
Wisconsin	937					937	67,640
Total	84,709,171	1,096,444	5,186,910	2,159,091	26,123,554	119,275,170	24,932,340

¹ These figures represent withdrawals subject to tax at the following rates: On and after Oct. 1, 1941, \$4 per tax gallon; before Oct. 1, 1941, \$2.75 per tax gallon on brandy and \$3 per tax gallon on other distilled spirits. In addition, 22,207,895 tax gallons of brandy were withdrawn from fruit distilleries and 2,862,807 tax gallons of brandy were withdrawn from internal revenue bonded warehouses for the fortification of wine. (Under the Act of June 24, 1940 (Public, No. 655, Seventy-sixth Congress), effective July 1, 1940, the tax on brandy used in fortification is included in the wine tax.)

TABLE 62.—Distilled spirits: Bottled-in-bond¹ withdrawals, tax-paid, by kinds and by months, fiscal year 1942

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy	Spirits	Total
July	958,738	3,502		7,253		969,493
August	1,149,317	3,537	30	5,441	9	1,158,394
September	1,584,978	5,351		8,279	45	1,598,683
October	1,180,266	3,304	15	11,314	75	1,194,974
November	1,416,639	2,239	102	9,917		1,428,897
December	1,402,266	4,667	30	10,039		1,417,002
January	873,724	12,708		4,420	36	890,888
February	923,893	4,983	388	4,618		933,862
March	1,102,896	811	12	8,040	135	1,111,888
April	1,041,643	2,424	12	4,717	42	1,048,838
May	820,918	1,554	48	6,160		828,680
June	969,179	587	395	3,030		973,191
Total	13,424,451	45,747	1,082	83,228	342	13,554,800

¹ These spirits were bottled in bond prior to the payment of tax, with the exception of 1,550,318 gallons of whisky and 3,008 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.

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TABLE 63.—Distilled spirits: Bottled-in-bond¹ withdrawals, tax-paid, by kinds and by States, fiscal year 1942

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Spirits	Total
California	725,840	99		32,073		758,012
Colorado	7,562					7,562
Connecticut	16,731					16,731
Illinois	1,401,377	279		3,331		1,404,987
Indiana	1,082,467			8,789		1,091,246
Kentucky	6,855,432		180	4,325		6,859,987
Louisiana	1,605					1,605
Maryland	434,856	7		840		435,703
Massachusetts	214,020	33,238	153	511		247,922
Minnesota	28,122			4,923		28,045
Missouri	215,496	6	313			215,815
New Jersey	90,828			13,079		103,907
New York	45,184			1,211		46,395
Ohio	587,973					587,973
Pennsylvania	1,713,805	12,118	386	14,086	342	1,740,737
Virginia	8,163					8,163
Total	13,424,451	45,747	1,032	83,228	342	13,554,800

¹ These spirits were bottled in bond prior to the payment of tax with the exception of 1,550,318 gallons of whisky and 3,008 gallons of brandy bottled in bond after payment of tax. The figures in this table are included in total withdrawals, as shown in table 61.

TABLE 64.—Distilled spirits: Stocks remaining in internal-revenue bonded warehouses, by kinds and by States, June 30, 1942¹

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Total
Arizona	377,392				377,392
California	6,553,102			13,820,605	20,487,141
Colorado	46,507				46,507
Connecticut	166,944				166,944
Georgia					
Hawaii		6,725		12,797	19,522
Illinois	78,168,308	306,513	37,557	711,762	79,223,135
Indiana	74,698,235	20,320	81,464	440,440	75,240,459
Kentucky	233,675,200	274,649	6,823	66,386	234,013,063
Louisiana	113,707			27,334	141,041
Maryland	48,289,840	10,658	31,913	117,509	48,449,920
Massachusetts	1,736,078	1,597,101	1,512	319,915	3,654,606
Michigan	2,465				2,465
Minnesota	418,451	239		185,731	604,421
Missouri	1,140,638	606		49,411	1,190,655
New Jersey	959,531	10,216	3,184	1,008,371	1,981,802
New York	102,537	8,788		716,670	827,995
Ohio	19,931,394	3,060		189,820	20,124,274
Oregon				35,386	35,386
Pennsylvania	48,243,278	1,008,378	18,856	489,077	49,759,589
Tennessee	687,067			17,390	704,457
Vermont	52	363		65	480
Virginia	1,561,835			190,213	1,692,048
Washington	17,555			6,266	23,821
Wisconsin	88,776	292			89,068
Total	516,918,887	3,338,119	255,980	18,397,320	* 538,910,306

¹ Number of tax gallons according to original entry gauge. Losses are not determined until withdrawal. Exclusive of unfinished and high-proof spirits, which are not available for publication.
² In addition, there were 36,620 gallons of unclassified spirits in export storage warehouses.

TABLE 65.—Distilled spirits: Stocks remaining in internal-revenue bonded warehouses, by kinds and by years and seasons of production, June 30, 1942¹

[Tax gallons]

Year	Season	Whisky	Rum	Gin	Brandy	Total
1911	Spring	77				77
	Fall	135				135
1912	Spring	623				623
	Fall	30			153	183
1913	Spring	2,586			137	2,723
	Fall	1,025				1,025
1914	Spring	1,748				1,748
	Fall	57			228	285
1915	Spring	1,790	52			1,842
	Fall	1,208			66	1,274
1916	Spring	10,179				10,179
	Fall	7,434	135		236	7,805
1917	Spring	5,962	60	1,316	9	7,437
	Fall	4,936	169	23,780	6	28,891
1919	Spring	87				87
	Fall				286	286
1920	Spring	2,602				2,602
	Fall	920			897	1,817
1921	Spring	24,750				24,750
	Fall	288				288
1922	Spring	5,626				5,626
	Fall	805,055	57,805	36	34,865	897,761
1935	Spring	2,351,215	756,839	821	18,784	3,127,659
	Fall	7,005,061	40,114	10,840	71,818	7,127,833
1936	Spring	15,271,843	69,751	1,609	37,065	15,380,268
	Fall	23,564,063	86,561	2,588	172,187	23,825,399
1937	Spring	31,087,654	86,996	165	144,092	31,318,807
	Fall	14,689,418	74,214		814,143	15,577,775
1938	Spring	26,879,696	33,547	689	240,450	27,154,382
	Fall	32,740,631	187,553		8,356,187	41,284,371
1939	Spring	40,337,862	127,997		606,654	41,072,513
	Fall	31,304,489	169,073		1,049,862	32,523,424
1940	Spring	54,737,134	221,359	91	324,679	55,283,263
	Fall	47,947,343	123,598		1,486,591	49,557,532
1941	Spring	70,353,967	327,927	2,052	349,949	71,033,896
	Fall	61,463,534	586,535	646	3,781,229	65,831,944
1942	Spring	56,308,159	387,834	211,347	906,607	57,813,947
	Total	516,918,887	3,338,119	255,980	18,397,320	* 538,910,306

¹ Number of tax gallons according to original entry gauge. Losses are not determined until withdrawal. Exclusive of unfinished and high-proof spirits, which are not available for publication.
² Due to correction, this amount exceeds the figure reported as of June 30, 1941.
³ In addition, there were 36,620 gallons of unclassified spirits in export storage warehouses.

TABLE 66.—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 1942

State	[Tax gallons]					Total
	Whisky	Rum	Gin	Brandy	Other spirits	
Losses (allowed) from leakage and evaporation: ¹						
Arizona.....	3,774				2,594	3,774
California.....	1,206,712	4,362	606	79,773		1,294,047
Colorado.....	5,127				1,256	5,127
Connecticut.....	37,764	1,043	11	1,182		41,246
Georgia.....				443		449
Hawaii.....		94		10		20
Illinois.....	3,337,963	12,262	103	21,037	37,404	3,408,769
Indiana.....	2,783,845	4,617	2,918	4,201	296,471	3,092,052
Kentucky.....	6,863,227	7,315	196	3,580	99,516	6,973,834
Louisiana.....	42,247	1,271	52		43,670	43,670
Maryland.....	2,089,603	725	152	6,336	237,842	2,334,658
Massachusetts.....	294,115	62,636	5	6,433	3,573	366,762
Michigan.....	2,324					2,324
Minnesota.....	86,442	27		11,185		97,654
Missouri.....	133,270	49		506	494	134,419
New Jersey.....	144,592	1,007	3	63,444	4,467	213,513
New York.....	20,867	2,053	4	43,317	445	72,686
Ohio.....	803,165	1,006		8,115	66,252	875,638
Oregon.....				616		616
Pennsylvania.....	2,073,470	96,640	1,122	19,165	80,652	2,271,049
Tennessee.....	8,455			49		8,504
Vermont.....	57			1,500	63	1,620
Virginia.....	41,505			308		43,005
Washington.....	4,858	230			15	5,411
Wisconsin.....	149					149
Total.....	19,989,521	195,337	5,172	268,306	831,064	21,289,400
Losses from other causes ¹	3,893	631	798	4,758	319,304	329,384
Total losses.....	19,993,414	195,968	6,970	273,064	1,150,368	21,618,784

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

TABLE 67.—Distilled spirits: Materials used in the production of brandy, by kinds and by States, fiscal year 1942

Kind	FRUIT ¹					
	California	Connecticut	Kentucky	New York	Oregon	Total
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
Grapes.....	44,679,472					44,679,472
Apples.....	4,763,420	2,200	759,259	29,650	2,154,125	7,708,654
Raisins.....	5,477,698					5,477,698
Apricots.....	1,400,000					1,400,000
Peaches.....	1,160,000					1,160,000
Pears.....	8,175					8,175
Total.....	57,498,765	2,200	759,259	29,650	2,154,125	60,433,999

Kind	FRUIT WINE, CIDER, AND JUICE ¹					
	California	Ohio	Oregon	Virginia	Washington	Total
	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>
Grapa.....	177,994,753	20,185			607,495	178,726,095
Raisin.....	6,561,151					6,561,151
Apple.....	1,384,008	62,315	43,802	1,151,736	499,930	6,205,321
Fig.....	1,070,833					1,070,833
Peach.....	77,758			23,842	4,553	306,091
Prune.....	173,639				12,102	185,741
Apricot.....	122,158					122,158
Cherry.....	5,204	7,155	19,088		49,994	81,441
Plum.....	32,678		41,911			74,589
Blackberry.....		9,518		10,630	41,072	61,220
Pear.....	2,506				12,642	15,148
Total.....	187,424,688	99,173	104,801	1,186,208	1,217,788	193,409,788

¹ In addition, the following amounts of fruit residua were used: 3,533,920 gallons of grape lees in California and 1,411 gallons in Arkansas; 5,755 gallons of grape lees and 12,487 gallons of blackberry lees in Ohio; 5,507,059 gallons of grapa pomace in California, 340,105 gallons of apple pomace and 7,917 gallons of peach pomace in Virginia.

² Not included are 9,921,862 gallons of grape wash in California. ³ Includes 103,662 gallons in Arkansas. ⁴ Includes 61,637 gallons in Arkansas, 2,071,693 gallons in New Jersey, 3,100 gallons in Connecticut, and 947,100 gallons in New York. ⁵ Includes 199,993 gallons in Georgia.

TABLE 68.—Rectified spirits and wines: Production, ¹ by kinds and by months, fiscal year 1942

Month	[Proof gallons ²]				Total
	Whisky	Gin	Cordials and liqueurs	Miscellaneous	
July.....	4,329,309	850,310	190,529	53,972	5,424,120
August.....	4,817,093	714,568	216,869	50,343	5,798,873
September.....	4,830,049	781,036	329,067	64,595	6,004,545
October.....	5,168,912	664,402	412,819	85,578	6,331,711
November.....	5,793,301	439,935	354,964	72,364	6,660,564
December.....	3,787,683	444,979	302,478	81,237	4,616,377
January.....	4,650,789	979,715	292,257	97,271	6,020,032
February.....	4,865,364	979,052	256,038	99,652	6,228,106
March.....	5,864,962	524,869	252,022	75,947	6,723,640
April.....	4,028,589	352,388	237,064	109,533	4,757,604
May.....	3,982,370	459,070	173,088	85,259	4,699,787
June.....	3,843,309	377,677	151,880	104,648	4,477,514
Total.....	55,961,730	7,597,941	3,228,135	983,097	67,770,903

¹ For production of distilled spirits at distilleries, see table 58.

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 67.

³ Includes 366,321 proof gallons of brandy, 227,678 proof gallons of rum, 156,031 proof gallons of wine, 114,952 proof gallons of high-proof spirits, 21,430 proof gallons of alcohol, 5,169 proof gallons of vermouth, and 91,516 proof gallons of unclassified spirits.

TABLE 69.—Rectified spirits and wines: Number of plants operated and production, ¹ by kinds, by States, fiscal year 1942

State	Number of plants operated ²	[Quantities in proof gallons]				Total
		Whisky	Gin	Cordials and liqueurs	Miscellaneous	
California.....	34	542,147	409,866	108,377	132,154	1,187,544
Colorado.....	1	1,128	106	111	111	1,345
Connecticut.....	14	368,980	225,330	119,107	74,716	788,133
Hawaii.....	1		401	166	1,066	1,633
Illinois.....	20	5,859,961	421,051	816,005	111,820	7,208,837
Indiana.....	10	13,907,822	297,066	14,513	14,063	14,232,464
Kentucky.....	11	6,879,710	48,457	4,555	62	6,932,784
Louisiana.....	6	660	99,172	23,553	2,542	125,927
Maine.....	1	20,029	11,756	1,849		33,634
Maryland.....	21	11,955,105	41,852	50,621	7,611	12,055,089
Massachusetts.....	25	1,299,790	590,726	720,842	56,107	2,687,465
Michigan.....	3	12,231		253,745	41,860	307,836
Minnesota.....	3	100,531	3,163	68,758	63,603	245,045
Missouri.....	7	13,943	78,021	121,362	85	213,411
New Jersey.....	14	2,244,053	1,886,269	14,414	14,414	4,354,844
New Mexico.....	1	6,112	6,181	687	6,465	7,445
New York.....	13	1,827,497	331,185	95,558	185,084	2,439,324
Ohio.....	9	1,612,416	1,155,248	269,587	83,969	3,121,220
Oregon.....	1			46		46
Pennsylvania.....	26	9,267,554	1,988,089	305,015	170,686	11,731,344
Rhode Island.....	1	18,087		1,918		20,005
Tennessee.....	1			12,305		12,305
Vermont.....	1			202		202
Washington.....	1	17,758		1,003		18,761
Wisconsin.....	5	3,577	9,000	38,137	16,739	62,453
Total.....	232	55,961,730	7,597,941	3,228,135	983,097	67,770,903

¹ For production of distilled spirits at distilleries, see table 58.

² The number of plants which rectified during any part of the year.

³ Includes 366,321 proof gallons of brandy, 227,678 proof gallons of rum, 156,031 proof gallons of wine, 114,952 proof gallons of high-proof spirits, 21,430 proof gallons of alcohol, 5,169 proof gallons of vermouth, and 91,516 proof gallons of unclassified spirits.

TABLE 70.—Rectified spirits and wines: Alcoholic liquors¹ used in rectification, by kinds and by months, fiscal year 1942

[Proof gallons]							
Month	Alcohol	Whisky	High-proof spirits ²	Brandy	Wine	Miscellaneous	Total
July	2,418,350	1,498,429	1,281,867	42,587	29,419	38,408	5,309,055
August	2,201,103	1,075,405	1,936,585	58,647	24,811	31,512	5,925,063
September	2,202,946	1,825,444	1,896,118	93,200	44,253	30,200	6,092,161
October	2,244,960	1,975,019	2,080,769	101,064	44,731	42,874	6,489,417
November	2,145,833	2,145,013	2,292,331	88,777	42,117	44,237	6,768,308
December	1,612,684	1,420,002	1,330,333	79,533	52,325	33,981	4,528,858
January	2,654,343	1,635,391	1,664,951	65,553	54,383	50,876	6,081,497
February	2,113,508	1,735,555	2,186,061	84,791	51,064	45,210	6,216,189
March	1,009,249	2,137,761	3,409,321	93,950	43,719	35,145	6,729,135
April	456,087	1,558,582	2,591,786	86,079	41,349	19,371	4,753,254
May	403,259	1,520,460	2,737,233	54,918	25,107	17,357	4,758,334
June	212,890	1,528,895	2,585,632	65,128	28,799	20,550	4,426,894
Total	19,675,212	20,650,946	25,892,987	904,227	482,077	415,716	68,021,165

¹ Includes imported as well as domestic liquors.² Represents high-proof spirits produced at distilleries.³ Includes 252,410 proof gallons of rum, 86,606 proof gallons of gin, 32,129 proof gallons of cordials and liqueurs, 16,248 proof gallons of vermouth, and 28,323 proof gallons of unclassified spirits.TABLE 71.—Rectified spirits and wines: Alcoholic liquors¹ used in rectification, by kinds and by States, fiscal year 1942

[Proof gallons]							
State	Alcohol	Whisky	High-proof spirits ²	Brandy	Wine	Miscellaneous	Total
California	626,708	162,376	212,961	156,011	21,805	30,904	1,210,765
Colorado	1,181	27				1,188	1,188
Connecticut	389,305	190,859	173,348	4,919	1,089	16,032	775,552
Hawaii	390			74	40	1,020	1,524
Illinois	1,031,635	1,936,047	3,990,842	106,287	108,456	78,889	7,244,106
Indiana	2,653,704	4,126,314	7,400,129	2,084	20,472	28,142	14,225,845
Kentucky	828,675	3,194,953	2,091,366	17,974	2,165	309	7,035,442
Louisiana	104,624	2,239	17,051	1,627	76	862	125,869
Maine	25,450	5,351	2,372				33,373
Maryland	2,042,139	4,794,006	5,126,601	20,843	21,126	13,470	12,019,086
Massachusetts	1,650,681	690,664	213,432	96,115	111,834	30,279	2,691,985
Michigan	166,961	25,474	8,111	75,700	14,413	23,354	314,023
Minnesota	119,012	38,980	12,705	57,600	8,690	367	247,354
Missouri	162,624	7,026	42,024			613	213,746
New Jersey	2,553,057	699,762	971,162	60,158	12,369	21,066	4,317,574
New Mexico	720	159		101		215	7,453
New York	959,538	640,397	637,846	122,796	15,748	87,365	2,463,690
Ohio	1,091,268	631,879	1,345,078	40,662	22,382	17,077	3,148,346
Oregon				61		5	67
Pennsylvania	5,212,531	3,581,407	2,733,609	129,996	104,563	64,887	11,826,998
Rhode Island	5,540	4,752	9,672		20	84	19,984
Tennessee	7,862						12,283
Vermont	615	285				206	1,006
Washington	11,263	5,351	4,411		65	2	21,092
Wisconsin	30,369	11,738	267	5,269	13,763	1,414	62,820
Total	19,676,212	20,650,946	25,892,987	904,227	482,077	415,716	68,021,165

¹ Includes imported as well as domestic liquors.² Represents high-proof spirits produced at distilleries.³ Includes 252,410 proof gallons of rum, 86,606 proof gallons of gin, 32,129 proof gallons of cordials and liqueurs, 16,248 proof gallons of vermouth, and 28,323 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 1942

[Wine gallons]			
Kind	Products bottled by rectifiers and tax-paid bottling houses ¹	Bottled-in-bond withdrawals	Total
Whisky	122,614,182	13,424,451	136,038,633
Rum	1,767,702	45,747	1,813,449
Gin	14,395,877	1,032	14,396,909
Brandy	2,257,651	83,228	2,340,879
Cordials and liqueurs	4,755,908		4,755,908
Alcohol	232,157		232,157
Other spirits	170,393	342	170,735
Total	146,193,780	13,554,800	159,748,580

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 1934-1942, inclusive

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	76,506,388	18,875,964	22,446,622	57,717,662	63,066,017
1935	149,112,928	169,126,472	50,780,940	58,083,021	152,807,285	160,755,394
1936	228,457,539	253,867,925	67,299,166	76,330,524	300,658,608	310,808,839
1937	223,457,850	258,956,886	72,616,195	87,721,644	446,285,663	462,607,980
1938	102,595,872	150,155,924	68,611,650	86,949,786	471,159,539	497,527,756
1939	93,003,917	145,326,176	72,069,023	92,427,100	478,899,618	522,058,134
1940	98,963,303	143,455,192	81,267,368	108,981,635	480,937,609	525,394,924
1941	121,851,983	175,208,746	80,541,974	102,685,625	604,080,691	551,424,175
1942	120,257,424	157,981,798	84,709,171	119,275,170	516,918,887	538,910,306

¹ Exclusive of ethyl alcohol.² Exclusive of high-proof spirits and unfinished spirits produced at registered distilleries. Not available for publication.

TABLE 74.—Fermented malt liquors: Production and tax-paid withdrawals, by months, fiscal year 1942

Month	Production	Tax-paid withdrawals		
		Total	In barrels and kegs	By pipe line for bottling
July	6,592,594	6,307,587	2,642,844	3,564,743
August	6,025,128	6,157,494	2,649,576	3,507,918
September	5,340,702	6,296,078	2,270,345	3,025,733
October	5,058,173	4,988,705	2,108,855	2,884,850
November	3,880,906	4,122,774	1,842,210	2,280,564
December	4,532,448	4,638,362	1,957,610	2,680,852
January	4,459,148	3,990,655	1,580,532	2,410,122
February	4,453,636	3,775,806	1,565,651	2,209,856
March	5,226,771	4,651,712	1,926,400	2,725,312
April	5,777,698	5,076,939	2,098,856	2,978,083
May	6,157,377	5,990,446	2,306,911	3,683,535
June	6,212,316	5,859,961	2,654,619	3,205,342
Total	63,716,697	60,856,219	25,599,309	35,256,910

TABLE 75.—*Fermented malt liquors: Breweries operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1942*

[Quantities in barrels of 31 gallons]

State	Number of breweries operated ¹	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	Tax-free ²		
Alaska	2	1,031	2,003	43	156	
Arizona	1	15,222	17,152	129	963	4,719
California	24	2,881,413	2,838,609	15,865	113,591	309,381
Colorado	4	327,543	322,639	1,142	6,643	61,616
Connecticut	7	323,394	302,256	9,524	21,768	42,286
Delaware	2	55,865	55,390	468	1,622	5,200
District of Columbia	1	160,525	152,405	728	6,170	26,423
Florida	6	285,800	279,322	1,267	8,857	35,912
Georgia	1	95,198	92,587	460	3,576	10,284
Hawaii	7	61,666	64,373	151	2,585	10,558
Idaho	4	41,006	39,015	454	1,133	7,377
Illinois	44	3,941,002	3,767,316	80,470	121,088	585,352
Indiana	13	2,188,785	2,122,480	6,898	57,019	299,481
Iowa	4	125,327	119,301	910	6,667	19,682
Kentucky	7	1,126,540	1,097,945	7,989	30,211	122,899
Louisiana	6	1,142,865	1,091,412	4,152	41,861	96,757
Maryland	7	1,443,384	1,399,428	8,103	34,984	170,009
Massachusetts	14	1,439,820	1,350,811	11,555	85,065	177,506
Michigan	31	3,215,824	3,122,072	21,041	96,983	414,188
Minnesota	22	2,156,472	2,064,209	28,841	71,693	336,844
Missouri	13	5,669,188	5,407,402	65,350	172,630	816,354
Montana	8	174,156	172,379	1,326	4,224	30,836
Nebraska	5	585,199	571,383	1,886	16,617	66,295
Nevada	2	14,309	13,621	20	600	3,580
New Hampshire	1	35,794	34,055	245	2,234	4,114
New Jersey	13	4,315,703	3,966,750	126,874	184,035	535,518
New York	49	9,747,375	9,220,209	185,080	321,346	1,439,490
North Carolina	1	117,264	112,766	138	5,228	14,481
Ohio	44	4,483,206	4,331,903	25,800	142,911	614,837
Oklahoma	2	58,178	54,233	375	1,842	11,742
Oregon	4	175,640	169,620	565	5,819	32,796
Pennsylvania	72	7,202,600	6,862,417	51,778	250,702	944,565
Rhode Island	2	740,068	686,106	7,853	42,761	104,836
South Dakota	1	2,896	2,856	40	96	175
Tennessee	3	202,853	199,123	1,369	8,904	21,177
Texas	7	962,980	934,162	3,667	35,408	142,332
Utah	2	126,528	121,880	452	5,672	21,947
Virginia	4	144,042	132,271	775	8,107	28,559
Washington	13	1,016,395	992,818	4,524	25,959	182,125
West Virginia	1	31,728	30,552	470	1,173	4,265
Wisconsin	73	6,825,394	6,486,972	120,617	220,580	1,127,093
Wyoming	3	54,424	52,086	379	3,765	10,661
Total	530	63,715,697	60,856,219	798,873	2,173,238	8,935,242

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 1942*

[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	2,003		43			2,046
Arizona	3,138	14,014	129			17,281
California	233,306	2,605,303	7,990	506	7,369	2,844,474
Colorado	132,583	189,956	1,142			323,781
Connecticut	181,076	141,180	2,941		6,583	311,780
Delaware	25,835	31,395	468			55,798
District of Columbia	18,946	133,499	728			153,133
Florida	24,143	255,179	1,267			280,589
Georgia	26,207	66,380	460			93,047
Hawaii	4,649	59,724	151			64,524
Idaho	13,962	25,053	454			39,469
Illinois	1,442,153	2,325,163	18,178	346	61,945	3,847,786
Indiana	407,490	1,714,990	6,898			2,129,378
Iowa	43,483	75,818	910			120,211
Kentucky	282,204	835,741	4,337	3,535	117	1,105,934
Louisiana	74,461	1,016,951	4,152			1,095,564
Maryland	465,273	394,155	6,806		1,297	1,407,531
Massachusetts	843,083	507,728	11,015	579	61	1,352,466
Michigan	1,158,687	1,963,385	12,164		8,877	3,143,113
Minnesota	921,692	1,142,517	8,513	20,328		2,093,050
Missouri	1,907,072	3,500,330	24,267	4,508	26,575	5,462,752
Montana	97,575	74,903	1,325			173,705
Nebraska	112,964	458,419	1,886			573,269
Nevada	9,046	4,575	20			13,641
New Hampshire	18,774	15,281	245			34,300
New Jersey	2,121,016	1,845,734	14,828		112,046	4,063,624
New York	5,780,226	3,439,983	41,213	17,936	125,931	9,405,289
North Carolina	9,658	103,108	138			112,904
Ohio	1,668,700	2,663,203	17,284	7,906	610	4,357,703
Oklahoma	6,952	47,281	375			54,608
Oregon	66,881	102,739	565			170,185
Pennsylvania	3,297,533	3,564,884	38,288		13,490	6,914,195
Rhode Island	421,134	264,972	3,627		4,226	693,959
South Dakota	1,354	1,502	40			2,896
Tennessee	13,590	185,533	1,369			200,492
Texas	70,450	863,702	3,667			937,819
Utah	49,288	72,592	452			122,332
Virginia	6,888	125,383	775			133,046
Washington	409,746	683,072	2,814		1,710	997,342
West Virginia	2,150	28,392	470			31,022
Wisconsin	3,246,853	3,240,119	22,348	11,693	95,576	6,616,589
Wyoming	18,914	33,172	379			52,465
Total	25,599,309	35,256,910	265,122	67,337	466,414	61,655,092

TABLE 77.—*Fermented malt liquors: Materials used in production, by kinds and by States, fiscal year 1942*

State	Grain and grain products ¹			Sugar and sirups	Hops and hop extract
	Malt	Corn	Rice		
	[Pounds]				
Alaska	46,370		10,000		699
Arizona	542,900	194,467		1,700	7,700
California	111,267,058	28,345,860	4,872,030	4,684,279	1,570,484
Colorado	11,181,734	1,395,980	2,346,200	9,266	158,751
Connecticut	11,540,661	3,481,256		1,332,939	215,330
Delaware	2,141,030	760,680			32,485
District of Columbia	5,394,419	1,683,000	908,500	107,500	79,780
Florida	9,715,149	3,188,600	53,250	811,375	162,303
Georgia	3,096,500	1,096,320		456,300	47,250
Hawaii	1,639,280	14,600	2,480,097	178,957	19,663
Idaho	1,528,026	387,861	45,400	5,392	22,781
Illinois	126,532,168	51,268,040	4,290,881	5,322,873	1,876,392
Indiana	79,277,927	23,537,910	1,000	4,086,883	1,054,341
Iowa	4,209,381	1,393,020		181,350	69,697
Kentucky	37,734,013	9,169,730	5,253,860	913,822	564,530
Louisiana	36,388,411	3,718,795	7,142,700	6,950,641	555,888
Maryland	54,102,600	11,496,286		6,035,308	829,947
Massachusetts	54,184,975	6,415,387	1,530,348	13,581,072	1,229,663
Michigan	113,782,730	29,465,435	14,891,627	2,122,093	1,615,532
Minnesota	75,700,894	11,811,254	2,028,103	9,089,050	1,081,834
Missouri	193,112,471	13,244,980	70,245,600	1,811,050	3,411,631
Montana	6,718,765	799,300	861,100	377,929	89,794
Nebraska	19,584,627	3,824,000	2,597,800	587,906	266,922
Nevada	461,269	182,200	14,000		6,320
New Hampshire	1,058,890	220,320		677,917	28,565
New Jersey	164,085,760	39,725,560	2,505,258	14,760,225	2,440,290
New York	357,287,826	103,724,011	9,294,432	18,416,692	5,512,041
North Carolina	3,934,600	1,238,100		705,400	62,026
Ohio	155,165,375	44,241,625	5,695,342	10,173,548	2,400,671
Oklahoma	1,962,690	405,920	197,246	25,000	27,343
Oregon	6,481,775	838,220	1,026,550	2,350	101,788
Pennsylvania	258,895,707	71,645,227	2,072,914	27,101,318	4,139,847
Rhode Island	26,147,648	7,147,434	17,846	6,706,662	628,704
South Dakota	127,563			2,000	1,077
Tennessee	6,728,400	488,380	2,010,200	634,050	78,069
Texas	32,034,315	1,911,730	11,266,800	756,504	449,238
Utah	4,460,420	635,260	530,850		67,031
Virginia	5,072,322	1,604,830		271,150	75,140
Washington	36,998,064	7,115,334	4,158,959	686,606	553,705
West Virginia	1,179,070	389,920		1,906	16,142
Wisconsin	235,942,826	78,222,050	12,015,400	7,548,697	2,933,789
Wyoming	1,867,362	380,735		255,453	32,037
Total	2,260,303,931	566,807,517	171,364,293	147,271,062	34,511,559

¹ In addition, 3,712,050 pounds of wheat and wheat flakes.

TABLE 78.—*Fermented malt liquors: Production, tax-paid withdrawals, and stocks on hand June 30, fiscal years 1934-1942, inclusive*

Fiscal year ended June 30—	Produced	Withdrawn tax-paid			Stocks June 30
		Total	In barrels and kegs	By pipe line for bottling	
		[Barrels of 31 gallons]			
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	10,964,762	7,766,433
1936	51,812,062	48,759,840	32,431,298	16,328,542	8,659,482
1937	58,748,087	55,391,960	32,462,136	22,929,824	9,591,466
1938	56,340,163	53,926,018	29,659,955	24,266,063	9,660,908
1939	53,870,553	51,816,874	27,086,889	24,729,985	9,447,166
1940	54,891,737	53,014,290	26,010,165	27,004,065	9,019,354
1941	55,213,850	52,799,181	24,959,014	27,840,167	9,037,708
1942	63,716,697	60,856,219	25,599,309	35,256,910	8,935,242

TABLE 79.—*Cereal beverages: Plants operated, production, and withdrawals, by States, fiscal year 1942*

State	Number of plants operated ³	Production	Withdrawals	On hand June 30
California	2	25,327	24,862	2,015
Connecticut	1		14,105	
Illinois	2		12,028	
Kentucky	2	81,964	75,485	6,541
Massachusetts	1	21,173	23,374	
Minnesota	5	434,964	489,898	37,944
Missouri	1	97,154	91,636	11,935
New York	2	460,071	434,155	32,147
Ohio	3	211,358	209,925	6,975
Wisconsin	4	287,630	261,919	5,890
Total	23	1,669,691	1,614,387	103,447

¹ Containing less than one-half of 1 per cent 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 1942*

Month	Production ¹	Tax-free withdrawals ²	Tax-paid withdrawals			
			Total	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Over 21 and not over 24 per cent alcohol
July	2,663,995	2,059,346	7,593,566	2,186,653	5,377,127	29,786
August	9,379,131	5,703,827	7,018,242	2,082,527	4,912,503	23,212
September	95,734,511	57,342,851	10,126,338	2,897,455	7,178,959	48,924
October	130,888,011	83,456,086	8,543,179	2,676,732	5,853,003	13,444
November	54,156,026	39,478,220	8,811,308	2,992,368	5,802,051	16,889
December	11,827,757	9,731,867	10,642,936	3,371,765	7,250,878	20,293
January	2,439,963	2,129,659	8,150,250	2,392,396	5,736,254	21,610
February	1,846,125	1,681,474	8,985,336	2,390,126	6,572,393	22,818
March	1,842,793	2,035,545	9,440,027	2,757,363	6,665,395	27,269
April	1,309,996	1,555,476	8,131,078	2,390,244	5,804,682	26,252
May	1,062,666	1,651,696	7,027,007	1,993,763	5,003,046	25,198
June	555,289	874,736	7,538,046	2,092,977	5,417,486	27,583
Total	313,796,263	207,700,583	102,016,313	30,134,358	71,578,677	303,278

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 293,565,204 gallons removed for use as distilling material, of which 186,892,880 gallons were "substandard" wine (i. e., produced with excessive water or residue materials); 1,849,870 gallons removed for the manufacture of vermouth; 1,255,185 gallons removed for the manufacture of champagne or artificially carbonated wine; 818,907 gallons removed for export; 172,929 gallons removed for the manufacture of vinegar; 38,358 gallons removed for family use; and 130 gallons removed for 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 1942

[Quantities in wine gallons]

State	Number of premises operated ¹		Production ²	Withdrawals		Losses	On hand June 30
	Bonded wineries	Bonded storerooms only		Tax-free	Tax-paid		
Alabama	1		1,008	207		87	1,723
Arkansas	91		833,168	160,153	691,071	69,475	879,467
California	441	61	298,938,772	203,467,577	51,989,400	4,773,318	113,017,346
Colorado	2		12,894		409,969	12,173	98,152
Connecticut	5	2	57,732	25,348	946,782	13,671	194,504
Florida	3		77,479	403	75,037	19,658	66,850
Georgia	6		1,430,337	246,026	1,248,503	24,125	330,182
Hawaii	3		4,058		10,572	673	11,291
Idaho	2		2,318		10	706	95
Illinois	10	14	211,343	2,843	5,338,146	69,138	1,044,882
Indiana					5,183	66	11,496
Iowa	8		24,837	388	160,917	1,428	49,216
Kentucky	3	1	400		196,898	1,591	97,434
Louisiana	5	2	67,817	312	635,106	12,422	178,590
Maryland	2	2	68,170	3,418	309,562	5,407	107,847
Massachusetts	6	2		3,532	2,052,310	22,918	259,869
Michigan	11	3	969,942	12,976	1,860,731	60,287	1,629,124
Minnesota	1		13,695		9,911	3,885	46,177
Missouri	12	2	44,965	227,386	274,000	11,663	197,736
Nevada	1	1	622	16	53,539	1,688	19,029
New Jersey	40	2	649,039	505,510	4,848,743	80,096	1,172,059
New Mexico	8		10,220	415	11,392	999	17,788
New York	119	14	5,441,470	1,434,206	21,122,872	691,732	9,294,104
North Carolina	17		248,692	930	214,053	9,058	208,408
Ohio	131	1	1,267,100	244,876	2,266,113	123,830	2,205,762
Oregon	26		298,738	106,293	246,403	28,602	284,747
Pennsylvania	5	4	6,087	5,200	3,274,350	30,010	398,789
South Carolina	4		9,585		7,218	520	6,007
Texas	8	2	17,575	39	69,928	8,513	57,478
Virginia	8		334,407	113,032	1,593,686	25,701	238,908
Washington	28		2,663,793	1,129,497	1,680,699	97,889	1,151,039
West Virginia		1			263,071	5,425	18,209
Wisconsin	3			9,990	251,442	1,811	98,869
Total	1,010	116	313,706,263	207,700,583	102,016,313	6,207,954	133,195,452

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 1 of table 80.

TABLE 82.—Still wine: Tax-paid withdrawals and stocks on hand June 30, by alcoholic grades and by States, fiscal year 1942

[Wine gallons]

State	Tax-paid withdrawals			On hand June 30		
	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Over 21 and not over 24 per cent alcohol	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Over 21 and not over 24 per cent alcohol
Alabama					1,723	
Arkansas	71,434	403,480	216,157	416,506	183,570	79,391
California	12,617,126	39,409,972	62,302	37,576,525	70,711,579	4,729,242
Colorado	49,866	360,103		50,391	47,761	
Connecticut	242,252	704,189	341	33,628	159,410	1,466
Florida	75,037			66,322	528	
Georgia	1,108,316	138,187		285,181	45,001	
Hawaii		10,572		3,372	7,919	
Idaho	14	692		684	2,688	
Illinois	1,345,294	3,992,466	386	356,803	688,079	
Indiana		434		2,414	9,081	
Iowa	7,481	153,436		8,645	40,571	
Kentucky	27,352	168,471	1,075	37,627	58,908	899
Louisiana	263,885	350,499	722	39,757	138,833	
Maryland	79,329	230,233		64,286	43,561	
Massachusetts	309,165	1,743,145		43,063	216,806	
Michigan	175,057	1,685,674		718,942	909,108	1,074
Minnesota	2,884	7,027		12,101	33,076	
Missouri	55,862	218,138		130,410	67,326	
Nevada	27,283	26,306		10,871	8,158	
New Jersey	1,801,569	3,046,540	634	654,822	511,161	6,076
New Mexico	6,581	4,811		14,305	3,483	
New York	8,540,348	12,566,598	15,926	3,524,662	5,247,067	522,375
North Carolina	201,996	12,057		199,871	8,537	
Ohio	1,077,732	1,188,381		1,611,809	593,953	
Oregon	148,700	97,703		149,348	135,399	
Pennsylvania	774,622	2,499,728		122,692	276,097	
South Carolina	4,659	2,559		4,941	1,066	
Texas	31,736	38,192		23,874	33,604	
Virginia	603,804	984,147	5,735	132,073	106,835	
Washington	489,377	1,091,322		305,725	840,550	4,764
West Virginia	5,869	257,402		3,341	14,867	
Wisconsin	69,544	181,898		29,857	69,012	
Total	30,134,358	71,578,677	303,278	46,634,848	81,215,317	5,345,287

TABLE 83.—Still wine: Amelioration and fortification occurring after fermentation, by States, fiscal year 1942

[Wine gallons]

State	Wine ameliorated	Resulting product	Wine fortified	Resulting product
Arkansas	1,002,861	1,173,178	629,374	734,782
California	8,473,446	9,873,277	73,277,367	85,791,631
Colorado	21,593	23,752	332	394
Connecticut	6,095	6,757	51,499	56,241
Florida	30,509	32,334		
Georgia	1,688,720	1,819,418		
Hawaii	1,869	1,989	5,233	5,792
Illinois	98,018	108,692		
Louisiana	234	275		
Maryland	68,480	73,439		
Michigan	1,515,865	1,714,367	777,989	843,790
Minnesota	240	420		
Missouri	33,135	42,702	8,123	8,460
New Jersey	479,938	501,644	163,371	220,375
New Mexico	235	250		
New York	3,907,362	4,231,784	744,865	836,173
North Carolina	225,338	242,147		
Ohio	617,067	673,214	442,245	507,106
Oregon	189,382	199,182	1,868	2,327
Pennsylvania	25,505	29,092		
South Carolina	8,586	9,205		
Texas	19,165	20,931		
Virginia	217,559	232,855	162,639	206,674
Washington	1,314,687	1,392,967	780,301	887,524
Total	19,945,899	22,408,861	77,045,205	190,101,269

¹ In producing fortified wine, a total of 25,057,391 proof gallons of brandy was used.

TABLE 84.—Still wine: Materials used in production,¹ by kinds and by States, fiscal year 1942

Kind	Arkansas	California	New Jersey	New York
A. Fruits, berries, etc. (pounds):				
Grapes.....	6,384,391	2,197,928,234	1,368,919	11,819,166
Blackberries.....	199,856	221,003	598,853	1,763,617
Apples.....	270,292			
Raisins.....		7,015,370	2,750	1,425
Peaches.....	166,892	568,680	2,000	94,414
Loganberries.....		46,198	54,205	48,665
Prunes.....		1,269,820		
Cherries.....			10,650	125,148
Figs.....		974,814		1,775
Currants.....				
Apricots.....		487,166	3,000	36,045
Plums.....	2,258	142,370		
Grapefruit.....				
Strawberries.....	78,672			
Elderberries.....	1,180			27,013
Youngberries.....				
Oranges.....				3,700
Nectarines.....		33,460		
Olympic berries.....				18,786
Honey.....				
Gooseberries.....				68
Other.....	5,968			
B. Juices, including concentrates (gallons):				
Grape.....	62,485	701,071	16,944	819,663
Apple.....	27,273	92,250	197,154	25,368
Blackberry.....	380	3,800		691,891
Peach.....				29,750
Cherry.....		140,115		29,000
Loganberry.....				32,600
Other.....	72	180		2,405

Kind	Ohio	Oregon	Washington	All other States ²	Total
A. Fruits, berries, etc. (pounds):					
Grapes.....	4,424,680	286,792	11,035,755	11,208,573	2,244,454,510
Blackberries.....	600,987	158,013	494,388	3,952,371	7,987,088
Apples.....	1,000,376	50,660	6,502,137	136,278	7,959,743
Raisins.....				165,945	7,185,490
Peaches.....	5,040		50,491	2,586,360	3,473,867
Loganberries.....		299,355	1,034,705	77,727	1,560,786
Prunes.....		5,200	229,447		1,494,457
Cherries.....	104,513	231,608	601,758	110,820	1,184,507
Figs.....	75				976,664
Currants.....	200	351,730	613,425		965,355
Apricots.....				2,500	628,711
Plums.....		344,345		2,810	491,783
Grapefruit.....				427,297	427,297
Strawberries.....				61,853	140,525
Elderberries.....	5,040			39,768	72,971
Youngberries.....		35,653	12,997	49,383	49,383
Oranges.....	3			38,840	42,543
Nectarines.....					33,460
Olympic berries.....			20,402		20,402
Honey.....	720				19,506
Gooseberries.....			15,369		15,369
Other.....	6,825	4,458	10,896	1,561	29,776
B. Juices, including concentrates (gallons):					
Grape.....	256,642	300	3,888	157,619	2,018,692
Apple.....	96,149	52,646	78,107	280,513	649,460
Blackberry.....	27,364	1,271	605	38,558	763,869
Peach.....				214,951	244,701
Cherry.....	6,024			4,889	180,028
Loganberry.....		488	2,100		35,188
Other.....	1,834	48	2,606	1,101	8,248

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 437,979 pounds used in Georgia, 234,164 pounds in Illinois, 8,359,735 pounds in Michigan, 410,813 pounds in Missouri, and 898,387 pounds in North Carolina.
⁴ Includes 2,899,074 pounds used in Georgia, 293,371 pounds in Michigan, and 395,373 pounds in North Carolina.
⁵ Includes 1,987,860 pounds used in Georgia and 388,908 pounds in Michigan.
⁶ Used in Florida.
⁷ Includes 191,940 gallons used in Virginia.
⁸ Includes 180,051 gallons used in Georgia.

TABLE 85.—Sparkling wine: ¹ Production and tax-paid withdrawals, by months, fiscal year 1942

[Number of half-pint units²]

Month	Production	Tax-paid withdrawals				
		Total	In half pints	In pints	In quarts	In other sizes
July.....	1,892,054	1,221,992	148,934	144,658	925,140	3,260
August.....	1,491,980	1,436,266	171,151	194,658	1,066,308	4,149
September.....	1,570,604	2,236,349	190,892	232,244	1,803,562	9,621
October.....	2,338,086	2,473,185	203,717	321,876	1,937,956	9,636
November.....	2,281,680	2,756,660	208,387	346,074	2,189,924	12,275
December.....	2,332,282	3,065,662	255,453	367,000	2,431,084	12,125
January.....	1,567,486	897,022	108,372	115,158	670,972	2,520
February.....	1,818,887	711,737	86,084	98,460	519,688	7,505
March.....	1,502,129	587,767	79,023	71,322	431,604	5,818
April.....	3,135,691	638,675	88,600	93,798	451,636	4,641
May.....	2,405,342	658,168	150,094	90,834	414,036	3,204
June.....	2,295,315	876,398	140,577	95,228	633,940	6,653
Total.....	24,581,516	17,559,881	1,831,284	2,171,310	13,475,880	81,407

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 25,359 half-pint units in three-fourths quarts and 66,048 half-pint units in magnums.

TABLE 86.—Sparkling wine: ¹ Number of producers, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1942

[Quantities in half-pint units²]

State	Number of producers operating ³	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	Other		
Arkansas.....	1	2,112	3,288	294	148	346
California.....	35	6,910,331	4,349,876	166,030	414,765	4,935,368
Illinois.....	2		221,778		150	132,264
Massachusetts.....	2		7,447		140	13,727
Michigan.....	3	87,000	133,344		3,217	95,513
Missouri.....	1	4,398,279	1,744,093	165,273	182,074	4,456,931
New Jersey.....	8	3,071,505	2,697,636	91,809	54,724	1,631,132
New York.....	42	9,500,120	7,950,133	173,711	372,715	8,508,194
Ohio.....	16	432,485	321,985	17,064	56,093	1,142,679
Pennsylvania.....			508		75	733
Texas.....			480			4,800
Virginia.....	1		1,849		68	
Washington.....	1	2,286	2,280		320	1,346
Wisconsin.....	1	177,398	125,184		271	68,539
Total.....	113	24,581,516	17,559,881	614,181	1,064,793	20,991,572

¹ Includes artificially carbonated wine as follows: Production, 1,016,161; tax-paid withdrawals, 1,020,463; other withdrawals, 13,212; losses, 18,906; and on hand June 30, 244,005 half-pint units.
² See footnote 2 of table 85.
³ Number operated during any part of the year.
⁴ In addition, 6 bonded storerooms in California; 4 in Illinois; 1 in Massachusetts; 2 in New York; 1 in Pennsylvania; 1 in Texas; and 1 in Wisconsin.
⁵ All converted into still wine with the exception of 333,171 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 1942

[Number of half-pint units ²]

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	24	1,536	1,728		330	18		
California	194,173	636,648	3,500,468	18,587	107,332	804,034	3,974,580	49,412
Illinois	11,544	36,486	173,748		5,712	37,722	85,820	
Massachusetts	1,189	1,658	4,600		347	3,532	9,848	
Michigan	32,832	21,504	79,008		12,489	12,424	70,600	
Missouri	103,633	223,644	1,408,648	8,168	6,171	593,024	2,838,376	19,360
New Jersey	858,252	259,984	1,555,520	23,880	65,876	193,808	1,355,738	15,712
New York	609,679	930,184	6,385,684	24,686	96,322	1,519,396	6,863,988	28,488
Ohio	6,955	44,828	264,116	6,086	11,614	256,508	855,720	16,837
Pennsylvania	24	196	288		45	334	324	
Texas			480				4,800	
Virginia	119	506	1,224			945	400	
Washington		792	1,488			7,440	58,724	
Wisconsin	12,960	13,344	98,880		2,369			
Total	1,831,284	2,171,310	13,475,880	81,407	368,607	3,429,224	17,121,932	131,809

¹ Includes artificially carbonated wine as follows: Tax-paid withdrawals—in half pints, 287,731; in pints, 118,708; in quarts, 688,404; and in other sizes, 25,620 half-pint units; stocks on hand June 30—in half pints, 41,879; in pints, 60,478; in quarts, 128,708; and in other sizes, 12,940 half-pint units.

² See footnote 2 of table 85.

³ Represents 25,359 half-pint units in three-fourths quarts and 56,048 half-pint units in magnums.

⁴ Represents 24,744 half-pint units in three-fourths quarts, 106,688 half-pint units in magnums, and 377 half-pint units in miscellaneous containers.

TABLE 88.—Vermouth: ¹ Production and tax-paid withdrawals, by months, fiscal year 1942

[Wine gallons]

Month	Production	Tax-paid withdrawals			
		Total	Not over 14 per cent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 per cent alcohol
July	133,448	83,265	152	83,008	105
August	140,306	96,574		96,515	59
September	192,804	161,491	189	161,206	96
October	237,962	171,231		171,161	70
November	168,310	138,418	79	138,180	169
December	200,471	180,043	196	179,746	101
January	63,386	96,961	70	96,719	172
February	124,465	102,877		102,768	109
March	188,062	129,850	123	129,642	85
April	155,146	132,415		132,347	68
May	135,852	82,421		82,273	148
June	181,302	98,559		98,453	106
Total	1,921,514	1,474,105	809	1,472,018	1,278

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 1942

[Quantities in wine gallons]

State	Number of premises operated ²	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	For export		
California	61	695,419	294,782	29,659	18,333	476,920
Connecticut	7	22,940	38,000		884	17,293
Illinois	14	3,993	24,656		761	28,470
Kentucky	1		140			337
Maryland	2		324		93	2,457
Massachusetts	6	3,316	15,415		645	7,280
Missouri	2		42			621
New Jersey	25	306,602	226,849	9,403	3,460	88,173
New York	91	860,796	851,875	25,630	29,241	335,809
Ohio	9	20,808	15,650			13,129
Pennsylvania	4	7,040	4,839		120	4,699
Virginia	1		274		33	99
Wisconsin	2	600	1,269		57	4,811
Total	225	1,921,514	1,474,105	64,692	54,361	979,898

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

² Number operated during any part of the year.

TABLE 90.—Still and sparkling wines: Production, tax-paid withdrawals, and stocks on hand June 30, fiscal years 1934-1942, 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	35,418,512	56,476,590	6,214,445	5,275,263	9,273,563
1936	170,903,108	47,483,552	78,471,573	8,277,011	5,799,429	10,781,785
1937	122,045,241	62,117,999	68,176,305	9,622,525	7,906,213	11,648,068
1938	228,726,368	81,328,789	102,119,796	9,780,274	7,223,416	13,248,748
1939	231,959,287	67,563,672	94,947,598	6,683,762	6,337,846	12,943,627
1940	212,367,737	82,670,831	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
1942	313,706,263	103,490,418	134,175,350	24,581,516	17,559,881	20,991,672

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 1942

Month	Seizures						Persons arrested	
	Stills	Distilled spirits	Wine	Mash	Automobiles	Trucks		Property (appraised value)
July	896	19,799	652	461,193	328	42	\$182,661	1,904
August	949	19,443	890	617,320	332	53	177,812	1,834
September	937	19,091	643	475,826	296	53	170,277	1,843
October	1,060	18,181	5,522	587,755	280	35	182,459	1,953
November	821	14,804	3,125	515,736	293	38	167,159	1,586
December	1,458	16,680	6,020	786,982	328	37	241,910	1,991
January	1,066	18,636	10,929	522,773	233	32	188,486	1,789
February	947	11,953	6,595	373,757	217	31	150,242	1,514
March	1,004	16,085	10,028	423,254	258	37	193,663	1,853
April	951	12,997	2,851	348,630	203	29	122,220	1,649
May	684	10,038	3,877	259,117	161	28	102,340	1,227
June	569	8,034	489	199,650	136	21	102,389	1,040
Total	11,372	186,741	51,621	5,471,993	3,065	436	1,971,618	20,183

¹ Includes seizures and arrests in cases adopted as well as in cases originated by the Alcohol Tax Unit.
² Not including 18,804 gallons of tax-paid liquors, 33 gallons of denatured alcohol, and 99 gallons of hay rum seized.

TABLE 92.—Enforcement, Alcohol Tax Unit:¹ Seizures and persons arrested, by States, fiscal year 1942

State	Seizures							Persons arrested
	Stillis	Distilled spirits	Wine	Mash	Automobiles	Trucks	Property (appraised value)	
Alabama	1,470	Gallons 13,539	Gallons 15	Gallons 422,425	319	49	\$205,331	2,160
Arizona		8			1		1,039	5
Arkansas	132	1,036		38,795	45	5	33,463	274
California	41	1,239	8,435	2,376	3		10,409	121
Colorado	1	3		25				7
Connecticut	14	207	3	1,005	5		2,281	54
Delaware	4	60	280	295	1		605	22
District of Columbia		361	6		3		1,891	166
Florida	603	9,928	331	345,485	175	44	138,276	1,017
Georgia	2,355	46,422		1,179,609	268	91	280,424	2,508
Hawaii	5	26	970	465			240	49
Idaho	2							7
Illinois	70	8,252	459	132,047	76	12	93,499	346
Indiana	50	1,190		15,520	21	3	9,540	161
Iowa	4	37		405	3		959	13
Kansas	6	133		2,775	57	5	41,340	92
Kentucky	633	7,085		120,456	136	12	47,808	1,369
Louisiana	25	48	2	1,327	5	4	2,874	101
Maine	1	5		75			686	37
Maryland	121	1,445	10,389	38,991	22	2	14,139	272
Massachusetts	23	2,739	995	20,232	12	5	26,584	40
Michigan	11	92	226	835	3		1,545	68
Minnesota	14	100		159	4		1,894	30
Mississippi	496	4,233	192	132,764	88	13	54,949	1,134
Missouri	17	124	9	835	81	5	65,413	228
Montana	3	25		25			182	7
Nebraska	1				3		1,589	5
Nevada	1				1			7
New Hampshire	1	13	421	15			184	51
New Jersey	37	1,907	1,651	118,213	26	5	16,717	166
New Mexico	5	62	558	210			694	26
New York	350	14,786	16,864	567,654	174	40	248,618	1,058
North Carolina	1,285	20,357	4	727,890	446	36	166,466	1,973
North Dakota	2			50				3
Ohio	121	1,002	2,324	16,662	27	3	11,538	240
Oklahoma	279	3,881	20	82,017	195	11	89,833	826
Oregon	8	8		140			81	6
Pennsylvania	138	3,537	5,684	46,294	61	8	37,646	888
Rhode Island	5	302		665	6		1,827	15
South Carolina	966	11,049		381,860	238	15	106,027	986
South Dakota	1		204					6
Tennessee	744	9,470	67	336,018	200	13	131,563	1,046
Texas	413	2,249	64	55,403	142	22	62,342	911
Utah			180					3
Vermont	2	147	1	100		1	541	12
Virginia	674	17,502		642,175	194	30	101,418	1,090
Washington	12	22	328	534	1		1,367	42
West Virginia	196	669	739	19,368	17		8,445	601
Wisconsin	9	390	200	21,819	6	1	11,391	36
Wyoming								
Total	11,372	185,741	51,621	5,471,993	3,065	436	1,971,618	20,183

¹ Includes seizures and arrests in cases adopted as well as in cases originated by the Alcohol Tax Unit.
² Not including 18,804 gallons of tax-paid liquors, 33 gallons of denatured alcohol, and 99 gallons of bay rum seized.

TECHNICAL STAFF

TABLE 93.—Analysis of the work of the Technical Staff during the fiscal year 1942—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	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
Received during year (net—transfers, etc., deducted)	6,024	87,173,375	5,384,930	3,736,774
Total	9,348	197,588,758	7,789,246	6,958,473
Disposed of:				
Closed	4,570	70,585,121	2,134,927	2,811,827
Petitioned to Board	1,558	39,664,412	486,557	962,001
Total disposed of	8,128	110,249,533	2,621,484	3,773,828
Pending at end of year:				
Awaiting Staff action	2,600	74,975,471	4,905,908	2,461,824
Awaiting taxpayer's action on statutory notice directed or sustained	520	12,363,754	261,854	722,821
Total	8,220	87,339,225	5,157,762	3,184,645

¹ Per cases originally received in pre-90-day status, amount of agent in charge'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)	3,427	\$23,047,595	\$239,352	\$1,682,645
Agreements on reconsideration after statutory notice directed by Staff	67	628,004	949	14,660
Defaults after consideration by Staff in pre-90-day or 90-day status (no petition filed) ¹	646	2,682,839	23,162	78,875
Unagreed overassessments and claim rejections	430	1,610	163	502,444
Total ²	4,570	26,360,048	263,626	2,278,624

¹ Includes 5 cases with total deficiency of \$12,512 involving bankruptcy proceedings which were considered by the Staff and closed without agreement.
² Per cent of deficiency in tax sustained, 37.3; per cent of net deficiency and penalty sustained, 34.8.

TABLE 93.—Analysis of the work of the Technical Staff during the fiscal year 1942—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.....	4,253	\$165,908,514	\$7,417,159	\$2,751,521
Received during year (net—transfers, etc., deducted):				
Cases considered before petition.....	1,548			
Cases not considered before petition.....	2,113			
Cases reopened after trial.....	132			
Total receipts.....	3,793	101,138,222	4,706,117	3,621,120
Total to be accounted for.....	8,046	267,046,736	12,123,276	6,372,641
Disposed of during year:				
Closed by stipulation—agreed settlement ²	2,474	89,501,168	3,174,818	799,946
Closed by dismissal or default.....	175	1,013,652	172,930	6,590
Tried before Board on merits.....	1,269	25,939,562	858,382	862,847
Total disposed of.....	3,918	116,454,382	4,206,130	1,669,353
Pending at end of year:				
In hands of technical advisors.....	1,890	80,494,836	4,190,233	1,498,474
In hands of the division counsel.....	2,238	70,097,518	3,726,913	3,204,814
Total.....	4,128	150,592,354	7,917,146	4,703,288

¹ Includes amount of overassessments stated in statutory notice, and, in addition, overassessments 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 10 docketed cases settled pursuant to offers in compromise.

(B) RESULTS OBTAINED IN STIPULATED CASES

	Stipulations filed	Percentage sustained
Number of cases.....	2,474	
Deficiency in tax.....	\$25,022,450	28.0
Penalty.....	440,651	13.9
Overassessment.....	1,503,495	
Net deficiency and penalty.....	23,959,606	26.1

TABLE 94.—Analysis of work on compromise, extension of time, and final closing agreement cases, fiscal year 1942

Cases	Compromise cases	Extension of time cases	Final closing agreement cases
On hand July 1, 1941.....	645	2	79
Received (net).....	1,277	98	602
Total to be disposed of.....	1,922	100	681
Accepted, granted, or approved.....	683	5	602
Rejected.....	458	92	53
Withdrawn.....	177		
Transferred.....	36		
Total disposed of.....	1,354	97	655
On hand June 30, 1942.....	568	3	26

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 1942

APPEALS DIVISION—WASHINGTON OFFICE

	Cases
Pending beginning of fiscal year.....	903
Filed—new cases.....	11
Received from field for appeal to Circuit Courts of Appeals.....	518
	1,432
Closed:	
By decision on merits.....	590
By agreed settlement.....	93
Total closed.....	683
Transferred to field—remanded for further hearing.....	26
Total.....	709
Pending end of fiscal year.....	723

TABLE 96.—Number, and amounts, of cases shown in Table 95 for the fiscal year 1942 only, by class of tax and amounts involved

Class of tax	Pending July 1, 1941		Filed, reopened, and received from field, fiscal year 1942		Closed and transferred to field, fiscal year 1942		Pending June 30, 1942	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income.....	796	\$57,360,624	493	\$20,179,668	623	\$40,660,031	666	\$36,880,261
Estate.....	45	15,288,052	25	21,450,013	36	2,185,645	34	34,552,420
Gift.....	62	836,977	11	740,530	50	442,846	28	1,134,661
Total.....	903	73,485,653	529	42,370,211	709	43,288,522	723	72,567,342

TABLE 97.—Circuit and Supreme Court cases, pending June 30, 1942

Class of tax	Pending July 1, 1941		New appeals to circuit courts of appeals and reopened		Closed during fiscal year 1942		Pending June 30, 1942	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income.....	621	\$29,917,694	455	\$17,586,813	510	\$15,233,534	566	\$32,270,973
Estate.....	41	14,346,160	20	1,615,056	32	1,919,222	29	14,041,994
Gift.....	59	710,111	12	740,865	49	440,956	22	1,010,020
Total.....	721	44,973,965	487	19,942,734	691	17,593,712	617	47,322,987

TABLE 93.—Analysis of the work of the Technical Staff during the fiscal year 1942—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.....	4,253	\$165,908,514	\$7,417,159	\$2,751,521
Received during year (net—transfers, etc., deducted):				
Cases considered before petition.....	1,548			
Cases not considered before petition.....	2,113			
Cases reopened after trial.....	132			
Total receipts.....	3,793	101,138,222	4,706,117	3,621,120
Total to be accounted for.....	8,046	267,046,736	12,123,276	6,372,641
Disposed of during year:				
Closed by stipulation—agreed settlement ²	2,474	89,501,168	3,174,818	799,946
Closed by dismissal or default.....	175	1,013,652	172,930	6,590
Tried before Board on merits.....	1,269	25,929,562	858,382	862,847
Total disposed of.....	3,918	115,454,382	4,206,130	1,669,353
Pending at end of year:				
In hands of technical advisors.....	1,890	80,494,836	4,190,233	1,498,474
In hands of the division counsel.....	2,238	70,097,518	3,726,913	3,204,814
Total.....	4,128	150,592,354	7,917,146	4,703,288

¹ Includes amount of overassessments stated in statutory notice, and, in addition, overassessments 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 10 docketed cases settled pursuant to offers in compromise.

(B) RESULTS OBTAINED IN STIPULATED CASES

	Stipulations filed	Percentage sustained
Number of cases.....	2,474	
Deficiency in tax.....	\$25,022,450	28.0
Penalty.....	440,661	13.9
Overassessment.....	1,503,495	
Net deficiency and penalty.....	23,959,606	26.1

TABLE 94.—Analysis of work on compromise, extension of time, and final closing agreement cases, fiscal year 1942

Cases	Compromise cases	Extension of time cases	Final closing agreement cases
On hand July 1, 1941.....	645	2	79
Received (net).....	1,277	98	602
Total to be disposed of.....	1,922	100	681
Accepted, granted, or approved.....	683	5	602
Rejected.....	459	92	63
Withdrawn.....	177		
Transferred.....	36		
Total disposed of.....	1,354	97	655
On hand June 30, 1942.....	568	3	26

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 1942

APPEALS DIVISION—WASHINGTON OFFICE

	Cases
Pending beginning of fiscal year.....	903
Filed—new cases.....	11
Received from field for appeal to Circuit Courts of Appeals.....	518
	1,432
Closed:	
By decision on merits.....	590
By agreed settlement.....	93
Total closed.....	683
Transferred to field—remanded for further hearing.....	26
Total.....	709
Pending end of fiscal year.....	723

TABLE 96.—Number, and amounts, of cases shown in Table 95 for the fiscal year 1942 only, by class of tax and amounts involved

Class of tax	Pending July 1, 1941		Filed, reopened, and received from field, fiscal year 1942		Closed and transferred to field, fiscal year 1942		Pending June 30, 1942	
	Number	Amount in disputa	Number	Amount in disputa	Number	Amount in disputa	Number	Amount in disputa
Income.....	796	\$57,360,824	498	\$20,170,668	623	\$40,660,031	666	\$36,880,261
Estate.....	45	15,288,052	25	21,450,013	36	2,185,645	34	34,552,420
Gift.....	62	836,977	11	740,530	50	442,846	28	1,134,661
Total.....	903	73,485,853	529	42,370,211	709	43,288,522	723	72,567,342

TABLE 97.—Circuit and Supreme Court cases pending June 30, 1942

Class of tax	Pending July 1, 1941		New appeals to circuit courts of appeals and reopened		Closed during fiscal year 1942		Pending June 30, 1942	
	Number	Amount in disputa	Number	Amount in disputa	Number	Amount in disputa	Number	Amount in disputa
Income.....	621	\$29,917,594	455	\$17,586,813	510	\$15,233,534	566	\$32,270,973
Estate.....	41	14,346,160	20	1,515,056	32	1,919,222	29	14,041,994
Gift.....	59	710,111	12	740,865	49	440,956	22	1,010,020
Total.....	721	44,973,865	487	19,942,734	591	17,593,712	617	47,322,987

TABLE 98.—Status of cases pending before the United States Board of Tax Appeals June 30, 1942

Unanswered.....	2
On reserve calendar.....	11
Inactive.....	20
In process of preparation:	
On field calendar.....	4
Ready for trial, but not set:	
On field calendar.....	3
Tried by Board of Tax Appeals:	
Awaiting decision.....	26
Awaiting expiration of appeal period.....	40
Total.....	106

TABLE 99.—Progress of cases in appellat courts on appeals from decisions of the United States Board of Tax Appeals for the fiscal year ended June 30, 1942

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.....	228	9	Favorable to Commissioner.....	333	20
Appealed by taxpayers.....	444	7	Favorable to taxpayers.....	150	5
Appealed by both.....	33		Modified.....	82	1
Total.....	705	16	Total.....	565	26
Appealed during fiscal year:			Pending end of fiscal year:		
By Commissioner.....	148	16	Appealed by Commissioner.....	377	12
By taxpayers.....	315	10	Appealed by taxpayers.....	194	4
By both.....	24		Appealed by both.....	30	
Total.....	487	26	Total.....	601	16

TABLE 100.—Results obtained in cases closed before the United States Board of Tax Appeals during the fiscal year 1942

Character of closing	Number of cases	Amount in dispute		Amount won	Percentage of recovery
		Deficiency	Over-payment		
Decision on merits.....	590	\$18,221,845	\$2,945,503	\$9,783,772	56.81
Agreed settlement.....	93	18,400,181	3,247,646	6,541,774	42.45
Total.....	683	36,622,026	6,193,149	16,325,546	49.55

TABLE 101.—Disposition of cases closed by United States Board of Tax Appeals during fiscal year 1942

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Over-payment	Deficiency	Over-payment		
Decision on merits.....	590	\$18,221,845	\$2,945,503	\$9,783,772	\$704,110	\$12,025,165	56.81
Agreed settlement.....	93	18,400,181	3,247,646	6,541,774	600,276	9,189,144	42.45
Total.....	683	36,622,026	6,193,149	16,325,546	1,304,386	21,214,309	49.55

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, 1941		Filed and reopened, fiscal year 1942		Closed, fiscal year 1942		Pending June 30, 1942	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income and profits.....	4,961	\$167,374,403	3,073	\$74,171,618	3,664	\$91,193,287	4,380	\$150,352,734
Estate and gift.....	476	48,162,770	620	41,710,988	387	42,841,049	709	47,032,709
Total.....	5,437	215,537,173	3,693	115,882,606	4,041	134,034,336	5,089	197,385,443

TABLE 103.—Disposition of cases by United States Board of Tax Appeals during fiscal year 1942

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Over-payment	Deficiency	Over-payment		
Default.....	175	\$1,185,582	\$25,712	\$1,182,629		\$1,208,341	99.7
Decision on merits.....	1,392	25,878,154	5,041,300	14,614,953	\$1,130,951	18,425,302	59.6
Agreed settlement.....	2,474	92,675,986	9,226,602	25,463,101	1,693,060	32,996,643	32.4
Total.....	4,041	119,740,722	14,293,614	41,160,683	2,824,011	52,630,286	39.3

CLAIMS DIVISION

TABLE 104.—Cases appealed to United States Processing Tax Board of Review, including those appealed to appellate courts, fiscal years 1938-1942

	1938	1939	1940	1941	1942
Pending beginning of fiscal year.....					
Filed during year.....	4	52	83	93	103
Total.....	58	159	203	196	141
Closed:					
By dismissal.....	6	76	89	61	20
By agreed settlement.....			9	8	22
By decision on merits.....			12	24	29
Total.....	6	76	110	93	71

TABLE 105.—Number, and amounts, of cases shown in table 104 for the fiscal year 1942 only, by class of tax and amounts involved

Class of tax	Pending June 30, 1941		Filed during fiscal year 1942		Closed during fiscal year 1942		Pending June 30, 1942	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Processing.....	103	\$15,905,700	38	\$19,835,068	71	\$26,726,491	70	\$9,014,267

TABLE 106.—Status of cases pending before United States Processing Tax Board of Review, including those appealed to appellate courts, June 30, 1942

	Number
Unanswered.....	7
Set for trial:	9
On Washington calendar.....	15
On field calendar.....	
Tried by Board of Review:	21
Awaiting decision.....	5
Awaiting expiration of appeal period.....	
In circuit courts of appeals:	7
Awaiting decision.....	2
Awaiting expiration of appeal period.....	4
In process of closing.....	
Total.....	70

TABLE 107.—Results obtained in cases closed before the United States Processing Tax Board of Review, including those appealed to appellate courts, fiscal year 1942

Character of closing	Number of cases	Amount of claims in dispute	Amount of claims recovered by taxpayers	Percentage of claims recovered by taxpayers
Dismissal.....	20	\$3,114,781	\$3,098,262	0.00
Agreed settlement.....	22	22,470,794	15,726	13.79
Decision on merits.....	29	1,140,916		1.28
Total.....	71	26,726,491	3,113,988	11.65

TABLE 108.—Civil cases received and disposed of by Processing Tax Section, Claims Division, and number decided by courts during the fiscal year 1942

	Not in suit	District courts	Circuit courts of appeals	Court of Claims	Suprema Court	Total
Pending beginning of fiscal year.....	29	178	6	33		246
Received during fiscal year.....	6	97	10	16	1	130
Total.....	35	275	16	49	1	376
Disposed of during fiscal year.....	14	55	5	22	1	97
Pending end of fiscal year.....	21	220	11	27		279
Cases decided—						
For Government.....		6	5	4	1	16
Against Government.....		7	3			10
Partly for and partly against Government.....		1				1
Total.....		14	8	4	1	27

TABLE 109.—Interpretative, corporate reorganization, and bankruptcy and receivership cases received and disposed of by Processing Tax Section, Claims Division, during fiscal year 1942

	Interpretative	Corporate reorganization	Bankruptcy and receivership
Pending beginning of fiscal year.....	8	5	35
Received during fiscal year.....	16	2	28
Total.....	24	7	61
Disposed of during fiscal year.....	20	2	45
Pending end of fiscal year.....	4	5	15

TABLE 110.—Review cases received and disposed of by Processing Tax Section, Claims Division, for fiscal year 1942

	Cases	Claims	Amount involved
Pending beginning of fiscal year.....	68	177	\$99,521,783.19
Received during fiscal year.....	110	240	120,054,716.11
Total.....	178	417	220,476,499.30
Disposed of during fiscal year.....	161	333	215,109,036.08
Pending end of fiscal year.....	17	84	5,367,463.22

TABLE 111.—Cases received and disposed of by Reorganization Section, Claims Division, during fiscal year 1942

Pending beginning of fiscal year.....	2,425
Received during fiscal year.....	945
Total.....	3,370
Disposed of during fiscal year.....	1,468
Pending end of fiscal year.....	1,902

TABLE 112.—Cases received and disposed of by Bankruptcy and Receivership Section, Claims Division, during fiscal year 1942

Pending beginning of fiscal year.....	6,201
Received during fiscal year.....	4,080
Total.....	10,281
Disposed of during fiscal year.....	5,446
Pending end of fiscal year.....	4,835

TABLE 113.—Cases received and disposed of by Compromise Section, Claims Division, during fiscal year 1942

Pending beginning of fiscal year.....	3,037
Received during fiscal year.....	1,823
Total.....	4,860
Disposed of during fiscal year.....	2,169
Pending end of fiscal year.....	2,691

TABLE 114.—Classification and tax liability involved in cases of Compromise Section, Claims Division, pending June 30, 1942

Class	Number	Liability
Decedent estates.....	1,482	\$39,350,415
Insolvent banks.....	25	95,985
Miscellaneous cases.....	1,114	4,008,557
Cash offers in compromise.....	51	1,869,667
Installment offers in compromise.....	19	667,752
Total.....	2,591	46,922,375

CIVIL DIVISION

TABLE 115.—Cases received and disposed of during the fiscal year 1942¹

	Number
Pending July 1, 1941:	
In court (exclusive of lien cases).....	2, 399
Not pending in court.....	187
Cases in court involving liens.....	771
Cases not in court involving liens.....	46
Total	3, 403
Received during the year:	
Suits by taxpayers.....	628
Suits involving liens.....	940
Cases for suit by the United States.....	278
Lien cases not in court.....	355
Total	2, 201
Total to be disposed of	5, 604
Closed during the year:	
Cases (exclusive of lien cases).....	1, 603
Cases involving liens.....	1, 430
Total	3, 033
Pending June 30, 1942.....	2, 571
Pending July 1, 1941.....	\$184, 461, 054. 80
Received during fiscal year.....	12, 535, 271. 12
Total	196, 996, 325. 92
Closed during fiscal year.....	40, 360, 025. 83
Pending June 30, 1942.....	156, 636, 300. 09

TABLE 116.—Results obtained in cases closed during the fiscal year 1942¹

	Number of cases	Amount claimed	Recovered from taxpayers	Amount refunded
Suits instituted by taxpayers.....	1, 270	\$22, 470, 391. 52		\$5, 207, 161. 04
Suits and claims by the United States.....	331	8, 403, 931. 32	\$1, 422, 744. 27	
Injunctions—social security taxes.....	2	9, 210. 15		
Total	1, 603	30, 883, 532. 99	1, 422, 744. 27	5, 207, 161. 04

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

TABLE 117.—Results obtained in lien cases closed during the fiscal year 1942¹

	Number of cases	Amount collected
Lien cases pending in court.....	1, 086	\$125, 888. 63
Lien cases not pending in court.....	344	191, 929. 88
Total	1, 430	317, 818. 41

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

TABLE 118.—Civil cases pending at the beginning and end of the fiscal year 1942¹

	Pending July 1, 1941	Pending June 30, 1942
For suit by the United States.....	187	166
Pending in district courts.....	1, 836	1, 370
Involving liens.....	817	682
Pending in circuit courts of appeals.....	74	44
Pending in Court of Claims.....	413	256
Pending in Supreme Court.....	4	3
Pending payment of judgment claims.....	65	50
State courts and miscellaneous.....	7	3
Total	3, 403	2, 571

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

TABLE 119.—The number of Civil Division cases tried by the Department of Justice and the number decided by the courts during the fiscal year 1942

Courts	Cases tried	For the Government	Cases decided		Total
			Against Government	Partly for and partly against Government	
District courts.....	195	168	93	22	283
Circuit courts of appeals.....	80	57	41	8	106
Court of Claims.....	13	177	6	2	183
Supreme Court.....	8	10	2	2	12
Total	296	412	142	30	584

INTERPRETATIVE DIVISION

TABLE 120.—Number of cases received and disposed of during the fiscal year 1942

	Number
On hand July 1, 1941.....	259
Received during the year.....	2, 617
Total to be disposed of	2, 876
Disposed of during the year.....	2, 598
On hand June 30, 1942	278

REVIEW DIVISION

TABLE 121.—Number of cases received and disposed of during the fiscal year 1942

	Estate and other miscellaneous taxes	Income tax	Total
On hand July 1, 1941.....	24	69	93
Received to July 1, 1942.....	151	350	501
Total	175	419	594
Disposed of during year.....	156	347	503
On hand July 1, 1942.....	19	72	91
Amounts involved:			
Claimed by taxpayer.....	\$16,240,744.22	\$38,577,867.51	\$54,818,611.73
Approved by Review Division.....	12,918,108.63	23,989,122.34	36,907,230.97

TABLE 122.—Public decisions, promulgated under Treasury Decisions 4359 and 4583, during the fiscal year, by months, were as follows:

Month	Decisions numbered	Income tax cases		Estate tax cases		Gift tax cases	
		Number	Amount approved	Number	Amount approved	Number	Amount approved
July 1941.....	6877-6905	29	\$2,467,832.53				
August 1941.....	6906-6930	24	2,776,042.95	1	\$101,621.19		
September 1941.....	6931-6951	20	1,267,064.23	1	24,332.03		
October 1941.....	6952-6969	6	268,792.69	12	436,077.92		
November 1941.....	6970-6984	14	1,248,897.89	1	52,999.21		
December 1941.....	6985-7011	15	954,261.88	11	3,805,265.91		
January 1942.....	7012-7029	13	533,749.79	5	142,213.36		
February 1942.....	7030-7055	18	846,762.53	8	335,830.41		
March 1942.....	7056-7087	22	1,058,592.76	10	4,062,033.57		
April 1942.....	7088-7107	13	2,213,695.00	7	262,856.93		
May 1942.....	7108-7125	16	1,077,946.41	2	140,951.96		
June 1942.....	7126-7159	27	2,099,654.46	6	1,025,797.20	1	\$134,751.01
Total for fiscal year		218	16,813,293.12	64	10,389,979.69	1	134,751.01
Abatements.....			4,119,953.20		4,705,725.05		
Credits.....			4,418,265.66				9,603.26
Refunds.....			8,224,826.21		6,684,254.64		125,147.75
Unadjusted.....			50,248.05				

NOTE.—The difference between the total of \$36,907,230.97 approved in all cases reviewed and the above total of \$27,338,023.82, 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 123.—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, 1942

Internal revenue collection districts	In rem cases proceeds	Judgments		Costs	Interest	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama.....	\$236.95		\$15,815.95	\$6,848.47		\$22,901.37
Arizona.....			100.00			100.00
Arkansas.....			600.00			600.00
First California.....			11,465.61	354.94	\$578.16	12,398.71
Sixth California.....	1,940.00		22,354.66	152.27		24,946.93
Colorado.....			560.00			560.00
Connecticut.....			9,600.00			9,600.00
Delaware.....				39.26		39.26
Florida.....			8,900.00	15.00		8,915.00
Georgia.....			3,666.00	357.08		4,023.08
Hawaii.....	66.78		717.00	448.29	38.07	1,269.14
Idaho.....			101.00	75.00		176.00
First Illinois.....			37,588.66	1,408.68	6,406.22	45,403.56
Eighth Illinois.....	284.53		14,145.90	498.24		14,928.67
Indiana.....			870.00	53.00		923.00
Iowa.....			2,772.00	335.68		3,107.68
Kansas.....	1,161.34		509.43	105.00		1,775.77
Kentucky.....			6,488.00	175.21		6,663.21
Louisiana.....			13,341.06			13,341.06
Maine.....			100.00			100.00
Maryland.....			14,326.00	1,386.65		15,712.65
Massachusetts.....	145.74		1,521.00	722.31		2,399.05
Michigan.....			10,462.00			10,462.00
Minnesota.....			2,399.50	541.08		2,940.58
Mississippi.....	950.00		2,815.00	410.46	14.96	4,190.42
First Missouri.....			7,035.00			7,035.00
Sixth Missouri.....	600.00		5,547.00	597.61		6,744.61
Montana.....			400.00			400.00
Nebraska.....			505.00	194.25		699.25
Nevada.....						
New Hampshire.....			2,530.00			2,530.00
First New Jersey.....			3,000.00			3,000.00
Fifth New Jersey.....			6,928.00	153.84		7,081.84
New Mexico.....						
First New York.....			5,328.00	108.47		5,436.47
Second New York.....			9,535.54	255.95	676.12	10,467.61
Third New York.....	420.00		42,341.69	181.58	5.59	42,948.86
Fourteenth New York.....			7,266.72	15.00		7,281.72
Twenty-first New York.....		\$16,285.93	1,165.00	8.98		17,459.91
Twenty-eighth New York.....			5,585.00	307.86	7.94	5,900.80
North Carolina.....	1,825.00		24,590.84	452.90		26,868.74
North Dakota.....						
First Ohio.....			7,900.00	100.50		8,000.50
Tenth Ohio.....			700.00	91.50		791.50
Eleventh Ohio.....				126.05		126.05
Eighteenth Ohio.....			17,950.00	917.82		18,867.82
Oklahoma.....	550.00		59,803.00	1,006.09		61,359.09
Oregon.....						
First Pennsylvania.....			10,429.50	284.21		10,713.71
Twelfth Pennsylvania.....			32.00			32.00
Twenty-third Pennsylvania.....			17,688.20	4,093.42		21,781.62
Rhode Island.....			1,450.00			1,450.00
South Carolina.....			728.00	437.04		1,165.04
South Dakota.....			350.00			350.00
Tennessee.....			17,573.34	257.40		17,830.74
First Texas.....			3,629.75	418.15		4,047.90
Second Texas.....			3,350.00			3,350.00
Utah.....			2.00			2.00
Vermont.....			650.00			650.00
Virginia.....	175.00		5,976.00	118.28		6,269.28
Washington.....			3,293.00	92.54		3,385.54
West Virginia.....			958.00	27.85		985.85
Wisconsin.....			1,302.00			1,302.00
Wyoming.....						
Total	8,355.39	16,285.93	456,908.02	24,683.34	7,727.06	613,959.74

TABLE 124.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1942

A. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE 1

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	\$208,228.84	\$18,927.64	\$1,975.82	\$40.34	\$1,847.94	\$2,860.34	\$789.78	\$235,670.69
Arizona	103,121.17	9,197.62	1,790.25	8.11	823.17	3,478.06	212.11	118,730.49
Arkansas	150,885.59	25,904.93		11.08	1,396.79	3,516.59	333.27	182,048.16
California:								
First district	623,461.11	43,299.30	100.00	21.12	6,518.49	15,928.94	2,305.37	691,635.33
Sixth district	946,903.29	32,391.11	7,724.41	78.74	7,895.34	18,540.41	6,232.19	1,019,767.49
Colorado	225,482.28	12,026.21		36.19	1,701.85	5,137.31	559.52	244,943.35
Connecticut	459,302.85	11,829.84	1,375.00	9.55	3,150.80	10,502.18	500.06	486,670.38
Delaware	78,454.79	4,258.39			150.08	1,145.70	164.75	84,171.62
Florida	315,976.46	25,167.41	2,696.43	41.75	1,532.87	4,135.88	2,114.47	351,665.27
Georgia	282,309.57	34,034.45	762.74	26.61	1,611.40	3,620.62	714.50	323,061.89
Hawaii	107,976.84	3,868.96		8.85	678.50	898.20	344.40	113,775.85
Idaho	98,416.62	9,750.88		19.48	649.91	1,341.43	124.65	119,301.97
Illinois:								
First district	1,352,106.84	20,432.12	14,317.14	11.92	7,778.85	37,925.01	5,446.45	1,437,117.43
Eighth district	437,416.58	39,072.33	4,462.59	38.83	2,659.13	6,037.17	1,116.59	481,803.13
Indiana	449,003.98	23,384.12	1,413.59	36.36	1,673.48	8,292.54	1,012.76	475,728.69
Iowa	421,726.90	20,168.28		15.96	1,765.89	6,315.82	340.64	450,333.49
Kansas	289,020.48	28,077.80	126.00	20.24	1,459.38	5,782.50	367.36	315,853.76
Kentucky	206,216.45	27,463.10		6.63	1,684.94	5,387.88	866.95	331,625.85
Louisiana	261,459.58	18,896.47	3,750.99	24.98	2,358.52	5,456.28	735.87	282,663.70
Maine	157,394.29	17,289.21	6.89	13.99	1,451.40	1,013.25	698.39	177,865.63
Maryland	789,880.89	12,131.32	412.59	17.13	4,929.22	9,753.33	3,313.85	819,447.24
Massachusetts	1,024,505.95	9,949.51	14,845.05	1.19	4,842.25	12,583.10	1,110.30	1,067,637.26
Michigan	881,456.73	35,517.47	3,113.72	32.75	4,959.77	26,334.08	3,019.39	1,054,433.86
Minnesota	503,737.70	28,156.45	3,646.04	3.65	2,244.55	11,134.64	567.73	549,489.79
Mississippi	139,020.14	13,987.76	408.76	17.37	948.66	3,046.65	352.10	159,782.44
Missouri:								
First district	377,631.49	16,929.84	2,698.32	9.97	1,713.34	7,622.96	826.89	407,332.83
Sixth district	266,742.87	21,223.64		14.00	1,445.82	5,190.09	1,032.92	285,657.74
Montana	142,273.86	17,661.29		28.83	1,318.71	4,398.46	154.55	165,836.70
Nebraska	231,085.47	23,273.66		8.88	1,592.62	2,863.47	78.90	258,695.99
Nevada	62,440.24	6,309.96		21.35	340.20	1,191.23	82.43	78,385.41
New Hampshire	115,807.32	7,422.47	176.00	3.63	1,090.45	2,000.84	209.03	129,709.74
New Jersey:								
First district	231,805.03	7,998.64	1,276.80		1,632.66	4,124.55	1,211.25	248,048.13
Fifth district	801,718.20	13,849.22		25	5,859.62	13,668.55	1,916.09	837,912.99
New Mexico	79,084.50	8,631.05		27.29	274.63	2,189.92	139.64	90,338.03
New York:								
First district	958,326.37	2,815.15	23,566.46		5,970.43	14,254.83	7,515.14	1,012,448.38
Second district	965,539.83	3,179.98	6,780.89	10.19	14,140.48	15,341.44	2,758.48	1,007,741.40
Third district	987,693.92	316.86	9,183.69	25.94	12,785.54	10,434.05	2,134.75	972,554.75
Fourteenth district	613,202.18	18,025.85	11,000.00	6.49	2,918.65	11,749.45	1,456.35	658,358.97
Twenty-first district	281,658.29	10,213.74	75.00	14.84	1,036.83	3,902.93	192.90	296,194.53
Twenty-eighth district	459,617.39	12,315.63	2,887.59	2.59	2,370.86	8,306.01	405.26	476,905.15
North Carolina	271,252.97	31,329.24		100.72	1,362.21	6,787.94	2,286.33	313,119.41
North Dakota	91,000.09	8,993.66		9.06	683.85	2,453.44	148.83	103,288.93
Ohio:								
First district	338,843.91	3,514.69		.62	1,366.93	7,982.49	307.50	352,016.14
Tenth district	197,442.89	9,991.46		5.22	1,268.45	7,439.41	316.96	216,464.39
Eleventh district	210,240.28	10,386.49		19.96	1,286.32	4,783.38	356.11	227,063.52
Eighteenth district	655,424.75	23,473.84	5,946.29	8.54	4,497.58	19,970.58	2,417.02	711,638.60
Oklahoma	289,916.62	42,098.71	774.84	29.79	2,881.70	5,796.82	355.45	340,953.98
Oregon	241,926.44	15,991.89	672.59	5.15	1,902.71	3,953.42	179.50	264,681.62
Pennsylvania:								
First district	948,394.69	26,827.82	3,790.31	11.55	7,667.41	23,457.49	6,043.15	1,016,191.53
Twelfth district	249,393.22	8,428.08			658.59	1,531.03	212.40	260,218.32
Twenty-third district	665,769.98	18,796.31	1,033.99	11.86	977.71	17,887.16	1,558.35	707,035.46
Rhode Island	176,728.64	3,785.09	750.00	1.93	1,440.05	4,037.13	809.87	187,602.71
South Carolina	145,517.99	14,754.98	40.00	8.95	1,795.36	2,618.87	171.46	164,818.62
South Dakota	95,208.82	12,042.75		11.21	784.42	1,237.32	109.60	109,394.42
Tennessee	271,951.73	21,862.79		15.43	1,501.36	6,586.37	424.50	302,342.18
Texas:								
First district	466,974.62	30,794.54	312.00		4,497.09	8,250.21	1,141.15	512,043.16
Second district	436,846.39	33,433.13	1,967.33	15.59	2,951.87	9,693.08	1,090.94	485,997.83
Utah	99,097.15	6,187.95		5.36	633.17	2,619.17	50.50	108,593.29
Vermont	93,649.47	5,687.11	495.00	.57	1,365.00	1,748.13	198.69	108,136.27
Virginia	336,062.59	35,604.05	2,126.30	29.98	1,964.27	5,268.61	4,401.55	385,517.35
Washington	435,919.20	21,352.72	8,849.69	115.16	3,369.79	11,382.53	3,580.91	484,561.00
West Virginia	225,213.41	16,591.71		34.93	2,110.43	4,047.59	382.19	248,389.26
Wisconsin	605,323.75	31,626.56	1,125.00	11.55	2,221.56	9,768.71	857.48	650,926.41
Wyoming	78,829.95	8,644.68		16.97	484.59	1,688.24	117.00	90,781.34
Total	25,009,119.40	1,132,502.05	148,323.08	1,236.23	170,989.65	485,142.78	80,980.77	27,028,298.96

1 From the appropriation "Collecting the internal revenue, 1942."

TABLE 124.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1942—Continued

B. DISBURSEMENTS FOR INTERNAL REVENUE AGENTS¹

Division	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	\$199,940.77	\$9,601.06		\$6.21	\$491.06	\$680.22	\$384.00	\$211,104.22
Baltimore	619,183.70	10,181.61	\$31,429.60		2,346.14	1,406.67	800.00	665,347.62
Boston	758,458.59	16,857.17	28,452.82	5.91	3,376.12	2,954.48	3,024.05	813,129.14
Brooklyn	628,377.39	2,885.76	15,414.19		2,424.22	1,227.46	931.58	549,260.60
Buffalo	367,056.50	8,066.05	1,980.00	9.50	1,802.89	2,279.75	475.90	381,709.59
Chicago	1,182,763.63	12,036.23	50,607.20	6.61	6,282.31	4,395.67	5,770.93	1,261,802.53
Cincinnati	307,491.51	13,689.65		2.13	998.64	1,615.44	623.45	324,330.82
Cleveland	582,826.55	16,774.64	29,822.32	9.58	3,468.68	2,008.64	1,773.24	636,683.65
Columbia	103,905.65	4,448.90	475.00	7.01	576.95	1,940.49	173.70	110,506.08
Dallas	710,180.75	41,772.00	1,922.25	26.44	2,543.48	1,825.93	1,738.40	760,123.81
Denver	201,487.35	9,418.44		6.80	814.79	1,338.34	312.00	212,866.22
Detroit	605,042.97	18,410.11	15,451.61	8.02	3,091.53	2,585.17	3,065.06	646,916.64
Greensboro	220,008.39	19,107.17	7,639.55	11.06	1,295.13	1,705.33	705.33	251,551.80
Honolulu	84,259.83	4,978.30	256.00	3.12	247.01	474.94	253.85	90,453.05
Huntington	124,995.78	6,169.89	1,314.50	6.90	485.15	1,123.73	339.00	134,434.95
Indianapolis	260,892.98	15,316.29		13.20	1,159.19	1,137.65	301.40	278,820.71
Jacksonville	268,215.82	16,092.44	440.00	13.03	1,012.24	1,236.78	782.98	287,703.29
Los Angeles	677,203.64	18,427.66	605.00	10.92	2,520.50	2,022.98	1,262.23	702,053.63
Louisville	176,483.40	9,757.98		3.76	948.29	500.03	318.00	187,411.46
Milwaukee	261,945.22	8,661.08		5.72	1,425.70	1,211.17	509.75	271,777.49
Nashville	247,794.78	10,345.90	825.16	13.69	918.41	1,228.88	952.67	261,777.49
Newark	696,754.50	6,883.15	21,149.61	3.76	4,830.30	2,702.69	1,532.05	703,856.56
New Haven	380,709.83	8,166.19	17,483.95	1.19	2,464.51	2,713.59	903.47	412,442.73
New Orleans	266,113.90	18,180.49	952.48	17.01	1,363.68	1,139.37	693.60	288,360.53
New York:								
Second division	1,405,458.61	12,681.41		1.06	6,504.53	7,659.90	702.68	1,433,008.19
Upper division	1,275,474.40	9,882.14	1,260.00	7.13	5,355.80	4,345.57	1,696.50	1,298,321.64
Oklahoma City	287,341.81	28,801.54	2,908.58	3.15	1,639.70	1,662.91	603.80	323,311.49
Omaha	285,625.38	11,740.28	9,375.90	6.08	1,128.16	873.60	589.32	309,438.72
Philadelphia	772,761.04	22,324.19	21,083.37	1.48	3,331.87	3,700.50	1,171.00	824,373.45
Pittsburgh	504,849.65	10,815.97	28,450.00	3.57	1,412.84	1,860.84	738.78	548,131.65
Richmond	210,529.19	11,946.76	1,739.94	3.77	808.60	1,232.83	1,073.50	227,534.73
Salt Lake City	145,062.18	11,757.59		12.06	852.73	770.44	314.00	158,769.90
San Francisco	569,808.95	20,482.75	24,632.76	1.80	3,178.94	2,335.60	986.67	621,427.56
Seattle	309,960.12	8,747.71	1,356.80	6.01	1,792.34	1,419.06	705.01	323,987.06
Springfield	156,281.55	17,427.06	8,170.86	7.45	637.65	1,375.69	662.24	184,462.53
St. Louis	456,549.83	10,705.79	462.50	5.31	1,025.65	1,780.22	869.10	471,518.40
St. Paul	271,091.12	17,832.85	247.50	2.79	963.09	923.69	498.50	291,560.54
Wichita	175,974.67	14,109.49	7,975.00	7.88	661.86	693.68	435.59	199,858.17
Total	16,626,862.93	515,498.69	333,884.45	262.04	75,833.08	70,504.21	38,784.33	17,661,629.73

C. DISBURSEMENTS FOR DISTRICT SUPERVISORS' OFFICES¹

District	Salaries of supervisors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston	\$642,603.04	\$40,165.39	\$1,443.00	\$30.60	\$3,421.09	\$21,065.47	\$5,918.43	\$714,647.02
New York	829,045.14	42,692.42	6,820.00	61.15	9,399.45	29,794.13	26,543.72	944,356.01
Philadelphia	863,083.70	39,607.22	9,807.68	34.96	3,758.37	20,526.47	5,346.56	942,162.66
Newark	502,235.37	16,445.14	13,236.35	38.23	3,029.03	17,143.73	7,530.69	559,689.54
Baltimore	941,440.13	80,337.08		244.50	4,517.49	41,740.46	20,984.46	1,089,264.12
Atlanta	615,217.37	74,147.39	9,959.12	290.03	3,427.72	68,696.63	25,563.39	797,300.65
Louisville	902,811.94	48,982.25	1,139.51	104.39	2,936.90	31,017.30	12,587.42	1,058,713.12
Detroit	643,014.60	67,495.24	4,753.43	131.33	4,614.06	26,592.38	10,149.68	758,660.82
Chicago	1,238,078.95	78,244.12	4,065.80	116.71	2,763.42	35,176.05	18,960.80	1,375,404.85
New Orleans	567,971.85	74,954.78	2,278.76	192.67	3,089.91	33,418.35	11,149.30	693,135.72
Kansas City	521,621.20	81,288.81	4,196.85	167.45	4,771.49	29,152.54	11,500.51	652,983.85
Denver	320,972.63	56,677.74		86.27	1,215.03	27,543.75	6,349.17	412,844.59
San Francisco	161,940.05	20,127.31	586.67	19.57	1,005.69	6,581.69	2,382.07	192,643.05
St. Paul	856,717.36	59,011.21	1,010.17	114.67	3,692.38	19,602.83	8,290.85	948,439.47
Seattle	223,005.96	27,171.45	42.50	28.03	1,930.09	11,344.08	3,018.07	266,540.17
Total	9,889,759.38	807,258.25	59,439.84	1,660.47	52,673.12	421,394.36	174,325.12	11,406,510.54

¹ From the appropriation "Collecting the Internal Revenue, 1942."

TABLE 124.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1942—Continued.

D. DISBURSEMENTS FOR TECHNICAL STAFF, FIELD DIVISIONS¹

Division	Salaries of Technical Staff field employees	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlantic.....	\$154,883.58	\$1,775.55	\$9,703.93	\$2.41	\$1,625.48	\$699.02	\$592.26	\$168,782.23
Central.....	182,832.02	5,572.51	35,479.63	15.39	2,889.22	1,092.84	2,802.65	230,684.20
Chicago.....	25,891.41	3,064.20	29,097.51	22.12	2,542.01	1,838.62	2,927.36	255,383.23
Eastern.....	239,710.29	2,460.64	52,493.87	10.42	3,454.82	1,709.54	1,693.21	301,526.69
New England.....	93,274.29	1,857.99	19,620.76	17.54	1,364.34	306.21	1,664.93	118,308.08
New York.....	337,225.07	2,181.45	3,993.52	24.39	4,865.49	4,383.15	1,341.99	353,985.06
Pacific.....	181,285.83	4,853.36	16,924.05	138.78	4,049.46	724.21	1,808.13	209,784.82
Southern.....	118,002.01	2,706.84	16,662.03	18.87	2,876.64	683.57	1,089.04	142,039.00
Southwestern.....	173,659.19	3,922.95	34,578.99	57.58	3,233.91	753.36	1,649.61	217,855.59
Western.....	120,789.07	1,877.31	14,792.25	7.03	2,244.41	1,138.68	785.21	141,603.96
Total.....	1,817,223.73	30,272.70	233,316.54	314.47	29,045.78	13,223.20	16,554.39	2,139,950.81

¹ From the appropriation "Collecting the internal revenue, 1942."

E. DISBURSEMENTS FOR CHIEF COUNSEL, FIELD DIVISIONS¹

Division	Salaries of Chief Counsel field employees	Travel expenses	Total	Division	Salaries of Chief Counsel field employees	Travel expenses	Total
Southern.....	\$47,646.68	\$2,191.04	\$49,837.72	New York.....	\$180,533.65	\$1,152.47	\$181,786.12
Atlantic.....	54,689.57	1,377.44	56,067.01	Pacific.....	102,171.30	6,272.71	108,444.01
Chicago.....	116,693.85	1,621.69	117,315.54	Central.....	69,642.43	3,974.30	73,616.76
Eastern.....	104,147.37	1,404.66	105,552.03	Southwestern.....	63,499.01	3,106.21	66,605.22
New England.....	39,791.94	442.80	40,234.74	Western.....	45,354.88	1,177.62	46,532.50
				Total.....	823,270.71	22,720.94	845,991.65

¹ From the appropriation "Collecting the internal revenue, 1942."

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

Appropriation	Salaries	Travel	Rent	Telegraph	Telephone	Stationery, officesupplies, and printing	Supplies and equipment	Express and freight	Miscellaneous	Total
Collecting the internal revenue, 1942.....	\$11,309,153.72	\$437,089.35	\$8,108.64	\$11,451.54	\$44,345.23	\$823,350.77	\$122,285.78	\$67,352.72	\$298,741.29	\$13,121,879.04
Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Act of 1936, 1941.....	743,154.33	65,865.94	4,182.46	44.23	2,910.71	330.60	1,947.75	27.63	650.19	819,112.94
Working fund, Treasury, Internal Revenue (Office for Emergency Management, War), 1940-1942.....	1,978.66	4,691.67	-----	43.09	1.75	3.92	2,060.50	-----	17.00	8,796.59
Total.....	12,054,286.71	507,646.96	12,291.10	11,538.86	47,257.69	823,685.29	126,294.03	67,380.35	299,408.48	13,949,788.57

TABLE 124.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1942—Continued

G. RECAPITULATION

Appropriation	Salaries	Travel	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the internal revenue, 1942:								
Collectors.....	\$25,009,119.40	\$1,132,502.05	\$148,328.08	\$1,236.23	\$170,969.65	\$465,142.78	\$80,980.77	\$27,038,298.96
Agents.....	16,626,862.93	515,498.69	333,881.45	262.04	75,833.08	70,504.21	38,784.33	17,661,628.73
Supervisors.....	9,890,759.38	807,258.25	59,439.84	1,690.47	421,394.36	421,394.36	174,325.12	11,406,510.54
Technical Staff, field force.....	1,817,223.73	30,272.70	293,316.54	314.47	29,045.78	13,223.20	16,554.39	2,199,950.81
Chief Counsel, field force.....	823,270.71	22,720.94						845,991.65
Departmental service and field forces operating from Washington	11,309,153.72	437,089.35	8,108.64	11,451.54	44,345.23	130,202.37	1,181,528.19	13,121,873.04
Subtotal.....	65,475,399.87	2,945,341.98	783,077.55	14,924.75	372,866.86	1,120,465.92	1,492,172.80	72,204,260.73
Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Acts of 1936, 1941:								
Departmental service and field forces operating from Washington	743,154.33	65,865.04	4,182.46	44.23	2,010.71	2,173.37	782.80	819,112.94
Working fund, Treasury, Internal Revenue (Office for Emergency Management, War), 1940-1942.	1,978.66	4,691.67		43.09	1.75	2,061.42	17.0	8,796.59
Total.....	66,220,522.86	3,015,898.69	787,260.01	15,012.07	375,799.32	1,124,704.71	1,492,972.60	73,092,170.26

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, 1941..... \$1,098,280.52
- Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Acts of 1936, 1941..... 4,140.91
- Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Acts of 1936, 1940..... 24,534.88
- Salaries and expenses, Basic Permit and Trade Practice Division, Bureau of Internal Revenue, 1941..... 716.32
- Salaries and expenses, Federal Alcohol Administration, 1940..... 1,716.05
- 4.97

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	1941 and prior years	1942 and prior years	Total
Refunding taxes illegally collected.....	\$5,199,328.19	\$40,259,680.34	\$54,001,530.68
Refunds and payments of processing and related taxes, Bureau of Internal Revenue, 1942.....			22,073,066.12

TABLE 125.—Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1941 and 1942

Kind	Quantity		Value	
	1941	1942	1941	1942
Distilled spirits and wines:				
Brandy.....	58,500	32,650	\$8,997,037.50	\$6,474,808.75
Other domestic distilled spirits.....	2,409,900	2,627,350	341,172,030.00	510,063,855.00
Certificate of tax payment, distilled spirits, for shipment in tank cars.....	3,000	1,950	(1)	(1)
Export (secs. 2378, 2385, I. R. C.).....	2,400	14,400	220.00	1,440.00
Bottled-in-bond, export (blue strips).....	318,128	1,295,380	2,806.28	11,078.80
Bottled-in-bond, domestic (green strips).....	106,295,000	128,348,000	1,004,412.50	1,200,980.00
Container or bottle stamps (red strips).....	1,067,747,400	1,246,023,050	10,285,974.00	12,086,655.50
Rectified, class B.....	13,800	11,200	196,686.00	148,164.00
Rectified, Puerto Rico.....	2,757,950	7,060,100	763,338.00	1,545,442.00
Rectified, class A.....	11,500	10,000	(2)	(2)
Industrial alcohol transfer.....	54,000	132,800	(2)	(2)
Alcohol warehousing.....	97,200	49,600	(2)	(2)
Wholesale liquor dealer's packages.....	4,400	1,200	(2)	(2)
Wine.....	41,322,936	44,086,692	17,296,298.25	34,002,792.15
Fermented malt liquor.....	53,045,100	52,950,475	324,333,750.00	370,643,400.00
Tobacco:				
Manufactured tobacco.....	2,458,985,380	2,225,173,440	55,049,719.59	53,533,218.74
Snuff.....	421,002,811	418,748,209	7,402,237.88	7,278,630.73
Tinfoil wrappers.....	1,376,400	1,147,200	15,427.12	12,858.75
Cigars, large.....	174,928,660	187,442,400	13,748,891.30	15,264,928.69
Cigars, small.....	15,408,300	13,812,900	117,249.45	108,885.60
Cigarettes, class A.....	9,416,680,700	11,086,834,600	613,692,179.42	723,512,987.85
Cigarettes, class B.....	123,500	239,200	13,852.80	31,975.32
Cigarette tubes.....	1,595,200	1,300,400	23,902.00	19,504.00
Oleomargarine:				
Domestic, colored.....	19,928	41,700	40,315.00	77,690.00
Domestic, uncolored.....	17,956,450	17,656,025	879,368.12	896,346.25
Process or renovated butter.....	261,000	244,000	8,455.00	7,855.00
Mixed flour.....	629,500	913,000	7,610.00	9,465.00
Playing card.....	54,506,658	51,879,500	5,985,920.78	6,323,347.00
Documentary.....	23,340,792	22,996,116	27,606,537.00	28,039,075.00
Stock transfer.....	10,313,618	13,249,688	10,099,395.00	14,952,926.00
Silver transfer.....	50,600	18,228	43,054.00	43,588.00
Narcotic.....	5,245,075	6,793,750	260,473.25	292,591.75
Order forms for opium.....	1,072,500	1,064,000	10,725.00	10,640.00
Marihuana.....	200		200.00	
Order forms for marihuana.....		20		.40
National Firearms Act (sec. 2720 I. R. C.):				
Machine guns, silencers, etc.....				
Certain short 2-barrel guns.....	50		50.00	
National Firearms Act (transfer tax).....		350		350.00
Special or occupational stamps.....	949,060	2,150,510	16,098,199.00	960,642,758.63
Motor vehicle use tax.....		113,518,950		359,815,632.50
Total.....	13,878,586,593	15,642,869,033	1,455,156,314.24	3,107,143,869.41

¹ Value inserted when purchased.
² Have no money value.

TABLE 126.—Cost of printing and binding for the Internal Revenue Bureau and Service, fiscal years 1941 and 1942

Class of work	1941		1942	
	Quantity	Cost	Quantity	Cost
Publications, regulations, decisions, etc.....	2,150,200	\$106,813.58	3,388,870	\$97,462.24
Blank forms.....	272,176,000	520,132.87	460,214,000	770,212.34
Letterheads.....	17,844,000	25,506.15	25,326,000	34,775.29
Miscellaneous: Binding, memorandum sheets, analysis paper, tabulating cards, instructions to taxpayers, etc.....	21,226,325	31,897.40	57,067,714	77,400.23
Total.....	313,396,525	684,350.00	545,996,584	979,850.00