

ANNUAL REPORT  
OF THE  
COMMISSIONER OF  
INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1944



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TREASURY DEPARTMENT  
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*Internal Revenue*

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**ANNUAL REPORT**  
OF THE  
**COMMISSIONER OF INTERNAL REVENUE**

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,  
*Washington, D. C., December 30, 1944.*

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, 1944:

**COLLECTIONS**

Total collections of internal revenue taxes during the year amounted to \$40,121,760,233, compared to \$22,371,386,497 during the fiscal year 1943, an increase of \$17,750,373,736, or 79 per cent. The total collections again set a record in the history of the Bureau.

Income tax collections for the year, including excess profits and amounts withheld by employers, amounted to \$33,027,801,888, while the corresponding figures for the preceding year are \$16,298,888,091, an increase of \$16,728,913,797, or 103 per cent. This increase includes collections of \$7,137,419,967 in excess of amounts withheld by employers during the fiscal year 1943. The totals shown for income tax also include payments by individuals on declarations (Form 1040ES). Other classes of taxes, including taxes on liquor, capital stock, estate, tobacco, sugar, retail excise taxes, and employment taxes, also show increases over collections during the preceding year.

The following table shows the increases or decreases in general sources of internal revenue for 1944 compared with 1943:

*Summary of collections, fiscal years 1943 and 1944*

General source	Fiscal year		Increase or decrease (-)	
	1943	1944	Amount	Per cent
<b>Income taxes:</b>				
Corporation income tax.....	\$4,520,851,709.88	\$5,284,145,852.31	\$763,294,142.43	16.9
Individual income tax.....	5,943,916,978.59	10,437,570,433.53	4,493,653,454.94	75.6
Withheld on salaries and wages.....	686,015,010.47	7,823,434,877.46	7,137,419,866.99	1040.4
Excess profits, declared value.....	82,011,996.02	136,979,571.41	54,967,575.39	67.9
Excess profits, Revenue Acts of 1940, 1941, 1942.....	5,063,863,613.73	9,345,198,293.03	4,281,334,679.30	84.5
Excess profits, Vinson Act.....	420,488.82	39,036.47	-381,452.35	-90.7
Unjust enrichment.....	1,808,294.05	433,723.98	-1,374,570.07	-76.0
<b>Total.....</b>	<b>16,298,888,091.56</b>	<b>33,027,801,888.19</b>	<b>16,728,913,796.63</b>	<b>102.6</b>

## Summary of collections, fiscal years 1943 and 1944—Continued

General source	Fiscal year		Increase or decrease (—)	
	1943	1944	Amount	Per cent
<b>Alcohol taxes:</b>				
Distilled spirits, imported, excise	\$83,406,478.87	\$286,871,178.22	\$203,464,697.35	243.9
Distilled spirits, domestic, excise	698,466,342.75	512,565,098.93	-85,900,733.82	-12.3
Distilled spirits, rectification tax	18,836,378.45	15,874,169.23	37,790.75	0.2
Floor taxes (on stocks of Jan. 12, 1934, June 30, 1934, June 30, 1938, June 30, 1940, Oct. 1, 1941, Nov. 1, 1942, and Apr. 1, 1944)	111,583,926.27	85,834,272.82	-25,704,653.45	-23.6
Bottle or container stamps	11,848,463.77	9,887,190.87	-1,961,272.90	-15.8
Wines, including fortifying brandy	33,669,479.66	34,106,880.39	437,400.73	1.3
Fermented malt liquors, excise tax	455,634,420.81	559,151,627.85	103,517,207.04	22.7
Special or occupational taxes	10,245,985.83	11,484,229.62	1,238,243.79	12.1
<b>Total</b>	<b>1,423,646,456.44</b>	<b>1,518,775,155.93</b>	<b>95,128,699.49</b>	<b>13.7</b>
<b>Miscellaneous taxes:</b>				
Capital stock tax	328,794,976.85	380,702,005.85	51,907,029.00	15.8
Estate and gift tax	447,495,877.49	511,210,338.87	63,714,461.38	14.2
Tobacco taxes	928,857,263.63	988,483,226.59	59,625,962.96	7.6
Manufacturers' excise taxes	504,749,103.30	503,482,170.36	-1,266,932.94	-0.3
Retail excise taxes	165,265,869.35	225,282,264.45	59,996,395.11	36.3
Miscellaneous taxes (admissions, communications, oleomargarine, documentary stamps, motor vehicle stamps, coal, etc.)	726,432,233.52	1,058,931,828.62	332,499,595.10	45.8
Sugar tax	53,551,776.72	58,783,918.31	5,232,141.59	9.8
<b>Total</b>	<b>3,150,146,914.96</b>	<b>3,736,810,752.75</b>	<b>586,663,837.80</b>	<b>18.6</b>
<b>Employment taxes:</b>				
Federal Insurance Contributions Act	1,131,546,128.69	1,290,924,857.45	158,478,728.78	14.0
Federal Unemployment Tax Act	156,007,642.17	183,226,665.38	27,219,023.21	17.5
Carriers taxes	211,151,242.73	265,611,913.06	54,460,670.33	25.8
<b>Total</b>	<b>1,498,705,013.59</b>	<b>1,738,372,435.89</b>	<b>239,667,422.30</b>	<b>15.0</b>
<b>Total all collections</b>	<b>22,371,384,496.56</b>	<b>40,121,760,232.77</b>	<b>17,750,375,736.22</b>	<b>79.3</b>

## Comparative statement of tax collections by quarters, fiscal years 1943 and 1944

Quarter ended	Fiscal year 1943			Fiscal year 1944				
	Income taxes <sup>1</sup>	Miscellaneous internal revenue taxes	Employment taxes, including carriers taxes	Total collections	Income taxes <sup>1</sup>	Miscellaneous internal revenue taxes	Employment taxes, including carriers taxes	Total collections
Sept. 30, 1942	\$2,508,605,539.68	\$1,114,604,205.59	\$326,397,087.27	\$3,949,606,732.54	2,404,623,301.45	1,328,526,622.73	342,376,851.76	4,075,526,775.94
Dec. 31, 1942	5,598,975,965.15	1,088,660,148.41	443,239,311.45	7,130,975,425.61	5,787,583,285.28	1,047,002,394.57	386,691,533.11	7,221,277,513.86
<b>Fiscal year 1943</b>	<b>16,298,886,091.56</b>	<b>4,573,793,371.40</b>	<b>1,498,705,033.59</b>	<b>22,371,386,496.55</b>	6,236,796,989.81	1,641,626,402.71	407,412,329.48	8,285,835,722.10
Sept. 30, 1943	7,705,042,697.34	1,186,461,546.80	395,937,412.67	9,287,441,656.81	9,419,217,971.58	1,123,387,932.43	459,163,098.18	11,001,768,042.19
Dec. 31, 1943	9,666,744,229.36	1,404,110,926.75	445,359,856.56	11,516,714,811.67	33,027,801,888.19	5,355,585,908.69	1,738,372,435.89	40,121,760,232.77
<b>Fiscal year 1944</b>	<b>33,027,801,888.19</b>	<b>5,355,585,908.69</b>	<b>1,738,372,435.89</b>	<b>40,121,760,232.77</b>				

<sup>1</sup> NOTE.—The capital stock tax is due to be paid in the September quarter and the gift tax in the March quarter. Other miscellaneous taxes are payable monthly.

<sup>2</sup> Heretofore excess profits taxes and unjust enrichment taxes have been included in miscellaneous internal revenue taxes. In this table they are included with other income taxes.

In the appendix will be found tables showing the amount of internal revenue receipts in detail for the year, with statements of comparative collections by districts, States, and Territories, during the fiscal

years 1943 and 1944. Tables are also presented showing the quantities of liquor, tobacco, oleomargarine, etc., tax-paid for consumption.

*Additional assessments.*—The additional assessments, including interest and penalties, resulting from office audits and field investigations made during the fiscal years 1943 and 1944, were as follows:

Class of tax	Fiscal year	
	1943	1944
<b>Income</b>	<b>\$422,438,293.00</b>	<b>\$563,237,111.00</b>
<b>Miscellaneous internal revenue:</b>		
Estate	64,516,795.73	94,844,631.86
Gift	7,790,308.76	7,599,976.18
Capital stock	804,500.44	710,949.41
Sales	3,747,350.11	3,327,701.03
Liquors	3,513,785.98	3,020,730.09
Miscellaneous	21,068,275.69	25,850,078.20
Miscellaneous excise	1,669,334.07	1,585,384.80
Tobacco	1,111,399.51	583,817.45
Coal	351,781.99	59,874.52
Silver		
Sugar	7,811.38	74.82
<b>Total miscellaneous</b>	<b>104,611,323.96</b>	<b>137,522,918.36</b>
<b>Employment and carriers taxes</b>	<b>39,008,864.59</b>	<b>130,214,028.82</b>
<b>Grand total</b>	<b>596,058,481.55</b>	<b>730,874,058.18</b>

<sup>1</sup> Includes, for income taxes, \$449,280,715 from the Income Tax Unit and \$114,006,300 from the Accounts and Collections Unit. The assessments of the Income Tax Unit include \$17,531,144 made under the jeopardy provisions of section 279 of the Revenue Act of 1926 and section 273 of subsequent Revenue Acts.

<sup>2</sup> Includes, for miscellaneous internal revenue, \$109,248,144.27 from the Miscellaneous Tax Unit, \$25,254,044 from the Accounts and Collections Unit, and \$3,020,730.09 from the Alcohol Tax Unit.

<sup>3</sup> Includes, for employment and carriers taxes, \$7,495,288.82 from employment tax activities of the Accounts and Collections Unit and \$22,718,740 from collectors' offices.

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

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1943 and 1944

Class of tax	Number of claims		Amounts refunded or repaid		Interest allowed (included in amount refunded)	
	1943	1944	1943	1944	1943	1944
<b>Refund of internal revenue collections:</b>						
<b>Income taxes</b>	158,519	1,993,616	\$38,618,140.64	\$120,154,109.14	\$6,939,110.44	\$8,346,900.65
<b>Miscellaneous internal revenue taxes:</b>						
Bifuminous coal	71	149	11,545.29	18,943.10	85.55	1,555.53
Capital stock	1,988	1,338	949,263.80	614,425.48	114,411.33	96,404.39
Distilled spirits	10,923	17,676	742,946.44	13,838,690.74	7,296.04	21,178.87
Estate	1,853	1,853	5,320,792.37	4,584,590.82	800,549.35	541,866.73
Gift	523	417	530,368.45	563,373.50	41,691.87	55,722.48
Miscellaneous tax	2,841	3,899	976,956.46	1,032,270.21	78,722.88	126,262.86
Narcotics	1,816	217	214.18	331.35		
Sales	1,642	1,642	2,111,900.63	2,222,897.64	119,826.35	157,240.21
Sugar	343	439	811,873.72	563,712.99	418.82	30.46
Tobacco	180	518	6,648.79	30,831.73	104.92	1,114.63
<b>Employment taxes:</b>						
Carriers	43	104	5,098.90	50,795.83	292.09	5,176.58
Federal Insurance Contributions Act	44,572	69,865	1,372,828.97	1,969,194.12	50,477.00	83,607.19
Federal Unemployment Tax Act	12,290	13,603	1,448,249.95	2,205,446.97	61,373.64	63,268.85
Agricultural adjustment	220	44	6,752,955.69	428,220.92	691,602.76	94,486.15
<b>Total</b>	<b>236,390</b>	<b>2,104,242</b>	<b>60,659,779.37</b>	<b>147,748,104.54</b>	<b>8,896,972.98</b>	<b>9,599,698.47</b>

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1943 and 1944—Continued

Class of tax	Number of claims		Amounts refunded or repaid		Interest allowed (included in amount refunded)	
	1943	1944	1943	1944	1943	1944
Repayments (not refund of taxes erroneously collected):						
Redemption of stamps:						
Distilled spirits.....	1,564	1,350	\$187,325.23	\$260,688.83	\$601.04	\$807.39
Miscellaneous.....	12,611	9,178	228,783.14	334,912.42	4,666.68	11,661.65
Narcotics.....	65	785	411.04	1,507.10		
Silver.....		2		10,303.57		
Tobacco.....	2,234	1,894	2,000,098.73	2,328,011.14		
Total.....	16,474	13,185	2,416,618.14	2,935,423.06	5,266.72	12,469.04
Drawbacks:						
Alcohol.....	1,237	1,198	613,238.33	564,178.28		
Tobacco.....	112	23	28,446.90	3,206.75		
Total.....	1,349	1,221	641,685.23	567,385.03		
Grand total.....	254,213	2,118,648	63,718,082.74	151,250,912.63	8,902,232.70	9,612,167.51

NOTE.—There were also refunded from Philippine coconut oil tax collections (trust fund) the amount of \$135,581, with no interest, covering 276 claims, for the fiscal year 1943 and the amount of \$36,732, with no interest, covering 108 claims, for the fiscal year 1944.

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 \$133,821,735 was appropriated for the fiscal year 1944 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 \$525,000 to the Post Office Department for expenses in connection with the sale of motor vehicle use stamps. The expenditures and obligations against the Bureau appropriation were \$129,416,848, leaving an unexpended balance of \$3,879,887. The expenditures do not include amounts expended for refunding taxes illegally or erroneously collected and for redeeming stamps. The cost of collecting \$39,991,717,001 (excluding \$130,043,232 collected by post offices) during the year was \$0.32 per \$100, compared with \$0.44 per \$100 of collections for 1943.

During the fiscal year ended June 30, 1944, there were in the field and departmental service of the Bureau 20,215 appointments and 12,794 separations. The number of separations includes 1,674 employees who were granted military furloughs and 198 retirements, of which 71 were on account of disability. There were also 53 employees separated for disciplinary reasons. The distribution of personnel in the field and departmental service of the Bureau is shown in the table following:

Branch of service	June 30, 1943	June 30, 1944	Increase or decrease(-)
Employees in the departmental service.....	4,377	4,273	-104
Office of collectors of internal revenue.....	20,263	27,623	7,365
Supervisors of accounts and collections.....	47	70	23
Internal revenue agents' forces:			
Income and estate taxes.....	5,815	5,629	-186
Miscellaneous and sales taxes.....	87	63	-24
Office of district supervisors.....	4,472	4,446	-26
Miscellaneous field force (Alcohol Tax Unit).....	12	13	1
Field force (Intelligence Unit).....	426	409	-17
Field force (Technical Staff).....	498	483	-15
Field force (Assistant General Counsel's Office).....	331	224	-107
Field force (Salary Stabilization Unit).....	130	408	278
Processing Division.....		2,520	2,520
Total.....	36,438	46,171	9,733

<sup>1</sup> Excludes 140 temporary employees.

<sup>2</sup> Excludes 1,385 temporary employees.

<sup>3</sup> Excludes 20 temporary employees.

<sup>4</sup> Excludes 127 temporary employees.

<sup>5</sup> Processing Division established by Commissioner's Mimeograph, Coll. No. 5552, dated Aug. 6, 1943.

#### IMPORTANT LEGISLATION ENACTED DURING THE FISCAL YEAR 1944 AFFECTING THE BUREAU OF INTERNAL REVENUE

SEVENTY-EIGHTH CONGRESS, FIRST SESSION:

Public Law 172, approved October 26, 1943, amends sections 711(a) and 735(c) of the Internal Revenue Code so as to exempt from the excess profits tax certain income derived from bonus payments made by any agency of the United States Government on account of the production in excess of a specified quota of a mineral product extracted or recovered from mine tailings by a corporation which owns no economic interest in the mineral property from which the ore containing such tailings was mined.

Public Law 178, approved October 28, 1943, amends section 453 of the Internal Revenue Code so as to allow the entire victory tax credit currently against the victory tax for the taxable year, and repeals section 454 of the Internal Revenue Code, relating to the post-war credit or refund of victory tax.

Public Law 180, approved November 4, 1943, amends section 3475(b) of the Internal Revenue Code so as to provide that the tax on amounts paid for the transportation of property shall not apply to amounts paid for the transportation of property to or from the Government of the United States, or any State, Territory, or political subdivision thereof, or the District of Columbia, or to amounts paid to the Post Office Department for the transportation of property.

Public Law 201, approved December 17, 1943, amends section 722(d) of the Internal Revenue Code to extend the time within which applications for relief under section 722 must be made; section 292 of such Code to remove or limit liability for interest on any part of a deficiency resulting from such relief; section 3771 of such Code to provide a corollary rule with respect to overpayments so resulting; and section 162(d) of such Code to liberalize the provisions of law relating to exempt stock bonus, pension, profit-sharing, or annuity plans.

Public Law 211, approved December 22, 1943, amends sections 1400 and 1410 of the Internal Revenue Code to suspend for the first two months of the year 1944 the automatic increase in the tax rates under the Federal Insurance Contributions Act.

## SEVENTY-EIGHTH CONGRESS, SECOND SESSION

Public Law 235, Revenue Act of 1943, was enacted February 25, 1944, after having been returned by the President without approval on February 22, 1944. It amends generally the income tax and excess profits tax provisions of the Internal Revenue Code; repeals the earned income credit and the credit against the victory tax; reduces the rate of the victory tax from 5 to 3 per cent; discontinues deductions for Federal excise taxes not constituting expenses otherwise deductible; makes the personal exemption and credit for dependents determinable as of July 1 of the taxable year; provides for a special deduction of \$500 for the blind, and for exclusion from gross income of mustering-out pay of servicemen and certain cost-of-living allowances of Federal civilian employees abroad; taxes certain back-pay awards at rates prevailing when the pay was earned; modifies the penalties for failure to file declarations and pay estimated tax within the time prescribed by law and for underestimating the tax; provides that, where the assets of an insolvent corporation undergoing reorganization in a bankruptcy or receivership proceeding are transferred to a new corporation, the basis of such assets for income and excess profits tax purposes in the hands of the new corporation shall be the same as in the hands of the old corporation, and that no gain or loss shall be recognized to the transferor corporation upon such transfer, or to the participating security holders upon an exchange of securities of the old corporation for securities of the new corporation; extends the privilege of using percentage depletion to a number of additional minerals, and defines the term "gross income from the property" for purposes of determining the percentage depletion of mines; provides that at the election of the taxpayer the cutting of timber may be treated as a sale giving rise to taxable gain or loss in an amount measured by the difference between the fair market value as of the first day of the taxable year in which the timber is cut and the adjusted basis for depletion; applies the capital gain rates with respect to appreciation in the value of such timber and treats as an ordinary loss a decline in such value; treats timber disposed of under any form of contract as a sale resulting in capital gain or ordinary loss; requires returns of certain organizations exempt from taxation; allows corporations a limited deduction for contributions to veterans' organizations; provides for the disallowance of deduction or credit if such deduction or credit results from an acquisition which is made principally to evade or avoid income or excess profits tax; denies certain deductions if attributable to a business operated by an individual, if the deductions (exclusive of interest and taxes) exceed the gross income from such business by more than \$50,000 in each of five consecutive taxable years; prevents a form of double taxation which otherwise would arise in some cases upon distribution to legatees, heirs, and beneficiaries of income previously taxed to the estate or trust; and provides that the income of a trust shall not be taxable to the grantor merely because the income, in the discretion of certain persons, may be applied for the support or maintenance of the grantor's legal dependents, except to the extent that such income is so applied or distributed.

The said Act increases the excess profits tax rate from 90 to 95 per cent and the specific exemption from \$5,000 to \$10,000; reduces

the excess profits credit based on invested capital in brackets over \$5,000,000; grants special excess profits tax relief to lessors of certain mineral properties and timber blocks, certain natural gas companies, and corporations operating commercial airlines; and excludes personal service corporations, personal holding companies, certain domestic corporations engaged in foreign trade, and certain commercial airline companies, which are members of an affiliated group, from the group (unless they consent to be so included) so as to preserve their exemption from excess profits tax.

The said Act also amends the provisions of the Internal Revenue Code to increase the rates of excise taxes on admissions; club dues and initiation fees; jewelry; furs; toilet preparations; billiard and pool tables and bowling alleys; electric light bulbs; telephone and telegraph services; transportation of persons, etc.; and imposes a new tax on luggage. It also contains estate and gift tax amendments and other miscellaneous provisions affecting the internal revenue laws; provides rules for the determination of the value of unlisted stock and securities of a corporation; permits the grantor of a trust created before January 1, 1939, to release on or after January 1, 1939, and before January 1, 1945, certain powers of control with respect to the distribution of the property or the income therefrom without being subjected to the gift tax; extends the time within which powers of appointment may be released free of estate and gift taxes to January 1, 1945; repeals those provisions of the Current Tax Payment Act of 1943 which relate to the additional increase in 1943 tax in cases where income is substantially increased in comparison with income for the base year; permits, in certain cases involving deficiency or overassessment of one tax imposed by Chapter 1 or 2 of the Internal Revenue Code, certain related but otherwise barred adjustments of any other such tax; removes the restriction which limits the credits for contributions made to a State unemployment fund to those made before June 30 following the due date of the Federal tax return; and provides that the automatic increase in the 1944 rate of Social Security tax shall not apply.

Further, the said Act amends the provisions of the internal revenue laws to (1) increase the taxes in respect to wines, fermented malt liquors, distilled spirits, and imported perfumes containing alcohol, to impose upon tax-paid wines, fermented malt liquors, and distilled spirits floor stocks taxes equal to the difference between the taxes already paid and the rates of tax imposed by it; to increase the rate of drawback of tax on fully tax-paid domestic distilled spirits used in the manufacture of medicines, medicinal preparations, food products, flavors, and flavoring extracts which are unfit for beverage purposes; and to increase the rate of drawback on distilled spirits for export to keep pace with the tax increase on distilled spirits; and (2) make the person using fully tax-paid domestic distilled spirits in the manufacture of medicines, medicinal preparations, food products, flavors, or flavoring extracts unfit for beverage purposes, eligible for drawback (refund) at the time such distilled spirits are so used.

Public Law 315, the Individual Income Tax Act of 1944, approved May 29, 1944, amends generally the provisions of the Internal Revenue Code relating to the income tax on individuals and the collection of income tax at source on wages; provides, for purposes of the surtax

on individuals, a uniform exemption of \$500 for each person with respect to whom exemption may be claimed, including each dependent as defined in the Act for whom the taxpayer furnishes more than half the support for the calendar year in which the taxpayer's taxable year begins, whose gross income for such calendar year is less than \$500, and who is a citizen or resident of the United States or a resident of Canada or Mexico; repeals the victory tax; combines the old normal tax and surtax into a single surtax; imposes a new normal tax of 3 per cent on an individual's net income in excess of \$500 with no credit for dependents; requires anyone having gross income of \$500 or more to file a return; defines adjusted gross income as gross income less business deductions, deductions attributable to rents and royalties, and losses from the sale or exchange of property; revises Supplement T of Chapter 1 of the Internal Revenue Code so that the table therein provided may be used at his option by a taxpayer with adjusted gross income of less than \$5,000, regardless of the source of the income, and allows such taxpayer so using the table a standard deduction of approximately 10 per cent of adjusted gross income; permits a taxpayer with adjusted gross income of \$5,000 or more to claim, in lieu of his actual deductions, a standard deduction of \$500; provides that a taxpayer filing declarations of estimated tax may amend his declaration on or before January 15 next following the close of the calendar year if on the calendar year basis, or on the date corresponding to such January 15 if on a fiscal year basis, and under certain conditions if a return is filed on or before such date it will serve also as the final declaration of estimated tax; permits an individual whose estimated gross income from farming for the taxable year is at least two-thirds of the total estimated gross income from all sources for the taxable year to make a return on or before January 15 next following the close of the calendar year if on the calendar year basis, or on the date corresponding to such January 15 if on a fiscal year basis, in lieu of making any declaration of estimated tax; changes the requirements for filing declarations of estimated tax so that a declaration is not required unless gross income from wages can reasonably be expected to exceed \$5,000 plus \$500 for each surtax exemption other than the taxpayer's, or the gross income other than wages can reasonably be expected to exceed \$100 and the gross income to be \$500 or more; provides that earnings of a minor child are to be included only in the gross income of the child but responsibility rests upon the parent for the payment of that portion of the child's tax resulting from the inclusion of such earnings in the gross income of the child; and supplies a new definition of the term "deficiency."

The withholding system is modified by said Act so as to withhold, on and after January 1, 1945, approximately the full tax liability in the case of a taxpayer whose gross income is derived solely from wages not in excess of \$5,000, and it is provided that an individual whose gross income is less than \$5,000 and whose income which is not subject to withholding does not exceed \$100, may choose to have his tax determined by the collector if his income consists entirely of compensation for personal services, dividends, or interest.

Public Law 333, the Public Debt Act of 1944, approved June 9, 1944, amends section 1650 of the Internal Revenue Code so as to reduce the war tax rate on amounts paid at cabarets, roof gardens, etc., from 30 per cent to 20 per cent.

Public Law 345, approved June 20, 1944, amends section 3508 of Chapter 32 of the Internal Revenue Code to provide that no tax with respect to sugar imposed by that chapter shall be imposed after June 30, 1947.

Public Law 383, approved June 30, 1944, amends the Act of October 2, 1942 (Public Law 729, Seventy-seventh Congress), to extend to June 30, 1945, the provisions of the wage and salary stabilization program.

Public Law 390, approved June 30, 1944, makes the suspension of the additional tax on the processing of coconut oil imposed by section 2470(a)(2) of the Internal Revenue Code terminate on June 30, 1946; and amends section 400 of the Internal Revenue Code to correct a typographical error.

#### 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 79,359,029 tax returns filed in collectors' offices during the fiscal year 1944, an increase of 22,060,035 over the previous year. Of the total returns filed, 62,795,006 were income and excess profits tax returns, an increase of 22,287,692 during the fiscal year. The increase in the number of returns filed may be attributed largely to the filing of declarations of estimated tax, as required by the Current Tax Payment Act of 1943. In addition to the total of 79,359,029 returns, there were a number of nontaxable and nonassessable individual income tax returns filed during the fiscal year which had not been counted at the close of the year.

On November 1, 1943, the Processing Division was established in the city of New York to provide a central agency for performing new tasks incident to the program of current tax collection. The functions of this division consist primarily of assembling and sorting the documents evidencing withholding or prepayment of income tax, associating and comparing them with annual returns filed by individuals, and preparing schedules of overpayments to be certified for refund by collectors. During the fiscal year ended June 30, 1944, this division was in process of organization and only the initial phases of its complete cycle of operations were effected. In that period, approximately 165,000,000 documents of all kinds were received and were in process, and 2,693,697 overpayments were placed on schedules for refund.

A total of 16,257,204,444 revenue stamps, valued at \$3,303,693,383, was issued to collectors of internal revenue and the Postmaster General, compared with 16,529,206,905 stamps, valued at \$3,122,024,388, issued during 1943.

Revenue stamps returned by collectors of internal revenue and by the Postmaster General, and credited to their accounts, amounted to

\$592,355,269. There were 109 applications allowed for restamping packages from which the original stamps had been lost, mutilated, or destroyed, compared with 191 applications in the preceding year.

During the year, 268,884 income tax, 112,238 miscellaneous tax, and 564,068 employment tax returns were investigated by field deputy collectors, and 5,073,679 information returns were verified. At the close of business June 30, 1944, there were outstanding in the 64 collection districts, for field investigation, 45,500 income tax returns, compared with 60,284 as of June 30, 1943. The number of information returns on hand June 30, 1944, was 7,330,793, compared with 6,313,407 as of June 30, 1943. On June 30, 1944, there were 245,089 warrants for distraint in the custody of the collectors' field forces for collection, compared with 250,477 as of June 30, 1943.

Collectors of internal revenue, after having taken the necessary administrative action, transmitted to the Bureau or otherwise disposed of 425,273 claims, as compared with 358,841 claims in 1943, an increase of 66,432. The number of claims on hand in collectors' offices at the end of the fiscal year was 43,773, compared with 29,730 at the close of the previous fiscal year.

Field deputy collectors of internal revenue served 491,078 warrants for distraint, which resulted in the collection of \$83,338,767. An average of 9,057 producing field deputy collectors made a total of 3,796,416 revenue-producing investigations, including the serving of warrants for distraint, compared with 3,301,745 revenue-producing investigations made by an average of 6,395 producing field deputy collectors in the preceding year. The total amount collected and reported for assessment by field deputy collectors was \$245,317,947, as compared with \$150,643,949 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 420 and \$27,086, respectively, as compared with 516 and \$23,557 in 1943.

The supervisors of accounts and collections submitted 76 reports covering their examination of the accounts of collectors of internal revenue during the year, compared with 81 reports submitted during the year ended June 30, 1943. Eleven new collectors and six acting collectors were installed by the supervisors during the fiscal year. Seven 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 1,552 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 182,454 vouchers, in addition to which 4,568 expense vouchers of employees and 29,296 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, 4,820 assessment lists, consisting of 9,175,302 items totaling \$1,841,783,000, an increase of \$384,800,818 over the previous year, were approved by the Commissioner. These lists included original and additional assessments of taxes under Chapter 9 of the Internal Revenue Code, formerly Titles VIII and IX of the Social Security Act and the Carriers Taxing Act of 1937. Included in this total were 1,802 lists prepared by the collectors' offices and adjusted by the Bureau, consisting of 9,124,740 items totaling \$1,834,287,711, and 3,018 lists prepared in the Bureau, consisting of 50,562 items totaling \$7,495,289, as further analyzed in the following tabulations:

*Analysis of employment tax assessments appearing on collectors' lists*

Sources	Items	Tax and penalty	Interest	Total
Federal Insurance Contributions Act.....	8,650,522	\$1,389,433,370.45	\$730,065.89	\$1,390,170,856.34
Federal Unemployment Tax Act.....	441,262	182,121,353.30	534,202.95	182,655,556.25
Carriers taxes.....	32,566	261,406,595.92	54,702.47	261,461,298.39
Total.....	9,124,740	1,832,961,319.67	1,325,891.31	1,834,287,710.98

*Analysis of employment tax assessments appearing on Commissioner's lists*

Sources	Items	Tax	Penalty	Interest	Total
Federal Insurance Contributions Act.....	16,231	\$794,288.74	\$97,120.61	\$88,836.54	\$980,245.89
Federal Unemployment Tax Act.....	34,214	5,335,482.53	412,782.79	620,559.68	6,368,525.00
Carriers taxes.....	117	125,459.26	215.65	20,543.02	146,217.93
Total.....	50,562	6,255,230.53	510,119.05	729,939.24	7,495,288.82

*Taxes under the Federal Insurance Contributions Act.*—Collections of taxes imposed under the Federal Insurance Contributions Act amounted to \$1,290,024,857 for the year, as compared with \$1,131,546,129 for 1943, an increase of \$158,478,728. These amounts include both the employees' tax and the employers' tax, each of which was imposed at the rate of 1 per cent of taxable wages paid. Returns under the Act are required on a quarterly basis, 8,587,017 being filed during the fiscal year, as compared with 8,939,225 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 1944*

Claims:	Number
Pending at beginning of year.....	4,198
Filed during year (new claims).....	13,639
Received from other sources.....	443
Total to be disposed of.....	18,280

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 1944—Continued.

	Number
Allowed in full or in part.....	10,915
Rejected.....	2,386
Canceled.....	165
<b>Total disposed of.....</b>	<b>13,466</b>
Pending at end of year.....	4,814
Certificates of allowance issued when no claims were filed....	2,251
Overassessments settled by:	<i>Amount</i>
Abatement.....	\$1,546,788.66
Credit.....	129,945.77
Refund.....	641,730.79
<b>Total.....</b>	<b>2,318,465.22</b>
Interest.....	88,888.69
<b>Grand total.....</b>	<b>2,407,353.91</b>

NOTE.—The amount involved in claims filed during the year 1944 was \$3,046,318. Included in the allowed claims shown in the above tabulation were 2,194 collectors' claims for abatement, of which 193 were multiple-item claims involving 2,010 items. There were also allowed 1,118 collectors' claims recommending refunds of \$37,159, plus interest of \$195. The amount involved in the claims rejected during the year totaled \$695,588.

**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 1944

	Number
Claims:	
Pending at beginning of year.....	17,411
Filed during year (new claims).....	84,661
Received from other sources.....	174
<b>Total to be disposed of.....</b>	<b>102,246</b>
Allowed in full or in part.....	65,223
Rejected.....	853
Canceled.....	169
<b>Total disposed of.....</b>	<b>66,245</b>
Pending at end of year.....	36,001

NOTE.—The amount involved in claims filed during the year 1944 was \$1,568,023. In connection with the claims allowed, \$1,248,872 was recommended for refund, and the amount involved in the claims rejected was \$18,000.

**Offers in compromise.**—On July 1, 1943, there were on hand 694 offers in compromise, aggregating \$154,925, which had been submitted in settlement of an aggregate liability of \$427,934, incurred under Title VIII of the Social Security Act and/or the Federal Insurance Contributions Act. There were 887 offers received, in the total amount of \$180,084, involving an aggregate liability of \$615,312; 775 offers in the amount of \$152,155 were accepted in settlement of liability of \$342,944; 173 offers, amounting to \$43,910 and involving

liability of \$124,577, were rejected; 45 offers, totaling \$8,601, for liability of \$23,036 were withdrawn; and 24 offers, amounting to \$3,203, payable on the installment basis, covering liability of \$15,424, were terminated by default, leaving on hand at the close of the year 564 offers totaling \$127,140 and involving liability of \$537,265.

**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, 114 inquiries from the Board relating to such provisions were pending before the Bureau. During the fiscal year 473 similar inquiries were received from the Board, and 470 were disposed of, leaving 117 pending at the close of the fiscal year. Copies of 64 opinions of the General Counsel of the Federal Security Agency were furnished to the Bureau, and copies of 115 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 1943 with respect to employment. Collections amounted to \$183,336,565, as compared with \$156,007,662 for the fiscal year 1943, an increase of \$27,328,903. Returns, on Form 940, are required on an annual basis, 418,757 being filed during the fiscal year, as compared with 397,595 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 1943, unemployment compensation laws of the 48 States, the District of Columbia, and the Territories of Alaska and Hawaii were so approved and certified. The maximum credit allowable is 90 per cent of the tax and, with certain exceptions, to be allowable to that extent the contributions must be paid into the State funds on or before the date the Federal return is required to be filed. Contributions paid after that date are allowable as a credit against the tax, but credit with respect to such contributions is limited to 90 per cent of the amount which would have been allowable had such contributions been paid on or before the due date of the Federal return.

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

For the purpose of enabling the Bureau to determine whether the credit claimed by a taxpayer for contributions to a State fund is correct, each State furnishes the Bureau with a statement for each employer, showing the amount of contributions paid by the employer on or before the date the Federal return is required to be filed and the amounts and dates of payments made thereafter. During the year

there were received from the States 706,925 such statements for the years 1936 to 1943, inclusive.

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

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

*Number of Federal unemployment tax returns (annual) received and closed by the Bureau during the fiscal year 1944 and the number pending at the beginning and close of the year, by tax years*

Tax year	On hand July 1, 1943	Received during year	Total	Disposed of during year	On hand June 30, 1944
1936, 1937, 1938	1,582	5,922	7,504	6,093	1,411
1939	1,933	5,144	7,077	6,255	822
1940	6,308	9,334	15,642	14,120	1,522
1941	46,985	15,666	62,651	59,251	3,400
1942	362,192	21,246	383,438	307,876	75,562
1943		361,445	361,445		361,445
Total	419,000	418,757	837,757	453,595	384,162

The Bureau submitted 58 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 1942, inclusive, which are included in the following table:

*Revenue agents' reports received and closed by the Bureau during the fiscal year 1944 and the number pending at the beginning and close of the year, by tax years*

Tax year	On hand July 1, 1943	Received during year	Total	Disposed of during year	On hand June 30, 1944
1936, 1937, 1938	75	61	136	110	26
1939	114	126	240	230	10
1940	28	371	399	378	21
1941	68	830	898	916	42
1942		413	413	375	38
Total	285	1,861	2,146	2,009	137

*Analysis of revenue agents' reports closed during each of the fiscal years 1939 to 1944, inclusive*

Fiscal year	Total number	Additional tax		Overassessment		No change
		Number	Amount	Number	Amount	
1939	11,635	8,533	\$1,218,630.33	1,064	\$160,988.87	2,038
1940	10,893	7,777	1,158,859.36	1,212	216,294.90	1,904
1941	9,538	7,119	1,428,412.75	926	344,221.86	1,493
1942	5,922	4,301	643,797.43	758	161,440.19	863
1943	3,837	2,521	453,950.61	523	121,899.31	793
1944	2,069	1,359	218,146.78	216	76,498.14	434
Total	43,834	31,610	5,121,797.26	4,699	1,081,163.27	7,525

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 1944*

Claims:	Number
Pending at beginning of year	6,681
Filed during year (new claims)	17,699
Received from other sources	698
Total to be disposed of	25,078
Allowed in full or in part	12,599
Rejected	3,956
Canceled	229
Total disposed of	16,784
Pending at end of year	8,294
Certificates of overassessment and certificates of allowance issued when no claims were filed	5,683
Overassessments settled by:	Amount
Abatement	\$3,236,418.19
Credit	39,599.02
Refund	2,162,318.88
Total	5,438,336.09
Interest	64,013.34
Grand total	5,502,349.43

NOTE.—The amount involved in claims filed during the year 1944 was \$5,880,440. Included in the allowed claims shown in the above tabulation were 2,194 collectors' claims for abatement, of which 20 were multiple-item claims involving 167 items. There were also allowed 4,724 collectors' claims recommending refunds of \$220,586, plus interest of \$1,199. The amount involved in claims rejected during the year totaled \$1,038,176.

*Offers in compromise.*—On July 1, 1943, there were on hand 703 offers in compromise, aggregating \$105,533, which had been submitted in settlement of an aggregate liability of \$818,026, incurred under Title IX of the Social Security Act and/or the Federal Unemployment Tax Act. There were 1,369 offers received, in the total amount of \$306,110 involving an aggregate liability of \$1,738,714; 723 offers in the amount of \$112,619 were accepted in settlement of liability of \$633,892; 533 offers amounting to \$122,843 and involving liability of \$742,719 were rejected; 81 offers amounting to \$23,500 and involving liability of \$114,200 were withdrawn; and 19 offers totaling \$3,095, payable on the installment basis, covering liability of \$21,021, were

terminated by default, leaving on hand at the close of the year 716 offers totaling \$149,586 and involving liability of \$1,044,908.

**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 \$264,997,305, as compared with \$211,103,522 for the previous year, an increase of \$53,893,783. Each tax was imposed at the rate of 3¼ per cent of the taxable compensation. Collections of employee representatives' tax, which was imposed at the rate of 6½ per cent of the taxable compensation, amounted to \$13,708, as compared with \$47,721 for the previous year, a decrease of \$34,013. Returns are required on a quarterly basis, 31,005 being filed by employers, a decrease of 256; 1,293 returns were filed by employee representatives, a decrease of 480 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 1944*

Claims:	Number
Pending at beginning of year.....	94
Filed during year (new claims).....	215
Received from other sources.....	1
<b>Total to be disposed of.....</b>	<b>310</b>
Allowed in full or in part.....	224
Rejected.....	47
Canceled.....	
<b>Total disposed of.....</b>	<b>271</b>
Pending at end of year.....	39
Certificates of allowance issued when no claims were filed.....	8
<b>Overassessments settled by:</b>	<b>Amount</b>
Abatement.....	\$21,884.21
Credit.....	38,596.11
Refund.....	45,369.59
<b>Total.....</b>	<b>105,849.91</b>
Interest.....	5,180.24
<b>Grand total.....</b>	<b>111,030.15</b>

NOTE.—The amount involved in claims filed during the year 1944 was \$2,107,441. Included in the allowed claims shown in the above tabulation were six collectors' claims recommending refund of \$48.25. The amount involved in the claims rejected during the year totaled \$822,589.

**Coordination with Railroad Retirement Board.**—The Bureau and the Railroad Retirement Board continued to coordinate their decisions on questions involving provisions common to the Railroad Retirement Act of 1937, the Railroad Unemployment Insurance Act, and Subchapters B and C of Chapter 9 of the Internal Revenue Code, as amended. At the beginning of the fiscal year, one inquiry from the Board relating to such provisions was pending before the Bureau; during the fiscal year, eight similar inquiries were received, and eight were disposed of, leaving one pending at the close of the year. Copies of 127 opinions of the General Counsel of the Railroad Retirement Board were furnished to the Bureau and copies of two 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.

**Collections.**—During the fiscal year 1944, collections of income and excess profits taxes amounted to \$33,027,368,164. This is more than double the amount collected in the fiscal year 1943, which totaled \$16,297,079,798. The comparison in detail is as follows:

*Collections during the fiscal years 1943 and 1944*

Source	Fiscal year		Increase or decrease (-)
	1943	1944	
<b>Corporation income tax:</b> <sup>1</sup>			
Current collections <sup>2</sup> .....	\$4,136,966,549	\$4,762,714,421	\$625,747,872
Back collections <sup>3</sup> .....	383,885,161	521,431,432	137,546,271
<b>Total.....</b>	<b>4,520,851,710</b>	<b>5,284,145,853</b>	<b>763,294,143</b>
<b>Declared value excess profits tax:</b> <sup>2</sup>			
Current collections <sup>2</sup> .....	61,506,751	108,649,030	47,142,279
Back collections <sup>2</sup> .....	20,925,734	28,369,577	7,443,843
<b>Total.....</b>	<b>82,432,485</b>	<b>137,018,607</b>	<b>54,586,122</b>
<b>Excess profits tax:</b>			
Current collections <sup>2</sup> .....	4,843,968,211	8,641,345,187	3,797,376,976
Back collections <sup>2</sup> .....	219,895,403	703,853,106	483,957,703
<b>Total.....</b>	<b>5,063,863,614</b>	<b>9,345,198,293</b>	<b>4,281,334,679</b>
<b>Individual income tax:</b>			
Withholding—Current Tax Payment Act of 1943.....		7,038,437,729	7,038,437,729
Withholding—Victory tax.....	686,015,010	784,997,248	98,982,238
Other current collections <sup>2</sup> .....	5,771,000,640	19,253,830,891	4,482,830,251
Back collections <sup>2</sup> .....	172,916,339	183,739,543	10,823,204
<b>Total.....</b>	<b>6,629,931,989</b>	<b>18,261,005,411</b>	<b>11,631,073,422</b>
<b>Total income and excess profits tax.....</b>	<b>16,297,079,798</b>	<b>33,027,368,164</b>	<b>16,730,288,366</b>
Unjust enrichment taxes.....	1,808,294	433,724	-1,374,570
<b>Grand total.....</b>	<b>16,298,888,092</b>	<b>33,027,801,888</b>	<b>16,728,913,796</b>

<sup>1</sup> The corporation income tax collections for the fiscal year 1943 include \$12,426 and for the fiscal year 1944 include \$1,996 paid by the Alaska Railways under sections 1300 and 1301 of the Internal Revenue Code. In addition, these collections also include tax withheld at source under sections 143 and 144 of the Internal Revenue Code, and reported by withholding agents, although much of this tax was withheld from taxpayers other than corporations. The exact amount of these collections cannot be stated as it has not been tabulated separately.

<sup>2</sup> 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.

<sup>3</sup> Includes collections of excess profits (Vinson Act) of \$420,489 for the fiscal year 1943 and \$39,036 for the fiscal year 1944.

**Returns and declarations filed.**—The number of all types of income and excess profits tax returns filed during the fiscal year 1944 on which tax was reported and assessed was 48,200,952, as compared with 30,439,764 returns filed in the fiscal year 1943, an increase of 17,761,188. In addition, 4,412,470 returns were filed during the fiscal year

1944 showing no income subject to tax, compared with 10,067,550 such returns for the preceding fiscal year. The total number of income tax returns filed by individuals was 43,069,031, which represents an increase of 16.2 per cent over the number received in the preceding year. The number of returns shown for each fiscal year includes the delinquent returns filed during that year relating to prior years.

The increase in number of returns filed during 1944 is due principally to (1) the reduction in the filing requirements for married persons, particularly the drop from \$1,200 to \$624 in cases where one spouse has no income, (2) the filing of returns to request refunds of tax withheld by seasonally employed persons whose incomes for the year are below the filing requirements, and (3) the further expansion of employment and incomes.

Beginning with the tax year 1943, declarations and quarterly payments of estimated tax are required of persons who are not substantially paid up on their taxes by withholding from wages. Declarations filed in the period July-December, 1943, relating to the 1943 tax year, numbered 15,651,526, of which 10,734,435 were taxable. As of June 30, 1944, the number filed with respect to the 1944 tax year had reached 11,703,236, of which 8,918,853 were taxable. This decrease in the number of declarations filed for 1944 as compared with 1943 is attributable chiefly to the fact that the 1943 filings fell near the close of the tax year, at which time the taxpayers were better informed as to their incomes for the year and consequently were able to more accurately comply with the filing requirements, whereas for 1944 the number filed is based on those returns received during the early part of the year, and it is probable that before the end of the calendar year 1944 supplemental filings will eliminate much of this decrease.

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

Type of return	Fiscal year					
	1943			1944		
	Taxable	Nontaxable	Total	Taxable	Nontaxable	Total
Individuals:						
Citizens and resident aliens <sup>1</sup> .....	28,012,748	9,694,199	37,046,947	39,619,957	3,431,743	43,051,700
Nonresident aliens.....	28,702	( <sup>2</sup> )	28,702	17,331	( <sup>2</sup> )	17,331
Fiduciaries.....	80,121	224,350	303,471	167,472	215,215	322,787
Partnerships.....		482,731	482,731		463,524	463,524
Employers—income and victory tax withheld.....	2,007,452	( <sup>3</sup> )	2,007,452	8,107,508	( <sup>3</sup> )	8,107,508
Withholding agents.....	15,538	( <sup>3</sup> )	15,538	13,654	( <sup>3</sup> )	13,654
Corporations:						
Income tax.....	242,068	254,515	496,583	263,435	212,608	476,044
Personal holding company surtax.....	521	4,206	4,727	666	3,917	4,583
Excess profits tax.....	52,614	65,096	117,700	70,528	69,618	140,146
All other.....		3,463	3,463		15,745	15,745
Total returns.....	30,439,764	10,067,550	40,507,314	48,200,952	4,412,471	52,613,422
Declarations of estimated tax.....				19,653,288	7,701,474	27,354,762
Grand total.....	30,439,764	10,067,550	40,507,314	67,854,240	12,113,944	79,968,184

<sup>1</sup> Includes 11,317,538 taxable and 4,799,428 nontaxable Forms 1040-A filed during the fiscal year 1943 and 19,080,139 taxable and 2,113,037 nontaxable Forms 1040-A filed during the fiscal year 1944.

<sup>2</sup> Returns showing a tax liability before credits for tax withheld or previously paid are classed as taxable even though the credits are equal to or in excess of the liability. Included in the 1944 figures are returns forwarded to the Processing Division, which are estimated to consist of 16,125,952 taxable (nonassessable) returns and 3,180,998 nontaxable returns.

<sup>3</sup> Reported with the taxable returns.

<sup>4</sup> Declarations are classed as taxable only if accompanied by a remittance.

*Examination of income and excess profits tax returns upon receipt by the Income Tax Unit.*—Of the returns filed during the fiscal year 1944, as shown in the preceding table, those forwarded to the Income Tax Unit at Washington numbered 2,451,638, consisting of income tax returns of individuals reporting incomes of substantial amounts or involving complex transactions, 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, 1943, relating to previous taxable years), 1,415,446 were closed and 473,166 were found to require further consideration and investigation by the field offices of the Income Tax Unit. By reason of the forgiveness features contained in the Current Tax Payment Act of 1943, it was deemed advisable to make a joint audit of individual income tax returns for the 1942 and 1943 tax years in cases where an investigation of one of these years is found necessary. However, the 1942 returns on which the liability was discharged under such Act are excluded from the field production figures shown throughout this report. Accordingly, the number of returns constituting the work load of the field offices for the coming year is somewhat greater than is indicated by the foregoing number of field returns.

*Investigation of tax returns by field offices.*—The number of income and excess profits tax returns investigated during the fiscal year 1944 was 466,900, as compared with 585,243 for the previous fiscal year. These figures include all returns for which the examiners' reports have been submitted, whether or not the cases have been finally released by reviewing officers.

Estate and gift tax returns investigated by the field offices during the fiscal year numbered 17,338, as compared with 18,101 for the previous fiscal year.

In the course of the excess profits tax investigations conducted during the year, consideration was given to a substantial number of applications for excess profits tax relief, Form 991, filed by corporations claiming the benefits of section 722 of the Internal Revenue Code. As of June 30, 1944, a total of 29,507 applications, involving tax reduction claims of \$2,575,499,587, had been received in the field offices for investigation. Action was completed during the year on 3,203 applications wherein the tax reduction sought amounted to \$83,828,685. The following table shows the nature of the action taken on applications disposed of as well as their distribution by tax years.

<sup>1</sup> As in the preceding year, the collectors retained for audit all returns on Form 1040-A, together with returns on Form 1040 which show net incomes of under \$5,000 (provided total receipts from business or profession were not in excess of \$25,000). During the fiscal year 1944, the number of Forms 1040 filed equaled 21,853,522, of which 20,262,361 were retained by collectors under this rule.

Number of applications for excess profits tax relief received and disposed of, by tax years

Applications	Tax years				Total
	1940	1941	1942	1943	
Received.....	4,654	9,887	12,854	2,612	29,907
Closed without petition.....	267	473	492	44	1,276
Petitioned to The Tax Court.....	22	33	14	1	70
Withdrawn.....	170	430	464	52	1,116
Eliminated <sup>1</sup> .....	881	289	118	3	791
Total disposed of.....	790	1,225	1,088	100	3,203
Pending at end of year.....	3,864	8,662	11,266	2,512	26,304

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

The total number of income and excess profits tax returns on which action was completed by the field offices during the fiscal year 1944 was 1,137,257, consisting of 1,058,688 income tax returns and 78,569 excess profits tax returns. In addition, the field offices completed their work on 20,350 estate and gift tax returns. The results shown include returns which required investigation as well as returns for which investigations were deemed unnecessary. The following table shows the number of returns on which action was completed during the fiscal year 1944, 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 1943 and 1944

Type of return	Fiscal year	
	1943	1944
<b>INCOME TAX</b>		
Corporations, individuals, and taxable fiduciaries:		
No change.....	835,750	311,027
Deficiency adjustments.....	278,106	214,410
Overassessment adjustments.....	68,739	77,232
Total.....	1,182,595	602,769
Partnerships and nontaxable fiduciaries.....	394,914	455,919
Total income tax returns.....	1,577,509	1,058,688
<b>EXCESS PROFITS TAX</b>		
No change.....	48,688	51,982
Deficiency adjustments.....	14,919	18,878
Overassessment adjustments.....	4,431	7,709
Total excess profits tax returns.....	67,138	78,569
<b>ESTATE AND GIFT TAX</b>		
No change.....	9,470	7,716
Deficiency adjustments.....	11,622	11,518
Overassessment adjustments.....	1,163	1,116
Total estate and gift tax returns.....	22,255	20,350

Petitions to The Tax Court of the United States filed during 1944 involved 5,127 returns and proposed tax deficiencies of \$72,599,451. This compares with 5,283 returns and tax deficiencies of \$92,887,169

for the fiscal year 1943. For a statement showing the number of returns, amounts of proposed tax, and penalties in cases petitioned, classified by tax years, see page 123.

*Revenue results of investigation of income and excess profits tax returns.*—The total amount of additional tax, interest, and penalty assessed during 1944 was \$449,230,715, the largest amount of any fiscal year on record, of which \$298,806,579 applied to income tax returns and \$150,424,136 to excess profits tax returns. Excluding jeopardy and duplicate items, the amounts for these two classes of taxes were \$282,442,243 and \$145,261,457, respectively. In relation to the total technical personnel assigned to the field offices, the amount of additional tax, interest, and penalty assessed in 1944 (including the estate and gift tax deficiencies set forth on page 26) represented an average of \$128,058 for each agent, as against \$110,240<sup>1</sup> for 1943. An analysis of the additional income and excess profits tax assessments for the fiscal year 1944 as compared with the fiscal year 1943 follows:

Additional income and excess profits tax assessments made during the fiscal years 1944 and 1943, by nature of assessment

Nature of assessment	Number of returns	Additional tax	Interest	Penalty	Total
<b>FISCAL YEAR 1944</b>					
Regular.....	250,910	\$371,735,041	\$51,878,568	\$4,090,091	\$427,703,700
Jeopardy <sup>1</sup> .....	1,020	13,262,318	2,062,749	2,205,077	17,531,144
Duplicate <sup>1</sup> .....	785	3,090,559	699,038	216,274	3,995,871
Total.....	252,715	388,077,918	54,640,355	6,512,442	448,230,715
<b>FISCAL YEAR 1943</b>					
Regular.....	296,485	321,972,452	46,362,187	4,183,701	372,518,340
Jeopardy <sup>1</sup> .....	1,487	11,167,459	2,445,851	2,385,826	15,999,136
Duplicate <sup>1</sup> .....	503	3,709,449	633,625	72,536	4,315,610
Total.....	298,475	336,849,360	49,341,568	6,642,063	392,832,986

<sup>1</sup> Duplicate assessments made under the jeopardy provisions are included with the jeopardy assessments.

*Stage at which additional tax was assessed.*—The effectiveness of the settlement authority vested in field officers is evidenced by the high proportion of cases closed by agreements with taxpayers, without the issuance of formal deficiency notices which are otherwise required by law and from which taxpayers may appeal to The Tax Court. Of the total number of 251,695 income and excess profits tax returns on which regular additional assessments (including duplicate-regular) were made, 237,413 additional assessments, or 94.3 per cent, were made by agreement with the taxpayers without the necessity of a statutory notice, as compared with 95.6 per cent in the fiscal year 1943. Of the total regular additional tax assessed (including duplicate-regular) aggregating \$374,815,600, the amount assessed by agreement was \$327,592,718, or 87.4 per cent, as compared with 86.3 per cent for last year.

There follows a table showing, by stage at which additional assessment was made, the number and amount of additional income and excess profits tax assessments made during the fiscal years 1943 and 1944.

<sup>1</sup> 1943 figure revised to include estate and gift tax deficiencies.

Number and amount of additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1944 and 1943, 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			
<b>FISCAL YEAR 1944</b>							
On agreements executed prior to issuance of statutory notice	237,413	94.3	\$327,592,718	87.4	\$338,987,075	\$2,595,751	\$368,175,544
Default or agreement after issuance of statutory notice	11,022	4.4	20,823,872	5.6	4,101,371	1,089,127	26,024,380
In appealed cases, after trial on the merits and decision by the Tax Court, or upon stipulation before the court of cases settled by Technical Staff and/or Chief Counsel	3,259	1.3	26,399,016	7.0	9,489,160	651,477	36,539,647
Total	251,695	100.0	374,815,606	100.0	52,577,606	4,306,365	431,699,571
Jeopardy provisions of the Code	1,920		18,262,318		2,062,749	2,206,077	17,531,144
Grand total	252,715		388,077,918		54,640,355	6,512,442	449,230,715
<b>FISCAL YEAR 1943</b>							
On agreements executed prior to issuance of statutory notice	284,036	95.6	280,919,066	86.3	33,103,778	2,893,132	316,915,976
Default or agreement after issuance of statutory notice	9,149	3.1	13,248,433	4.1	2,645,920	770,310	16,664,683
In appealed cases, after trial on the merits and decision by the Tax Court, or upon stipulation before the court of cases settled by Technical Staff and/or Chief Counsel	8,803	1.3	31,514,402	9.7	11,146,014	592,795	43,263,211
Total	296,988	100.0	325,681,901	100.0	46,895,712	4,256,237	376,833,850
Jeopardy provisions of the Code	1,487		11,167,459		2,445,851	3,385,826	15,999,136
Grand total	298,475		336,849,360		49,341,563	6,642,063	392,832,986

For a distribution of the additional assessments made during the fiscal year 1944 by tax years for each stage at which assessment was made, see pages 199-123.

**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 1944 was 94,332, as compared with 93,093 such cases closed during the fiscal year 1943. Of the total of 94,332 overassessments for 1944, 50,076 were made to taxpayers without the necessity for filing claims. This compares with 49,195 in the previous year.

Of the overassessments settled in 1944 by the Income Tax Unit, 79,714 represented refunds or credits of tax or interest involving \$73,188,705, as compared with 64,297 involving \$49,511,101 in 1943.

The amount involved in overassessments of all types for 1944 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 \$171,264,083, as compared with \$113,777,043 the previous year.

There follows a table showing a comparison of claims acted upon and certificates of overassessment issued during the fiscal years 1943 and 1944 by the Income Tax Unit:

Number of certificates of overassessment issued and claims disposed of during the fiscal years 1943 and 1944

	Fiscal year	
	1943	1944
<b>Allowances:</b>		
Certificates of overassessment issued when no claims had been filed	49,195	50,076
Claims allowed in full or in part	43,893	44,256
Total allowances	93,093	94,332
<b>Status of claims:</b>		
Pending at beginning of year	29,476	49,259
Filed during year (new claims)	73,867	93,286
Total to be disposed of	103,343	142,545
Allowed in full or in part	43,893	44,256
Rejected	10,186	11,823
Total disposed of	54,084	56,079
Pending at end of year	49,259	86,466

There were also allowed 26,662 collectors' claims, of which 7,101 recommended abatements or credits and 19,561 recommended refunds. These claims were largely multiple-item claims, i. e., claims in behalf of a number of taxpayers, and involved 19,442 items for abatement or credit and 56,578 items for refund.

There follows a table showing the amount involved in tax overassessments scheduled during the years 1943 and 1944 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 1943 and 1944

	Fiscal year	
	1943	1944
<b>Overassessments settled by—</b>		
<b>Abatements:</b>		
Regular	\$36,635,793	\$16,975,148
Duplicate	25,304,953	12,592,328
Credit	13,121,884	21,427,389
Refund	31,790,502	111,024,686
Total	106,853,132	162,019,472
Interest	6,923,911	8,344,611
Grand total	113,777,043	171,264,083

**NOTE.**—The amount involved in claims filed during the year 1944 was \$438,455,032, compared with \$214,618,110 the preceding year. Of the claims disposed of during the year, the amount rejected totaled \$117,007,132, compared with \$78,321,257 the preceding year.

**Inventory of returns on hand in the field offices.**—The total number of open income and excess profits tax returns on hand in the field offices at the close of the year was 507,104, compared with 538,982 on June 30, 1943 (excluding in each year returns tentatively accepted

without investigation). The net decrease between the two dates was 31,878, or 5.9 per cent. Returns for 1941 and prior tax years on hand as of June 30, 1944, numbered 182,543, as compared with 102,010 returns for 1940 and prior tax years on hand a year ago; thus the prior year returns constituted 36 per cent of the total number on hand at the close of the fiscal year 1944, as compared with 19 per cent for 1943.

*Number of income and excess profits tax returns on hand in the field offices for investigation and in process of settlement, by tax years, as of June 30, 1943 and 1944*

Tax years	Number of income and excess profits tax returns on hand as of June 30—		Tax years	Number of income and excess profits tax returns on hand as of June 30—	
	1943	1944		1943	1944
1920 and prior	134	175	1935	1,194	708
1921	35	40	1936	2,875	1,754
1922	41	43	1937	3,833	2,532
1923	41	48	1938	6,070	3,305
1924	52	62	1939	15,330	6,789
1925	64	65	1940	70,038	31,914
1926	74	82	1941	886,119	133,338
1927	85	96	1942	50,654	120,497
1928	104	122	1943	200	119,737
1929	155	154	1944		267
1930	196	174			
1931	220	176	Total	538,982	507,104
1932	257	216	Total prior year returns	102,010	182,543
1933	386	255	Total current year returns	436,972	324,561
1934	726	432			

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

The income and excess profits tax returns on hand in the field offices as of June 30, 1943 and 1944, are classified according to pending status in the table which follows:

*Number of income and excess profits tax returns on hand in field offices for investigation and in process of settlement, by pending status as of June 30, 1943 and 1944*

Pending status	Number of income and excess profits tax returns on hand as of June 30—	
	1943	1944
Returns on which agents' reports have not been completed:		
Awaiting classification	2,601	38,952
In process of verification	427,671	330,389
In review or typing	59,294	38,337
Total	490,626	457,678
Returns on which agents' reports have been completed:		
In 30-day file	14,270	10,542
Awaiting action after protest or preliminary notice default	31,073	35,164
In 90-day file	4,013	3,426
Total	49,356	49,432
Grand total	538,982	507,104

Included above under "returns on which agents' reports have been completed" as of June 30, 1944, are 38,499 income and excess profits tax returns involving adjustments not agreed to by the taxpayers, as compared with 39,961 income and excess profits tax returns in such status at the close of the previous year.

The number of cases disposed of during the fiscal year 1944 and the balances on hand at the end of that year do not provide an adequate basis for an appraisal of the work-load ahead. An accurate appraisal of the task in the immediate future years must take into account the provisions of the statute that are unique by reason of war taxation, outstanding among which are those designed to permit the recovery by taxpayers of certain of the war-year taxes as an aid to reconversion of the Nation's economy to peace-time needs.

Special amortization allowances, the 2-year carry-back of net operating losses, the 2-year carry-back of unused excess profits credit, and the post-war excess profits tax credit, represent the principal evidence of the Congressional intent to use the refund of war-time taxes to aid in the reconversion process. These provisions are of such character that all closed cases for the two tax years preceding the termination of the war are subject to reopening.

If there should be a widespread decline in income in the 2-year period immediately following the war and the current carry-back provisions remain in the law, a substantial number of the corporate cases for the last two war years will require reopening in order to give effect to the refunds involved.

The administrative efforts in compliance with the provisions having retroactive effect will be difficult and time-consuming both in the Bureau and in the Office of the Chief Counsel. There will be numerous interrelated adjustments as between income tax returns and excess profits tax returns. The usual and ordinary operations of the Unit will be seriously retarded and an enormous amount of work will have to be done. The present technical forces will have to be materially augmented as quickly as qualified men become available. The highest grade of accountant is essential to the accomplishment of this task.

Other "relief" provisions designed to ease the excess profits tax burden have produced a very heavy work-load. The problem has been identified and administrative measures are being taken for its solution as rapidly as is consistent with the size of the undertaking. It is clear that the settlement of cases which invoke these relief provisions will require extraordinary effort and the expenditure of much of the time of the technical force.

The administration of the pension trust provisions of the Internal Revenue Code requires the time of about 200 of the more efficient revenue agents and it is probable that these men will continue upon this work for months to come. High corporate tax rates and scarcity of employees are among the factors which have encouraged several thousand corporations to finance pension plans. The direction of the statute that the Commissioner examine such plans to prevent discrimination against certain classes of employees has imposed upon the Bureau a task of proportions beyond that which could be reasonably anticipated. The result is that approximately \$1,000,000 per year of the Income Tax Unit allotment of \$26,869,550 is being expended upon this job alone, although no amount for that work was included in its budget estimate.

## 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 1944 were \$3,736,810,753, an increase of \$586,663,838 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 \$473,465,605, an increase of \$58,935,006 over the collections for the preceding year.

Collections of gift tax amounted to \$37,744,732, which represents an increase of \$4,779,653 compared with collections for the fiscal year 1943.

Assessment and collection of proposed deficiencies in estate and gift taxes aggregating \$51,436,506, asserted in 361 cases, were withheld pending the adjudication of appeals filed with The Tax Court of the United States.

**Returns.**—There were 17,205 estate tax returns and 20,772 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 1943 and 1944*

	Estate tax		Gift tax	
	1943	1944	1943	1944
On hand at beginning of year.....	13, 112	11, 516	13, 715	7, 945
Received.....	18, 430	17, 205	23, 872	20, 772
Total to be disposed of.....	31, 542	28, 720	37, 587	28, 717
Disposed of.....	20, 027	17, 631	29, 642	19, 288
On hand at end of year.....	11, 515	10, 889	7, 945	10, 429

<sup>1</sup> During the year, 2,690 out of 2,147 gift tax cases requiring post-audit review were disposed of, leaving on hand only 56 cases requiring similar disposition.

As a result of field investigations and Bureau audits, assessments of \$84,828,823 were made in estate tax cases and \$6,611,182 in gift tax cases.

**Claims.**—There were 908 claims for refund of estate tax and gift tax received during the year, as compared with 975 claims received during the preceding year. Refunds of estate and gift taxes, with interest thereon, were allowed in the total amount of \$5,121,822, representing 2,300 cases. Included in this amount were refunds of \$787,133 authorized as a result of court decisions in 16 cases.

*Estate tax and gift tax claims received and disposed of, fiscal year 1944*

	Estate tax claims				Gift tax claims			
	Refund		Abatement		Refund		Abatement	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Claims filed:								
On hand July 1, 1943.....	451	\$26, 806, 802. 91	7	\$494, 026. 72	112	\$999, 269. 70	2	\$5, 221. 83
Received.....	697	11, 205, 324. 28	413	6, 075, 696. 40	211	1, 660, 888. 81	125	779, 607. 68
Reopened.....	38	236, 317. 83			4	13, 934. 21		
Total to be disposed of.....	1, 186	38, 298, 445. 07	420	6, 569, 723. 12	327	2, 674, 092. 72	127	784, 829. 51
Allowed.....	622	2, 250, 357. 18	402	5, 022, 919. 30	117	205, 586. 02	123	775, 791. 00
Rejected.....	185	21, 096, 238. 95	16	1, 543, 477. 19	86	497, 360. 13	3	7, 778. 93
Total disposed of.....	807	24, 246, 596. 13	418	6, 566, 396. 40	203	702, 946. 15	126	783, 569. 93
On hand June 30, 1944.....	379	14, 051, 848. 94	2	3, 326. 72	124	1, 971, 146. 57	1	1, 259. 58
No claims filed, overassessments allowed.....	1, 261	1, 766, 192. 26	199	2, 743, 851. 35	300	302, 177. 15	2	1, 893. 97
Interest allowed.....		541, 856. 72				55, 722. 48		
Total allowed, including interest.....	1, 883	4, 558, 336. 16	601	7, 766, 770. 65	417	563, 485. 65	125	777, 684. 97

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

The decision of the Supreme Court of the United States, dated November 15, 1943, in the estate tax case of *Merchants National Bank of Boston v. Commissioner of Internal Revenue* (320 U. S., 256), involved the question of a charitable deduction of the remainder of a testamentary trust which was subject to invasion by trustees for the comfort, support, maintenance, and/or happiness of the life beneficiary. The Court held that the remainder was not deductible, as the amount which charity would receive could not be computed as of the date of the testator's death, in view of the possibility that part of the principal could be used for the comfort and happiness of the life beneficiary and there was no standard fixed in the will by which the extent of the invasion could be measured.

The decision of the Supreme Court of the United States, dated December 6, 1943, in the case of *Rogers v. Commissioner* (320 U. S., 410), involved the application of the estate tax to certain property passing under the exercise by the will of a donee of a general power of appointment to appointees who would have received interests greater in value under the will of the donor had the power not been exercised. The Court held that the value of all the property appointed was includible in the gross estate.

**TOBACCO DIVISION.**—The Tobacco Division is concerned with the administration of the laws relating to the taxes on the manufacture, sale, or removal of tobacco, snuff, cigars, 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 \$998,483,237, an increase of \$64,625,953, or approximately 7 per cent, over collections from similar sources during the preceding year.

A comparison of the collections of tobacco taxes for the fiscal years 1943 and 1944

Source	1943	1944	Increase or decrease (-)	
			Amount	Per cent
<b>Cigars (large):</b>				
Class A	\$4,286,995.54	\$633,222.63	-\$3,653,772.91	-85.2
Class B	2,299,016.86	1,094,121.27	-1,214,895.59	-52.8
Class C	9,494,622.84	9,658,669.91	174,046.17	1.8
Class D	752,756.12	1,555,094.24	802,278.12	106.6
Class E	5,112,823.14	14,940,640.14	9,227,817.00	180.5
Class F	1,011,040.87	2,291,648.17	1,280,507.30	126.7
Class G	127,521.86	588,841.45	461,019.59	360.7
<b>Total</b>	<b>23,075,077.23</b>	<b>30,152,076.91</b>	<b>7,076,999.68</b>	<b>30.7</b>
<b>Cigars (small)</b>	<b>97,817.38</b>	<b>107,283.84</b>	<b>9,466.46</b>	<b>10.2</b>
<b>Cigarettes (large)</b>	<b>29,600.19</b>	<b>38,462.55</b>	<b>8,862.36</b>	<b>198.9</b>
<b>Cigarettes (small)</b>	<b>835,280,743.35</b>	<b>903,957,882.53</b>	<b>68,727,139.18</b>	<b>8.2</b>
<b>Tobacco, Manufactured</b>	<b>47,849,119.88</b>	<b>45,269,250.33</b>	<b>-2,579,869.55</b>	<b>-5.4</b>
<b>Snuff</b>	<b>7,543,283.33</b>	<b>7,692,236.61</b>	<b>148,953.28</b>	<b>2.0</b>
<b>Total</b>	<b>55,392,403.21</b>	<b>52,961,486.94</b>	<b>-2,430,916.27</b>	<b>-4.4</b>
<b>Leaf tobacco sold</b>	<b>3,566.21</b>	<b>1,706.51</b>	<b>-1,859.70</b>	<b>-52.1</b>
<b>Cigarette papers</b>	<b>1,453,762.12</b>	<b>1,159,422.24</b>	<b>-294,339.88</b>	<b>-20.2</b>
<b>Cigarette tubes</b>	<b>13,563.80</b>	<b>4,955.34</b>	<b>-8,608.46</b>	<b>-73.3</b>
<b>Cigar floor stocks tax</b>	<b>1,541,580.96</b>	<b>16,583.74</b>	<b>-1,530,997.22</b>	<b>-99.3</b>
<b>Cigarette floor stocks tax</b>	<b>7,014,609.18</b>	<b>39,376.49</b>	<b>-6,975,232.69</b>	<b>-99.4</b>
<b>Grand total</b>	<b>923,857,283.63</b>	<b>988,433,236.89</b>	<b>64,526,953.26</b>	<b>7.0</b>

The tax on small cigarettes, not including floor stocks tax, amounted to \$903,957,883, an increase of \$68,727,139, or 8.2 per cent, over collections for the preceding year.

The tax on large cigars, not including floor stocks tax, amounted to \$30,152,077, an increase of \$7,077,000, or 30.7 per cent, compared with the preceding year.

During the year, 5,478 floor stocks tax returns were filed under the provisions of section 605(c) of the Revenue Act of 1942, while 414 claims, aggregating \$14,517, were filed for refund of floor stocks taxes on large cigars and large and small cigarettes.

Number of claims for the refund and abatement of tobacco taxes, for the redemption of tobacco stamps, and for drawback, received and disposed of during the fiscal year 1944

	Refund		Redemption		Abatement		Uncollectible		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1943	7	\$1,471.61	204	\$238,287.07	117	\$950,073.24				
Received	127	7,658.23	1,885	2,378,897.75	493	774,434.23	1	\$2,700.00	23	\$3,206.75
Allowed	127	6,963.02	1,894	2,328,011.14	568	1,508,156.93	1	2,700.00	23	3,206.75
Rejected	6	1,611.18	10	3,173.23	34	214,334.22				
On hand June 30, 1944	1	554.74	185	286,000.45	13	2,017.32				

1 In addition, interest in the amount of \$96.58 was allowed. The sum of \$2,328,011.14, representing claims allowed for the redemption of stamps, includes the following: Stamps which were rendered useless, \$1,291,673.77; stamps for which the owner alleged he had no further use, \$66,520.34; and the value of stamps affixed to packages of tobacco products withdrawn from the market by the manufacturer, or importer, \$969,812.03.

The withdrawals of tobacco products tax-free for the use of the United States during the fiscal year 1944, under authority of section 3331 of the Internal Revenue Code, amounted to 6,951,198,440 cigarettes and 1,069,123 pounds of manufactured tobacco, such withdrawals being effected under 6,207 permits.

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 36 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, toilet preparations, luggage, etc.

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

Collections during the fiscal years 1943 and 1944

Source	1943	1944	Increase or decrease (-)
<b>Manufacturers' excise taxes:</b>			
Lubricating oils	\$43,318,312.71	\$62,473,093.61	\$9,154,780.90
Matches	9,372,261.29	8,726,098.12	-646,163.17
Gasoline	283,785,828.00	271,216,501.79	-17,569,326.21
Electrical energy	48,705,138.94	51,288,653.30	2,583,514.36
Tires and inner tubes	18,345,386.92	40,333,746.92	21,988,360.00
Rubber articles	14,886,162.88	294,920.19	-14,590,242.69
Phonograph records	1,813,525.67	1,889,456.28	72,930.61
Musical instruments	1,280,124.32	633,040.46	-647,083.86
Luggage	5,681,525.65	4,777,176.00	-904,349.65
Electric, gas, and oil appliances	6,912,969.33	5,026,905.40	-1,886,063.93
Electric signs	613,973.01	255,320.50	-358,652.51
Business and store machines	6,461,448.00	3,759,968.70	-2,701,479.30
Washing machines	37,223.64	31,908.17	-5,315.47
Optical equipment and photographic apparatus	11,457,314.61	11,914,954.26	457,639.65
Electric light bulbs and tubes	3,657,242.89	5,367,788.18	1,710,545.29
Automobile trucks	4,229,689.96	3,246,727.35	-982,962.63
Other automobiles and motorcycles	1,424,230.26	1,221,736.93	-202,493.33
Parts and accessories for automobiles	20,478,407.66	31,551,319.19	11,072,911.53
Radio sets, phonographs, components, etc.	5,560,589.48	3,402,467.98	-2,158,121.50
Refrigerators, air-conditioners, etc.	5,966,909.34	2,406,231.93	-3,560,677.41
Sporting goods	4,067,598.02	2,498,209.92	-1,569,388.10
Firearms, shells, and cartridges	1,149,332.58	1,061,044.95	-88,287.63
Pistols and revolvers	61,613.26	37,218.02	-24,395.24
Repealed manufacturers' excise taxes	481,396.46	97,574.81	-383,721.65
<b>Total</b>	<b>504,749,103.30</b>	<b>503,462,170.36</b>	<b>-1,286,932.94</b>
<b>Retailers' excise taxes:</b>			
Jewelry	\$8,365,799.04	113,372,750.85	25,006,951.81
Furs	44,222,755.27	58,725,694.05	14,502,938.78
Toilet preparations	32,677,816.04	44,790,353.37	12,113,038.33
Luggage, etc.		8,343,466.19	8,343,466.19
<b>Total</b>	<b>165,266,369.36</b>	<b>225,232,264.46</b>	<b>59,965,895.11</b>
<b>Grand total</b>	<b>670,015,472.65</b>	<b>728,694,434.82</b>	<b>58,678,962.17</b>

1 Includes taxes of \$425,060.86 on toilet preparations, \$12,619.51 on toothpastes and toilet soaps, \$37,315.36 on furs, \$3,840.01 on jewelry, and \$2,670.12 on soft drinks.

2 Includes taxes of \$37,159.45 on toilet preparations, \$42,572.24 on toothpastes and toilet soaps, \$13,903.08 on furs, \$3,671.47 on jewelry, and \$368.07 on soft drinks.

**Assessments.**—A total of \$2,466,354,435, representing 5,526,254 items, was assessed on 2,346 miscellaneous tax assessment lists, which included original and additional assessments of all miscellaneous internal revenue taxes.<sup>1</sup> Included in the lists were 68,804 additional assessments, resulting from office audits and field investigations, representing taxes of \$109,248,144. The interest assessed and paid amounted to \$13,099,406.

**Field reports and returns.**—At the beginning of the year there were on hand 21 field reports, covering additional taxes in the amount of \$133,986, in connection with various sales taxes. During the year, 4,408 field reports were received, representing \$5,598,830 in additional taxes, and 4,343 were examined and closed, representing taxes amounting to \$4,328,966. On June 30, 1944, there were 86 reports in the amount of \$1,403,850 awaiting additional evidence. There were no reports on hand which had not been reached for consideration. In addition to the foregoing, 5,083,703 sales and miscellaneous tax returns in the amount of \$1,491,759,921 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, 1944, is shown in the following table:

*Number of claims received and disposed of by the Sales Tax Division during the fiscal year 1944*

Claims	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>Sales taxes:</b>								
On hand July 1, 1943.....	1,029	\$2,976,142.19	524	\$1,506,923.97	3	\$3,841.53	1,556	\$4,486,907.74
Received.....	1,590	3,093,594.60	1,220	1,280,467.87	155	315,933.33	2,965	4,689,911.00
Reopened.....	70	576,787.01	14	23,807.09	1	4,133.79	85	604,702.83
Allowed.....	1,494	1,874,065.74	1,285	1,148,430.81	148	279,863.53	2,918	3,302,365.18
Rejected.....	444	1,704,393.72	179	637,775.91	1	203.72	624	2,402,373.35
On hand June 30, 1944.....	761	3,007,944.34	293	1,024,992.00	10	43,846.70	1,064	4,076,783.04

In connection with the claims in the foregoing table, interest was allowed in the amount of \$157,162, compared with \$119,047 allowed during the preceding year.

**Credit cases.**—At the beginning of the year there were on hand 2,429 sales tax credit cases, involving \$4,595,682. During the fiscal year, 24,966 cases involving \$33,816,241 were received, and 23,111 cases involving \$35,557,440 were disposed of. Of this number, 22,359 cases involving \$35,274,030 were allowed, while 752 cases in the amount of \$283,410 were rejected. At the close of the fiscal year there were on hand 4,284 sales tax credit cases, involving \$2,754,483.

**Offers in compromise.**—On July 1, 1943, there were on hand 683 offers in compromise, aggregating \$359,811, which had been submitted in settlement of civil and criminal liabilities incurred in connection

<sup>1</sup>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.

with various excise and other miscellaneous taxes. There were 41,340 offers aggregating \$669,004 received, 40,052 offers aggregating \$448,148 were accepted, 417 offers in the amount of \$68,227 were rejected, and 57 offers amounting to \$3,277 were withdrawn during the fiscal year. On June 30, 1944, there were on hand 1,497 offers amounting to \$509,163 under consideration or awaiting additional evidence.

**Miscellaneous tax special squads.**—The small group of internal revenue agents assigned to duty under the direction of the Miscellaneous Tax Unit, which operates chiefly as a mobile organization investigating delinquent taxes, continued to obtain excellent results. During the year these field officers reported a total of 2,651 cases, involving \$5,134,343 in additional taxes, penalties, and interest.

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

Collections of capital stock tax during the year amounted to \$380,702,006, compared with \$328,794,971 for the preceding year, an increase of \$51,907,035, or 15.79 per cent, and represented the greatest yield from this source since the capital stock tax was first imposed.

Domestic and foreign corporations filed a total of 509,935 returns, of which 15,514 were submitted by corporations organized since June 30, 1942. There were 38,849 delinquent returns filed for the years 1933 to 1942, inclusive.

As a result of the review and audit of returns, 9,116 assessments were made, involving tax, penalty, and interest in the amount of \$710,949, compared with 12,046 assessments totaling \$804,500 made during the previous year.

*Number of capital stock tax claims received and disposed of during the fiscal year 1944*

	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1943.....	442	\$772,828.10	73	\$68,727.27	40	\$2,604.94	555	\$844,160.31
Received.....	1,528	1,215,393.33	479	123,329.26	695	73,275.16	2,702	1,411,997.83
Reopened.....	55	28,033.05	2	1,121.08			57	29,154.73
Allowed.....	1,396	565,781.69	421	103,118.14	702	72,226.84	2,519	741,104.66
Rejected.....	340	829,518.64	85	20,984.05	4	1,699.29	429	852,201.98
On hand June 30, 1944.....	289	620,974.21	48	69,078.04	29	1,953.99	366	692,006.24

Claims for refund of capital stock tax, with interest thereon, were allowed in 1,396 cases involving \$614,425. This amount includes \$185,208, with interest of \$53,564, the refund of which was authorized as the result of court decisions.

**MISCELLANEOUS DIVISION.**—The Miscellaneous Division is concerned with the administration of the taxes on admissions, dues, telephone, telegraph and cable facilities, safe deposit boxes, transportation of oil by pipe line, transportation of persons and property, the use of motor vehicles and boats, the processing of coconut and other vegetable oils, manufactured sugar, bituminous coal, silver,

hydraulic mining; the special taxes on the maintenance of coin-operated amusement and gaming devices for use, and on the operation of bowling alleys and billiard and pool tables; documentary stamp taxes; the taxes on oleomargarine, etc., narcotics, marihuana; the administration of the National Firearms Act and the Federal Firearms Act; and the adjustment of claims for refund of taxes paid under the Agricultural Adjustment Act and related legislation.

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

Collections during the fiscal years 1943 and 1944

Source	1943	1944	Increase or decrease (—)
<b>Documentary stamps:</b>			
Bonds of indebtedness, capital stock issues, etc.	\$21,765,731.77	\$26,243,240.34	\$4,477,508.57
Capital stock sales or transfers	15,584,690.89	17,096,097.89	1,511,507.00
Playing cards	7,668,909.12	7,413,576.66	-255,332.46
Silver bullion, sales or transfers	111,053.89	46,772.88	-64,281.51
<b>Total</b>	<b>45,155,285.67</b>	<b>50,799,687.27</b>	<b>5,644,401.60</b>
<b>Oleomargarine:</b>			
Colored	237,569.47	1,080,562.64	842,993.17
Uncolored	1,088,155.67	1,190,481.13	102,325.56
Special taxes	1,294,918.76	1,812,619.36	517,700.60
<b>Total</b>	<b>2,620,643.90</b>	<b>4,083,663.13</b>	<b>1,463,019.23</b>
<b>Adulterated butter:</b>			
Renovated butter	40,535.60	10,410.94	-30,124.66
Mixed flour	8,725.75	7,478.50	-1,247.25
Filled cheese	4,278.00	89.20	-4,278.00
	5,267.58		-5,267.58
<b>Total</b>	<b>58,806.83</b>	<b>17,928.64</b>	<b>-40,878.19</b>
<b>Transportation of oil by pipe line:</b>			
Telegraph, telephones, cable and radio messages, etc.	13,672,083.89	15,850,866.83	2,178,773.08
Leased wires, etc. (telegraph and telephone)	85,647,493.29	134,112,519.05	48,465,035.75
Local telephone service	5,527,012.98	7,152,747.47	1,625,734.49
Safe deposit boxes	66,986,794.12	90,198,966.83	23,212,192.71
	6,070,095.08	6,593,674.78	523,579.70
<b>Total</b>	<b>177,903,473.27</b>	<b>253,918,784.96</b>	<b>76,015,311.69</b>
<b>Admissions:</b>			
Cabaret	138,053,893.36	178,562,694.14	40,508,800.78
Dues and initiation fees	16,396,829.44	26,726,331.47	10,329,502.03
	6,519,891.02	9,181,514.71	2,661,623.69
<b>Total</b>	<b>160,970,613.82</b>	<b>214,470,542.32</b>	<b>53,499,928.50</b>
<b>Narcotics:</b>			
Marihuana	718,591.51	755,493.49	36,901.98
	69,502.63	23,921.82	-45,580.81
<b>Total</b>	<b>788,094.14</b>	<b>779,415.31</b>	<b>-8,678.83</b>
<b>Coconut oils, etc., processed:</b>			
National Firearms Act	4,435,464.24	8,710,142.64	4,274,678.30
	20,190.79	16,133.87	-4,056.92
<b>Total</b>	<b>4,455,655.03</b>	<b>8,726,276.51</b>	<b>4,270,621.48</b>
<b>Hydraulic mining:</b>			
Bituminous coal	23,319.90	116.69	-23,203.21
	5,026,478.51	1,402,697.10	-4,228,781.41
<b>Total</b>	<b>5,049,798.41</b>	<b>1,402,813.79</b>	<b>-4,246,984.62</b>
<b>Use of motor vehicles:</b>			
Use of boats	146,289,284.45	134,325,537.88	-11,963,746.55
Bowling alleys, pool tables	377,917.04	351,662.94	-26,254.10
Coin-operated devices	1,852,664.62	2,206,422.24	353,757.62
Transportation of persons	10,487,104.00	18,475,491.99	7,988,387.99
Transportation of property	87,131,734.00	153,682,607.58	66,550,873.58
	82,556,148.08	215,487,851.87	132,931,703.79
<b>Total</b>	<b>328,694,852.22</b>	<b>524,581,574.45</b>	<b>195,886,722.23</b>
<b>Sugar:</b>			
Other miscellaneous receipts	53,551,776.72	66,788,910.81	13,237,133.59
	135,010.43	201,141.74	66,131.31
<b>Grand total</b>	<b>779,984,010.34</b>	<b>1,127,720,738.33</b>	<b>347,736,727.99</b>

**Admissions.**—Collections of taxes on admissions during the current fiscal year amounted to \$178,562,694, compared with collections for the preceding year of \$138,053,893.

**Cabarets.**—Collections from this source amounted to \$26,726,331, compared with \$16,396,829 for the previous year.

**Club dues and initiation fees.**—The collections from this source amounted to \$9,181,517, compared with \$6,519,891 for the preceding year.

**Telephone, telegraph, radio, leased wires, etc.**—The collections of taxes on telephone, telegraph, radio and cable facilities, leased wires, and local telephone service amounted to \$231,474,253, compared with \$158,161,290 for the preceding year.

**Leases of safe deposit boxes.**—Collections from the tax on safe deposit boxes during the year amounted to \$6,593,675, compared with \$6,070,096 for the preceding year.

**Transportation of oil by pipe line.**—The collections of tax on the transportation of oil by pipe line amounted to \$15,850,857, compared with \$13,672,087 for the preceding year.

**Transportation of persons.**—Collections of tax imposed on the amount paid for the transportation of persons, and seating and sleeping accommodations furnished in connection therewith, amounted to \$153,682,608, compared with \$87,131,734 for the preceding year.

**Transportation of property.**—The collections of tax on the amounts paid for the transportation of property during the fiscal year amounted to \$215,487,852. For the period from December 1, 1942, the effective date of this tax, to the end of the fiscal year ended June 30, 1943, collections amounted to \$82,556,148.

**Use of motor vehicles and boats.**—The collections of tax on the use of motor vehicles and boats amounted to \$134,325,538 on the use of motor vehicles and \$351,663 on the use of boats, compared with \$146,289,284 on the use of motor vehicles and \$377,917 on the use of boats for the preceding year.

**Coconut oils, etc., processed.**—The collections from the processing of coconut and other vegetable oils amounted to \$8,710,143, compared with \$4,435,464 for the preceding year.

**Sugar.**—Tax collected on the manufacture of manufactured sugar amounted to \$68,788,910, compared with \$53,551,777 for the preceding year.

**Documentary stamp taxes.**—The collections of documentary stamp taxes applicable to the issue and transfer of corporate bonds, the issue and transfer of shares of stock, deeds of conveyance, passage tickets, and foreign insurance policies amounted to \$43,339,338, compared with \$37,350,322 for the preceding year.

**Playing cards.**—Collections of stamp tax on playing cards amounted to \$7,413,577, compared with \$7,693,909 for the preceding year. There were 55 manufacturers, repackers, or importers of playing cards registered during the year, whose production amounted to 76,556,641 packs of playing cards, compared with 67,415,988 packs for the preceding year.

**Oleomargarine; adulterated, process, or renovated butter.**—At the beginning of the year there were 43 manufacturers of oleomargarine engaged in business, 33 of which produced colored oleomargarine. At the close of the year there were 43 manufacturers of oleomargarine engaged in business, 34 of which produced colored oleomargarine. In

addition to the manufacturers listed, there were others who incurred liability to tax as manufacturers for coloring and selling the product. Manufacturers produced 135,002,938 pounds of colored oleomargarine and 474,022,820 pounds of uncolored oleomargarine, compared with 116,969,840 pounds of colored oleomargarine and 431,498,452 pounds of uncolored oleomargarine during the previous year. There were 22,051 returns filed during the year by manufacturers and wholesale dealers in oleomargarine.

Colored oleomargarine withdrawn without the payment of tax for export amounted to 826,376 pounds. There were withdrawn, tax-free, for the use of the United States, 125,902,258 pounds of colored oleomargarine.

Nine manufacturers of adulterated butter and five manufacturers of process or renovated butter registered during the fiscal year. Adulterated butter produced amounted to 91,112,667 pounds, compared with 31,592,056 pounds for the preceding year. Process or renovated butter produced amounted to 3,144,299 pounds, compared with 3,442,368 pounds for 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 \$16,134.

The total number of licenses issued during the current year to manufacturers and dealers in firearms, in accordance with the provisions of the Federal Firearms Act, was 14,536.

*Narcotics and marihuana.*—The collections of taxes on narcotics, including special taxes, amounted to \$755,493, compared with \$718,592 for the preceding year. The collections of taxes on marihuana, including special taxes, amounted to \$23,922, compared with \$69,503 for the preceding year.

*Amusement and gaming devices.*—The collections of special taxes imposed upon operators of places or premises who maintain for use or permit the use of coin-operated amusement and gaming devices amounted to \$18,475,492, compared with \$10,487,104 for the preceding year.

*Bowling alleys and billiard and pool tables.*—The collections of special taxes imposed on every person who operates a bowling alley or billiard or pool room amounted to \$2,208,422, compared with \$1,852,665 for the preceding year.

*Bituminous coal.*—The taxes imposed with respect to the sale or other disposal of bituminous coal by the producer expired by limitation of law on August 23, 1943. During the period the tax was in effect producers filed 22,660 monthly returns. The collections of taxes amounted to \$1,402,697, compared with 73,372 returns and collections of \$5,626,479 for the preceding year.

*Silver.*—Section 1805 of the Internal Revenue Code imposes a tax equal to 50 per cent of the net profit realized on the transfer of an interest in silver bullion, subject to certain exemptions and abatements to registered dealers and producers. The collections of silver tax amounted to \$46,772, compared with \$111,054 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 \$117, compared with \$23,320 for the preceding year.

*Field and special squad reports.*—There were 247 reports covering additional taxes in the amount of \$471,115 on hand July 1, 1943. There were received during the year 14,050 reports, in the amount of \$4,019,705, 14,240 reports amounting to \$3,535,454 were examined and closed, leaving 57 reports, amounting to \$955,366, remaining for adjustment at the close of the year.

*Miscellaneous claims.*—The claims involving miscellaneous taxes received and disposed of during the fiscal year ended June 30, 1944, are shown in the following table:

Number of claims received and disposed of by the Miscellaneous Division during the fiscal year 1944

Claims	Refunds		Abatement		Redemption		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>Miscellaneous excise:</b>								
On hand July 1, 1943							67	\$4,574.23
Received	2,735	\$1,254,572.35	353	\$671,011.64			497	195,168.66
Reopened	23	813,579.33	1,649	811,576.16			2	179.21
Allowed	2,218	10,777.00	9	27,183.49			491	186,854.77
Rejected	503	664,599.00	1,463	703,837.35			34	7,883.48
On hand June 30, 1944	852	1,075,981.25	157	699,627.31			41	5,123.87
338,348.43			391	108,906.63				
<b>Miscellaneous stamps:</b>								
On hand July 1, 1943	315	31,232.93	178	97,752.27	589	\$270,374.32	48	24,063.60
Received	1,768	340,411.65	1,113	158,682.02	3,701	457,424.59	363	96,414.22
Reopened	13	40,788.64	5	988.71	19	2,167.05		
Allowed	1,944	282,431.66	1,112	108,039.27	8,447	334,423.54	346	84,451.31
Rejected	90	52,518.80	63	28,730.15	425	183,753.13	15	9,412.09
On hand June 30, 1944	162	127,482.66	121	32,653.58	437	211,789.29	50	25,614.42
<b>Narcotics:</b>								
On hand July 1, 1943	10	29.70	4	1,366.42	2	29.47	6	16,831.23
Received	218	326.17	11	114.65	59	437.80	26	75,746.24
Reopened								
Allowed	232	337.87	10	147.65	59	443.10	30	96,371.52
Rejected	5	3.10	3	1,381.42				
On hand June 30, 1944	1	15.20	2	2.00	2	24.17	2	2,205.95
<b>Marihuana:</b>								
On hand July 1, 1943			1	1,000.00			15	94,214.65
Received	7	4,618.46	3	7,704.86	723	1,065.00	94	885,184.09
Reopened								
Allowed	4	229.45	3	3,465.00	722	1,063.00	106	471,895.93
Rejected	3	4,386.01	6	8,239.86	1	2.00	1	7,390.00
On hand June 30, 1944							2	202.81
<b>Silver:</b>								
On hand July 1, 1943			2	315.91	2	11,673.58		
Received			36	3,633.35				
Reopened								
Allowed			35	3,462.27	1	10,290.87		
Rejected					1	1,382.71		
On hand June 30, 1944			3	486.90				
<b>Coal:</b>								
On hand July 1, 1943	12	8,819.33	116	59,925.60			30	6,616.97
Received	136	18,043.62	434	349,748.31			228	62,643.90
Reopened	1	7,944.65	2	1,161.54				
Allowed	136	18,383.45	415	350,132.05			250	68,706.49
Rejected	9	18,048.59	115	35,318.63			1	433.28
On hand June 30, 1944	4	376.55	22	15,894.77			7	7,122.18
<b>Sugar:</b>								
On hand July 1, 1943	69	96,292.31						
Received	425	12,905,973.44	1	43.04			1	60,545.69
Reopened	3	32.07						
Allowed	443	482,539.17	1	43.04			1	60,545.69
Rejected	28	12,307,855.98						
On hand June 30, 1944	20	11,901.67						
<b>Total:</b>								
On hand July 1, 1943	1,213	1,440,046.61	654	831,371.84	593	282,077.37	166	143,300.89
Received	5,280	\$4,082,940.57	3,252	1,331,502.39	9,483	458,927.29	3,289	877,642.63
Reopened	40	59,542.36	16	29,333.74	19	2,167.05	2	179.21
Allowed	4,868	1,446,520.30	3,039	1,266,126.63	9,229	346,230.51	1,294	282,634.67
Rejected	534	13,008,794.73	344	770,147.27	427	186,137.84	51	25,028.85
On hand June 30, 1944	1,043	478,123.51	539	155,933.97	439	211,313.46	102	43,269.15

**Credit cases.**—There were 840 credit cases, involving \$485,152, on hand July 1, 1943; 7,607 cases, involving taxes of \$7,798,020, were received during the year. A total of 7,780 cases, involving \$7,909,087, was disposed of. At the close of the year, 667 cases, involving \$374,085, remained for adjustment.

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

*Claims for refund or payment with respect to processing taxes received and disposed of during the fiscal year 1944*

	Revenue Act of 1936					
	Section 602		Title VII		Grand total	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1943.....	1	\$20,000.00	3	\$1,725,213.30	4	\$1,745,213.30
Received.....			1	3,101.14	1	3,101.14
Reopened.....	3	5,165.24	28	86,048.62	31	90,213.86
Total to be disposed of.....	4	25,165.24	32	1,813,363.06	36	1,838,528.30
Allowed.....	3	5,165.24	29	88,149.76	32	93,315.00
Rejected.....						
On hand July 1, 1944.....	1	20,000.00	3	1,725,213.30	4	1,745,213.30

### ALCOHOL TAX UNIT

Collections of liquor taxes, representing receipts from excise taxes, rectification tax, floor stocks taxes, bottle or container stamps, and special or occupational taxes, amounted to \$1,618,775,156 during the fiscal year 1944, compared with \$1,423,646,456 in the preceding year, an increase of \$195,128,700, or 13.7 per cent. This increase was due largely to higher tax rates, to a greater volume of withdrawals of fermented malt liquors, and to the fact that the collections on imported distilled spirits more than offset the decrease in collections on domestic distilled spirits.

The collections from all liquor tax sources consisted of \$1,014,282,924 from distilled spirits (an increase of 9.8 per cent), \$37,324,467 from wine (a decrease of 0.2 per cent), and \$567,167,765 from fermented malt liquor (an increase of 22.6 per cent). Taxes collected from distilled spirits were 62.7 per cent of the total liquor tax receipts in the fiscal year 1944, 64.9 per cent in 1943, and 62.1 per cent in 1942. 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 amounted to \$899,436,785, an increase of 15 per cent. The rate per tax gallon on distilled spirits was increased from \$6 to \$9, effective April 1, 1944. Collections from the excise tax on wines, cordials, etc., for the fiscal year were \$34,095,361, an increase of 1.3 per cent. The increases in rates on all still and sparkling wines, etc., effective April 1, 1944, included increases on still wines from 10 cents, 40 cents, and \$1 a wine gallon, depending on alcoholic content, to 15 cents, 60 cents, and \$2 a wine gallon, respectively, and increases on sparkling wines from 5 and 10 cents per half-pint unit, depending on whether artificially or

naturally carbonated, to 10 and 15 cents, respectively. Collections from the excise tax on fermented malt liquors for the fiscal year were \$559,151,628, an increase of 22.7 per cent. The tax rate was increased from \$7 to \$8 a barrel, effective April 1, 1944.

With the establishment of new liquor tax rates on April 1, 1944, a floor stocks tax was imposed on all stocks of tax-paid liquor held on that date and intended for sale, or for use in the manufacture or production of any article intended for sale. The floor stocks tax rates applying to the various kinds of liquor were equal to the respective increases in tax rates.

Because of war requirements, the demand for industrial alcohol continued to increase during the year. Under statutory amendments accomplished by the Acts of January 24, 1942, and March 27, 1942, beverage distillers engaged in the production of high-proof spirits for industrial purposes and where necessary transferred 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, 1944, the following premises and proprietors were qualified to engage in the production, distribution, or use of alcohol and alcoholic liquors:

	Number
<b>Industrial alcohol:</b>	
Industrial alcohol plants.....	71
Industrial alcohol denaturing plants <sup>1</sup> .....	83
Industrial alcohol bonded warehouses.....	89
Bonded dealers in specially denatured alcohol.....	37
Bonded manufacturers using specially denatured alcohol.....	4,076
Hospitals, laboratories, and educational institutions using tax-free alcohol.....	6,846
<b>Distilled spirits:<sup>2</sup></b>	
Registered distilleries.....	133
Fruit distilleries.....	124
Internal revenue bonded warehouses.....	250
Distillery denaturing bonded warehouses.....	2
Rectifying plants.....	223
Tax-paid bottling houses.....	85
<b>Wines:</b>	
Wineries.....	859
Bonded wine storerooms.....	73
Bonded field warehouses.....	25
<b>Fermented malt liquors: Breweries</b> .....	463
<b>Beverage dealers:</b>	
Retail malt liquor dealers.....	112,350
Retail liquor dealers.....	229,317
Wholesale malt liquor dealers.....	8,463
Wholesale liquor dealers.....	6,512
Importers.....	1,298
<b>Others:</b>	
Users of distilled spirits in the manufacture of nonbeverage products.....	1,108
Bottle manufacturers.....	67
Vinegar plants using vaporizing process.....	15
Carriers.....	418

<sup>1</sup> Includes 15 denaturing plants established in connection with registered distilleries.

<sup>2</sup> Lesses were as follows: Registered distilleries, 4; tax-paid bottling houses, 4; rectifying plants, 6.

**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 with the supervision of the Statistical Section. In addition to the preparation of procedure and statistics concerned directly with the Alcohol Tax Unit, the Unit furnishes war agencies current statistical data concerning industrial alcohol and other liquors. Special reports 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 in connection with hearings before a Subcommittee of the Committee on the Judiciary, United States Senate (S. Res. 206—A Resolution Authorizing an Investigation of the Alcoholic Beverage Industry). Considerable work was devoted to the preparation of statistical reports for war agencies. Statistical tables covering the operations relating to distilled spirits, fermented malt liquors, and wines, and enforcement activities are contained in the appendix. 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.

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

*Distilled spirits.*—Distilled spirits, excepting brandy and rum, were not produced for beverage purposes during the fiscal year 1944, such production having been discontinued on October 8, 1942. Production of rum and brandy in the fiscal year 1944 totaled 23,804,845 tax gallons, a decrease of 40.4 percent from the total of 39,916,974 tax gallons of whisky, rum, gin, and brandy produced in the fiscal year 1943. Compared with the fiscal year 1943, rum production decreased by 101,770 tax gallons, or 4.4 per cent, while brandy production increased by 4,968,485 tax gallons, or 29.9 per cent. The production of rum was used principally for industrial purposes.

Tax-paid withdrawals of domestic distilled spirits, including alcohol, decreased from a total of 136,836,551 tax gallons in the fiscal year 1943 to 90,463,887 tax gallons in the fiscal year 1944, or 33.9 per cent. Tax-paid withdrawals of whisky amounted to 58,832,992 tax gallons, a decrease of 33.1 per cent. The withdrawals of bottled-in-bond whisky amounted to 9,330,081 tax gallons, or 15.9 per cent of total tax-paid withdrawals of whisky.

Withdrawals of distilled spirits for tax-payment are permitted in packages and tank cars and by pipe line direct from distillery cistern rooms. During the fiscal year, tax-paid withdrawals direct from distilleries were as follows: In packages, 62,063 tax gallons; in tank cars and by pipe line, 351,239 tax gallons. A total of 84,285,189 tax gallons was withdrawn on payment of tax during the fiscal year (see table 69), of which 83,870,885 tax gallons were withdrawn from internal revenue bonded warehouses and 1,002 tax gallons from export storage warehouses. Withdrawals from internal revenue bonded warehouses consisted of 65,130 tax gallons from tanks, 7,963,686 tax gallons in cases, and 75,842,069 tax gallons (including 1,416,344 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 361,559,629 tax gallons, of which 348,646,381 tax gallons were whisky. This represented a decrease during the year of 17.7 per cent for total stocks and 17.9 per cent for whisky stocks.

*Rectified spirits.*—The production of rectified distilled spirits and wines decreased from 70,124,821 proof gallons in the fiscal year 1943 to 67,686,405 proof gallons in the fiscal year 1944, or 3.5 per cent. The quantity of rectified whisky produced decreased from 60,794,623 proof gallons to 57,862,477 proof gallons, or 4.8 per cent. The production of cordials and liqueurs increased from 3,965,502 proof gallons to 3,985,429 proof gallons, or 0.5 per cent. The production of gin decreased from 2,965,280 proof gallons to 898,304 proof gallons, or 69.7 per cent. The production of brandy increased from 1,361,541 proof gallons to 1,515,052 proof gallons, or 11.3 per cent.

*Fermented malt liquors.*—Tax-paid withdrawals of fermented malt liquors increased from 68,636,434 barrels in the fiscal year 1943 to 76,969,764 barrels in the fiscal year 1944, or 12.1 per cent. The percentage of beer withdrawn by pipe line for bottling increased from 59.9 per cent of the total in 1943 to 61.4 per cent during the current fiscal year.

*Wines.*—Production of still wine (total removals from fermenters) increased from 195,224,785 gallons in the fiscal year 1943 to 264,852,885 gallons in the fiscal year 1944. Tax-paid withdrawals of still wine aggregated 84,672,638 gallons, or a decrease of 21.9 per cent from the previous year. The withdrawals of domestic sparkling wines increased by 22.2 per cent, and tax-paid withdrawals of domestic vermouth produced at wineries increased from 2,210,457 gallons to 2,586,489 gallons, or 17.0 per cent.

*FIELD INSPECTION DIVISION.*—The Field Inspection Division was organized to inspect and make recommendations for the coordination and improvement of the various permissive and administrative activities in the 15 supervisory districts. The division devises and recommends plans and methods for increased efficiency and economy; supervises the installation of new procedures and the conduct of educational programs; determines the adequacy and suitability of office space and equipment; makes recommendations relative to the judicious expenditure of public funds; and assists district supervisors in problems of organization, management, and proper utilization of the services of personnel.

A group of specially trained field examiners, operating directly from the Washington office, make frequent inspections of the field offices for the purpose of improving efficiency in the determination and collection of the liquor taxes. Field examiners, in their inspection of field offices, review reports, documents, functions, and duties of personnel for the purpose of reporting to the Commissioner compliance with law, regulations, and policy. These officers, as a result of their personal relationship with supervisory and other field employees, obtain their particular views and recommend helpful suggestions for the improvement of the Service.

During the year schools of instruction for storekeeper-gaugers and junior inspectors were organized and the systematic and regular

training of these officers was begun. A manual for junior inspectors was prepared as a comprehensive reference book for these officers in the performance of their duties. As a consequence of a number of changes adopted, the work of the field offices was simplified and their efficiency increased. However, the amount of supervision required remained at a high level because of the additional duties resulting from emergency laws and regulations which were adopted to provide sufficient production and storage of alcohol for the successful prosecution of the war. During the past fiscal year a total of 335,771 inspections were made by field offices. This represents an increase of 66,754 inspections, or 24.8 per cent, over the previous year.

The division is responsible for approval or disapproval of applications, notices, bonds, and other qualifying documents filed in connection with the establishment and operation of industrial alcohol plants, bonded warehouses and denaturing plants, distilleries, fruit distilleries, distillery denaturing bonded warehouses, internal revenue bonded warehouses, rectifying plants, tax-paid bottling houses, and vinegar factories using the vaporizing process. Final review and acceptance are made of qualifying documents submitted in connection with the establishment and operation of bonded field warehouses, bonded storerooms, bonded wineries, and breweries.

Administrative examination of applications, notices, bonds, consents of surety, plats, plans, and other documents required by law and regulations filed in connection with new establishments, changes in premises and equipment, and discontinuances totaled 22,191. During the year, 160 new establishments were approved and 287 were discontinued.

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

The Laboratory Division performs all of the chemical work for the Bureau of Internal Revenue and analyzes samples of narcotics submitted by officers of the Bureau of Narcotics. The Washington laboratory also assists State alcoholic beverage control boards and police departments. It collaborates with the Department of Agriculture relative to the official adoption of methods of analysis for alcoholic beverages. The War Production Board, Office of Price Administration, Defense Supplies Corporation, and Rubber Reserve Corporation frequently confer with members of the division relative to production, use, storage, and transportation of alcohol and products derived therefrom. The chemists of all the laboratories frequently appear in court and at Bureau hearings as expert witnesses.

The Washington laboratory is primarily concerned with basic problems, such as the development and modification of methods of analysis for the great variety of products submitted and the formulation of denatured alcohol.

The activities of the Washington laboratory include the examination of formulae, samples, and processes in which denatured alcohol is used. Processes used in distilleries, industrial alcohol plants, wineries, breweries, and rectifying plants are reviewed in the laboratory. For the Miscellaneous Tax Unit, the laboratory examines samples of oleomargarine, cheese, butter, spreads, lubricants, soap, and cosmetics.

One of the special problems of the Washington laboratory during the past year was the examination of samples which were imported as whisky, wine, or gin, but which did not conform to the definitions of the Federal Alcohol Administration Act for such products, and proper labeling was required.

The following articles were prepared in the Washington laboratory for the information of the field offices: Raisins and Raisin Wine; Grape Concentrates and Other Concentrates for Winemaking; and Sugar Solutions for Winemaking.

The branch laboratories receive most of the samples taken by Bureau and narcotic officers for enforcement purposes. They also analyze high wines shipped for redistillation, and alcohol stored for the Defense Supplies Corporation. The chemists serve as technical advisors to the district supervisors and as instructors to inspectors' classes. They inspect breweries, wineries, distilleries, rectifying plants, and places seized by enforcement officers. Although routine activities consume the larger part of their time, many methods now used have been developed by field chemists and many valuable suggestions are made by them.

The branch laboratories received 73,158 samples, which is 10,432 more than the preceding year. The field chemists spent 779.3 days in court and 377.3 days in inspections, making a total of 1,156.6, which is 13.9 days less than the preceding year. Of the samples examined in the field, 21.9 per cent were narcotics.

The laboratory in Washington, D. C., received 8,004 samples, which is 2,114 more than the preceding year. There were 34 days spent in court and inspections, a decrease of 28 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 and wines, and recommends the action to be taken thereon; acts on claims for drawback (refund) of internal revenue taxes paid on distilled spirits used in the production of certain nonbeverage products, and on alcohol used in the manufacture of flavoring extracts and medicinal preparations, stills, distilled spirits, and wines 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 etamps, 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 862 assessment lists, consisting of 14,444 items totaling

\$3,020,730, entered by the Alcohol Tax Unit, and 326,381 items aggregating \$210,789,484, entered by the collectors, as follows:

Assessments				
	Tax	Interest	Penalties	Total
Listed by collectors	\$208,197,984.45	\$23,539.30	\$2,547,958.44	\$210,789,484.19
Advance payments	107,718,964.63	23,839.30	2,537,286.78	110,279,760.71
Balance to be collected	100,479,021.82		20,721.66	100,509,743.48
Listed by Alcohol Tax Unit	2,477,085.31		548,644.78	3,020,730.09
Total available for collection	102,956,107.13		574,346.44	103,530,453.57

Reports received and reviewed for tax liability

Kind	Number of reports received	Number reports tax found to be due	Amount
Qualified dealers	9,371	9,371	\$2,292,761.58
Licet dealers	9,927	3,464	974,737.05
Total	19,298	12,835	3,267,498.58

Claims—Number received and disposed of during year

	Redemption of stamps	Refund	Abatement	Uncollectible	Total	Amount
On hand July 1, 1943	170	3,668	895	62	4,795	\$10,009,967.02
Received during year	2,005	11,441	2,649	2,484	18,679	6,401,442.62
Total	2,175	15,109	3,544	2,546	23,374	16,411,409.65
Allowed	1,354	13,036	2,192	2,416	18,998	13,839,556.35
Rejected	227	875	317	11	1,130	1,149,449.39
On hand June 30, 1944	594	1,498	1,035	119	3,246	1,422,404.00
Total	2,175	15,109	3,544	2,546	23,374	16,411,409.65

Claims for drawback of tax on products exported allowed during year

Kind	Number received	Amount allowed
Alcohol used in flavoring extracts, toilet and medicinal preparations exported	530	\$397,456.89
Distilled spirits and wines bottled for export	965	215,999.08
Bills exported	3	66.00
Total	1,498	613,522.57

Claims for drawback of tax on distilled spirits used in nonbeverage products received and disposed of during year

	Number	Amount
On hand July 1, 1943	159	\$167,943.16
Received during year	3,925	14,045,409.57
Total	4,084	14,213,352.73
Allowed	3,027	12,358,793.11
Rejected	268	943,555.28
On hand June 30, 1944	199	961,055.84
Total	4,094	14,253,403.73

Claims for remission of tax on distilled spirits and wines received and disposed of during year

Kind	Number	Tax gallons
Distilled spirits:		
Allowed	1,891	525,744.90
Rejected	110	4,337.20
Total	2,001	530,082.00
Wines:		
Allowed	358	2,920,632.60
Rejected	151	123,681.86
Total	509	3,044,314.46

Offers in compromise—Internal revenue laws.—On hand at the beginning of the fiscal year were 685 offers in the amount of \$73,205. There were received 7,268 offers, aggregating \$413,195, and 6,944 offers totaling \$386,127 were accepted, 488 offers totaling \$46,472 were rejected, 251 offers were returned to the district supervisors for further investigation, leaving 270 offers, aggregating \$11,231, on hand at the end of the fiscal year.

Offers in compromise—Federal Alcohol Administration Act.—There were 14 offers in the amount of \$16,550 on hand at the beginning of the year. During the year, 141 offers amounting to \$48,000 were received; 147 offers totaling \$60,350 were accepted, and 6 offers aggregating \$3,500 were rejected, leaving 2 offers in the amount of \$700 on hand at the end of the fiscal year.

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

Permits.—The number of outstanding basic permits of all classes has again shown a decrease, declining from 13,547, the number in effect on July 1, 1943, to 12,913 on June 30, 1944.

The United States Circuit Court of Appeals for the Second Circuit, in a decision rendered on June 5, 1944, upheld the action of the district supervisor and the deputy commissioner in annulling the wholesaler's basic permit held by Thomas J. Molloy & Co., Inc., of New York, on the ground that such permit was procured through fraud, misrepresentation, and concealment of material fact. This has been regarded as a test case, and action in a number of similar instances, which has been withheld pending the final adjudication of this case, will now go forward.

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, 1944:

Basic permits under the Federal Alcohol Administration Act amended, issued, terminated, and in effect for the fiscal year ending June 30, 1944

	Wholesale dealers	Wine producers and blenders	Wine blend- ers	Distill- ers	Recti- fiers	Ware- housing and bottling	Im- porters	Total
In effect June 30, 1943.....	10,247	1,063	97	345	277	519	1,009	13,547
Amended.....	788	44	8	16	22	24	126	1,027
Issued.....	1,893	160	20	93	82	127	542	2,617
Terminated.....	2,431	257	41	53	43	158	268	3,251
(a) Canceled.....	2,085	242	41	36	35	131	239	2,799
(b) Automatically termi- nated.....	333	7		17	7	26	33	423
(c) Revoked.....	3	4					4	11
(d) Annulled.....	2						2	2
(e) Suspended.....	8	4				1	2	16
In effect June 30, 1944.....	9,409	956	76	385	316	488	1,283	12,913

**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 certificate of exemption from label approval covering such products. Because of war conditions and increasing merchandise shortages, the volume of label applications received during the year declined somewhat from the number received in the preceding year. However, an increased amount of work was necessitated due to the fact that, in an effort to relieve the shortages, members of the industry have undertaken to bring in all kinds of products from foreign countries. Specific labeling problems were presented in connection with a great many of these products, and extensive correspondence, as well as a large volume of analytical work on the part of the laboratory, was necessary before the proper labeling of such merchandise could be achieved.

The principal problem in connection with labeling during the report period resulted from the importation of distilled spirits products from certain countries in Central and South America and certain islands in the West Indies. It was found that the standards in these countries varied so greatly from those administered by the Bureau, and governmental supervision of production and packaging was so limited, that it was necessary to instruct collectors of customs to withhold the release of all lots of distilled spirits products imported from some of these countries until representative samples could be taken and submitted to the laboratory for examination. Following such examination, customs collectors have been advised as to the nature of the product and the changes which would be necessary in the original labeling of the packages before the merchandise might be released. In this manner, it has been possible to prevent consumer deception in connection with these imported products, which apparently otherwise would have been quite extensive. Producers in these countries undertook to ship large quantities of gin and imitation whisky into the United States but, in most instances, it was found that the alleged gin was not produced in such manner as to meet

American standards and the so-called imitation whisky was colored spirits without any recognizable whisky flavor. Exportation of tequila and habanero, two native Mexican drinks, has been greatly increased during this period, but little difficulty has been experienced with these products.

The following table reflects the activity during the fiscal year 1944 with respect to applications for label approval or exemption:

Label activity

	Applications incoming		Certificates outgoing			Total
	Approv- als	Exemp- tions	Approv- als	Exemp- tions	Disap- provals	
<b>DISTILLED SPIRITS</b>						
Domestic.....	8,828	204	7,177	181	1,015	8,378
Imported.....	3,380		2,508		540	3,048
Total.....	12,208	204	9,685	181	1,555	11,421
<b>WINES</b>						
Domestic.....	12,217	115	10,470	75	797	11,342
Imported.....	2,485		2,000		358	2,358
Total.....	14,702	115	12,470	75	1,155	13,700
<b>MALT BEVERAGES</b>						
Domestic.....	526		405		25	430
Imported.....	97		77		18	96
Total.....	623		482		43	526
Grand total.....	27,533	319	22,637	256	2,753	25,646

Applications on hand at end of fiscal year.....	541
Applications returned without action.....	2,757
Incoming communications.....	3,446
Outgoing communications.....	4,170

**Advertising.**—In the enforcement of the advertising regulations promulgated under the Federal Alcohol Administration Act, the division reviewed 84,320 advertisements appearing in 22,148 publications, and took appropriate regulatory action in 1,685 cases involving various types of irregularities. Six cases involving violations of the advertising provisions of the statute were closed upon the acceptance of appropriate offers in compromise. Radio continuities numbering 20,650, and 3,034 pieces of point-of-sale advertising material, were also reviewed.

During the period covered by this report, the Bureau has noted an increasing tendency on the part of alcoholic beverage advertisers to devote their space to public interest themes, such as appeals to the public to purchase war bonds, donate blood to the Red Cross, save waste kitchen fats, or perform other equally patriotic public services. While the provisions of Treasury Decision 5051, adopted in 1941, prohibit the use in advertisements, as well as on labels, of reference to or pictorial representations of the American armed forces, no objection has been made to the use of such references or illustrations in public-interest advertisements which contain no mention of alcoholic beverages and only carry the relatively inconspicuous signature of the responsible advertiser.

**Trade practice.**—As a result of numerous proceedings instituted during this and the preceding year, basic permits were revoked in

5 cases, suspended for periods ranging from 14 days to 6 months in 9 cases, and annulled in 2 cases. The violations charged in approximately 57 per cent of the suspension or revocation cases involved sales of alcoholic beverages at prices in excess of ceilings established under the Emergency Price Control Act and regulations thereunder which were violations of a Federal law relating to liquor and, therefore, violations of the terms and conditions of the basic permits involved. The balance involved violations of the labeling provisions of the Act and of the Internal Revenue Code. The acceptance of offers in compromise from permittees was authorized in 147 cases in which violations of the Federal Alcohol Administration Act were involved.

*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, 111 applications were reviewed and acted upon, as compared with 51 during the previous year. The increase in this activity apparently results from a number of consolidations which have taken place within the industry.

**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, a total of 6,801 illicit stills, 2,427,649 gallons of mash, 1,553 automobiles and trucks, 78,840 gallons of illicit liquors, and 135,791 gallons of tax-paid liquors were seized. The appraised value of the property seized was \$2,819,851. The number of persons arrested for liquor law violations totaled 11,525.

During the year, 11,585 persons were recommended for prosecution in Federal courts in Alcohol Tax Unit cases, an increase of 1,437 as compared with the fiscal year 1943; 7,462 persons were indicted; 6,023 defendants were convicted; and on June 30, 1944, 6,709 persons were awaiting grand jury or trial action for internal revenue liquor law violations, an increase of 307 from June 30, 1943.

During the past year, 82 applications for pardon and 993 applications for parole were examined and reports submitted.

*Transportation of liquor into dry territory.*—As a result of the enforcement of the Liquor Enforcement Act of 1936 relating to the introduction of tax-paid liquors into dry States, 69 vehicles and 1,688 gallons of tax-paid liquors valued at \$69,289 were seized; 97 persons were arrested, and 76 defendants were indicted and convicted.

*Floor stocks tax violations.*—There were 2,681 floor stocks tax cases perfected during the fiscal year, which involved the seizure of 61,705 gallons of tax-paid liquor valued at \$717,457. Taxes and penalties amounting to \$1,049,456 were recommended for assessment in these cases. Offers in compromise in the amount of \$1,255,378 in lieu of criminal and/or civil liabilities were accepted by the Department of Justice.

*Federal Alcohol Administration Act violations.*—Offers in compromise totaling \$1,700,850 in lieu of criminal and civil liabilities were accepted by the Department of Justice from 45 breweries for subsidizing retail outlets in violation of the Federal Alcohol Administration Act.

*Violations of internal revenue laws and Federal Alcohol Administration Act resulting from shortage of distilled spirits.*—The War Production

Board order which prohibited the production of distilled spirits for beverage purposes on and after October 8, 1942, the self-imposed industry rationing system, and hoarding by dealers gradually brought about a shortage of beverage spirits available for public consumption. The shortage began to be acute about September, 1943, and by January, 1944, it was practically impossible for consumers to find whisky on the shelves of retailers. This shortage of distilled spirits resulted in large-scale violations of the internal revenue laws and the Federal Alcohol Administration Act. In this connection, investigations of 3,804 taxpayers and permittees were undertaken during the fiscal year. These investigations related largely to the falsification of Record 52 by wholesalers and to violations of the terms and conditions of permits under the Federal Alcohol Administration Act.

There were 548 cases submitted to United States attorneys with recommendations for the prosecution of 1,174 persons. Federal grand juries returned 216 indictments involving 485 persons, 175 defendants were convicted, and 55,712 gallons of tax-paid spirits valued at \$683,234 were seized.

**ADMINISTRATIVE DIVISION.**—This division is responsible for the coordination of personnel requirements and the administrative control of personnel actions for the Unit, the maintenance of personnel records for organization and control purposes, the review of efficiency ratings, departmental and field, the maintenance of administrative and permissive files, and the supervision of the messenger service. It determines the field requirements for space, supplies, and equipment, including Government-owned automobiles, the acquisition and disposition of seized property, the control of expenditures, the preparation of estimates, and the allotment of appropriated funds.

#### TECHNICAL STAFF

The Technical Staff acts as the appellate agency within the Bureau of Internal Revenue in the determination of income, profits, estate, and gift tax liability. It is an independent organization responsible to the Commissioner and operates under his supervision. Its work relates, in general, to the classes of taxation which fall within the jurisdiction of The Tax Court of the United States. The Staff consists of an administrative office in Washington and 10 field divisions comprising 35 local offices distributed throughout the United States. The principal duties of these field divisions are (1) to determine for the Commissioner the liability of taxpayers who have protested the findings of the internal revenue agent in charge before any petition has been filed with The Tax Court of the United States, and (2) to consider proposals submitted by taxpayers to settle cases docketed by The Tax Court. In performing these functions the heads of the Staff field divisions act as the exclusive representatives of the Commissioner in cases within their territorial jurisdiction, except that all stipulated agreements in docketed cases must be concurred in by representatives of the Chief Counsel for the Bureau, acting as division counsel.

*Field operations.*—The work of the 10 field divisions of the Technical Staff falls into two main classifications: (1) protested income, profits, estate, and gift tax cases not before The Tax Court of the United States, comprising cases in the pre-90-day status, cases in the 90-

day status, and cases involving overassessments and claims; and (2) cases docketed and pending before The Tax Court. The statistical data showing the work accomplished by the Staff field divisions are summarized in table 104 on page 189.

On July 1, 1943, there were 3,432 cases on hand not docketed before The Tax Court of the United States which were awaiting Staff action, and 588 such cases awaiting action by taxpayers on statutory deficiency notices directed or sustained by the Staff, making a total of 4,020 nondocketed cases on hand in the Staff field divisions at the beginning of the fiscal year. The net receipts of such cases during the year, after adjustments for transfers and cases returned to the internal revenue agents in charge without action, amounted to 6,845 cases. In disposing of nondocketed cases, 3,953 were settled by agreement; 751 were closed and the deficiency assessed after issuance of the statutory notice, no petition having been filed with The Tax Court; 315 overassessment and claims cases were closed without agreement; and petitions were filed with The Tax Court in 1,461 cases. The total dispositions of nondockets numbered 6,430, leaving 4,385 on hand June 30, 1944, composed of 3,788 awaiting Staff action and 597 awaiting taxpayers' action on statutory notices.

With respect to docketed cases, 3,479 were on hand at the beginning of the fiscal year and dockets received during the year numbered 3,278. Of the total number of dockets, 1,912 were settled by stipulated agreement, 180 were dismissed by The Tax Court, and 927 were tried on their merits, leaving a balance of 3,738 dockets on hand June 30, 1944.

Staff records show that the Staff field divisions directed the issuance of 2,080 statutory deficiency notices, and that 35 per cent of those cases in which the Staff directed or sustained the statutory notice were not petitioned to The Tax Court.

The filing of applications for general relief under section 722 of the Code made applicable retroactively to taxable years beginning after December 31, 1939, has materially slowed down the closing of corporate cases for such years. It is probable that this phase of the work, together with the volume of difficult excess profits tax cases, will cause some increases in Staff inventories for several years to come. Striking results of the decentralized procedure are that for over five years of full operation approximately one-third of all statutory notices directed or sustained by the Staff field divisions are defaulted in that no petition is filed with The Tax Court; in cases handled by the Staff in nondocketed status, only 1 in 8 is tried before The Tax Court, and litigating results show that over half of the tax in controversy in the dockets which are tried is upheld by The Tax Court.

There was an increase of 365 during the year in the Staff's inventory of nondocketed cases. An analysis of the detailed reports shows that this difference is caused by an increase in nondocketed cases involving deficiencies in the war excess profits tax. The major portion of the increase during the year in the pending total deficiency in tax is also due to the same cause. See table 104 (Part I) on page 189. However, an interesting situation appears to be developing with respect to the nondocketed excess profits tax cases, of which only a relatively small number have as yet reached the Staff. The overpayments claimed in the excess profits tax cases now pending before the Staff are greatly

in excess of the deficiencies proposed therein. This situation is, without doubt, due to the filing of claims for relief under section 722 of the Internal Revenue Code. Whereas all nondocketed receipts by the Staff of income and profits tax cases during the fiscal year 1943 contained refund claims aggregating in amount about 15 per cent of the total deficiencies proposed, the receipts during the fiscal year 1944 show refunds claimed in excess of 60 per cent of such total deficiencies.

*Coordination of field activities.*—The activities of the 10 Staff field divisions are supervised and coordinated by a central group in the Washington headquarters office. This group, comprised of several coordinators, each with one technical advisor as chief assistant and other technical employees, operates under the direction of the Commissioner, through the head of the Staff. All determinations of the field divisions are post-reviewed in Washington, including decisions in unagreed cases as well as settlements. In this way field activities are analyzed in detail and suggestions made for the future guidance of field offices. General operating policies are determined in Washington both as to technical matters of general interest and as to matters of administrative practice. The headquarters office is responsible for establishing the proper procedure for the handling and control of cases in the field in conformity with the procedure in effect in other offices of the Bureau. Records are maintained for reference purposes and quarterly reports of the work of the divisions are examined and consolidated in Washington. Details and transfers of personnel between divisions are arranged in the Staff headquarters office.

*Compromises, extensions, and closing agreements.*—The field divisions of the Technical Staff handle 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 are involved. The head of each division has final authority to reject any such offer or to recommend that it be accepted by the Commissioner. All rejections are post-reviewed by the Staff headquarters office in Washington, which also assists in coordinating field procedure and determining operating policy in compromise matters. The headquarters office also considers applications for extensions of time for the payment of income taxes, and reviews final closing agreements executed under section 3760 of the Internal Revenue Code.

On July 1, 1943, there were 453 compromise cases on hand; 783 were received, and 817 closed during the year, leaving 419 on hand June 30, 1944. There were 6 extensions of time cases on hand at the beginning of the year; 232 were received and 234 disposed of, leaving 4 such cases on hand at the close of the year. Final closing agreement cases on hand July 1, 1943, numbered 5; 204 were received and 194 disposed of, leaving a balance of 15 on hand June 30, 1944. A summary of the work done on these types of cases is shown in table 105 on page 190.

#### OFFICE OF THE CHIEF COUNSEL

The activities of the office of the Chief Counsel for the Bureau of Internal Revenue include the defense of all Federal tax cases appealed to The Tax Court of the United States; the review of refunds, credits, and abatements in excess of \$20,000; consideration of various ad-

ministrative and internal revenue tax matters referred to that office by the Secretary of the Treasury, the Commissioner of Internal Revenue, and other officials of the Treasury Department and the Bureau of Internal Revenue in Washington and in the field. They include also the preparation, at the request of the Department of Justice or of the United States attorneys, of data for use in the prosecution or defense of tax cases (civil and criminal) in suit, and compliance with requests for assistance in such cases; and the preparation, revision, and review of regulations, Treasury decisions, mimeographs, and rulings for the guidance of the officers and employees of the Bureau of Internal Revenue and others concerned. The office is made up of the Chief Counsel's Committee, the Engineers and Auditors Section, and eight divisions, viz, Alcohol Tax, Appeals, Civil, Claims, Interpretative, Legislation and Regulations, Penal, and Review. A detailed statement, in statistical form, of the work handled by certain of the divisions will be found in the statistical tables in the appendix under the heading "Office of Chief Counsel."

**CHIEF COUNSEL'S COMMITTEE.**—The committee, consisting of three members, serves in an advisory capacity to the Chief Counsel and his principal assistants, who refer to it cases from all divisions of the office. The committee considers these cases and makes written recommendations as to their proper disposition. The committee is also charged with the final review of cases involving compromises and closing agreements previous to their being sent to the Secretary of the Treasury for his approval, and with the consideration of claims for reward under section 3463 of the Revised Statutes and section 3792 of the Internal Revenue Code. At the beginning of the fiscal year 1944 the committee had on hand (exclusive of reward claims) 41 cases; during the year it received 3,298 and closed 3,275, leaving 64 pending at the close of the year.

Claims for reward for information relative to violations of internal revenue laws were filed and disposed of during the year as follows: Pending July 1, 1943, 533; presented or reopened during year, 231; disposed of during year, 212; pending June 30, 1944, 552. Of the claims disposed of, 62 were allowed in a total sum of \$77,209 and paid during the fiscal year. The claims pending at the end of the year are awaiting the closing of the tax cases to which they relate, the receipt of recommendations of the field officers of the Bureau, or administrative action in Washington.

**ENGINEERS AND AUDITORS SECTION.**—The Engineers and Auditors Section, consisting of a group of engineers, accountants, and auditors, operating directly under the Chief Counsel, furnishes technical advice and assistance to the respective divisions, particularly in litigated cases, and to the Department of Justice, in connection with cases involving engineering and auditing problems principally in the fields of valuation and depreciation. During the year the section rendered such assistance in 159 cases.

**ALCOHOL TAX DIVISION.**—This division handles the legal work arising in connection with the administration and enforcement of the internal revenue liquor laws, the provisions (other than those relating to taxes, licenses, and registration) of the internal revenue laws and other statutes, including the Federal Firearms Act and the Act of August 9, 1939, relating to certain firearms; the Federal Alcohol

Administration Act; the Liquor Enforcement Act of 1936, and sections 238, 239, and 240 of the Criminal Code. The work includes the preparation of opinions and briefs relating to assessment, collection, abatement, and refund of liquor taxes and penalties; compromise of civil and criminal liabilities; and the remission or mitigation of forfeitures. The division prepares citations to revoke industrial and denatured alcohol permits, conducts permit hearings and reviews revocation records, and performs similar work in connection with the issuance, suspension, and revocation of permits under the Federal Alcohol Administration Act. It assists the Department of Justice in civil and criminal cases arising under the laws in connection with which its legal work arises; gives legal advice to the Deputy Commissioner of the Alcohol Tax Unit, district supervisors, and other officials on questions involving interpretation or construction of said laws; and reviews all correspondence prepared in the Alcohol Tax Unit involving legal questions.

Work performed by this division, in Washington and in the field, during the fiscal year included preparation of 5,669 memoranda, 181 briefs, 6,570 opinions, 252 libels, and 32 indictments. In connection with alcohol and Federal Alcohol Administration permits, the division prepared 45 denials of applications for permits, 71 notices of contemplated denials of applications, 154 citations for revocation and suspension, and 52 orders in suspension and revocation proceedings, and participated in 187 hearings. Review work included 1,838 case reports, 480 claims of over \$5,000 each, and 7,447 compromise cases. In addition, 135 petitions for remission or mitigation of forfeitures were examined and finally passed upon.

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

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

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

It also handles all cases in which liens for taxes are involved in mortgage foreclosure actions pending in Federal and State courts, and considers all applications for the release of Federal tax liens and the discharge of property from such liens which is permissible under sections 3673, 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 Tax Court of the United States involving refunds of amounts collected under the Agricultural Adjustment Act, as amended. The section has the same jurisdiction and duties in matters involving Titles III, IV, and VII of the Revenue Act of 1936 as have the Civil, Interpretative, Legislation and Regulations, and Review Divisions, and the Reorganization Section and Bankruptcy and Receivership Section of the Claims Division with respect to questions involving income, excess profits, capital stock, estate, and miscellaneous taxes. The section prepares records on review in all cases wherein the Commissioner files petitions for review by the United States circuit courts of appeals of final decisions of The Tax Court of the United States involving refunds of amounts collected under the Agricultural Adjustment Act, as amended. In cases involving such refunds, in which petitions for review are filed by taxpayers, the records are subject to the approval of this section.

The Reorganization Section is charged with the duty of protecting the interests and claims of the United States in proceedings instituted under sections 77 and 77B, Chapters X and XV of the National Bankruptcy Act, as amended, and arrangement proceedings under Chapters XI, XII, and XIII of the Act. In the 1,064 corporate reorganization and arrangement cases closed during the year, claims in the amount of \$12,353,850 were filed and were settled for \$4,878,908.

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 3,948 cases

closed during the year involved claims of \$9,895,218, of which the amount of \$3,399,726 was collected.

The Compromise Section is charged with the prosecution of claims filed by collectors against the estates of deceased taxpayers, against insolvent banks, and in liquidation proceedings, including assignments for the benefit of creditors. At the request of the Department of Justice, the section assists in trials involving the afore-mentioned types of claims.

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

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

The division began the year with 325 cases on hand, received 2,605, and disposed of 2,592, leaving 338 on hand at the close of the year.

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

**PENAL DIVISION.**—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." 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, 615 cases were pending in the Penal Division. New cases in the number of 467 were received, and 528 cases were closed, leaving 554 cases pending on June 30, 1944, a net decrease of 61.

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

In addition to the above work handled by the respective divisions of the office, legal advice and assistance was rendered to the Deputy Commissioner of the Salary Stabilization Unit, regional office heads, and other officials on questions involving the interpretation and construction of the Act of October 2, 1942 (Public Law No. 729, Seventy-seventh Congress, second session), as amended, and the Wages and Salaries Regulations of the Economic Stabilization Director, promulgated with the approval of the President October 27, 1942, which regulations conferred authority upon the Commissioner of Internal Revenue to administer the provisions thereof relating to the stabilization of certain salaries. The legal work performed in connection with the administration and enforcement of the Act and regulations included the preparation of memoranda and opinions relating to the Act, the review of letters involving legal questions, and the preparation of letters for the signature of the Deputy Commissioner and the Commissioner. The year was begun with 444 cases pending, during the year 2,071 new cases were received, 2,359 were disposed of, leaving 156 pending at the close of the year.

#### INTELLIGENCE UNIT

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

During the fiscal year, 1,082 investigations were made of alleged evasion of income and miscellaneous taxes, resulting in the recommendation for prosecution in 280 cases involving 512 individuals. There were 87 individuals tried, of whom 85 were convicted and 2 acquitted. Investigations of these cases resulted in recommendation for assessment of additional taxes and penalties totaling \$45,718,776.

There were 2,684 investigations of applications of attorneys and agents to practice before the Treasury Department, and 42 investigations of charges against enrolled agents and attorneys. These investigations resulted in the disbarment of 6, the suspension of 2, the reprimand of 3, and the rejection of applications of 10.

During the fiscal year, 84 cases of charges against employees of the Bureau of Internal Revenue were investigated, resulting in the separation from the Service of 53 employees and the prosecution of 14, of whom 11 were tried and convicted. There were 133 cases of a miscellaneous nature investigated, resulting in the prosecution of 9. Six were tried and all were convicted.

#### SALARY STABILIZATION UNIT

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

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

	Salary adjustments	Bonus adjustments	Salary and bonus adjustments	Salary rate schedules	Appeals	Trusts	Insurance cases
On hand July 1, 1943.....	16,481	1,416	1,486	925	5,617	( <sup>1</sup> )	( <sup>2</sup> )
Received during year.....	193,616	31,334	26,659	4,853	24,851	629	77
Total to be disposed of.....	210,096	32,750	28,145	5,778	30,468	629	77
Disposed of.....	200,248	31,375	25,868	5,549	27,191	544	56
On hand at end of year.....	9,848	1,375	12,277	229	3,277	85	21

<sup>1</sup> Salary and bonus adjustments will not be shown in the next report. Beginning July 1, 1944, they will be broken down into either salary and/or bonus cases and shown under "Salary adjustments" and "Bonus adjustments."

<sup>2</sup> This type of case was previously handled in the Unit in Washington.

Appeal cases not closed in the regional offices are forwarded to the Salary Stabilization Unit in Washington for final disposition. There are shown below the number of appeal cases received and processed in the Unit for the fiscal year, as well as the number on hand as of June 30, 1944:

Appeals:	
On hand July 1, 1943.....	161
Received during year.....	2,662
Total to be disposed of.....	2,823
Disposed of.....	2,194
On hand June 30, 1944.....	629

The number of applications received in the regional offices have been increasing rather than decreasing. This, no doubt, is due to the shifting of personnel, overtime, new positions being created, and various other factors.

*Important phases of the work of the Unit.*—The year 1944 was the first full fiscal year during which the salary stabilization has operated. The Unit had previously operated in the fiscal year 1943 for the period from October 29, 1942, to June 30, 1943.

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

*Salary rate schedules.*—During the year the Unit issued Com.-Mimeograph SSU No. 53, dated April 3, 1944, which outlined the Unit's policies and requirements for the establishment and approval of salary rate schedules.

The mimeograph contains the basic fundamentals of the operation of a salary rate schedule from the viewpoint of stabilization and is the result of the examination and processing of a great number of salary rate schedule applications. Adherence to the provisions of the mimeograph will, it is believed, result in expedite action on the part of the Unit in the processing of such applications.

*Incentive plans.*—Applications for the payment of additional compensation based on the operation of incentive plans increased during the year, and it appears that many employers are adopting this type of additional compensation for their salaried personnel who have a direct or indirect relationship to the bases of the incentive plan. These plans must be carefully examined for the purpose of determining whether such plans are correlated with the plans for the employees under the jurisdiction of the National War Labor Board and to determine whether the bases for participation in the benefits under the plans are reasonable and proper. Careful analysis of the plans is also necessary to determine whether the standards are proper and what effect the plans have on the cost of production. It is also necessary to determine the effect of the operation of the incentive plan to the increase in pay levels and whether such operation is reasonable and proper under the circumstances.

*Aid in the prosecution of the war.*—Adjustments in salaries based on the grounds that they were necessary to aid in the effective prosecution of the war have become more and more frequent. This type of adjustment calls for serious consideration and careful study of personnel problems, flow of manpower, evaluation of the real need of the adjustment, and priority to be given critical war industries. These types of adjustments are allowable in rare and unusual cases where, in certain war industries, it becomes necessary to obtain personnel, retain personnel, obtain greater production, or improve employee morale.

*Percentage type bonuses.*—The Unit's policy regarding the processing of percentage type of bonuses (percentage of profits, total sales, new business, etc.) was changed by request of the Economic Stabilization Director in order that the policy of the Unit would conform to that adopted by the National War Labor Board. Under this change in policy, percentage type bonus plans are approved where such plans contain a definite or exact method of determining the amount of the profit fund to be distributed, together with a definite plan for the distribution of such fund to the employees covered by the plan. If a bonus plan is approved, payment thereunder may be made without approval even though payments for the current year are greater than the prior-year payments. Where the establishment of the bonus fund or the distribution of such fund is left to the discretion of certain executive employees or committees, such plans are not approved and individual bonuses must be examined under the stabilization policy for fixed bonus amounts.

*Overtime.*—The policy of the Unit in connection with applications for salary increases due to the extension of the workweek is contained in a statement to the public dated July 1, 1943. Under this policy the amount of overtime received by the highest group of wage workers in a particular plant, division, or unit is tapered downward in its application to the higher salaried employees to a point where no overtime compensation is allowed. Employers generally are familiar with this overtime policy and it is believed that such policy permits fair and equitable treatment to the salaried personnel.

#### CONCLUSION

In submitting this report for the fiscal year 1944, during which period collections of internal revenue nearly doubled the previous highest record, it is appropriate to state that in meeting the tremendous increase in work and the many new and complicated problems, the continued cooperation of every branch of the Internal Revenue Service proved invaluable.

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

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APPENDIX

STATISTICAL TABLES

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RECEIPTS FROM INTERNAL REVENUE TAXES

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories.

Districts	Income taxes				Excess profits		Vinson Act (Acts of Mar. 27, 1934, and June 28, 1940, as amended), Navy vessels and Army and Navy aircraft	Unjust enrichment (Title III, Revenue Act of 1936)
	Corporation	Individual	Withheld by employers (20 per cent above exemptions) <sup>1</sup>	Total income taxes	Declared value excess profits	Revenue Acts of 1940, 1941, 1942 as amended		
Alabama	\$23,123,306.02	\$83,082,718.58	\$55,488,087.64	\$161,694,108.24	\$1,105,719.00	\$54,805,639.76		\$772.26
Arizona	3,898,462.46	35,198,157.26	15,243,426.63	54,305,046.35	205,744.29	6,852,463.67		298.97
Arkansas	8,866,047.83	44,411,051.65	14,309,144.87	67,576,243.75	334,611.82	12,004,225.67		2,610.17
First California	192,408,928.06	521,669,261.32	359,104,677.96	1,073,177,707.34	2,636,185.01	234,401,599.97		320.11
Sixth California	104,142,792.43	691,881,306.52	377,869,139.60	1,173,393,241.45	3,814,277.37	877,769,482.82		200.00
Colorado	26,483,617.33	81,420,228.91	35,880,189.88	143,784,036.12	489,019.85	25,012,285.16		136.00
Connecticut	93,114,142.81	235,256,171.71	183,936,020.12	512,306,334.64	704,768.96	288,708,293.82		63.00
Delaware	120,774,681.82	52,793,911.12	62,811,687.24	236,380,279.68	243,478.03	153,605,424.39		29,762.98
Florida	25,771,898.00	168,543,377.20	57,890,787.43	252,206,052.63	2,844,169.32	34,052,167.84		20,687.63
Georgia	43,864,040.74	117,281,161.01	67,269,191.55	228,344,392.90	385,682.87	97,840,532.05		
Hawaii	14,381,779.26	60,696,521.21	40,610,393.73	106,694,694.20		27,445,295.32		111.30
Idaho	6,323,148.28	27,417,127.84	11,524,080.00	45,264,353.12	224,355.48	6,125,185.72		2,705.12
First Illinois	431,662,045.92	627,885,190.75	569,375,034.74	1,628,822,271.41	12,699,755.51	740,454,906.77		6,498.28
Eighth Illinois	25,540,819.24	126,985,052.06	52,945,769.63	202,474,640.93	666,018.09	90,801,066.33		3,940.40
Indiana	75,719,545.98	208,788,035.11	128,141,057.85	407,648,638.87	4,426,058.51	220,359,712.65		167,189.00
Iowa	27,147,310.42	141,928,078.42	42,819,695.96	211,895,084.79	1,183,855.59	49,182,845.05		62,167.63
Kansas	86,173,982.15	99,963,997.22	52,445,799.76	238,603,779.13	1,303,440.85	73,472,853.15		815.29
Kentucky	33,603,639.44	89,655,413.30	43,690,169.45	166,949,122.19	656,566.00	90,525,055.96		
Louisiana	29,818,871.73	109,700,065.65	57,032,054.96	197,120,992.28	860,262.58	45,481,775.75		
Maine	14,635,291.49	43,553,051.63	31,498,173.95	86,586,447.07	535,407.50	143,551,529.99		446.28
Maryland	78,901,398.24	364,954,455.81	308,678,948.17	752,534,802.32	971,626.26	396,374,786.20		5,520.79
Massachusetts	208,342,713.54	389,308,022.79	264,373,545.43	822,024,283.76	4,524,610.79	568,876,463.60		2,373.72
Michigan	334,184,652.31	600,497,377.83	602,254,936.87	1,536,937,097.01	4,424,669.97	658,876,786.20		13,043.61
Minnesota	84,856,526.60	153,394,183.27	109,728,318.09	347,418,022.96	1,491,436.42	118,830,300.35		237.13
Mississippi	7,778,315.94	43,944,847.13	13,399,528.99	65,122,692.06	285,226.50	12,714,015.93		829.84
First Missouri	116,770,190.70	128,480,223.44	116,618,205.22	363,869,042.51	849,519.23	189,643,219.53		416.03
Sixth Missouri	32,836,389.68	86,200,626.44	48,904,673.10	168,001,286.12	984,091.51	57,583,219.53		62.51
Montana	5,384,466.99	29,046,494.46	9,074,291.54	43,505,252.96	977,110.51	4,584,347.70		536.82
Nebraska	24,321,936.33	76,420,577.50	46,207,888.69	147,949,932.42	537,216.70	24,688,911.99		
Nevada	4,634,494.76	19,407,316.18	6,957,869.81	30,949,680.75	144,471.61	13,135,028.17		
New Hampshire	6,668,438.98	25,128,738.84	18,730,019.28	50,427,241.15	1,289,372.42	45,697,792.67		
First New Jersey	24,903,668.68	91,738,750.25	50,406,721.13	167,049,039.96	1,299,862.44	241,287,607.55	\$1,525.53	28,247.64
Fifth New Jersey	180,636,674.76	293,542,374.45	237,440,764.65	661,620,118.29	2,853,974.61	2,089,844.78		45.70
New Mexico	2,064,200.73	22,245,272.31	6,539,965.31	30,849,438.35	49,396.12			
First New York	79,015,166.34	290,073,391.83	190,777,826.07	559,866,384.24	541,795.26	147,261,114.00		10,234.46
Second New York	445,650,638.55	557,724,966.73	411,867,914.98	1,415,233,620.26	4,126,184.42	699,641,963.22	16,649.57	3,449.74
Third New York	428,946,965.71	450,289,392.47	689,529,635.69	1,468,756,993.87	7,969,571.09	789,556,121.86		284.70
Fourteenth New York	42,830,482.68	158,684,206.30	128,846,863.36	325,311,542.28	1,022,831.91	161,311,235.52		11,704.59
Twenty-first New York	20,963,991.65	66,287,306.74	57,873,143.78	147,124,145.67	1,298,920.62	75,834,075.50		1,465.80
Twenty-eighth New York	125,989,635.88	143,750,731.06	117,702,945.21	387,393,312.15	5,433,358.96	135,402,818.56		3,139.04
North Carolina	62,646,655.96	101,727,479.14	64,714,692.64	229,087,827.54	970,611.24	144,384,169.18		184.42
North Dakota	1,928,448.33	28,496,470.36	4,241,673.80	29,736,492.49	58,603.19	1,335,650.20		
First Ohio	86,060,098.63	144,222,079.9	116,691,920.89	340,974,009.42	3,953,102.44	214,659,287.66		
Tenth Ohio	119,838,590.29	75,773,950.02	59,891,771.37	255,504,311.54	3,087,158.39	43,773,077.44		
Eleventh Ohio	18,301,107.21	57,187,310.14	116,060,213.68	116,060,213.68	984,643.99	55,616,060.61		2,974.39
Eighteenth Ohio	470,456,461.41	284,657,417.58	305,471,016.46	1,060,783,895.43	7,514,664.25	436,698,304.82		1,142.91
Oklahoma	49,017,703.53	83,309,908.25	47,742,376.63	130,069,985.41	133,815.88	26,929,039.57		3,508.23
Oregon	19,018,641.17	134,262,502.82	74,713,816.72	227,994,760.71	733,338.15	53,606,463.62		
First Pennsylvania	240,595,076.62	407,222,720.54	339,304,286.18	987,122,063.61	4,685,344.39	335,101,733.99	14,564.61	7,207.68
Twelfth Pennsylvania	30,622,470.99	53,759,111.43	117,268,699.64	201,650,281.16	987,782.02	137,903,352.68		4,137.72
Twenty-third Pennsylvania	189,525,694.91	238,893,645.57	265,576,947.41	684,996,287.99	4,002,688.71	386,552,387.18		5,589.75
Rhode Island	25,166,959.79	66,602,828.65	49,785,111.17	143,556,896.61	1,320,449.35	86,072,429.58		127.36
South Carolina	18,247,009.82	60,870,146.39	29,146,470.85	88,063,629.66	347,634.44	69,827,173.93		11,567.65
South Dakota	2,642,021.49	12,168,487.61	5,587,880.75	30,398,389.76	180,936.67	2,117,875.68		143.67
Tennessee	29,506,488.41	109,146,019.66	54,602,262.60	198,254,745.67	1,963,949.19	67,057,304.11		22,426.28
First Texas	72,364,654.02	240,673,126.41	98,560,132.60	411,597,913.98	1,775,930.98	68,043,891.13		1,180.65
Second Texas	47,984,920.44	190,066,044.34	75,562,105.66	313,423,670.44	4,344,289.92	56,131,999.35		518.98
Utah	11,509,306.69	29,154,899.28	2,575,625.02	61,239,830.99	74,346.73	10,966,131.42		3,418.99
Vermont	4,919,073.96	13,518,799.55	8,688,845.43	27,074,713.94	205,623.59	18,600,206.68		282.96
Virginia	69,720,482.03	123,874,204.68	62,535,736.64	262,130,423.35	14,769,432.26	132,132,862.79		
Washington	37,028,995.07	219,336,615.63	169,196,262.66	415,561,874.86	1,097,168.41	140,787,053.28		528.60
West Virginia	24,719,396.23	63,490,521.89	38,310,879.45	116,520,797.57	488,617.51	34,571,528.63		2,828.75
Wisconsin	73,474,695.78	157,980,548.73	132,462,129.27	363,897,378.73	9,128,491.95	315,783,937.45	6,296.75	645.49
Wyoming	2,172,004.21	16,996,812.06	4,937,596.86	28,186,213.13	91,906.99	1,505,066.59		241.92
Total	5,284,145,852.31	10,437,570,433.53	7,823,484,977.46	28,546,151,263.30	136,979,571.41	9,345,198,293.03	39,036.47	433,723.98

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

Alaska	\$743,767.80	\$9,888,931.45	\$5,394,242.58	\$16,024,941.83	\$20,038.48	\$848,794.77		
California	296,546,720.49	1,213,556,570.84	785,473,717.46	2,246,571,008.79	6,450,412.38	612,161,982.79		\$2,630.28
District of Columbia	22,946,262.81	151,842,252.31	186,469,208.68	340,957,713.70	294,391.85	37,328,417.11		
Illinois	480,102,865.16	748,870,242.81	622,323,904.87	1,831,296,912.34	13,365,773.60	837,345,973.10		9,173.40
Maryland	56,265,145.53	213,086,387.99	142,209,739.69	411,556,252.02	576,934.91	106,023,111.98		446.28
Missouri	149,606,680.28	214,740,870.03	167,522,878.32	531,870,328.63	1,833,810.84	247,284,439.85		1,245.37
New Jersey	155,540,543.34	336,281,124.73	287,847,485.18	828,669,153.25	4,153,537.05	286,965,400.22	\$1,525.53	23,247.64
New York	1,143,346,680.71	1,688,759,998.13	1,491,588,319.03	4,303,686,897.87	20,421,761.66	2,008,367,328.66	16,649.57	30,278.33
Ohio	694,655,167.54	566,040,767.62	516,626,604.91	1,776,322,430.07	15,539,669.07	750,746,730.63		4,117.21
Pennsylvania	451,743,241.62	699,878,477.64	722,149,933.18	1,873,788,632.44	9,575,715.12	869,557,528.85	14,564.61	16,915.21
Texas	120,229,574.46	430,729,170.75	174,062,239.16	725,026,984.37	6,126,220.85	124,175,890.45		1,699.03
Washington	36,285,277.87	209,449,686.13	153,802,019.98	399,536,933.03	1,077,124.95	139,918,268.51		528.60
Puerto Rico		26,836.60		26,836.60				

<sup>1</sup> Also includes collections of victory tax withheld by employers at 5 per cent.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Capital stock, \$1.25 per \$1,000	Estate tax— Transfers of estates of decedents	Gift tax— Transfer of any property by gift	Distilled spirits			
				Excise taxes		Seizures, pen- alties, etc.	Floor tax (tax- paid stocks on hand A or I, 1944), \$3 per gallon
				Imported (col- lected by cus- toms), \$6 per gallon to Mar. 31, 1944; \$9 thereafter	Domestic, \$6 per gallon to Mar. 31, 1944; \$9 thereafter		
Alabama	\$2,201,890.58	\$3,213,691.08	\$419,491.50	\$202,852.40	\$6,088.44	\$27,775.04	\$635,617.18
Arizona	522,379.49	628,875.07	9,130.61	4,135.59	25,853.70	1,698.86	481,563.94
Arkansas	634,087.96	1,019,782.94	99,812.45			3,568.30	412,419.22
First California	11,260,478.57	13,698,342.36	1,055,270.81	10,907,283.73	31,996,848.30	39,665.52	3,543,666.43
Sixth California	12,065,225.25	17,475,685.53	1,049,573.18	20,349,837.35	9,279,026.73	126,954.12	2,422,072.51
Colorado	1,564,188.49	6,371,756.41	466,858.41	730,210.47	100,743.06	54,834.75	734,796.94
Connecticut	8,117,617.04	15,835,796.78	834,369.61	5,269,736.31	514,012.62	20,136.80	970,963.21
Delaware	5,948,611.71	3,010,493.01	933,743.76			636.53	217,736.51
Florida	2,147,510.18	10,158,588.18	474,820.51	2,716,968.47	97.47	371,828.49	1,096,726.26
Georgia	3,583,829.60	2,699,472.75	193,817.49	779,919.14	27,246.60	48,262.48	190,646.93
Hawaii	1,076,369.31	1,674,307.03	63,513.60	830,959.80	3,542,276.40	3,312.42	428,362.84
Idaho	326,372.88	377,736.18	5,205.43		551,885.40	567.87	32,165.87
First Illinois	28,861,602.54	30,293,350.37	1,590,159.64	21,198,268.28	10,839,690.68	253,350.32	3,798,285.66
Eighth Illinois	2,931,706.81	3,618,413.41	249,759.66		78,321,862.66	13,433.13	975,981.65
Indiana	6,189,968.03	5,064,754.73	462,540.76	19,765,695.38	85,247,020.26	12,403.18	1,381,719.71
Iowa	2,116,185.24	2,818,537.13	312,746.98		181.48	3,228.40	828,400.94
Kansas	3,828,520.67	2,570,865.06	229,708.76			11,982.95	15,138.95
Kentucky	3,319,791.71	3,719,534.11	268,715.61	17,198,599.21	165,551,524.68	78,719.33	868,837.18
Louisiana	3,042,707.17	2,900,555.57	105,185.41	1,808,215.69	4,675,049.05	17,812.06	1,099,621.41
Maine	1,452,945.78	2,655,924.88	82,891.95	160.33		950.00	406,450.91
Maryland	7,199,878.36	16,346,406.20	588,690.42	16,677,465.12	74,366,030.05	165,365.31	2,845,142.64
Massachusetts	14,529,450.33	24,097,334.69	1,219,145.68	22,146,658.06	10,734,962.19	68,080.87	2,070,555.94
Michigan	24,743,254.25	10,259,981.72	816,711.41	11,114,921.78	567,182.70	175,787.49	943,798.44
Minnesota	6,778,670.42	4,384,290.82	385,441.17	7,086,674.99	1,780,574.75	97,878.78	1,407,096.06
Mississippi	639,571.56	843,313.58	28,209.96			28,929.45	94,290.95
First Missouri	6,900,903.20	7,363,914.09	340,251.08	3,248,490.42	1,721,078.74	18,727.35	1,074,224.02
Sixth Missouri	2,619,341.55	2,772,021.05	205,228.40		1,913,080.28	22,929.13	1,110,065.50
Montana	371,714.50	676,675.25	83,675.40	365,832.98		2,160.26	161,075.66
Nebraska	1,385,937.21	2,137,410.59	26,879.14	595,879.41		51.48	541,326.54
Nevada	246,603.05	167,142.00	30,575.79			1,000.00	424,766.09
New Hampshire	609,727.10	2,860,955.34	44,703.76			717.00	478,695.52
First New Jersey	1,694,837.02	26,675,889.25	289,896.14		1,559,538.11	6,017.11	548,042.34
Fifth New Jersey	11,714,384.15	21,361,638.31	684,689.54		13,062,736.60	56,829.09	1,393,371.37
New Mexico	190,069.92	472,259.85	51,269.71			6,082.95	188,351.11

First New York	6,294,203.56	32,712,132.14	757,202.65		3,148,680.75	113,787.90	933,638.31
Second New York	30,117,523.70	5,645,945.22	5,334,392.38	65,560,126.68	7,615.25	39,605.75	1,424,323.49
Third New York	34,084,897.01	44,049,549.93	7,658,835.31			108,736.54	1,868,281.68
Fourteenth New York	6,236,535.69	11,819,127.05	392,837.58	272,951.54	277,705.99	125,505.16	843,278.11
Twenty-first New York	2,889,522.39	2,671,807.99	144,231.94	629,787.04	455,380.80	30,383.05	840,393.04
Twenty-eighth New York	5,607,106.04	7,462,839.59	250,812.29	351,201.00	52,569.57	95,734.19	1,345,017.26
North Carolina	5,343,170.83	2,640,412.11	385,649.52	89,281.20	5,064.00	68,563.52	486,533.09
North Dakota	131,679.65	99,278.61	47.25	45,381.60		657.16	220,883.92
First Ohio	6,746,355.28	8,490,355.70	661,866.71		34,820,704.83	8,251.03	352,773.12
Tenth Ohio	3,915,454.56	1,445,269.19	233,673.63			31,385.76	392,242.61
Eleventh Ohio	2,207,371.15	1,878,387.15	92,081.64		573.72	2,298.30	507,719.86
Eighteenth Ohio	19,857,200.87	14,877,040.15	389,540.05	13,203,677.34	1,253,743.92	136,981.18	836,562.00
Oklahoma	2,988,098.34	1,858,939.43	47,603.35		19,530.91	4,603.08	1,258.43
Oregon	2,178,735.21	2,265,004.71	26,881.81	1,795,683.52	3,447.60	993.36	10,777.09
First Pennsylvania	14,970,933.05	23,400,165.90	1,483,936.92	9,906,884.73	27,926,852.14	31,263.79	1,831,158.77
Twelfth Pennsylvania	3,859,462.49	3,655,814.07	50,284.91		53,219.84	12,466.53	493,702.68
Twenty-third Pennsylvania	15,249,319.87	13,180,313.45	2,752,000.64	21,969,018.43	43,503,760.30	26,946.48	1,828,443.90
Rhode Island	2,408,270.14	6,817,221.42	196,558.08	430,008.02		31,735.32	415,928.58
South Carolina	1,941,181.68	1,658,451.50	62,748.54	148,696.80		15,544.12	306,856.79
South Dakota	177,479.02	168,084.56	19,639.34		3,981.17	1,215.00	104,853.69
Tennessee	2,813,177.43	3,504,965.66	111,335.72	708,826.67	817,719.36	37,285.65	389,709.84
First Texas	5,409,760.03	9,999,387.45	1,039,782.50	761,701.71	3,155.95	1,173.10	384,534.28
Second Texas	4,110,718.69	5,464,440.32	678,412.84	2,398,739.77		4,310.99	451,725.29
Utah	719,690.52	303,207.46	20,855.69				6,749.61
Vermont	497,865.73	1,110,236.83	15,456.60	49,266.91	35,134.80	175.00	217,201.26
Virginia	4,880,800.33	4,575,080.72	330,726.48	42,792.27	752,661.65	47,939.85	18,123.96
Washington	3,990,708.67	3,001,001.21	216,456.28	4,291,270.81		4,363.00	307,135.67
West Virginia	1,083,296.08	3,092,368.51	142,556.27		7,283.00	2,655.69	605,170.77
Wisconsin	8,548,173.82	5,462,066.83	533,284.37	1,318,316.42	198,829.83	19,548.18	1,588,514.02
Wyoming	230,962.51	296,024.94	66,754.73			70.00	376,819.93
Total	380,702,005.85	473,466,605.12	37,744,731.75	286,871,178.22	609,824,843.43	2,740,765.50	53,295,216.88

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

Alaska	\$410,325.23	\$5,387.86	\$328.16				\$188,716.90
California	28,325,703.82	31,134,027.89	2,104,843.99	\$31,257,121.08	\$41,275,875.03	\$166,619.64	5,965,738.94
District of Columbia	2,905,497.07	7,674,318.29	227,541.10		4,617.72	70,925.70	1,020,913.60
Illinois	31,793,309.35	33,811,763.78	1,839,919.30	21,198,268.28	89,211,553.34	271,783.45	4,774,267.31
Maryland	4,294,381.29	8,672,087.91	361,149.32	16,677,465.12	73,635,867.61	94,439.61	1,824,229.04
Missouri	9,520,244.75	10,135,935.14	546,479.48	3,249,490.42	3,634,158.97	41,656.48	2,184,289.52
New Jersey	13,409,221.17	48,037,527.56	924,495.68		14,622,374.71	62,846.20	1,941,413.71
New York	84,729,788.39	104,361,401.92	14,538,362.15	66,814,066.16	3,941,942.36	513,752.59	7,254,931.89
Ohio	32,726,881.66	26,491,042.19	1,377,162.03	13,203,677.34	36,075,022.47	178,886.27	2,089,297.59
Pennsylvania	34,079,715.41	40,236,293.42	4,286,172.47	31,875,901.16	71,483,832.28	70,676.80	4,148,305.35
Texas	9,520,478.72	15,463,827.77	1,718,195.34	3,160,441.48	3,155.95	5,484.09	836,259.57
Washington	3,680,383.39	2,996,613.35	216,128.12	4,291,270.81	41,266.50	4,363.00	118,418.77
Puerto Rico					725,554.72		

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Distilled spirits—Continued								
	Floor taxes levied by Acts prior to Apr. 1, 1944	Rectification tax, per proof gallon, 30 cents	Export stamps, 10 cents per cask and 5 cents per case	Container stamps, 1 cent per bottle, or 1/4 cent if less than one-half pint		Stills or worms manufactured, \$22 each	Manufacturers of stills, \$55 per year	Rectifiers	
				Bottled in bond	Red strip stamps			Less than 500 barrels, \$110 per year	500 barrels or more, \$220 per year
Alabama	\$1,543.02					\$5,301.53	\$85.00		
Arizona	56,138.00				4.50	\$262.00	41.25		
Arkansas	64,044.10			\$450.00				\$205.08	
First California	1,788,359.10	\$843,144.04	\$6.10	63.00	410,837.73	1,036.03	436.57	2,519.92	\$3,108.38
Sixth California	1,546,278.81	283,383.02	2.50	1,564.08	229,535.09	242.00	276.00	369.42	1,760.01
Colorado	65,381.66	1,623.90		26.04	5,392.13			165.00	
Connecticut	471,849.00	156,822.34		210.00	111,921.85		55.66	705.84	770.00
Delaware	62,682.75			391.92			110.00		
Florida	283,099.68				0,154.20	942.07	27.50		220.00
Georgia	236,816.22	1,791.54			18,901.44			73.34	
Hawaii	445.85	157,771.36			27,100.99				1,080.00
Idaho	42,212.64				.12				
First Illinois	1,267,527.92	345,696.71		4,830.00	268,400.84	22.00	23.00	563.66	1,771.00
Eighth Illinois	1,421,812.68	1,952,884.77	29.66	47,295.20	754,559.50	154.00	155.84	788.34	788.34
Indiana	1,627,038.91	4,129,018.19	100.00	6,534.19	993,161.89	176.00	151.26	110.00	1,840.00
Iowa	757.84	189.75			.11			8.08	
Kansas	1,308.89								
Kentucky	874,170.75	1,991,838.54	1,263.90	462,932.20	1,365,469.91	770.00	329.09	311.68	4,791.43
Louisiana	416,717.89	7,925.07	.80		16,635.94	88.00	72.43	261.26	18.34
Maine	9,205.48	3,271.50						110.00	
Maryland	1,406,876.56	2,316,867.19	253.50	756,726.54	724,380.46	462.00	534.43	1,014.77	3,135.01
Massachusetts	1,732,734.42	351,983.28	2.00	1,488.66	304,966.97	233.20	550.00	1,604.17	2,968.33
Michigan	79,897.51	193,406.27			139,621.78	27.50	67.30	274.59	660.00
Minnesota	892,608.99	177,670.99			89,967.03			351.77	1,228.34
Mississippi	1,976.05						42.11	104.17	
First Missouri	160,496.37	64,346.98		4,175.64	41,201.96	902.00	139.57		1,030.34
Sixth Missouri	129,741.14	36,564.32			34,186.28			110.00	366.67
Montana	3,623.78	3.98						61.59	
Nebraska	369,387.37			293.68	636.00				
Nevada	50,185.14				.92			110.68	
New Hampshire	312.83				.15				
First New Jersey	213,388.64	3,516.48			10,252.01	22.00		192.50	
Fifth New Jersey	1,603,213.73	362,565.32	89.30		232,144.86	863.25	390.30	110.00	3,620.15
New Mexico	108,120.68	1,941.46			3,267.30			110.00	

First New York	431,005.02	242,361.18			133,644.40		55.00	710.00	1,613.34
Second New York	241,223.83	4,101.17			761,280.84	462.00	110.00	1,560.02	
Third New York	944,853.10	450,369.90			107,109.48				788.34
Fourteenth New York	561,812.37	212,345.92			71,679.94	154.00	96.26	220.00	440.00
Twenty-first New York	225,360.90				7,135.00		55.00	134.23	
Twenty-eighth New York	303,373.29					286.00	328.42	110.00	
North Carolina	72,210.49			1,137.19					
North Dakota	62,401.61			720.97					
First Ohio	1,088,925.91	911,936.34		7,720.00	405,886.64	572.00	210.84	220.00	880.00
Tenth Ohio	21,320.74								
Eleventh Ohio	19,493.90						22.00	97.23	
Eighteenth Ohio	144,880.90	41,641.96			50,782.89	196.00	406.09	1,033.56	385.00
Oklahoma	3.76								
Oregon	5,792.88	1,815.16			13,062.68			220.00	112.75
First Pennsylvania	945,325.01	1,291,869.92		294.00	336,929.79	374.00	412.52	936.73	4,180.00
Twelfth Pennsylvania	47,932.12	39,746.11			10,779.00	198.00	192.50	110.00	440.00
Twenty-third Pennsylvania	1,071,953.41	2,259,121.01	353.90	70,386.60	681,074.00	88.00	258.74	550.00	1,045.00
Rhode Island	188,350.00	2,049.35		1,327.48	1,801.89			1,476.77	
South Carolina	146,108.65				1,224.01				
South Dakota	172,253.00	16.30						35.20	
Tennessee	125,161.25								
First Texas	410,157.22				13,091.77		55.00		
Second Texas	218,985.37				13,361.64	22.00	45.84		
Utah	18,458.02				11,250.10				
Vermont	241.27	13.68				67.84			
Virginia	201.93	458.61		590.88	4,779.35			155.34	
Washington	48,381.07	7,880.53			3,094.18	243.82	146.67	250.00	
West Virginia	3,696.64			.25	64,682.31	22.00	55.00	135.77	220.00
Wisconsin	594,246.38	60,276.06			21,478.14	242.00	110.00	660.00	440.00
Wyoming	4,780.66			.01					
Total	25,074,567.49	18,874,169.23	2,101.60	1,369,157.83	8,615,931.44	9,151.72	6,097.07	17,462.25	40,315.77

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

Alaska	\$8,990.19								
California	3,334,637.91	\$1,126,527.66		\$1,627.08	\$640,372.82	\$1,278.03	\$711.57	\$2,889.34	\$4,863.39
District of Columbia	403,890.41		\$8.60	\$3,821.51				110.00	100.00
Illinois	2,688,840.60	2,298,481.48	29.60	52,125.20	1,022,966.34	176.00	178.84	563.66	2,599.84
Maryland	1,002,986.14	2,316,866.23	253.50	752,905.03	83,610.97	462.00	534.43	904.77	3,085.01
Missouri	290,287.51	100,911.30		4,175.64	75,388.24	862.00	139.67	110.00	1,397.01
New Jersey	1,816,602.37	366,081.66	89.30		242,396.87	835.25	390.30	302.50	3,620.16
New York	2,707,564.11	909,118.26			1,080,749.66	902.00	641.68	2,134.25	2,841.68
Ohio	1,224,121.45	953,578.30		7,720.00	456,609.53	790.00	639.85	1,350.78	1,265.00
Pennsylvania	2,064,310.64	3,684,837.04	353.90	70,680.60	1,028,782.79	860.00	863.76	1,596.72	5,665.00
Texas	629,142.60				24,611.74	22.00	45.84		
Washington	39,390.88	7,880.53			64,682.31	22.00	55.00	135.77	220.00
Puerto Rico		.98			640,769.49				

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Distilled spirits—Continued					Total distilled spirits taxes	Wines, cordials, etc.		Floor tax on wines (tax-paid stocks on hand Apr. 1, 1944)
	Special or occupational taxes						Excise taxes		
	Wholesale liquor dealers, \$110 per year	Retail liquor dealers, \$27.50 per year	Retail dealers in medicinal spirits, \$27.60 per year	Retail liquor dealers at large, \$27.50 per year	Nonbeverage manufacturers of spirits, \$25, \$50, and \$100 per year <sup>1</sup>		Imported (collected by customs)	Domestic	
Alabama	\$1,240.84	\$13,716.25	\$167.50		\$901.42	\$895,288.62	\$0.87	\$471.20	\$46,101.61
Arizona	6,043.19	31,440.92	3,499.42			609,682.37			14,765.93
Arkansas	3,166.64	23,597.19			100.00	507,650.53		152,872.99	19,318.86
First California	62,331.54	492,267.16	935.00		4,427.99	50,096,930.66	60,280.68	13,841,451.45	185,674.71
Sixth California	40,680.65	308,743.88	23,457.21		4,102.50	34,618,284.88	180,036.09	2,917,207.22	96,904.50
Colorado	4,687.89	45,664.79	8,444.30	\$715.00	1,050.00	1,763,635.93	635.16	240,962.00	24,467.90
Connecticut	8,212.64	115,110.40			800.00	7,641,305.91	24,325.71	120,829.90	36,126.87
Delaware	1,329.18	13,789.33	101.22		175.00	296,932.44			5,550.20
Florida	20,350.31	112,127.93	21.58	595.93	400.00	4,612,559.89	1,818.35	7,520.00	39,910.09
Georgia	7,747.66	57,727.81			1,000.00	1,371,033.16	5,050.02	108,710.34	42,782.88
Hawaii	5,316.67	18,448.61			200.00	5,011,174.94	8,382.75	199.22	22,404.79
Idaho	1,401.59	21,224.12				649,457.61			385.25
First Illinois	71,798.99	405,625.29	1,866.40	25,116.68	13,853.75	38,651,600.63	286,185.25	1,340,287.70	169,434.62
Eighth Illinois	18,938.12	141,706.03	1,417.22	34.38	1,250.00	83,651,803.12		2,361.52	25,961.97
Indiana	5,189.60	113,475.14			2,225.00	113,275,458.71	7,231.44	2,908.22	36,863.45
Iowa	626.01	70,124.97	884.16		1,250.00	906,151.74		45,784.35	26,979.42
Kansas	2,201.00	19,894.40	192.50		325.00	51,043.73			117.98
Kentucky	23,516.68	58,979.43	983.13	458.34	950.00	188,479,475.38	661.20	442,763.81	32,916.68
Louisiana	9,921.00	95,878.29		2.30	3,145.75	8,152,265.28	12,687.75	80,369.79	49,085.59
Maine	230.00	3,703.56		27.50	25.00	424,124.28	2.26		9,095.23
Maryland	23,869.10	167,671.85	199.38	1,445.80	3,575.00	98,451,004.20	43,067.36	75,980.17	148,819.15
Massachusetts	32,160.20	209,815.46	33,521.97	1,292.50	7,150.00	37,679,747.62	76,127.17	342,132.95	95,517.02
Michigan	29,512.98	380,128.87	119.17		4,925.00	13,900,819.38	100,115.16	469,446.86	68,709.60
Minnesota	4,575.46	83,247.82	7,389.03		3,275.00	11,632,548.51	31,641.95	5,979.25	28,395.04
Mississippi	7,106.48	35,951.15	30.03		725.00	169,125.39			1,786.22
First Missouri	8,319.30	77,478.47	7,976.74	1,512.50	6,925.00	6,437,025.40	24,787.63	436,667.40	36,396.63
Sixth Missouri	12,890.54	44,467.19			1,675.00	3,306,078.00		135,696.50	17,549.54
Montana	5,297.66	55,632.16				593,687.66	5,013.84		2,500.89
Nebaska	3,643.47	46,602.71	962.50		425.00	1,496,208.05	2,530.80	3.00	11,945.46
Nevada	3,750.28	21,464.23	1,083.98			502,371.27		22,448.57	7,540.24
New Hampshire	220.00	6,570.51	265.84		150.00	486,931.85			12,780.80
First New Jersey	3,493.44	86,276.60			875.00	2,431,714.28		541,155.55	24,415.27
Fifth New Jersey	10,957.85	238,712.77	7.88		6,320.00	16,971,932.47		639,592.59	63,552.78
New Mexico	3,281.25	22,822.80				333,876.94		3,241.83	13,007.60
First New York	5,116.25	150,865.08	82.50	462.92	5,425.00	5,166,787.65		2,431,931.74	70,764.82
Second New York	6,850.99	32,765.42		543.13	8,475.00	68,039,043.17	2,184,312.59	997,690.55	55,420.12
Third New York	13,431.87	99,989.54	2.18	32.99	3,250.90	3,596,844.81		597,731.78	85,898.71
Fourteenth New York	6,425.38	206,276.78			4,100.00	2,582,891.45	34.62	662,237.51	64,846.98
Twenty-first New York	1,854.89	83,489.68	55.00		1,775.99	2,275,833.53	3,329.84	6,854.06	33,096.70
Twenty-eighth New York	1,910.34	114,300.35			2,862.99	2,267,585.42	432.25	1,304,363.17	57,087.47
North Carolina	14,036.42	73,196.38	302.50		635.00	611,023.41		148,838.01	49,208.66
North Dakota	2,474.56	26,064.44			25.99	388,309.16			7,789.96
First Ohio	8,631.80	74,968.37			3,800.99	37,635,480.88		135,940.75	38,967.60
Tenth Ohio	6,002.26	64,988.46			825.99	516,764.83		200,034.78	22,332.78
Eleventh Ohio	6,195.00	48,628.94			1,850.00	586,871.67		3,159.30	24,888.82
Eighteenth Ohio	19,340.66	261,825.75	60.00		2,625.00	15,948,642.24	82,791.58	204,636.29	87,961.80
Oklahoma	901.62	15,202.59			350.00	41,850.48			13
Oregon	8,265.15	62,107.85	302.50		925.00	1,908,495.44	56,491.97	29,427.13	32,820.38
First Pennsylvania	61,971.40	295,726.36	137.50	577.50	8,900.00	42,613,894.15	597,629.53	326,248.33	134,829.75
Twelfth Pennsylvania	26,170.84	108,084.61	27.50		350.00	781,519.73		290,506.36	20,039.55
Twenty-third Pennsylvania	50,763.10	261,835.99	91.57		2,210.00	71,712,898.53	16,432.05	16,337.10	10,695.77
Rhode Island	4,319.37	44,468.01	3,880.26		500.00	1,125,905.05	4,635.58		19,399.12
South Carolina	13,250.85	26,992.94			200.00	661,885.33	193.20	4,938.80	10,651.95
South Dakota	1,369.98	28,638.39			25.00	308,637.31	2,645.00		4,822.13
Tennessee	8,431.64	35,812.10	165.00		3,025.00	2,139,273.28	2,470.80		12,534.75
First Texas	5,478.09	177,857.69			1,250.00	1,761,737.53	2,144.74	52,640.31	31,294.32
Second Texas	4,997.62	58,543.78			525.00	3,149,077.82	16,686.86	6,471.50	10,112.39
Utah	625.64	2,940.28				28,839.34			
Vermont	265.84	4,835.14	110.00	1,026.92	200.00	313,406.11	.08		7,292.47
Virginia	8,658.69	81,596.28	166.38	98.25	2,050.00	964,072.68	62.64	129,224.46	47,100.72
Washington	22,102.69	131,046.02			800.00	4,919,261.37	181,375.30	448,591.90	26,256.19
West Virginia	1,671.82	25,788.02			175.00	646,643.19		34,910.06	46,848.26
Wisconsin	19,457.10	390,541.35	19,041.67	20.63	2,175.00	4,331,542.78	11,252.95	29,957.83	68,730.69
Wyoming	350.18	15,562.02	73.34			397,675.04			6,784.42
Total	778,169.83	6,579,923.22	117,494.15	33,962.37	132,417.51	1,014,282,928.52	4,027,490.19	30,067,871.04	2,487,378.28
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT									
Alaska	\$2,423.57	\$9,678.45				\$209,899.11			\$4,544.61
California	103,012.19	801,011.06	\$24,392.21		\$8,529.59	84,715,215.54	\$240,316.77	\$15,758,658.67	282,679.21
District of Columbia	7,651.96	45,003.94	27.50	\$332.30	100.00	1,567,394.64			21,126.94
Illinois	90,737.11	547,331.32	3,283.52	25,151.08	15,113.75	122,208,408.65	286,185.25	1,342,649.22	185,426.59
Maryland	16,307.14	112,667.41	171.88	1,113.50	3,475.00	96,527,284.39	43,067.36	75,930.17	127,692.21
Missouri	21,209.84	121,945.66	7,976.74	1,512.50	8,600.00	9,743,101.40	24,787.63	571,363.90	53,991.17
New Jersey	14,451.29	324,989.37	7.88		7,195.00	19,403,646.70		1,180,749.14	87,968.05
New York	35,889.72	687,686.85	139.68	1,038.14	25,887.00	83,978,986.03	2,188,109.50	6,000,808.83	367,114.80
Ohio	40,169.72	440,411.52	60.00		9,100.00	54,682,659.82	32,791.58	543,771.12	173,751.00
Pennsylvania	138,905.34	620,646.96	266.67	577.50	11,460.00	115,108,312.41	614,061.58	633,091.79	164,975.07
Texas	13,475.61	236,401.47			1,775.00	4,910,815.35	12,831.60	59,112.31	41,406.71
Washington	19,679.12	121,367.57			800.00	4,709,452.26	181,375.30	448,691.90	21,711.68
Puerto Rico						1,366,325.17		20.00	

<sup>1</sup> Rate of tax varies with the total annual withdrawals of proof gallons.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Wines, cordials, etc.—Continued						Fermented malt liquors		
	Floor tax on wines levied by Acts prior to Apr. 1, 1944	Brandy for fortifying, per proof gallon, 19 cents <sup>1</sup>	Special or occupational taxes				Total from wines	Excise tax, per barrel of 31 gallons, \$7 to Mar. 31, 1944; \$8 thereafter	Floor stock tax on stocks on hand Apr. 1, 1944, \$1 per barrel
			Wholesale dealers in wines, \$110 per year	Wholesale dealers in wines and malt liquors, \$110 per year	Retail dealers in wines, \$27.60 per year	Retail dealers in wines and malt liquors, \$27.66 per year			
Alabama			\$330.00				\$46,908.68	\$14,420.09	
Arizona	\$42.32						11,808.25	10,830.23	
Arkansas	252.98			\$2,503.90		\$14,464.56	189,413.29	12,457.39	
First California	25,492.54	\$16,371.72	394.17				14,123,665.27	19,146,944.40	
Sixth California				990.00			3,195,137.81	11,950,052.50	
Colorado	103.06			91.67		2,650.16	268,907.05	3,440,785.99	
Connecticut	234.63						181,517.11	3,364,522.50	
Delaware	.16						5,550.36	583,056.25	
Florida	11.32			1,339.29		69,652.24	120,251.29	2,058,876.19	
Georgia	8.70		330.00	1,269.60	\$968.74	25,327.91	187,448.19	1,322,652.50	
Hawaii	4.14				5.50		30,996.40	1,161,119.92	
Idaho	3.85				668.71	114.66	1,122.41	442,579.77	
First Illinois	67,280.58	101.07	556.43		89.40	87.09	1,854,022.14	23,545,345.17	
Eighth Illinois	15,297.08						43,650.57	13,753,334.31	
Indiana	30.81			111.38	249.84	34,977.96	82,371.10	17,645,710.25	
Iowa	33.50						72,797.27	1,393,076.25	
Kansas						3,840.69	3,958.67	22,926.55	
Kentucky	16.50		110.00		27.50	503.60	476,988.79	47,945.27	
Louisiana	62.42						136,905.65	20,635.96	
Maine	1.03						9,098.52	16,781.20	
Maryland	12,154.37	39.08		18.04	1.15	2,627.82	282,677.14	13,243,703.77	
Massachusetts	28,083.00						541,890.14	14,064,527.57	
Michigan	8,611.95	896.13	1,903.77	578.80			679,363.11	28,199,321.88	
Minnesota	21,492.29		110.00	330.00			87,648.53	18,649,354.13	
Mississippi	57.22		230.00		55.00	6,406.93	8,467.37	13,986.80	
First Missouri	16,076.91		330.00		27.50	55.00	518,331.07	38,729,680.02	
Sixth Missouri	.72						153,291.12	4,424,405.50	
Montana	1.08						7,576.45	1,666,650.01	
Nebraska	1,193.64						15,672.90	5,052,926.25	
Nevada	5.73						20,989.54	171,438.63	
New Hampshire	6.27						12,787.07	447,822.25	
First New Jersey	8,543.38		220.00		87.99		574,422.29	1,664,869.88	
Fifth New Jersey	2,522.52		3,556.72	22.14	1,452.38	6,536.94	717,236.07	33,079,365.95	
New Mexico	12.69						18,262.12	6,893.32	

First New York	1,914.33		3,278.41	277.30	3,844.98	1,184.40	2,513,195.98	38,805,016.68	87,166.83
Second New York	2,806.26	6.16	11,127.84	29.92	1,544.77	1,973.00	3,254,911.21	2,200.90	5,082.43
Third New York	61,065.74		2,291.68	14.69	477.04	1,560.84	749,040.48	11,312,150.29	24,851.39
Fourteenth New York	19,189.20		2,062.51				748,370.02	13,794,928.75	75,464.60
Twenty-first New York	336.04						43,616.66	4,804,038.52	38,300.01
Twenty-eighth New York	1,549.98						1,363,432.87	14,596,552.39	92,806.06
North Carolina	2,749.85		485.85	1,769.20	1,094.12	14,556.35	218,702.04	1,028,885.00	32,775.36
North Dakota	19.16						7,809.06		9,707.84
First Ohio	428.40		82.50				175,419.34	16,844,111.91	39,487.24
Tenth Ohio	388.73	50.00					222,806.29	4,462,942.50	20,916.84
Eleventh Ohio	36.62						27,684.14	2,960,737.51	26,128.71
Eighteenth Ohio	460.36		20.00		9.67	183.13	376,062.23	16,538,413.75	102,597.68
Oklahoma	17.46						17.69	1,523,838.61	20,951.66
Oregon	632.13						119,371.61	1,877,619.69	18,033.19
First Pennsylvania	622.00						1,068,829.61	29,190,660.00	191,577.36
Twelfth Pennsylvania	340.09						310,886.00	10,415,956.13	26,308.17
Twenty-third Pennsylvania	1.29				18.34		43,394.55	21,750,298.75	120,814.79
Rhode Island	8,713.06			27.75		419.70	33,195.21	6,297,760.00	
South Carolina	112.97			1,220.42	116.90	55,931.67	73,165.91	70.06	17,133.80
South Dakota	815.55						8,280.68		14,702.00
Tennessee							15,088.05	1,749,978.75	17,824.31
First Texas	2,954.69						89,034.56	9,694,502.25	55,332.60
Second Texas	767.61	55.00					28,083.36	290,567.06	23,081.29
Utah	16.52						16.52	1,169,531.25	
Vermont	6.57			1,934.17		18,861.45	28,094.69		3,775.67
Virginia	21,604.85		412.51	2,523.73	556.47	69,681.76	271,117.14	2,321,972.75	34,585.81
Washington	661.94						656,985.33	16,185,243.99	77,960.49
West Virginia	4.69		110.00			6,217.57	88,991.48	394,602.00	29,498.51
Wisconsin	117.77						116,059.24	59,382,872.09	191,058.03
Wyoming	22.55						6,806.97	584,993.75	6,688.44
<b>Total</b>	<b>335,982.28</b>	<b>11,519.16</b>	<b>27,032.39</b>	<b>15,051.80</b>	<b>11,294.50</b>	<b>340,847.87</b>	<b>37,324,467.46</b>	<b>559,151,627.85</b>	<b>2,926,769.34</b>

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

Alaska	\$84.99						\$4,628.70		\$3,152.85
California	25,492.54	\$10,371.72	\$394.17	\$990.90			17,318,806.08	\$31,096,996.90	210,129.17
District of Columbia	880.88						22,350.57	1,289,373.89	12,905.31
Illinois	82,577.66	161.07	556.43		\$89.40	\$342.75	1,897,672.71	37,298,679.48	194,716.87
Maryland	11,273.49	39.08		18.04	1.15	2,285.67	290,306.57	11,954,329.88	37,973.17
Missouri	16,676.99		330.00		27.50	55.00	666,622.19	43,154,085.52	94,563.39
New Jersey	11,065.90		3,776.72	22.14	1,539.47	6,536.94	1,291,658.36	34,744,724.93	75,794.82
New York	86,960.55	6.16	18,760.44	321.91	6,866.79	4,718.24	8,672,567.22	83,302,688.73	323,661.31
Ohio	1,313.60	50.00	102.50		9.07	183.13	801,972.90	40,806,205.67	188,130.44
Pennsylvania	963.38				18.34		1,413,116.16	61,356,914.88	247,700.32
Texas	3,712.30	55.00					117,117.92	9,955,069.25	78,413.80
Washington	577.86						662,356.63	16,185,243.99	74,807.64
Puerto Rico							20.00		

<sup>1</sup> Tax on fortifying brandy repealed June 24, 1940.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Fermented malt liquors—Continued							Total from all fermented malt liquors
	Floor stock taxes levied by Acts prior to Apr. 1, 1944	Special or occupational taxes					Temporary dealers in fermented malt liquors, \$2.20 per month	
		Brewers, less than 500 barrels, \$55 per year	Brewers, 500 barrels or more a year, \$110 per year	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		
Alabama	\$653.68			\$2,425.98	\$29,384.29	\$37.50	\$2.20	\$46,932.74
Arizona	56.13			1,268.69	5,738.78		46.20	331,754.78
Arkansas				3,465.02	48,608.26		2.20	64,632.87
First California	4,477.77	\$80.00	\$1,450.00	11,508.05	84,847.77		699.01	19,366,488.31
Sixth California			861.67	8,093.14	60,955.68		231.17	12,113,842.02
Colorado	108.68		356.67	3,874.50	26,040.64	26.95	15.40	3,491,622.32
Connecticut	1,175.43	55.00	440.00	9,909.16	48,686.01		451.88	3,451,288.91
Delaware			220.00	843.34	795.67		2.20	589,296.25
Florida	1,522,340.75		660.00	3,892.72	23,189.67		4.40	3,645,390.13
Georgia	22.98		110.00	3,184.38	26,131.64		19.80	1,711,782.92
Hawaii	15.50		440.00	385.00	1,138.15			1,172,169.73
Idaho	13.45		374.00	4,513.24	25,925.04		13.20	481,288.54
First Illinois	26,090.81		2,960.84	42,950.03	16,182.31	330.00	2,458.95	23,759,314.70
Eighth Illinois	4,910.66		2,200.00	14,920.21	26,542.90	100.00	763.32	13,874,491.48
Indiana	5,439.65		2,200.00	13,744.36	38,623.39	22.00	228.02	17,960,384.92
Iowa	628.69		550.00	12,478.64	78,062.86		284.00	1,622,472.42
Kansas	1,818.95			6,381.89	67,167.73	2,051.50	143.00	102,459.62
Kentucky	15.34		990.00	9,885.26	53,572.52	22.00	156.20	9,001,989.84
Louisiana	79.31		880.00	7,322.24	61,039.16	17.60	218.97	8,716,655.64
Maine	11,900.94			2,815.22	31,289.29		6.60	62,773.25
Maryland	985.42		990.00	10,490.09	26,039.50	28,702.69	169.51	13,361,959.45
Massachusetts	4,816.55		2,090.00	11,467.16	9,343.53		656.44	14,169,049.16
Michigan	10,218.04		2,135.84	15,818.89	18,529.14		2,312.69	28,367,637.30
Minnesota	1,619.88		2,071.67	25,647.94	197,322.79	62.34	556.82	18,956,848.29
Mississippi	654.43			5,701.11	47,799.06		24.42	68,168.02
First Missouri	8,516.05		1,100.00	9,165.99	70,718.03	44.00	523.75	38,885,714.46
Sixth Missouri	294.32		440.00	7,603.99	33,592.88	27.14	61.60	4,494,932.20
Montana	48.70		1,100.00	4,439.42	6,666.46		26.76	1,689,770.66
Nebraska	21,321.71		880.00	7,990.60	43,985.06	2.75	2.20	5,154,174.83
Nevada	17.00		220.00	1,769.89	4,631.93		6.60	190,774.34
New Hampshire	329.37		220.00	1,749.72	21,731.75			487,876.02
First New Jersey	1,364.94		330.00	7,195.86	1,963.99		299.38	1,697,216.66
Fifth New Jersey	323.98		1,210.00	13,916.32	4,928.14		1,967.64	33,156,813.44
New Mexico	80.88			1,471.25	657.44			9,092.89

First New York	9.08		1,320.00	8,861.90	197,017.47	198.00	165.00	39,099,754.96
Second New York	3.21			710.42	12,432.64	22.00	15.40	18,268.30
Third New York	10,295.40		330.00	1,182.50	51,733.51		74.80	11,400,617.69
Fourth New York	470.22		1,870.00	14,611.11	160,200.96		312.70	14,027,848.34
Twenty-first New York	100.40		550.00	5,324.48	37,882.71		248.60	4,886,444.82
Twenty-eighth New York	456.13		2,200.00	7,046.49	70,449.25		633.60	14,770,143.91
North Carolina	3,066.48			7,104.20	65,973.66		11.29	1,137,815.90
North Dakota	66.03			3,801.06	15,991.40		11.00	29,667.33
First Ohio	513.79		1,219.17	3,042.43	32,613.49		752.40	16,921,740.43
Tenth Ohio	611.68		1,320.00	2,420.00	14,646.71		143.00	4,503,000.73
Eleventh Ohio	36.07		770.00	1,984.59	11,337.02		70.40	3,000,064.30
Eighteenth Ohio	16.68		2,970.00	5,101.26	14,373.04		675.40	16,664,147.78
Oklahoma	7,726.09		330.00	7,664.61	66,581.12		110.39	1,627,202.48
Oregon	587.36		440.00	4,778.67	43,200.71		70.73	1,944,130.55
First Pennsylvania	642.09		4,721.30	73,362.75	45,653.58		70.40	29,416,687.48
Twelfth Pennsylvania	8.01		1,430.00	11,800.28	17,977.96	1,320.00	99.00	10,473,899.55
Twenty-third Pennsylvania	304.50		3,735.00	36,408.17	32,625.11		61.60	21,944,186.42
Rhode Island	24,066.95		330.00	2,103.55	1,205.92	375.84	96.80	6,325,903.86
South Carolina	62.96			5,180.92	48,758.44		96.80	71,302.92
South Dakota	998.62			4,224.69	27,344.25	59.98	11.20	47,340.64
Tennessee	29.51		330.00	6,940.27	86,145.26		4.40	1,861,252.50
First Texas	11,547.36		770.00	23,149.29	82,344.08		240.20	9,867,885.78
Second Texas	4,364.74		1,535.00	7,501.40	35,061.70		13.20	332,124.33
Utah	9,749.46		420.00	1,805.84	20,977.03		2.20	1,202,485.78
Vermont	82.43			1,055.13	3,214.10	570.37	8.80	8,706.50
Virginia	6,114.16		770.00	6,522.12	46,133.23	67.29	2.20	2,416,167.56
Washington	1,216.89		1,320.00	5,896.23	30,983.15		117.90	10,302,738.65
West Virginia	354.56		110.00	7,046.68	72,908.89	.17		504,520.81
Wisconsin	470.58		9,322.51	37,824.72	74,269.26		1,771.20	59,607,588.39
Wyoming	137.17		440.00	2,938.16	2,156.72		33.00	597,387.24
Total	1,714,358.60	135.00	66,043.67	598,683.42	2,657,903.63	34,062.32	18,181.12	567,167,764.95

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

Alaska	\$117.24			\$612.48	\$88.92			\$3,971.49
California	4,477.77	\$80.00	\$2,311.67	19,601.19	145,803.45		\$930.18	31,490,330.33
District of Columbia	81.72			1,551.01	2,387.11	\$1,454.71	2.20	1,307,755.05
Illinois	31,001.37		5,160.84	57,870.24	42,725.21	430.00	3,222.17	37,633,806.18
Maryland	903.70		990.00	8,939.08	23,652.39	27,247.98	167.31	12,054,209.51
Missouri	8,720.37		1,640.00	16,769.98	104,310.91	71.14	585.35	43,890,646.66
New Jersey	1,688.92		1,640.00	21,112.18	6,892.13		2,267.02	34,854,030.00
New York	11,334.44		6,270.00	37,736.90	519,716.54	220.00	1,450.10	84,203,078.02
Ohio	1,178.22		6,279.17	12,548.28	72,970.26		1,641.20	41,088,953.24
Pennsylvania	954.70		9,886.30	121,571.20	96,156.65	1,320.00	169.40	61,884,673.45
Texas	15,912.10		2,305.00	30,650.69	117,405.78		253.40	10,200,019.11
Washington	1,099.65		1,320.00	5,283.75	30,894.23		117.90	10,268,767.16

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Total all liquor taxes	Tobacco manufactures						
		Large cigars classified by intended retail prices						
		Class A, tax per thousand, \$2.50	Class B, tax per thousand, \$3	Class C, tax per thousand, \$4	Class D, tax per thousand, \$7	Class E, tax per thousand, \$10	Class F, tax per thousand, \$15	Class G, tax per thousand, \$20
Alabama	\$989,125.64	\$1,037.08	\$1,561.98	\$304,800.69	\$2.81	\$1,240.86	\$228.55	\$219.40
Arizona	953,245.40							
Arkansas	761,496.69	7.30	.30	529.08	627.27	47.96		
First California	83,687,084.24	40,728.39	60,704.85	37,414.96	14,483.59	106,571.60	13,833.97	28,295.90
Sixth California	49,927,264.71	16.25	75.38	12,539.30	10,973.68	288,954.27	4,242.50	9,521.69
Colorado	5,514,165.30	93.48		2,984.42	318.50	1,945.50	25.20	49.20
Connecticut	11,274,111.93	982.65	277.20	90,481.87	3,735.55	122,700.29	60.00	205.50
Delaware	891,779.05		68.00	507.60		20.00		
Florida	8,378,201.31	11,121.31	202,876.73	1,452,368.74	266,520.52	1,643,760.73	1,169,560.59	180,042.58
Georgia	3,270,274.27	343.50	4,125.00	122,044.00	409.50	171.50	.75	
Hawaii	8,214,341.07	.93				6.60	5.63	1.00
Idaho	1,131,888.56	97.00						
First Illinois	64,164,937.37	1,055.91	280.35	30,922.09	28,262.91	124,669.59	20,379.27	10,054.80
Eighth Illinois	97,669,945.17		5.10	7,659.20	15,431.85	21,849.75		
Ninth Illinois	131,318,194.73	706.53	93.45	265,977.30	10,904.61	580,534.81	729.37	24.52
Indiana	2,500,421.43	267.50	99.00	4,292.90	3,254.30	1,408.96	.75	
Iowa	157,472.07	85.73	39.00	517.94	217.25	.25		
Kansas	197,958,434.01	134.71	1,058.55	164,244.30	1,236.20	8,946.50		
Kentucky	17,005,726.47	40.02	158.70	125,304.20	6,279.00	306,256.50	31,385.63	5,117.50
Louisiana	495,998.05	35.17	1,345.72	1,345.72	1,464.49	6,913.13	2.12	
Maine	113,095,630.80		1.65	25,812.84	5,981.90	47,514.95	4,405.35	2,099.10
Maryland	62,390,856.62	6,982.07	1,496.46	120,315.92	8,983.38	221,651.52	5,289.78	6,622.30
Massachusetts	42,847,319.79	2,769.25	1,992.11	16,465.12	29,118.31	372,365.57	74,628.02	8,690.50
Michigan	30,676,945.38	33.31	113.37	8,006.84	17,035.96	36,048.36	91.80	323.90
Minnesota	245,780.78							
Mississippi	45,836,070.93	187.50	30.00	7,435.10	8,825.68	26,972.78	440.64	1,104.82
First Missouri	7,954,299.32	4.09	117.38	48,083.50		122,793.25		
Sixth Missouri	2,291,034.97	4.88		156.21		567.77		1.94
Montana	6,689,055.79		76.65	925.00	183.05	515.50	310.50	172.50
Nebraska	723,135.18							
Nevada	967,594.94			225,066.29	148.50	104,681.21	67.55	
New Hampshire	4,703,353.08	652.35	265.69	126,411.76	69.11	512,446.87	337,139.55	109,930.56
First New Jersey	50,845,961.98	25,914.14	69,561.15	344,670.45	105,001.35	1,347,463.25	94,721.93	6,184.60
Fifth New Jersey	369,281.95							
New Mexico								
First New York	46,779,738.59	53,322.91	83,920.66	105,485.26	8,662.85	63,822.45	4,250.67	926.00
Second New York	71,362,222.68	19,722.87	27,687.66	18,790.65	12,112.00	78,997.94	57,684.51	189,509.82
Third New York	15,746,502.98	51,229.18	9,571.46	56,268.25	54,168.89	250,809.12	127,293.32	9,346.04
Fourth New York	17,359,109.81	3,520.71	1,904.25	78,263.74	20,205.25	513,830.44	25,101.75	14.60
Twenty-first New York	7,205,898.91	949.62	411.00	4,996.15	719.60	8,333.46		
Twenty-eighth New York	18,401,162.20	3,186.63	2,778.83	5,287.10	3,802.35	9,470.27	690.69	1,512.28
North Carolina	2,167,541.35	14.00	2,367.60	108,412.20	10.50	7,191.25		1.80
North Dakota	425,685.55	63.00	202.60	202.60	52.50	100.00		
First Ohio	54,732,640.65	222.75	1,088.98	35,344.39	1,897.00	92,391.25	1,797.38	1,322.60
Tenth Ohio	5,242,571.85	2,153.13	680.10	49,008.61	286,429.98	950,566.75		
Eleventh Ohio	3,614,820.31	2,321.59	12,053.69	3,819.60	75.00		300.06	60.50
Eighteenth Ohio	32,983,752.25	2,144.25	14,324.65	83,812.00	3,722.78	191,147.89	6,685.88	895.50
Oklahoma	1,669,070.55						29.38	20.20
Oregon	3,969,997.60	1.00		720.90	280.00	1,615.25	2,162.93	2,820.12
First Pennsylvania	73,089,311.24	56,312.31	287,819.89	3,167,551.16	222,062.72	5,268,069.35	249,164.64	8,843.20
Twelfth Pennsylvania	11,566,305.28	45,734.50	45,253.20	1,299,905.24	378,658.18	401,078.23	52,595.63	
Twenty-third Pennsylvania	93,700,479.50	6,500.50	38,753.85	21,105.40	11,400.90	588.50	681.71	1,971.26
Rhode Island	7,486,004.12	9,637.78	989.10	5,814.40	1,841.06	6,980.00		
South Carolina	806,854.16	91,805.29	72.00	640,161.90	140.00	85.00	143.88	15.00
South Dakota	364,288.63			118.00	18.00	966.50		
Tennessee	4,015,613.82	325.00	121.80	2,673.60	70.53	43,462.65	630.75	260.50
First Texas	11,718,667.87	526.25	810.00	27,813.40	229.60	51,629.85	8,408.07	826.50
Second Texas	3,509,285.61	67.26		593.60		1,277.25		
Utah	1,231,341.64					1,425.00		500.50
Vermont	350,207.30			20.00		25.00		
Virginia	3,651,357.88	188,764.13	118,878.00	158,809.10	287.60	265,586.01	76.74	12.20
Washington	15,878,985.35	60.86		395.40	84.71	892.23	178.16	569.32
West Virginia	1,239,285.45	1,316.25	89,020.76	190,492.72		5.00		
Wisconsin	64,049,190.41	204.77		34,146.80		13,556.90	-6,128.63	1,071.40
Wyoming	1,001,870.25							
<b>Total</b>	<b>1,618,775,155.93</b>	<b>633,222.68</b>	<b>1,084,121.27</b>	<b>9,658,669.01</b>	<b>1,555,034.24</b>	<b>14,340,640.14</b>	<b>2,291,548.17</b>	<b>-588,841.45</b>

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

Alaska	\$218,409.30							
California	133,514,348.95	\$40,744.54	\$60,780.23	\$49,654.26	\$26,457.22	\$305,525.77	\$18,076.47	\$37,817.69
District of Columbia	2,887,501.16		1.65	2,240.07		479.75	24.95	2,099.10
Illinois	161,734,882.54	1,005.91	284.45	38,581.29	43,694.76	146,519.34	20,379.27	10,054.60
Maryland	108,841,794.47			25,572.77	5,981.90	47,035.20	4,380.40	
Missouri	53,790,370.25	191.50	147.38	55,468.60	3,825.68	145,768.03	440.64	1,104.82
New Jersey	55,549,385.06	26,556.49	69,328.84	471,082.21	105,160.46	1,859,900.12	431,861.48	116,115.06
New York	176,854,681.27	131,931.62	128,273.86	269,041.05	99,658.04	925,253.68	215,023.94	201,308.84
Ohio	96,673,685.08	8,840.72	28,647.36	171,884.60	292,134.76	1,234,066.39	8,783.26	2,278.80
Pennsylvania	178,356,096.02	108,547.31	371,826.44	4,488,661.60	612,121.80	5,669,743.10	302,441.96	10,814.46
Texas	15,227,943.38	593.61	810.00	28,407.00	300.13	62,907.20	8,408.07	826.60
Washington	16,660,876.05	50.86		395.40	84.71	892.23	178.16	569.32
Puerto Rico	1,366,845.17							

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Tobacco manufactures—Continued							
	Small cigars, tax per thousand, 75 cents	Cigar and cigarette floor tax (tax-paid stocks on hand Nov. 1, 1942)	Cigarettes		Cigarette papers (½ cent) and tubes (1 cent)	Manufactured tobacco (chewing, smoking, and snuff), 18 cents per pound	Leaf tobacco sold or removed in violation of section 3360, R. S., etc.	Total all tobacco taxes
			Class A (small), per thousand, \$3.50	Class B (large), per thousand, \$8.40				
Alabama	\$105.00	\$103.65	\$4.47			\$0.54		\$309,305.03
Arizona		358.44						358.44
Arkansas		121.18	2.19			26.10		1,361.29
First California		3,399.71	5,280,152.82	\$178.98		55,783.65		5,641,548.32
Sixth California	6,276.50	5,295.10	469.79	29.81		5,115.91		343,510.13
Colorado		2,434.24	19.60	8.13				7,878.32
Connecticut		990.92	2.12		\$104,303.82	2,001.72	\$300.00	326,050.64
Delaware		25.83				389,402.98		390,024.41
Florida	1.00	1,092.56	1,098.14	1.68		307.89	35.38	4,918,777.85
Georgia		1,690.71						128,784.96
Hawaii		438.11						449.37
Idaho		117.65						214.66
First Illinois		1,110.29	53.24			2,199,569.59		2,416,308.04
Eighth Illinois		2,860.98		3.30		18,265.86		66,076.04
Tenth Illinois		1,451.31	6.69			9,772.22		870,200.71
Indiana		357.67	4.46			16,904.81		26,590.25
Iowa		236.47		.02		75.66		1,172.32
Kansas		270.49	40,241,892.69		1,147.74	5,655,571.22	1,057.49	46,075,674.80
Kentucky	15.00	1,983.57	154.46			909.99		480,589.57
Louisiana		636.27	53			.90		10,671.33
Maine		951.01	1,300.20			201.05		91,268.95
Maryland		749.42	1,458.07	21.00		43,794.37		423,214.29
Massachusetts		953.25	9.37			1,587,510.90		2,094,500.43
Michigan		313.17	71.64			4,143.21		66,175.56
Minnesota		58.06						58.96
Mississippi		204.11	29,048.74			6,788,315.73	167.03	6,857,732.13
First Missouri		382.83				8.82		171,339.78
Sixth Missouri		261.91				16.38		1,910.49
Montana		148.00	12.44			1,640.43		3,994.07
Nebraska		13.28						13.28
Nevada		124.02	6.74					330,289.31
New Hampshire		123.82		.14				1,087,042.85
First New Jersey		363.14	53,855,782.94	8.40		1,534,918.95		57,384,672.30
Fifth New Jersey		417.54						417.54

First New York		853.10	2,765,007.68	8.00		88,938.15		3,175,187.73
Second New York	4,591.88	96.38	2,318,293.17	56,961.87	19,337.60	27,729.49	71.79	2,831,687.44
Third New York	53.58	276.29	10,361.18	3,581.28		21,682.27		594,623.86
Fourteenth New York	5,655.00	394.44	64.44			43,886.73		692,329.27
Twenty-first New York		103.11				111,826.50		127,339.44
Twenty-eighth New York		485.56	4.10			4,974.25		31,242.06
North Carolina		505.57	448,276,437.30	462.00	1,039,588.42	18,500,445.90	75.00	467,935,511.54
North Dakota		45.95		7.20				471.25
First Ohio		281.31	4.20	2.73		3,812,206.69		3,946,559.23
Tenth Ohio	7,800.58	207.10	1,090.22			1,343,532.15		2,641,427.62
Eleventh Ohio		125.85	1.65			101.87		18,860.24
Eighteenth Ohio		373.26	20.67			42,143.13		345,770.91
Oklahoma		1,893.15	8.02	.84				1,922.59
Oregon		2,768.96	88.44			225.99		19,382.99
First Pennsylvania	142.04	278.31	14,779,909.85	172.53		428,596.56		24,468,922.95
Twelfth Pennsylvania		190.40	386,685.74	27,006.84		691,104.34		3,328,209.32
Twenty-third Pennsylvania		127.54	7.93			8,032.20		89,179.79
Rhode Island		152.08				1,267.11		26,681.47
South Carolina		213.32	44.80			4.96		732,693.74
South Dakota		69.20						1,290.70
Tennessee		338.30				3,951,366.75		3,999,229.28
First Texas		1,267.68	32.93			5,978.48		97,363.79
Second Texas	148.26	1,144.73	10.40	.63		3.00		3,470.33
Utah		281.51				45.36		2,252.37
Vermont		110.20	1.12			1.81		113.53
Virginia	82,500.00	695.38	336,005,289.49			3,824,839.66		340,644,848.31
Washington		5,903.33	2,867.02	6.92		1.58		10,949.48
West Virginia		380.67				1,711,670.40		1,992,585.80
Wisconsin		331.25	8.80			27,528.08		204,111.53
Wyoming		13.79	140.83					154.62
Total	107,283.84	40,960.28	903,957,882.53	88,462.35	1,164,377.58	52,961,486.94	1,706.51	988,483,236.89

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

Alaska		\$746.53						\$746.53
California	\$6,276.50	6,694.81	\$5,280,622.61	\$208.79		\$60,899.56		5,985,958.45
District of Columbia		92.91	7.09			70.86		5,916.38
Illinois		3,971.27	53.24	3.30		2,217,836.45		2,482,384.08
Maryland		868.10	1,293.11			139.19		86,251.67
Missouri		586.94	29,048.74			6,788,324.55	\$167.03	7,029,071.91
New Jersey		492.93	53,855,782.94	8.54		1,534,918.05		53,471,715.15
New York	10,300.46	2,208.88	5,093,739.57	60,551.15	\$19,337.60	298,117.41	71.70	7,452,809.80
Ohio	7,800.58	987.52	1,118.74	2.73		5,197,983.84		6,982,617.10
Pennsylvania	142.04	596.25	15,166,603.52	27,179.37		1,127,733.09		27,886,311.12
Texas	143.26	2,412.41	43.33	.63		5,982.08		100,834.16
Washington		5,156.80	2,867.02	6.92		1.53		10,292.95

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Oleomargarine							Adulterated butter	
	Colored, per pound, 10 cents	Uncolored, per pound, ¼ cent	Manufacturers, \$600 per year	Special taxes		Total from oleomargarine taxes	Manufactured or sold, etc., per pound, 10 cents	Manufacturers' special tax, \$600 per year	
				Wholesale dealers	Retail dealers				
				Colored oleomargarine, \$430 per year	Uncolored oleomargarine, \$200 per year	Colored oleomargarine, \$48 per year	Uncolored oleomargarine, \$6 per year		
Alabama	\$47,528.40	\$138.90	\$712.00	\$320.00	\$8,230.04	\$572.00	\$18,785.07	\$76,284.41	
Arizona	2,472.55				1,650.00		6,857.07	10,809.62	
Arkansas					5,783.34	180.00	19,051.32	25,014.66	
First California	1,113.65	125,850.00	1,400.00		4,636.67		44,068.72	177,050.04	\$12.00
Sixth California		54,792.63	4,100.00		6,683.35		38,552.77	104,128.75	
Colorado					3,251.50		13,044.31	16,295.81	
Connecticut	2.40		25.00		3,900.06		8,975.52	12,902.98	
Delaware					2,551.84		3,479.97	6,031.81	
Florida	10.09		100.00	240.00	9,998.19	3,764.00	23,259.25	37,332.44	\$45.40
Georgia	21,518.00	47,430.00	1,200.00	800.00	11,892.88	1,924.00	22,554.33	107,410.21	
Hawaii	81.40		25.00		1,491.67		2,269.64	3,867.71	
Idaho					600.00		1,169.45	1,789.45	
First Illinois	202,323.74	384,782.00	5,400.00		14,679.24		56,080.04	685,215.02	1,800.00
Eighth Illinois				512.20	16,250.05	31.00	49,036.96	65,830.51	
Indiana	1,150.00	79,075.00	600.00	640.00	19,182.72	1,118.00	58,101.86	159,845.58	1,050.00
Iowa					7,283.36		22,163.13	29,446.49	
Kansas	274,140.00	52,963.00	3,000.00	520.00	9,521.68	1,605.20	32,192.49	373,752.37	
Kentucky	3.00			83.34	7,250.00	96.00	32,053.91	39,486.25	
Louisiana	993.06	5.00	75.00	1,585.00	8,335.34	1,165.28	23,280.44	35,447.12	
Maine	271.56		325.00		5,816.79		14,460.99	20,874.25	
Maryland	103,533.14	29,643.16		2,938.00	16,982.56	4,291.48	31,460.90	182,849.24	520.00
Massachusetts	194.40			187.52	16,375.06		40,598.14	67,355.12	
Michigan	367.20	47,100.00			23,219.05		70,034.45	140,720.74	
Minnesota					2,633.34		15,637.52	18,170.86	
Mississippi	383.36			630.00	4,768.58	382.60	12,576.49	18,741.93	
First Missouri	8,940.00	21,875.00	600.00	150.00	4,166.68		31,368.71	67,490.39	
Sixth Missouri	34,480.80	5,287.00	600.00	280.00	9,913.34	1,756.60	25,322.00	77,648.74	
Montana				200.00	250.00		480.11	930.11	
Nebraska					4,600.00		17,808.74	22,408.74	
Nevada	79.20				600.00		1,830.85	2,519.05	
New Hampshire			3.20		3,133.35	5.00	8,389.76	11,531.31	
First New Jersey	144.50		75.00		3,160.04		14,853.53	18,225.07	
Fifth New Jersey	23,093.00	114,632.50	2,400.00		8,330.44	48.00	23,264.25	174,768.19	2,500.65
New Mexico				132.00	850.00	198.50	4,935.85	6,114.45	1,742.30

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

First New York	6.00		30.00		6,766.70		28,604.82	34,377.52		
Second New York	34.40	2.34	600.00		7,625.95		978.15	8,609.94		
Third New York		104.25			1,300.00	50.00	6,916.68	8,970.98		
Fourth New York					8,220.21		36,019.12	44,239.33		
Twenty-first New York	100.00			266.70	9,150.17		21,556.86	31,074.33		
Twenty-eighth New York					10,668.36		26,714.62	37,382.98		
North Carolina			1,060.00		8,233.38	440.00	25,022.63	34,746.01		
North Dakota							506.50	506.50		
First Ohio	364.19	73,921.25	1,208.40		5,366.68		22,248.36	103,108.79		
Tenth Ohio	25.90	34,975.00	625.00		5,783.36		17,564.84	58,974.10		
Eleventh Ohio	373.90	42,475.00	600.00		4,900.13	-60.00	19,928.19	68,332.22		
Eighteenth Ohio		14.19			15,546.74		44,328.89	59,889.73		
Oklahoma			60.00	3,045.51	11,578.69	2,947.20	31,291.40	48,919.80		
Oregon					3,710.00		17,450.87	21,160.87		
First Pennsylvania					3,416.67		10,942.35	14,359.02		
Twelfth Pennsylvania					883.34		4,933.28	5,816.62	1,850.00	
Twenty-third Pennsylvania	7.30				5,183.34		18,178.81	28,369.45		
Rhode Island					2,816.69		7,034.34	9,851.03		
South Carolina	143,817.40	6,339.30	600.00		4,800.01	1,388.00	13,371.27	170,315.98		
South Dakota							2,772.19	2,772.19		
Tennessee	1,628.68		600.00		11,683.37	10.50	22,922.09	36,844.54	28.00	
First Texas			175.00	3,240.00	11,281.85	6,410.38	36,698.96	57,806.19		
Second Texas	210,148.00	69,065.00	2,400.00	2,007.00	8,433.35	4,939.31	37,693.93	335,286.50		
Utah					1,366.67		4,810.44	6,177.11		
Vermont					2,366.67		4,283.95	6,650.62		
Virginia	324.80	5.00		16.67	9,393.33	198.50	28,108.47	38,046.77		
Washington	811.60		100.00		430.00		1,686.50	3,023.00		
West Virginia	84.00				10,353.41	585.00	27,434.23	38,506.64		
Wisconsin	12.80		25.00	1,925.88	100.00		1,260.79	3,324.47	300.00	
Wyoming			50.00		50.60		2,786.44	2,886.44		
Total	1,080,562.64	1,100,483.43	28,753.50	20,330.12	412,306.25	34,442.65	1,316,784.44	4,083,663.13	3,032.65	6,512.70

Alaska							\$519.93	\$519.93		
California	\$1,113.65	\$180,642.63	\$5,500.00	\$1,006.50	\$11,320.02	\$159.28	82,611.49	281,187.79	\$12.00	
District of Columbia	17.40			512.50	30,928.29	31.00	3,091.86	5,390.04		
Illinois	202,323.74	384,782.00	5,400.00		9,867.56	4,132.20	107,067.90	731,046.43		\$1,800.00
Maryland	103,515.74	29,643.16		1,931.50	14,080.92	2,138.60	28,369.04	177,459.20	520.00	
Missouri	43,430.80	27,172.00	1,200.00	440.00	1,860.67		56,690.71	145,140.13		
New Jersey	28,237.50	114,632.50	2,475.00		11,480.48	48.00	41,117.78	102,991.26	2,500.65	1,742.30
New York	141.00			630.00	43,730.49	50.00	120,790.25	164,715.03		
Ohio	763.90	151,385.35	2,433.40		31,596.91	60.00	104,065.28	290,304.84		
Pennsylvania	7.30				9,483.35		34,064.44	43,548.09		1,550.00
Texas	210,148.00	69,065.00	2,575.00	5,847.00	19,716.20	11,349.69	74,392.89	393,092.78		
Washington	811.60		100.00		430.00		1,166.57	2,508.07		

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Adulterated butter—Continued		Process of renovated butter		Filled cheese		Narcotics (opium, coca leaves, or derivatives thereof)			Special taxes	
	Wholesale dealers, special tax, \$480 per year	Retail dealers, special tax, \$48 per year	Manufactured or sold, etc., ¼ cent per pound	Manufacturers' special tax, \$50	Manufacturers' or dealers' special taxes	Imported, per pound, 8 cents	Opium, coca leaves, etc., per ounces 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	Importers, manufacturers, and compounders, \$24 per year	Wholesale dealers, \$12 per year
Alabama			\$4,208.50	\$100.00				\$172.50	\$1,425.00	\$24.00	\$200.00
Arizona								41.90	40.00		84.00
Arkansas								105.40	2.90		84.00
First California							\$8.63	290.96	156.22	64.00	403.25
Sixth California							68.00	428.30	2,355.50	144.00	797.35
Colorado								110.40	270.00		300.90
Connecticut								152.00	1,092.95		129.80
Delaware								10.10	110.00	24.00	12.00
Florida								207.70	620.00		251.00
Georgia	\$518.75		2,820.75	100.00				253.50	745.25	158.00	669.00
Hawaii								.05	10.75	24.00	72.00
Idaho								27.80			24.00
First Illinois							948.50	1,331.70	3,021.40	168.00	650.00
Eighth Illinois							83.25	131.72	1,848.25	48.00	306.75
Indiana							14,457.02	231.30	315.00	168.00	627.50
Iowa							20.00	353.89	243.82	96.00	576.00
Kansas							32.50	150.10	1,101.39	24.00	168.00
Kentucky							144.00	151.80	420.05		360.00
Louisiana								124.20	1,315.00		193.40
Maine								66.00			73.75
Maryland			199.25	50.00			52.96	274.18	2,033.05	212.00	349.75
Massachusetts							1,455.24	356.50	2,885.00	96.00	588.00
Michigan							8,903.52	331.50	1,130.00	192.00	772.80
Minnesota							4.50	204.00	1,150.00	72.00	297.00
Mississippi								275.15	385.05		60.00
First Missouri							29,945.01	140.62	490.00	174.00	231.00
Sixth Missouri							17.00	159.70		24.00	290.00
Montana								41.60	165.00		36.00
Nebraska							243.60	89.40	560.00	48.00	134.60
Nevada								12.20			12.00
New Hampshire								22.00	32.50		48.00
First New Jersey								2.00	87.20	35.00	60.00
Fifth New Jersey							196,696.12	246.00	1,345.00	264.00	162.00
New Mexico								24.20	540.45		36.00

First New York							23,562.35	413.40	5,010.55	216.00	216.00
Second New York	253.00						492.25	78.60	3,085.00	168.00	403.00
Third New York							59.80	203.60	3,895.00		74.00
Fourteenth New York							14,183.00	307.30	4,911.50	96.00	245.00
Twenty-first New York							6,817.70	107.60	340.00	96.00	240.00
Twenty-eighth New York							219.25	156.00	850.00	192.00	368.10
North Carolina		\$93.84						217.20	843.50		249.90
North Dakota								28.20			24.00
First Ohio							4,290.78	111.20	325.00	53.00	264.75
Tenth Ohio							4.00	59.20	2,102.05	24.00	185.00
Eleventh Ohio							546.80	89.90	355.00	88.00	282.00
Eighteenth Ohio							242.61	291.84	320.00	184.00	372.00
Oklahoma								151.76	1,189.26		299.05
Oregon							52.10	108.10	545.00	48.00	120.00
First Pennsylvania							5,981.05	404.10	1,640.30	350.00	679.00
Twelfth Pennsylvania								101.50	126.00		192.05
Twenty-third Pennsylvania							119.75	243.60	94.46	96.00	216.00
Rhode Island								57.30			120.00
South Carolina								140.10	6,900.00		137.00
South Dakota								32.10	236.25		72.00
Tennessee							2,550.09	220.80	300.00	48.00	324.15
First Texas								228.40	3,720.00		336.00
Second Texas							266.94	300.00	3,018.93	24.00	279.00
Utah								37.80			126.00
Vermont								26.20	30.00		48.00
Virginia							143.00	198.20	616.00	48.00	204.00
Washington								164.36	2,709.08		324.00
West Virginia								103.20	150.00		156.00
Wisconsin							44.39	221.90	1,140.00	72.00	370.60
Wyoming								14.00			24.00
Total	771.75	93.84	7,228.50	250.00		39.20	313,682.67	11,488.11	71,018.16	3,875.00	15,108.75

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

Alaska								\$2.10	\$95.00		
California							\$66.63	719.26	2,511.72	\$208.00	\$1,200.60
District of Columbia								53.62		24.00	56.25
Illinois							1,031.75	1,463.42	4,869.65	216.00	965.75
Maryland			\$199.25	\$50.00			220.54	220.54	2,035.05	188.00	293.50
Missouri							29,962.01	300.32	490.00	198.00	521.00
New Jersey							196,698.12	333.20	1,390.00	288.00	212.00
New York	\$253.00					\$39.20	45,334.35	1,275.50	18,092.05	768.00	1,547.10
Ohio							5,084.19	552.14	3,102.05	349.00	1,113.75
Pennsylvania							7,100.80	749.20	1,860.76	446.00	1,087.05
Texas							266.94	528.40	6,788.93	24.00	615.00
Washington								162.26	2,614.08		324.00

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Narcotics (opium, coca leaves, or derivatives thereof)—Continued					Marihuana Tax Act of 1937						
	Special taxes—Continued				Total from narcotic taxes	Marihuana transfers, per ounce, \$1	Transfers to unregistered persons, per ounce, \$106	Marihuana order forms, 2 cents each	Fines, penalties, etc., for violation of the Marihuana Tax Act	Special or occupational taxes		
	Retail dealers, \$3 per year	Practitioners, \$1 per year	Laboratories, \$1 per year	Dealers in untaxed narcotic preparations, \$1 per year						Importers, manufacturers, and compounders \$24 per year	Dealers, \$3 per year	Practitioners, \$1 per year
Alabama	\$2,202.16	\$2,476.17		\$8.00	\$6,597.83						\$9.00	\$2.00
Arizona	630.15	645.56		19.50	1,452.11		\$766.66					
Arkansas	2,219.17	2,274.13		165.30	4,850.90						3.00	4.00
First California	4,223.12	5,184.26	\$2.00	13.00	10,347.44				\$159.59		3.00	
Sixth California	5,596.91	7,084.53	4.00	52.00	16,520.59	\$0.10	430.23		4,370.95		21.00	65.00
Colorado	1,424.84	1,871.70	1.00	29.25	3,708.09		518.56				15.00	5.00
Connecticut	3,344.70	2,437.08	18.00	119.20	7,292.93							1.00
Delaware	305.75	285.05	23.00	9.00	799.99							1.00
Florida	3,152.96	1,986.37		6.00	6,223.97							
Georgia	3,047.68	3,452.10	10.50	188.30	9,424.33						6.00	15.00
Hawaii	38.25	387.05	2.00	2,057.00	3,391.10							1.00
Idaho	550.30	404.75		1.00	1,007.85							
First Illinois	8,697.67	6,667.75	8.34	587.66	22,290.02		470.32			\$18.00	56.10	18.00
Eighth Illinois	2,278.82	2,375.05	1.00	140.22	7,213.06						12.00	8.00
Indiana	3,764.60	3,455.95	2.00	181.28	23,202.63	4.00			8.54		11.25	29.00
Iowa	3,015.60	2,891.30		218.20	7,418.81	8.00		\$0.16			3.25	48.00
Kansas	2,884.25	1,991.00		60.00	6,411.24						1,020.96	1.00
Kentucky	2,905.20	2,415.35		45.15	6,451.55						101.50	13.00
Louisiana	3,055.31	2,447.11	3.00	43.99	7,181.92		4,430.71		200.00		12.00	
Maine	829.90	1,000.00		22.00	1,962.55							3.00
Maryland	2,919.73	3,689.50	96.00	97.20	9,700.40		285.41			28.00	10.50	17.00
Massachusetts	6,688.35	6,707.69	16.75	184.95	18,948.48				5.00		10.00	52.00
Michigan	6,342.54	6,715.60	171.61	184.01	24,743.68	26.75	279.50				130.30	9.00
Minnesota	3,559.43	2,937.05		59.00	8,282.98						30.00	7.00
Mississippi	1,448.73	1,162.99		55.00	3,364.88							
First Missouri	2,858.27	2,934.92	2.00	62.00	36,837.82							1.00
Sixth Missouri	2,478.00	2,391.65	13.00	101.85	5,475.20						6.00	4.00
Montana	758.35	465.39		5.00	1,471.74							
Nebraska	2,057.95	1,476.13		50.00	4,659.68	52.00			1.00		12.50	34.00
Nevada	172.00	318.33		6.00	420.53							1.00
New Hampshire	601.60	674.35		49.00	1,453.45							
First New Jersey	1,675.20	1,583.05		7.00	3,473.45						18.00	9.00
Fifth New Jersey	4,229.35	3,877.75	24.00	24.00	206,858.22	2.00					27.00	3.00
New Mexico	499.40	404.40		10.00	1,514.45							

First New York	9,414.75	6,362.25	6.00	49.50	45,250.80					24.00	40.50	9.00
Second New York	779.18	682.25	2.00	51.53	5,741.81					92.00	6.00	
Third New York	2,552.75	5,518.99	4.00	14.00	12,392.05	86.15		.02		509.37	39.00	17.00
Fourth New York	4,864.26	4,019.12	4.84	28.00	29,254.02							12.00
Twenty-first New York	1,465.25	1,726.91		28.00	10,321.46						6.00	12.00
Twenty-eighth New York	2,413.17	2,763.30	8.00	48.00	7,027.82						54.25	30.15
North Carolina	2,996.23	2,617.64	4.00	266.30	7,193.87							
North Dakota	612.51	505.75			1,170.40							2.00
First Ohio	1,791.05	1,890.05	2.00	178.20	8,906.03				15.00	24.00	6.00	7.00
Tenth Ohio	1,173.06	1,236.70	2.00	85.20	4,871.18							13.00
Eleventh Ohio	1,269.95	1,570.50		51.00	4,263.15						6.00	11.00
Eighteenth Ohio	3,623.75	4,537.29		126.00	9,697.49	29.00	116.05	.02	2,624.98		9.00	13.00
Oklahoma	3,296.66	2,275.35		96.00	7,310.12		100.00				3.00	2.00
Oregon	1,502.15	1,183.99		10.00	3,570.25						6.00	4.00
First Pennsylvania	8,329.73	6,203.10	7.00	44.00	24,638.28					24.00	42.00	26.00
Twelfth Pennsylvania	1,019.42	1,299.05	1.00	8.00	3,338.02						9.00	17.00
Twenty-third Pennsylvania	5,204.38	5,456.00	6.00	32.80	11,468.99						18.00	12.00
Rhode Island	1,001.25	1,006.11	1.00	29.00	2,214.66						12.75	
South Carolina	1,451.40	1,149.30		9.00	9,786.80						3.00	
South Dakota	906.50	476.30		12.00	1,735.15							
Tennessee	3,015.50	2,586.95	8.00	50.40	9,102.80	24.00	77.00	.06				5.00
First Texas	3,984.03	2,763.20		191.80	11,223.43						21.00	5.00
Second Texas	4,204.02	3,421.98		242.05	11,756.92		15.00		1,165.00			130.76
Utah	438.00	662.50	3.00	20.00	1,293.30				50.00		6.00	
Vermont	349.75	442.50	4.00	91.25	1,990.70							
Virginia	2,233.39	2,477.22	3.00	411.17	6,332.98						3.00	4.00
Washington	2,837.48	2,197.76	1.00	33.18	8,296.66		211.61				5.50	10.00
West Virginia	1,460.44	1,661.32	1.00	1.00	3,072.96						3.00	4.00
Wisconsin	4,791.66	3,956.75		105.25	10,705.45						9.00	5.00
Wyoming	305.65	248.75			690.40		85.62				6.16	5.00
Total	171,182.46	160,550.67	468.04	7,149.63	755,493.49	232.00	8,537.08	1.34	8,606.06	713.37	1,832.51	706.91

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

Alaska	\$86.48	\$70.45		\$2.00	\$256.03							
California	9,820.03	12,279.79	\$6.00	65.00	26,868.03	\$0.10	\$1,186.64		\$4,530.54		\$24.00	\$65.00
District of Columbia	778.27	1,133.10		4.20	2,049.44		212.00				5.75	9.00
Illinois	10,978.49	9,242.80	9.34	727.88	29,503.08		470.32		8.54	\$18.00	68.10	26.00
Maryland	2,182.51	2,836.40	96.00	93.00	7,650.96		73.41			22.00	4.75	8.00
Missouri	5,236.27	5,326.57	15.00	163.85	42,313.02						6.00	5.00
New Jersey	5,904.55	5,460.80	24.00	31.00	210,331.67	2.00			7.00		45.00	12.00
New York	21,489.36	21,672.73	25.84	213.03	110,417.96	86.15		\$0.92		625.37	145.76	80.15
Ohio	7,857.78	9,234.54	4.00	440.40	27,737.85	29.00	110.05	.02	15.00		24.00	44.00
Pennsylvania	15,144.53	12,958.15	14.00	84.80	39,445.29					24.00	69.00	55.00
Texas	8,188.05	6,185.18		433.85	22,980.35		15.00		1,165.00		21.00	135.76
Washington	2,751.00	2,127.31	1.00	31.18	8,010.83		211.61				6.50	10.00

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Marihuana Tax Act of 1937—Continued			Stamp taxes (Title VIII, Revenue Act of 1926, as amended)					Total from stamp taxes
	Special or occupational taxes—Continued		Total from all marihuana taxes	Documentary stamps—Issues and transfers of bonds of indebtedness, issues of capital stock, passage tickets, foreign insurance policies, and deeds of conveyance		Capital stock transfers, on each \$100 of face value or fraction thereof, 5 cents or 6 cents	Silver bullion transfers, 50 per cent of profit (Silver Purchase Act of 1934)	Playing cards, per pack, 13 cents	
	Laboratories, \$1 per year	Producers, \$1 per year		Soles by post-masters	Salas by collectors				
Alabama			\$11.00	\$107,596.62	\$33,138.94			\$0.78	\$140,736.34
Arizona			766.56	31,864.00	43,208.57			816.71	75,889.28
Arkansas			7.00	80,272.54	28,473.85			.26	108,746.65
First California	\$1.00		920.00	898,493.16	742,084.97	\$168,921.69	\$191.45	1,264.64	1,800,955.91
Sixth California	2.00		4,889.28	104,728.03	124,960.85	1,232,117.27	1.05	1,433.12	1,401,027.21
Colorado	1.00	\$2.00	541.56	101,257.87	137,582.02			1,123.98	230,812.86
Connecticut	2.05		3.05	7,331.15	57,194.31			1,079.39	352,491.28
Delaware			1.00	311,925.79	83,094.54			115.07	98,932.94
Florida			21.00	158,065.91	104,374.24				395,137.35
Georgia			1.00	158,95.33	66,302.58			1,911.00	262,440.15
Hawaii				49,534.96	6,299.89		6.34		63,856.88
Idaho			1.00	392,319.13	1,851,041.47	383,676.37	1,107.68	922,605.68	55,840.19
First Illinois		1,086.00	1,658.42	314,946.21	66,767.74				3,550,750.23
Eighth Illinois		29.00	57.54	129,699.11	482.65			13.00	69,099.45
Indiana	2.00	2.00	48.25	375,167.99	23,153.16				445,140.97
Iowa		347.00	406.41	184,649.50	54,823.48				398,471.41
Kansas			1,021.99	171,082.20	68,456.46				239,486.24
Kentucky		444.25	558.76	142,296.01	63,286.96	16,059.41		1.43	255,578.07
Louisiana		1.00	4,643.71	77,500.18	5,668.42	2,954.45		.26	86,121.31
Maine		2.25	5.25	178,360.76	300,985.87	55,991.25	2,869.49	20.54	538,237.91
Maryland	3.00	22.00	359.81	237,497.45	578,669.39	471,662.98	8,731.53	.91	1,294,356.26
Massachusetts	2.00		69.00	308,815.92	417,240.36	69,953.79	194.49	1,268.14	797,462.70
Michigan			445.55	191,610.56	227,378.66	8,452.39		318,567.86	746,539.37
Minnesota	2.00	414.00	463.00	72,985.35	19,448.34				92,433.69
Mississippi			1.00	182,958.45	121,716.16			169.52	411,547.32
First Missouri			11.00	133,831.27	131,330.19	5,413.84		806.52	271,381.82
Sixth Missouri				58,344.08	5,906.48			.26	65,260.82
Montana			99.68	140,920.88	71,033.75	1,120.50			213,075.39
Nebraska			1.00	9,154.55	17,829.78			26.00	27,010.33
Nevada				26,746.67	10,188.31	199.41			37,134.39
New Hampshire					63,286.85				60,437.24
First New Jersey			27.00	374,966.22	188,634.23	17,392.71	88.76	7,150.39	579,033.74
Fifth New Jersey			39.00	34,713.35	15,654.60	681.37		1.82	60,949.32
New Mexico									

First New York			73.60		194,765.98	573.78	.32	9.10	195,349.13
Second New York			98.00	348,530.36	6,257,471.00	14,614,416.06	26,195.00	13.65	21,246,626.07
Third New York	2.00		653.54		57,397.91		564.59	98.02	58,060.82
Fourteenth New York	4.00	2.00	18.00		61,469.47			35,362.86	96,832.33
Twenty-first New York			18.00		81,890.59	2,314.14			84,204.73
Twenty-eighth New York	3.00		87.40		185,518.06	59,248.91	53.88	172,296.19	417,117.04
North Carolina				237,643.20	42,135.48	6,143.53			285,922.21
North Dakota			2.00	39,980.65	9,669.08				49,659.63
First Ohio			52.00	190,966.74	241,127.64	24,672.05	4,967,128.92		5,423,835.35
Tenth Ohio			13.00		64,376.32	2,481.23		364.00	67,221.55
Eleventh Ohio			17.00		88,271.85	789.00		.13	89,060.98
Eighteenth Ohio			161.07	293,260.30	352,514.18	74,490.63		3.51	720,288.62
Oklahoma			2,729.98	210,521.28	59,951.16			141.44	276,513.88
Oregon			93.00	161,235.95	108,543.63				269,779.58
First Pennsylvania	1.00		10.00	124,870.88	916,029.31	465,152.55	.24		1,506,052.98
Twelfth Pennsylvania			26.00		40,927.51	3,688.81		32.50	44,648.82
Twenty-third Pennsylvania		1.00	31.00	181,394.77	316,684.61	144,061.81		.78	642,041.97
Rhode Island	1.00		13.75	15,658.05	69,583.69	44,355.19	6,765.56		136,362.49
South Carolina	1.00	5.00	9.00		13,992.11				13,992.11
South Dakota				55,909.52	9,694.02				65,603.54
Tennessee		3.00	109.06	179,320.02	54,646.77	12,723.71			247,190.60
First Texas	1.00		27.00	254,836.00	226,687.87			8.19	481,531.06
Second Texas			1,316.76	320,644.57	196,230.99			.78	516,876.34
Utah			56.00	23,841.99	40,016.08	4,444.75			68,302.82
Vermont				23,952.51	9,789.41			18.99	33,760.91
Virginia		1.00	8.00	183,665.08	62,575.67	69.00		.26	246,310.01
Washington			227.11	176,251.03	302,980.78	3,839.70		.52	483,072.03
West Virginia	1.00		8.00	106,751.35	19,331.32	8,863.84			134,946.51
Wisconsin	2.00	889.00	905.00	246,484.95	227,703.63	1,525.40		979,828.98	1,455,542.96
Wyoming			96.77	23,595.38	3,369.00	177.85			27,142.23
Total	31.05	3,261.60	23,921.82	8,860,565.57	17,382,674.77	17,096,097.89	46,772.38	7,413,576.66	50,799,987.27

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

Alaska					\$3,885.96				\$3,885.96
California	\$3.00		\$5,809.28	\$898,493.16	1,974,202.24	\$326,397.46	\$192.50	\$2,697.76	3,201,983.12
District of Columbia			226.75	7,538.19	96,015.62	13,582.88	2,869.49		120,008.18
Illinois		\$1,125.00	1,715.96	392,319.13	1,917,809.21	386,008.08	1,107.68	922,605.68	3,619,849.68
Maryland	3.00	22.00	133.16	170,822.57	204,970.25	42,408.37		20.54	418,221.73
Missouri		1.00	12.00	316,789.72	263,046.35	112,117.03		976.04	682,929.14
New Jersey			66.00	374,966.22	239,921.08	17,392.71	88.76	7,152.21	639,520.98
New York	9.00	2.00	948.44	348,530.86	6,838,512.96	14,678,552.89	26,813.79	207,779.82	22,098,189.82
Ohio			243.07	484,187.04	746,289.99	102,432.91		4,967,496.56	6,360,406.50
Pennsylvania	1.00	1.00	150.00	306,265.65	1,273,541.43	612,903.17	.24	33.28	2,192,743.77
Texas	1.00		1,337.76	575,479.57	422,918.86			8.97	998,407.40
Washington			227.11	176,251.03	299,094.82	3,839.70		.52	479,186.07

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

REPORT OF COMMISSIONER OF INTERNAL REVENUE

Districts	Manufacturers' excise taxes—Continued								
	Pistols and revolvers, 11 per cent	Musical instruments, 10 per cent	Tax on luggage, 10 per cent *	Electric, gas, and oil appliances, 10 per cent .	Electric signs, 10 per cent (repealed Nov. 1, 1942)	Business and store machines, 10 per cent	Phonograph records, 10 per cent	Rubber articles, 10 per cent (repealed Nov. 1, 1942)	Washing machines, 10 per cent (repealed Nov. 1, 1942)
Alabama			\$16.08	\$1,943.86	\$221.61			\$6,674.73	
Arizona			138.54	385.81					
Arkansas			62		183.11				
First California		\$17,139.35	47,013.08	139,697.59	4,712.15	\$229,608.05	\$5,981.25		
Sixth California		7,691.13	68,139.57	483,424.38	3,095.14	574.32	66,743.40	31,031.09	
Colorado			114,868.78	363.80	186.53				75.47
Connecticut	\$24,567.83	831.81	289.15	111,293.36	235.70	355,197.61	658,874.08		
Delaware					10.40		2.84		
Florida					374.89		1.03	3,965.61	
Georgia		6,657.62	4,415.70	2,843.16		7,861.58			
Hawaii		192.43	268.39						\$4,734.75
Idaho					39.53				
First Illinois		218,734.54	778,274.84	392,907.69	15,224.37	463,793.92	1,390.15	15,590.35	
Eighth Illinois		27.07		270,220.96	184.92	24,216.26			64.50
Indiana		23,559.07	12,312.17	181,265.82	719.31	553.58	4,958.56	601.92	
Iowa			19,816.06	1,718.08	88.56	348.90		.30	
Kansas			247.15	3,704.41	2,134.59				12.05
Kentucky	78.27	109.51	4,657.96	7,353.90	180,951.50			.80	
Louisiana		5,691.40	4,679.43	613.21					
Maine			1,830.03	300.50					
Maryland		1,185.41	41,640.20	35,088.01	447.37		269.43		
Massachusetts	11,924.72	9,897.87	235,525.71	254,364.39	446.22	93,952.81	1,520.25	59,618.31	
Michigan	9.22	21,136.35	69,945.83	355,312.62	2,121.28	698,769.13	1,929.00	1,015.48	
Minnesota		2,468.13	4,647.91	7,518.09	1,068.44	348.04		24.52	
Mississippi					69.97				
First Missouri		1,726.20	113,484.40	282,059.77	1,675.13	17,635.54	1,257.21	1,116.48	
Sixth Missouri			140,667.32	14,202.38	4.57				
Montana				218.90					
Nebraska			177.33		763.09		18.17	695.74	
Nevada									
New Hampshire		718.56		3.30					
First New Jersey		1,017.63	182,407.77	118.52		502.53		112.57	
Fifth New Jersey		4,863.64	433,200.60	232,871.13	2,790.29	284,505.06	7,572.28	22,310.91	
New Mexico				286.64					

First New York		34,645.13	138,243.00	144,429.36	6,415.38	74,006.98	18,489.36	1,969.90	
Second New York	277.30	24,490.36	771,313.77	97,605.19	5,937.13	86,253.57	33,378.53	5,097.86	24,748.21
Third New York	332.19	63,176.39	569,791.51	147,150.60	394.72	413,395.88	1,026,883.58	2,316.15	
Fourteenth New York		5,915.93	61,869.12	15,044.24	782.43	4,064.27	42.16	25.44	
Twenty-first New York			2,170.42	3,647.30	9.23	11,056.15	600.07	73.35	
Twenty-eighth New York		597.20	460.69	92,145.20	331.55	472,176.86	823.08	8,184.16	2,360.71
North Carolina					288.70			15.40	
North Dakota									
First Ohio		37,643.88	46,801.12	188,064.68	501.41	288,513.54		3,118.64	
Tenth Ohio			5,890.52	21,975.03	219.15	2.55		2,886.76	
Eleventh Ohio		10,497.43	3,645.68	68,274.53	254.10	6,399.79			
Eighteenth Ohio		5,498.74	14,428.28	426,775.21	2,173.88	170,647.17	2,261.99	57,668.43	
Oklahoma					333.55			34.74	
Oregon		316.92	20,782.04	5,829.35	140.96				
First Pennsylvania	.89	3,151.07	342,844.33	189,682.12	517.66	13,831.45	612.04	38,839.34	
Twelfth Pennsylvania		8,522.04		10,327.91			53,709.92		
Twenty-third Pennsylvania			82,560.59	146,235.94	38.60	1,765.17	115.06	10,027.52	
Rhode Island		141.20	23,779.38			16,604.65		13.40	
South Carolina									
South Dakota									
Tennessee			4,402.88	179,428.31	311.04		24.67		
First Texas		300.84	10,275.70	7,367.25	1,233.16		1,003.46		
Second Texas	27.50	9,208.83	9,618.89	10,318.51	775.45		835.60		
Utah	1.00			66.80					
Vermont		1,511.08		15,109.20			28.21		
Virginia		95,558.30	171,274.04		60.18		24.13	21,041.17	
Washington			46,947.22	35,055.89	16,442.01		158.10	2.15	
West Virginia			159.28	4.98	120.00				
Wisconsin		8,326.40	170,852.86	441,074.27		23,293.00		736.25	
Wyoming									
Total	37,218.92	683,040.46	4,777,176.00	5,026,905.40	255,320.50	3,759,980.70	1,889,456.28	294,920.19	31,908.17

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

California		\$24,830.48	\$115,152.65	\$623,121.97	\$7,808.29	\$230,182.37	\$72,724.65	\$31,031.09	
District of Columbia		10.01	1,239.31	208.21	148.50		196.88		
Illinois		218,761.61	778,274.84	663,128.64	15,409.29	488,010.18	1,390.16	15,590.35	\$64.50
Maryland		1,175.40	40,400.89	35,879.80	298.87		72.55		
Missouri		1,726.20	254,151.72	296,262.15	1,680.70	17,686.64	1,257.21	1,116.48	
New Jersey		5,681.27	615,608.43	232,969.65	2,790.29	285,007.59	7,572.28	22,423.58	
New York		\$609.49	128,815.01	1,544,348.51	13,870.44	1,080,953.71	1,080,216.78	17,686.86	27,108.92
Ohio		53,640.05	70,765.60	706,689.45	3,145.57	455,563.05	2,261.99	63,573.83	
Pennsylvania	.89	11,673.11	425,404.92	346,245.87	566.26	15,596.62	54,438.02	48,866.86	
Texas	27.50	9,509.67	19,894.69	17,085.76	2,003.61		1,839.06		
Washington			46,947.22	35,055.89	16,442.01		158.10	2.15	

\* Manufacturers' tax on luggage terminated on Apr. 1, 1944, until after the war.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Manufacturers' excise taxes—Continued								
	Mechanical refrigerators, air-conditioners, etc., 10 per cent	Radio sets, components, etc., 10 per cent	Matches, per thousand, 2 cents, and fancy wooden or colored stems, 5 1/2 cents per thousand	Floor stocks tax on matches (on stocks on hand Oct. 1, 1941)	Perfumes, cosmetics, etc., 11 per cent (repealed)*	Furs, 3 per cent (repealed June 30, 1938)	Sporting goods, 10 per cent	Photographic apparatus and films, 15 and 25 per cent	Firearms, shells, and cartridges, 11 per cent
Alabama		\$33.71					\$694.88		
Arizona			159.84				1,012.57		
Arkansas							5,733.42	\$655.98	
First California	\$13,328.18	18,719.94	\$29.20		\$58.25	\$385.00	54,074.17	51,177.95	\$2,230.74
Sixth California	18,572.41	41,812.97	361.57		962.73	146.80	24,564.55	3,214.52	
Colorado	162.69	497.12			1.88		47,837.56	30,861.71	309,784.56
Connecticut	355,486.08	30,344.04			2.86		2.70	501,285.44	
Delaware	314.49						8,978.47		2.65
Florida	749.87	205.56	1.00		3,227.05	877.29	20,274.98	1.02	
Georgia	16,695.44	127.20					441.89		
Hawaii							1,808.50	87.32	
Idaho							494,970.11	115,575.06	207.65
First Illinois	467,923.58	676,256.62	384,035.02	\$28.10			957.60	14.96	165,833.62
Eighth Illinois	825.71	56,226.76		4.79			59,501.51	40,187.49	
Indiana	308,424.78	11,908.84					51,150.03	28,097.76	
Iowa	2,263.42	745.01					5,123.02	515.95	
Kansas							33,167.12	1,432.75	
Kentucky	37.51	739.01			2,812.93		152.62		
Louisiana							17,574.50		
Maine	37.50						12,163.40	11.05	435,381.35
Maryland	491.37	95,239.22	46,541.96				277,597.39	266,157.55	21,882.56
Massachusetts	25.77	386,794.12		562.75			83,604.34	28,853.88	8.21
Michigan	304,955.06	57,306.68			26.83		32,298.53	40,910.75	54,679.25
Minnesota	2,508.36	6,219.25							
Mississippi							115,244.98	102,340.03	9,890.37
First Missouri	6,418.73	348.21	1,665,096.25				2,274.19	1,914.49	
Sixth Missouri	156.63	4,946.69					2,277.07	9.17	30.00
Montana			.28				12.89		
Nebraska	2,663.72								
Nevada							15,590.58		
New Hampshire			313,756.40				24,679.70	596.54	
First New Jersey		1,442,490.78					79,438.94	39,159.87	67.77
Fifth New Jersey	8,187.85	214,507.87	50,227.00		42,496.57				498.11
New Mexico									
First New York	8,664.03	32,162.17			4,058.80		10,910.74	145,292.34	
Second New York	23,315.41	179,875.43	2,471,156.26		1,255.49		21,267.31	11,145.16	73.06
Third New York	17,875.46	41,137.47	739,390.75	54,881.38	24,359.80	12,318.99	63,395.28	148,498.19	542.38
Fourth New York	19,969.11	6,317.61					133,118.05	6,243.02	3,867.37
Twenty-first New York	25,071.52	12,308.53					74,218.00	1,007,456.89	46,874.07
Twenty-eighth New York	7,544.73	45,185.90					57,155.44	9,158,670.66	
North Carolina					295.91		14.64		
North Dakota									
First Ohio	535,545.23	5,632.54	81,974.94				217,404.06	2,420.82	579.72
Tenth Ohio	26,841.36	838.76	1,578.42				33,524.18		
Eleventh Ohio	36,968.50	1,087.35	3,852.18				4,048.64	53.42	197.48
Eighteenth Ohio	9,026.58	797.97	1,931,170.31				60,098.99	79,404.58	214.40
Oklahoma	500.00						1,016.34		
Oregon	18.50						3,256.12	1,057.61	
First Pennsylvania	108,977.62	7,324.61			127.50	175.00	79,325.57	28,041.47	4,783.81
Twelfth Pennsylvania		6,061.48					324.35	1,374.76	
Twenty-third Pennsylvania	54,742.74	165.21	29.08		45.09		90,135.00	20,206.21	2,459.84
Rhode Island							4,570.02	5,446.97	
South Carolina		37.64					579.11		
South Dakota		233.11						209.91	
Tennessee							17,997.99		
First Texas	200.00	4.40			14.88		719.99	25,747.62	19.76
Second Texas		1,463.95					15,263.81	720.70	72.14
Utah	141.40	8.50					521.08		
Vermont	19.79						13,382.91		
Virginia		3,005.32	5.00				25,354.39	4.09	
Washington	39.50	1,012.88	181,385.18				17,915.83		
West Virginia		1,216.93					440.55		
Wisconsin	27,377.32	824.93	1,099,929.42				78,018.13	1,852.74	909.18
Wyoming									
Total	2,406,231.98	3,402,467.98	8,670,511.22	55,481.90	79,731.69	13,903.08	2,498,209.92	11,906,882.71	1,061,044.95
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT									
California	\$31,900.59	\$60,532.91	\$390.77		\$1,020.98	\$531.80	\$59,807.59	\$61,833.93	\$2,230.74
District of Columbia	217.85						2,915.59		119,342.41
Illinois	468,749.29	732,483.38	384,036.02	\$32.89			495,927.71	115,590.02	186,041.17
Maryland	273.52	95,239.22	46,541.96				9,244.81	11.05	316,038.94
Missouri	6,575.36	5,294.90	1,665,096.25				117,519.17	104,254.52	9,890.37
New Jersey	8,187.85	1,656,988.65	50,227.00		42,496.57		104,318.64	39,756.41	67.77
New York	162,440.26	317,677.11	3,210,537.01	64,881.38	29,674.09	12,318.99	360,064.82	10,477,296.17	51,357.88
Ohio	608,411.65	8,356.62	1,718,675.85				315,775.87	51,853.82	891.60
Pennsylvania	162,830.36	13,491.36	29.08		172.59	175.00	169,785.02	49,622.44	7,248.15
Texas	200.00	1,473.35		14.88			15,923.80	26,468.32	91.90
Washington	39.50	1,012.88	181,385.18				17,915.83		

\* Also includes repealed tax on tooth paste, toilet soaps, etc., at 5 per cent.

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TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Manufacturers' excise taxes—Continued								
	Pistols and revolvers, 11 per cent	Musical instruments, 10 per cent	Tax on luggage, 10 per cent *	Electric, gas, and oil appliances, 10 per cent .	Electric signs, 10 per cent (repealed Nov. 1, 1942)	Business and store machines, 10 per cent	Phonograph records, 10 per cent	Rubber articles, 10 per cent (repealed Nov. 1, 1942)	Washing machines, 10 per cent (repealed Nov. 1, 1942)
Alabama.....			\$16.08	\$1,943.86	\$221.61			\$6,674.73	
Arizona.....			138.54	385.81					
Arkansas.....			62		183.11				
First California.....		\$17,139.35	47,013.08	139,597.59	4,712.15	\$229,608.05	\$5,981.25		
Sixth California.....		7,691.13	68,139.57	483,424.38	3,096.14	574.32	66,743.40	31,031.09	
Colorado.....			114,868.78	363.90	186.53			76.47	
Connecticut.....	\$24,567.83	831.81	289.15	111,293.36	235.70	355,197.61	658,874.08		
Delaware.....					10.40		2.84		
Florida.....			4,415.70	2,843.16	374.89		1.03	3,965.61	
Georgia.....		6,657.62				7,881.58			
Hawaii.....		192.43	268.39						\$4,734.75
Idaho.....					39.53				
First Illinois.....		218,734.54	778,274.84	892,907.69	15,224.37	463,793.92	1,390.16	15,590.35	
Eighth Illinois.....		27.07		270,220.95	184.92	24,216.26			64.60
Indiana.....		23,659.07	12,312.17	181,285.82	710.31	553.58	4,958.56	601.92	
Iowa.....			19,316.06	1,718.08	38.56	348.90		.30	
Kansas.....			247.15	3,704.41	2,134.89			12.05	
Kentucky.....	78.27	109.51	4,557.90	7,353.90	180,951.60			.80	
Louisiana.....		5,691.40	4,679.43	613.21					
Maine.....			1,830.03	300.50					
Maryland.....		1,185.41	41,640.20	36,088.01	447.37		269.43		
Massachusetts.....	11,924.72	9,897.87	235,525.71	254,364.39	440.22	93,952.81	1,520.25	59,618.31	
Michigan.....	9.22	21,135.35	69,945.83	353,312.62	2,121.28	698,769.13	1,929.00	1,016.48	
Minnesota.....		2,468.13	4,647.91	7,618.09	1,008.44	348.04		24.62	
Mississippi.....					69.97				
First Missouri.....		1,726.20	113,484.40	282,059.77	1,676.13	17,685.54	1,257.21	1,116.48	
Sixth Missouri.....			140,667.32	14,202.88	4.57				
Montana.....									
Nebraska.....			177.33		763.09		18.17	695.74	
Nevada.....									
New Hampshire.....		718.56		3.30					
First New Jersey.....		1,017.63	182,407.77	118.52		502.53		112.67	
Fifth New Jersey.....		4,663.64	433,200.66	282,871.13	2,790.29	284,605.06	7,572.28	22,310.91	
New Mexico.....					286.64				
First New York.....		34,645.13	138,243.00	144,429.36	6,415.38	74,006.98	18,489.36	1,969.90	
Second New York.....	277.30	24,480.35	771,813.77	97,605.19	5,937.13	86,253.57	33,378.53	5,097.86	
Third New York.....	332.19	63,176.39	569,791.51	147,150.60	394.72	413,395.88	1,026,883.58	2,316.15	24,748.21
Fourteenth New York.....		5,915.93	61,869.12	15,044.24	782.43	4,064.27	42.16	25.44	
Twenty-first New York.....			2,170.42	3,547.30	9.28	11,056.15	600.07	73.35	
Twenty-eighth New York.....		597.20	460.69	92,145.20	331.55	472,176.86	823.08	8,184.16	2,360.71
North Carolina.....					288.70			16.40	
North Dakota.....									
First Ohio.....		37,643.88	46,801.12	188,064.68	501.41	288,513.54		3,118.64	
Tenth Ohio.....			5,890.52	21,975.03	219.18	2.55		2,886.76	
Eleventh Ohio.....		10,497.43	3,645.68	68,274.53	264.10	6,399.79			
Eighteenth Ohio.....		5,498.74	14,428.23	426,775.21	2,173.88	170,647.17	2,261.99	57,668.43	
Oklahoma.....					333.55			34.74	
Oregon.....		316.92	20,782.04	5,829.35	140.96				
First Pennsylvania.....	.89	3,151.07	342,844.33	189,682.12	517.66	13,831.45	612.04	38,839.34	
Twelfth Pennsylvania.....		8,522.04	10,327.91	10,327.91			53,709.92		
Twenty-third Pennsylvania.....			82,560.69	146,235.84	38.60	1,765.17	116.06	10,027.52	
Rhode Island.....		141.20	23,779.38			16,604.65		13.40	
South Carolina.....									
South Dakota.....									
Tennessee.....			4,402.88	179,428.31	311.04		24.67		
First Texas.....		300.84	10,275.70	7,367.25	1,233.16		1,003.46		
Second Texas.....	27.50	9,208.88	9,618.89	10,318.51	775.45		835.60		
Utah.....	1.00			66.80					
Vermont.....		1,511.08		15,109.20			28.21		
Virginia.....		95,559.30	171,274.04		60.18		24.13	21,041.17	
Washington.....			46,947.22	35,055.89	16,442.01		158.10	2.15	
West Virginia.....			159.28	4.98	120.00				
Wisconsin.....		8,326.40	170,852.86	441,074.27		28,293.00		736.25	
Wyoming.....									
Total.....	37,218.92	633,040.46	4,777,176.00	5,026,905.40	255,320.50	3,759,980.70	1,889,456.28	294,920.19	31,908.17
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT									
California.....		\$24,830.48	\$115,152.65	\$623,121.97	\$7,808.29	\$230,182.37	\$72,724.65	\$31,031.09	
District of Columbia.....		10.01	1,289.31	208.21	148.50		196.88		
Illinois.....		218,761.61	778,274.84	663,128.64	15,409.29	498,010.18	1,390.16	15,590.35	\$64.60
Maryland.....		1,175.40	40,400.89	35,879.80	298.87		72.55		
Missouri.....		1,726.20	254,151.72	296,262.15	1,680.70	17,685.54	1,257.21	1,116.48	
New Jersey.....		5,681.27	615,608.43	232,959.65	2,790.29	285,007.59	7,572.28	22,423.58	
New York.....	\$609.49	126,815.01	1,544,345.61	499,921.89	13,870.44	1,060,953.71	1,080,216.78	17,686.86	27,108.92
Ohio.....		63,640.06	70,766.60	705,689.45	3,148.57	466,563.05	2,261.99	63,673.83	
Pennsylvania.....	.89	11,673.11	425,404.92	346,245.87	566.26	15,596.62	54,438.02	48,866.86	
Texas.....	27.50	9,509.67	17,884.59	17,685.76	2,008.61		1,839.06		
Washington.....			46,947.22	35,055.89	16,442.01		158.10	2.15	

\* Manufacturers' tax on luggage terminated on Apr. 1, 1944, until after the war.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Manufacturers' excise taxes—Continued			Retail excise taxes			
	Electric light bulbs, 5 per cent to Mar. 31, 1944; 20 per cent thereafter	Optical equipment, 10 per cent (repealed Nov. 1, 1942)	Total manufacturers' excise taxes	Tax on jewelry, 10 per cent to Mar. 31, 1944; 20 per cent thereafter	Tax on furs, 10 per cent to Mar. 31, 1944; 20 per cent thereafter	Tax on toilet goods, 10 per cent to Mar. 31, 1944; 20 per cent thereafter	Tax on luggage 20 per cent <sup>a</sup>
Alabama	\$10.69		\$627,372.92	\$1,197,854.37	\$281,624.44	\$392,940.30	\$92,930.16
Arizona			222,071.78	519,652.28	48,346.10	157,905.36	23,437.69
Arkansas		\$13.46	1,527,731.99	600,808.98	116,446.78	274,924.17	53,543.41
First California	4.10		17,940,577.76	5,683,869.53	2,673,416.38	2,185,650.99	275,383.52
Sixth California	84.52	1.00	20,304,192.71	7,169,705.65	2,363,762.02	2,001,323.56	362,518.93
Colorado			2,128,609.45	1,071,227.50	393,749.35	428,467.28	64,962.76
Connecticut	.69		4,581,419.86	1,648,259.29	1,082,903.69	510,561.00	88,430.84
Delaware	32.97		772,067.86	202,755.20	99,188.77	72,210.84	17,610.84
Florida	35.63		1,570,345.14	1,957,438.97	148,061.20	564,126.71	170,285.75
Georgia	5.14		1,426,947.59	1,798,873.50	418,143.44	879,150.34	185,332.68
Hawaii	73.76		190,194.85	1,314,216.34	1,082.78	211,925.01	58,383.70
Idaho	10.98		336,570.74	300,968.13	91,449.12	119,433.59	19,361.81
First Illinois	18,278.37	119.70	40,362,161.38	7,673,169.00	6,448,835.69	8,320,065.94	551,617.11
Eighth Illinois			2,428,422.87	1,150,652.46	338,558.22	380,782.33	84,785.15
Indiana	66.98		5,568,260.46	2,779,804.34	983,983.65	844,341.77	179,208.70
Iowa	267.80	1.95	1,526,488.14	1,198,906.45	496,853.90	418,324.28	73,453.57
Kansas	54.59		4,921,199.30	1,085,579.65	228,309.78	364,732.94	79,697.42
Kentucky	71,653.98		8,619,632.31	928,498.76	272,557.68	296,459.08	72,149.83
Louisiana			8,615,316.54	1,698,717.61	331,698.08	516,170.12	122,208.67
Maine	.69		393,835.13	397,859.78	214,543.63	140,391.05	23,794.43
Maryland	112.92	22.50	8,986,626.37	3,601,137.79	1,983,765.12	1,199,620.64	277,773.54
Massachusetts	497,693.74	2.18	9,556,483.19	4,055,111.13	3,038,393.81	1,121,462.90	321,231.18
Michigan	40,096.11		16,065,499.91	5,147,179.57	2,713,094.09	2,357,909.70	300,207.12
Minnesota	937.82		6,142,259.89	1,651,417.60	1,066,754.56	729,490.55	140,066.23
Mississippi	69.80		1,181,203.69	542,396.38	102,635.22	232,874.14	55,870.72
First Missouri	10,545.46		5,456,115.78	1,771,358.22	630,003.16	794,767.90	390,142.63
Sixth Missouri		165.89	5,456,115.78	1,148,774.85	600,777.79	798,311.01	111,593.57
Montana	15.48		1,771,996.37	229,708.66	127,450.73	99,814.31	12,964.98
Nebraska			852,698.59	689,747.87	276,342.14	284,523.39	44,495.76
Nevada			840,739.86	161,689.14	18,519.72	66,256.62	6,021.32
New Hampshire			86,522.27	189,014.62	83,225.97	64,283.40	14,932.13
First New Jersey		6.06	567,425.86	823,749.23	582,989.82	188,445.22	43,756.22
Fifth New Jersey	209,327.29		2,422,226.45	1,925,424.69	1,148,008.26	626,840.22	87,007.25
New Mexico			452,701.81	307,695.66	27,072.85	117,749.76	11,099.93
First New York	193,625.03		1,780,674.82	1,575,871.11	1,459,652.98	746,136.44	107,607.83
Second New York	129,122.69		65,437,537.05	2,846,146.21	1,311,371.94	2,249,710.95	338,343.56
Third New York	1,354.01	99.46	28,660,372.53	8,538,344.51	11,296,739.14	5,404,678.89	965,313.30
Fourteenth New York	23.94	3,214.26	993,424.70	1,097,615.39	757,760.87	539,372.19	85,223.56
Twenty-first New York	3.21		2,405,542.92	1,261,752.92	487,777.28	367,117.66	53,101.50
Twenty-eighth New York	5,137.43	573.33	12,466,964.62	1,723,964.24	1,092,569.26	677,615.15	91,867.16
North Carolina	62.93		1,006,534.69	1,517,331.20	223,147.57	571,446.57	110,164.01
North Dakota	15.17		73,574.37	194,767.12	96,379.67	83,060.39	12,573.66
First Ohio	60.81		3,537,771.82	1,540,891.85	624,196.20	572,111.87	123,134.27
Tenth Ohio	111,465.14		6,935,365.05	767,863.19	292,315.07	240,488.86	62,745.99
Eleventh Ohio	76.44	3,679.75	2,142,517.42	826,537.91	298,833.77	253,678.68	68,079.86
Eighteenth Ohio	3,105,409.37		45,829,842.94	2,974,699.68	1,506,245.72	1,226,824.44	230,214.62
Oklahoma	129.76		35,380,427.29	1,060,970.08	292,094.52	503,416.18	119,156.96
Oregon			821,785.48	1,258,469.68	449,450.18	489,794.08	71,673.26
First Pennsylvania	1,116.11	10.87	27,068,437.04	3,665,883.26	2,824,050.46	1,259,166.33	223,980.94
Twelfth Pennsylvania	8,998.43		341,520.62	782,864.24	319,795.46	202,301.47	59,514.32
Twenty-third Pennsylvania	958,933.01	159.59	30,792,715.17	2,978,573.49	1,269,811.13	1,011,720.04	207,121.94
Rhode Island	.07		778,180.07	617,479.72	385,732.09	170,918.51	31,765.45
South Carolina			214,300.45	671,459.32	79,238.17	251,114.48	52,094.80
South Dakota			234,538.62	185,973.94	89,423.55	86,011.62	12,923.85
Tennessee	3.43		785,851.85	1,865,182.27	483,880.36	734,674.51	137,706.49
First Texas	240.60		32,422,685.34	2,729,502.06	437,099.56	1,022,227.88	200,673.88
Second Texas	780.41	1.62	9,769,608.48	2,806,586.76	514,878.11	958,964.21	188,223.12
Utah	11.00		1,084,124.13	560,550.88	268,975.02	189,770.27	18,132.13
Vermont	1.38		182,094.89	121,587.91	45,197.34	35,208.06	10,332.62
Virginia	1.97		1,904,816.68	1,698,557.27	520,438.45	632,211.14	110,394.64
Washington	1,866.00		1,838,169.34	2,480,443.74	910,713.08	723,686.92	98,122.05
West Virginia	6.00		722,431.60	696,915.53	281,913.85	274,990.86	45,336.29
Wisconsin	40.90		5,443,420.78	1,577,032.99	1,031,166.81	496,434.07	84,470.18
Wyoming	11.43		421,725.23	150,840.30	27,557.90	63,430.34	7,274.55
Total	5,367,788.18	8,071.55	503,458,130.82	113,372,760.86	58,726,694.05	44,790,353.37	8,343,466.19
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT							
Alaska			\$19,730.46	\$139,936.80	\$27,151.08	\$25,113.69	\$2,530.55
California	\$88.62	\$14.40	38,244,770.47	12,853,575.18	4,937,178.40	4,186,979.55	632,902.45
District of Columbia			667,643.76	1,263,512.96	778,958.78	608,312.99	136,214.89
Illinois	18,278.37	119.70	42,790,683.96	8,823,821.55	6,787,938.91	3,700,848.27	636,402.26
Maryland	112.92	22.50	8,439,084.54	2,247,634.83	1,204,806.34	591,307.65	141,556.66
Missouri	10,545.48	166.89	7,228,112.15	2,920,133.07	1,230,780.95	1,693,078.91	501,736.25
New Jersey	209,327.29	6.06	6,424,221.16	2,749,173.82	1,530,998.08	815,285.44	130,763.47
New York	329,271.31	3,887.04	111,746,416.12	17,032,694.38	16,406,871.47	9,984,631.18	1,641,466.91
Ohio	8,217,011.76	3,679.75	58,444,997.23	6,208,992.63	2,712,590.76	2,298,103.85	484,174.74
Pennsylvania	969,077.55	170.48	56,222,673.13	7,427,320.99	4,413,657.05	2,473,186.84	490,617.20
Texas	1,021.01	1.62	42,192,293.82	5,535,088.82	951,977.67	1,981,192.09	388,797.00
Washington	1,856.00		1,318,438.88	2,340,806.94	883,562.00	693,473.23	96,591.50

<sup>a</sup> New tax levied effective Apr. 1, 1944.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	National Firearms Act						Coconut, etc., oils processed—Sec. 602½, Revenue Act of 1934, as amended				
	Machine guns, silencers, etc.			Certain short 2-barrel guns			Sesame oil and sunflower oil, per pound, 3 cents (no tax if imported prior to Aug. 21, 1936)	Palm oil, per pound, 3 cents	Palm kernel oil, per pound, 3 cents	Combination of sesame, palm, palm kernel, or sunflower oils, per pound, 3 cents	Coconut oil (other than in following listing), per pound, 5 cents
	Sales or transfers, \$200 each	Importers' or manufacturers' special tax, \$500	Dealers' special tax, \$200	Pawn-brokers' special tax, \$300	Sale or transfer, \$1 each	Importers' or manufacturers' special tax, \$25					
Alabama			\$33.34								
Arizona											
Arkansas						\$1.00	\$118.95	\$45.30		\$800.10	\$8,805.29
First California										10,898.09	110,885.10
Sixth California			4,200.00								
Colorado								1,555.40			825.47
Connecticut		\$2,725.00									95.30
Delaware											
Florida											
Georgia											
Hawaii											
Idaho											
First Illinois								67,400.35		15.25	242,264.34
Eighth Illinois								1,247.55			3,371.94
Indiana		500.00									59,478.00
Iowa											
Kansas			400.99								550.29
Kentucky	\$33.34										577,238.14
Louisiana			66.68			2.00					32.30
Maine											
Maryland			66.68		\$120.00			135,809.65			
Massachusetts		2,000.00	200.00			.25		829.39			
Michigan		500.00			1,561.83	\$25.00					
Minnesota											
Mississippi											
First Missouri											
Sixth Missouri											
Montana											
Nebraska											
Nevada											
New Hampshire								1,221.57			
First New Jersey								325,212.58			1,631,928.06
Fifth New Jersey			33.34								
New Mexico											

First New York								5,670.03				
Second New York			200.00								2,772.45	
Third New York			200.00				54.69	9,007.74			67.49	
Fourteenth New York												
Twenty-first New York		1,000.00			1.67			10,707.42				
Twenty-eighth New York			400.00					31.50			355.50	
North Carolina												
North Dakota												
First Ohio			33.34		3.00			467,708.26	\$25,797.21	240.00	3,028,349.06	
Tenth Ohio				\$50.99				581.76				
Eleventh Ohio												
Eighteenth Ohio							208.32	88,328.94			530.20	
Oklahoma					1.00							
Oregon								687.12			11,550.48	
First Pennsylvania	1.42	566.68					4.20	26,604.93	80.85		809.34	
Twelfth Pennsylvania						33.34						
Twenty-third Pennsylvania	201.00		200.00		1.00			1,809.23				
Rhode Island	72.96	500.09						452.40				
South Carolina												
South Dakota												
Tennessee			200.00									
First Texas												
Second Texas												
Utah												
Vermont												
Virginia												
Washington												
West Virginia								126,688.75				
Wisconsin								309.69				
Wyoming												
Total	308.72	7,791.68	6,233.38	50.00	1,688.50	25.00	36.69	386.16	1,271,709.47	25,878.06	11,951.44	5,679,019.35

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

California			\$4,200.00				\$1.00	\$116.95	\$45.30		\$11,696.19	\$119,690.39
District of Columbia					\$57.50						15.25	242,264.34
Illinois			66.68		62.50				68,647.90			550.29
Maryland			33.34						325,434.15			1,631,028.06
New Jersey			300.00		1.67			54.69	25,416.69			3,195.44
New York		\$1,000.09	300.00		3.00			208.32	556,613.96	\$25,797.21	240.00	3,028,879.26
Ohio			33.34	\$50.00					28,214.16			
Pennsylvania	\$202.42	566.68	200.00		1.00		33.34	4.20		80.85		809.34

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Coconut, etc., oils, processed—Sec. 6024, Revenue Act of 1934, as amended—Continued						Total coconut, etc., oils processed
	Combination 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 exemption, per pound, 3 cents	Fatty acids or salts derived from palm or coconut, per pound, 3 cents	
Alabama							
Arizona							
Arkansas							
First California		\$3,635.41		\$15,959.28		\$28,364.33	
Sixth California		103,204.10		905.40		225,890.69	
Colorado							
Connecticut		2,357.70				4,748.57	
Delaware		2,062.56				2,157.86	
Florida							
Georgia							
Hawaii							
Idaho							
First Illinois	\$1.09	117,709.87		1,872.00		429,262.90	
Eighth Illinois						1,247.55	
Indiana		11.10				3,383.04	
Iowa		6,958.67				66,437.27	
Kansas							
Kentucky							
Louisiana							
Maine						550.29	
Maryland						1,268,026.95	
Massachusetts		554,979.16				1,137.45	
Michigan		275.85				3,655.20	
Minnesota		1,800.00	\$1,855.20				
Mississippi							
First Missouri							
Sixth Missouri		1,723.38				1,723.38	
Montana							
Nehraska		23,112.09		5,818.74		28,930.83	
Nevada							
New Hampshire							
First New Jersey						1,221.57	
Fifth New Jersey		364,655.91	\$12.00	4,437.24		2,325,645.79	
New Mexico							

First New York		1,777.84		1,020.00		8,467.87
Second New York		2,556.96				5,329.41
Third New York		5,248.39		91,870.72	\$1,269.00	106,518.03
Fourteenth New York						
Twenty-first New York						10,707.42
Twenty-eighth New York		267.87				654.87
North Carolina		288.15				288.15
North Dakota						
First Ohio		297,731.00		76,185.63		3,897,011.16
Tenth Ohio						581.76
Eleventh Ohio						
Eighteenth Ohio	10.88	5,657.43		60.40		94,786.17
Oklahoma						
Oregon						687.12
First Pennsylvania		20,153.42		1,310.62		59,704.50
Twelfth Pennsylvania						
Twenty-third Pennsylvania		835.26				3,253.53
Rhode Island		697.86		12.00		1,162.26
South Carolina						
South Dakota						
Tennessee						
First Texas		36.00		566.84		602.84
Second Texas						
Utah						
Vermont						
Virginia						
Washington						
West Virginia						126,688.75
Wisconsin		5.04				314.73
Wyoming						
Total	11.97	1,517,741.02	2,167.20	200,008.87	1,269.00	8,710,142.54

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

California		\$106,839.51		\$16,864.68		\$255,255.02
Illinois	\$1.09	117,709.87		1,872.00		430,510.45
Maryland						550.29
Missouri		1,723.38				1,723.38
New Jersey		364,655.91	\$312.00	4,437.24		2,326,867.36
New York		9,851.00		92,890.72	\$1,269.00	131,677.60
Ohio	10.88	303,388.43		76,236.03		3,992,379.09
Pennsylvania		20,988.68		1,310.62		62,958.53
Texas		36.00		566.84		602.84

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Admissions						
	Admissions, for each 5 cents or fraction of the amount paid, 1 cent †	Ticket brokers' sales, for amounts in excess of box office price, 20 per cent ‡	Leases of boxes or seats, of the amount for which similar accommodations are sold, 20 per cent ‡	Roof gardens, cabarets, etc., 30 per cent of total paid for admissions, service, etc. ‡	Admissions sold by proprietors in excess of established price, 50 per cent of such excess	Total all admission taxes	Club dues and initiation fees, 20 per cent †
Alabama	\$1,435,942.02		\$102.11	\$71,663.34		\$1,507,707.47	\$50,873.07
Arizona	587,963.67			243,898.62		831,862.29	24,647.49
Arkansas	1,244,190.89			73,974.19		1,318,165.08	24,893.04
First California	5,942,625.16	\$2,610.61	787.06	1,790,654.64		7,736,077.41	380,060.79
Sixth California	12,503,714.55	19,322.58		2,928,702.85	\$3,550.59	15,455,290.57	451,115.36
Colorado	1,776,931.05			251,986.58		2,028,917.63	82,822.06
Connecticut	1,876,640.96		18.99	281,606.65		2,158,266.60	217,748.59
Delaware	231,410.49		1,059.25	47,894.21		280,363.95	30,735.01
Florida	3,225,157.70			925,968.83		4,151,126.53	138,111.55
Georgia	2,820,627.51	408.96		202,576.21		3,023,612.68	83,872.08
Hawaii	1,215,721.57	3.78		81,393.30		1,297,113.65	131,565.94
Idaho	425,391.35			70,300.07		495,691.42	6,969.94
First Illinois	10,282,135.93	38,575.09	940.71	2,054,629.31	12,094.85	12,388,275.89	875,062.85
Eighth Illinois	1,585,915.88	683.27	592.18	437,566.59		2,024,752.92	87,131.70
Indiana	3,761,218.83			275,467.84		4,036,686.67	134,799.27
Iowa	2,268,985.04			237,740.71		2,506,725.75	78,891.87
Kansas	930,296.92			141,099.56	2,477.02	1,073,873.50	44,438.11
Kentucky	1,741,195.52			221,776.96	173.20	1,963,145.68	74,116.68
Louisiana	2,868,613.97			536,417.78		3,405,031.75	84,921.96
Maine	533,357.26			83,639.96		616,997.22	25,253.68
Maryland	4,143,407.50	6,787.20	17,551.48	1,181,660.54	2,015.58	5,351,422.30	205,105.72
Massachusetts	7,000,472.45	14,015.48	2,508.12	1,146,612.21		8,163,608.26	352,998.42
Michigan	7,436,046.32	2,558.64	3,450.70	1,346,637.96	19,299.23	8,807,992.55	531,210.90
Minnesota	3,072,934.57			510,540.72		3,583,475.29	166,505.43
Mississippi	448,716.72			112,531.16		561,247.88	18,522.08
First Missouri	2,446,782.22			479,987.68		2,926,769.90	70,465.94
Sixth Missouri	2,603,832.54			505,378.38		3,109,210.92	90,089.49
Montana	407,383.15			65,597.44		472,980.59	9,728.66
Nevada	1,202,940.88			170,885.16		1,351,616.38	39,379.72
New Hampshire	214,181.14			148,675.50		365,066.30	
First New Jersey	502,617.44		1,964.62	2,235.55		506,817.61	12,904.27
Fifth New Jersey	1,358,267.62	150.40	1,125.96	252,744.61		1,612,297.59	72,742.15
New Mexico	2,636,766.32	1,762.44	408.35	392,436.17		3,031,373.28	211,004.64
First New York	205,770.36			109,528.91		315,299.27	6,062.86
Second New York	617,145.08	731.04		307,722.58		925,598.70	244,655.28
Third New York	26,097,746.84	282,456.27	510.61	2,953,137.64	19,174.58	29,353,027.84	602,949.27
Fourth New York	3,727,698.84		3,261.74	276,431.36		4,007,391.94	428,667.96
Twenty-first New York	1,169,028.86			180,089.85		1,349,118.71	76,632.37
Twenty-eighth New York	2,356,383.28			360,748.87		2,717,132.15	181,215.01
North Carolina	2,646,421.27			43,044.56		2,689,465.83	88,877.13
North Dakota	333,743.96			9,833.34		343,577.30	6,167.91
First Ohio	1,726,869.47			209,650.10		2,036,509.57	128,688.90
Tenth Ohio	771,220.65		680.30	157,309.77	73.32	959,284.04	69,043.09
Eleventh Ohio	1,154,506.75			184,388.70		1,308,895.45	88,704.12
Eighteenth Ohio	3,768,090.82		98.95	448,838.85	35,533.97	4,262,557.59	281,559.88
Oklahoma	1,993,645.67			133,997.61	82.64	2,127,725.92	73,522.13
Oregon	1,602,210.24			158,916.62		1,761,126.86	77,344.04
First Pennsylvania	4,205,127.07	6,506.90	797.45	606,876.27	3,246.64	4,722,554.33	379,689.55
Twelfth Pennsylvania	1,705,782.51			50,063.45		1,755,835.99	64,265.08
Twenty-third Pennsylvania	3,207,547.05	191.78	4,479.96	277,200.13		3,489,418.92	269,505.35
Rhode Island	829,415.26	4,423.39	1,123.83	63,901.63		1,034,174.70	60,714.35
South Carolina	1,205,336.01	63.20		197,378.56	1,833.75	1,371,400.16	36,088.47
South Dakota	332,988.72			41,352.22	2,099.32	374,341.04	6,624.08
Tennessee	2,337,800.17		461.31	161,274.64		2,499,536.12	74,932.70
First Texas	2,356,884.84	41.61	2,205.72	533,057.82	2,144.92	2,894,334.91	118,705.67
Second Texas	5,970,581.48	19.66	3,723.66	129,659.84	24,195.70	6,128,180.24	153,888.75
Utah	964,235.27			94,374.66	3,427.97	1,062,108.34	36,302.49
Vermont	249,454.40		67.31	7,125.70		256,647.41	9,282.88
Virginia	2,937,391.09		190.65	86,677.46		3,024,079.20	106,824.98
Washington	3,477,600.45			460,306.47		3,937,906.92	176,468.13
West Virginia	1,252,059.31	52.19	55.06	90,827.77		1,342,944.27	37,463.60
Wisconsin	2,762,766.75		267.50	391,705.10		3,154,739.35	140,418.04
Wyoming	175,378.69			57,651.71		233,030.40	2,789.55
Total	177,993,776.43	381,646.93	50,174.41	26,726,331.47	137,096.37	208,289,025.61	9,181,516.71

  

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT							
Alaska	\$131,785.39			\$73,722.87		\$205,458.26	\$40.68
California	16,446,339.71	\$21,933.19	\$787.06	4,719,857.49	\$3,550.59	28,191,967.98	831,176.15
District of Columbia	1,120,603.95	5,901.37		606,844.20		1,733,349.62	75,734.51
Illinois	11,868,051.61	39,263.36	1,432.89	2,492,185.90	12,094.85	14,413,028.81	962,194.55
Maryland	3,022,803.55	886.83	17,551.48	574,816.34	2,015.58	3,618,072.78	189,431.21
Missouri	5,050,614.76			985,356.06		6,035,960.82	160,505.43
New Jersey	3,995,033.94	1,921.84	1,584.31	645,180.78		4,643,670.87	283,746.79
New York	39,088,173.03	283,456.75	5,637.96	4,746,528.17	24,847.67	44,148,642.58	1,855,910.12
Ohio	7,420,677.69		774.25	1,100,187.42	35,607.29	8,557,246.55	337,996.99
Pennsylvania	9,118,456.63	6,698.68	5,277.41	834,126.88	3,246.64	9,967,809.24	573,996.99
Texas	8,327,466.32	61.27	5,929.28	662,717.66	26,340.62	9,022,515.15	272,594.42
Washington	3,346,866.06			336,583.60		3,732,448.66	176,427.45

† Effective April 1, 1944, rate increased from 1 cent for each 10 cents to 1 cent for each 5 cents.

‡ Effective April 1, 1944, rate increased from 11 per cent to 20 per cent. Rate on roof gardens and cabarets increased from 5 per cent to 30 per cent.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Employment taxes						
	Railroad employ- ment compensa- tion, 6 per cent of the taxable compensation	Railroad employ- ees' repre- sentative tax, 6 per cent of the taxable compensation	Total carriers taxes	Other than carriers—Federal Insurance Contri- butions Act (2 per cent of the taxable wages)	Employees of 8 or more—Federal Unemployment Tax Act (3 per cent of the tax- able pay roll)	Total Federal Insurance Contri- butions Act and Federal Unem- ployment Tax Act	Total all employ- ment taxes
Alabama	\$1,227,502.92		\$1,227,502.92	\$12,296,984.02	\$1,737,939.35	\$14,034,923.37	\$15,262,426.29
Arizona	20,486.24		20,486.24	2,135,968.10	301,592.69	2,437,946.99	2,458,433.23
Arkansas	112,756.11		112,756.11	3,433,325.74	498,490.52	3,931,816.26	4,044,572.37
First California	14,911,748.75	\$478.06	14,912,226.81	49,978,199.78	6,785,739.90	56,763,939.68	71,070,670.67
Sixth California	1,269,831.98	160.79	1,269,992.77	63,915,409.20	7,885,268.70	71,800,677.90	9,119,558.21
Colorado	2,664,020.29		2,664,020.29	5,780,683.31	674,854.61	6,445,557.92	39,582,951.87
Connecticut	4,755,643.78	2.52	4,755,646.30	30,354,762.05	4,472,543.52	34,827,305.57	14,070,237.70
Delaware	604.32	396.13	1,000.45	10,834,145.63	3,235,091.62	14,069,237.25	12,532,860.80
Florida	795,705.14		795,705.14	10,327,533.02	1,409,622.64	11,737,155.66	17,004,509.23
Georgia	1,971,051.98		1,971,051.98	13,185,490.16	1,847,958.09	15,033,457.25	3,284,363.91
Hawaii	158,568.98		158,568.98	2,728,879.88	398,915.55	3,125,794.93	2,537,721.16
Idaho	89,633.61		89,633.61	2,149,203.83	298,883.74	2,448,087.55	142,529,761.49
First Illinois	36,540,251.89	2,201.15	36,542,453.04	92,772,097.21	13,215,151.24	105,987,248.45	12,516,782.45
Eighth Illinois	295,188.78	43.45	295,232.23	10,636,581.09	1,684,069.13	12,221,530.29	27,295,215.34
Indiana	245,784.99	74.40	245,859.39	23,691,790.70	3,357,565.25	27,049,355.95	10,494,453.05
Iowa	246,278.41	44.16	246,322.57	9,046,299.36	1,201,831.72	10,248,131.08	17,577,926.14
Kansas	8,690,076.54	1,324.12	8,691,400.66	7,782,221.61	1,104,303.84	8,886,525.45	14,814,776.81
Kentucky	5,266,799.78	246.55	5,267,046.33	8,293,679.51	1,254,051.00	9,547,730.51	13,206,878.82
Louisiana	704,354.76		704,354.76	10,119,876.90	2,382,647.16	12,502,524.06	8,039,246.37
Maine	871,853.63		871,853.63	6,237,063.02	930,329.72	7,167,992.74	44,859,851.35
Maryland	20,337,644.76	335.38	20,337,980.14	21,274,671.26	3,247,199.95	24,521,871.21	60,328,326.17
Massachusetts	2,721,459.56		2,721,459.56	50,272,243.44	7,334,623.17	57,006,866.61	115,883,909.77
Michigan	1,915,399.02		1,915,399.02	100,571,185.29	13,397,325.46	113,968,510.75	32,892,064.38
Minnesota	12,816,640.37	117.50	12,816,757.87	17,686,429.19	2,388,877.32	20,075,306.51	3,694,966.33
Mississippi	146,872.74		146,872.74	3,103,689.34	444,404.25	3,548,063.59	36,916,306.87
First Missouri	13,391,684.88	675.52	13,392,360.40	20,537,614.41	2,986,328.76	23,523,943.17	11,729,399.18
Sixth Missouri	1,454,046.91	393.54	1,454,440.45	8,977,915.96	1,297,042.77	10,274,958.73	1,781,070.49
Montana	86,273.53	71.31	86,344.84	1,517,271.05	177,454.60	1,694,725.65	18,137,821.00
Nebraska	11,940,311.11	175.26	11,940,486.37	5,481,000.74	716,333.89	6,197,334.63	872,038.06
Nevada	16,834.14		16,834.14	774,206.80	80,997.12	855,203.92	3,356,117.66
New Hampshire	13,523.45		13,523.45	2,933,039.39	409,554.82	3,342,594.21	9,616,785.55
First New Jersey	2,987.24	32.94	3,020.18	8,356,154.21	1,257,611.16	9,613,765.37	48,433,689.17
Fifth New Jersey	2,021,538.90	560.81	2,022,099.71	40,600,834.02	5,810,755.44	46,411,689.46	1,103,844.20
New Mexico	819.21		819.21	980,394.76	122,630.23		
First New York	3,166.72	165.05	3,331.77	30,700,578.16	4,189,090.06	34,889,638.22	34,892,969.99
Second New York	3,870,496.34		3,870,496.34	66,889,528.15	9,490,128.95	76,379,657.10	80,250,153.44
Third New York	34,053,115.15	663.86	34,053,779.01	96,097,516.48	13,290,131.58	109,398,648.06	143,450,427.07
Fourteenth New York	1,541,913.54	143.65	1,542,057.19	21,888,877.77	2,949,863.62	24,838,741.39	26,380,798.58
Twenty-first New York	20,224.82	36.96	20,261.78	10,445,723.41	1,500,814.45	11,946,537.86	11,966,799.64
Twenty-eighth New York	69,801.75	57.03	69,858.78	20,985,407.91	2,991,037.02	23,976,444.93	24,046,339.71
North Carolina	3,885,858.33		3,885,858.33	16,310,672.33	2,285,500.25	18,596,172.58	21,982,030.91
North Dakota	6,725.54		6,725.54	772,667.56	80,293.03	852,961.19	859,686.73
First Ohio	346,240.32	15.49	346,255.81	18,885,255.25	2,701,628.14	21,586,883.39	21,933,139.20
Tenth Ohio	236,713.56	95.62	236,809.18	11,149,518.71	1,552,677.34	12,702,196.05	12,930,005.23
Eleventh Ohio	9,335.01	241.08	9,576.09	7,327,798.46	1,044,591.49	8,372,389.95	8,381,966.04
Eighteenth Ohio	13,621,157.30	241.54	13,621,398.84	50,446,023.02	7,099,281.15	57,545,304.17	71,166,703.01
Oklahoma	300,583.93	41.71	300,625.64	9,157,588.63	1,317,353.26	10,474,941.99	10,775,567.63
Oregon	774,538.81	43.77	774,582.58	12,562,563.65	1,768,125.77	14,330,689.42	15,105,272.00
First Pennsylvania	34,655,291.94	3,513.55	34,658,805.49	49,957,631.15	7,113,054.29	57,071,285.44	91,730,000.93
Twelfth Pennsylvania	639,048.99	47.43	639,096.42	23,432,077.52	2,899,829.63	26,331,907.15	26,971,063.57
Twenty-third Pennsylvania	1,949,809.31	928.10	1,950,737.41	52,957,897.91	8,188,065.02	61,145,962.93	63,096,700.34
Rhode Island	6,421.03		6,421.03	8,969,473.78	1,332,851.33	10,302,325.11	10,308,746.14
South Carolina	43,472.20		43,472.20	5,988,188.09	840,821.69	6,829,009.78	6,872,481.98
South Dakota	7,449.13		7,449.13	995,692.06	102,563.50	1,098,255.56	1,105,704.69
Tennessee	1,882,611.08	18.85	1,882,629.93	11,079,928.91	1,591,302.47	12,671,231.28	14,553,861.31
First Texas	5,266,847.73	105.08	5,266,952.81	16,584,386.20	2,477,883.41	19,062,269.61	24,329,222.42
Second Texas	4,976,805.11		4,976,805.11	12,941,487.72	1,869,113.04	14,826,600.76	19,812,405.87
Utah	436,637.33		436,637.33	2,851,367.18	406,045.17	3,257,412.35	3,694,049.68
Vermont	484,204.68		484,204.68	1,791,645.67	259,742.88	2,051,388.55	2,535,593.23
Virginia	8,319,817.12	7.34	8,319,824.46	12,938,237.90	1,833,387.67	14,771,625.57	23,091,450.03
Washington	234,423.90		234,423.90	22,369,842.27	2,924,967.27	25,294,800.54	25,529,233.44
West Virginia	34,338.38	6.23	34,344.61	8,752,416.58	1,351,037.83	10,103,454.41	10,137,799.02
Wisconsin	112,652.96	1.94	112,654.90	25,178,729.16	3,503,333.57	28,682,062.73	28,794,717.63
Wyoming	3,424.48		3,424.48	851,253.38	98,560.89	949,844.27	953,288.75
Total	264,997,305.19	13,707.87	265,011,013.06	1,290,024,857.45	183,336,565.38	1,473,361,422.83	1,738,372,435.89

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

Alaska				\$468,416.55	\$63,066.07	\$531,512.62	\$531,512.62
California	\$16,181,580.73	\$638.85	\$16,182,219.58	113,893,608.98	14,671,068.60	128,564,617.58	144,746,837.16
District of Columbia	7,059,428.65	268.53	7,059,697.18	5,757,990.51	721,949.45	6,479,939.96	13,539,967.14
Illinois	36,835,440.67	2,244.60	36,837,685.27	103,408,678.30	14,800,120.37	118,208,798.67	155,046,483.94
Maryland	13,278,216.11	66.85	13,278,282.96	15,516,680.75	2,525,250.50	18,041,931.25	31,320,214.21
Missouri	14,845,731.70	1,069.06	14,846,800.85	29,515,530.37	4,283,371.53	33,798,901.90	48,645,702.75
New Jersey	2,024,520.14	593.75	2,025,113.89	48,956,988.23	7,068,366.60	56,025,354.83	58,050,474.72
New York	39,558,718.32	1,066.55	39,559,784.87	247,007,631.88	34,420,035.08	281,427,667.56	320,987,432.43
Ohio	14,213,446.32	593.73	14,214,039.92	87,808,595.44	12,398,178.12	100,206,773.50	114,420,812.43
Pennsylvania	37,244,150.24	4,489.08	37,248,639.32	126,347,606.58	18,201,548.94	144,549,155.52	181,797,794.84
Texas	10,243,652.84	105.08	10,243,757.92	29,525,873.92	4,371,996.45	33,897,870.37	44,141,628.29
Washington	234,423.90		234,423.90	21,901,425.72	2,861,871.20	24,763,296.92	24,997,720.82

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Miscellaneous taxes						
	Bituminous Coal Act of 1937		Sugar, per pound, approximately 1/4 cent	Telegraph, telephone, cable, and radio messages	Leased wires, 15 per cent to Mar. 31, 1944; 25 per cent thereafter	Local telephone service, 10 per cent to Mar. 31, 1944; 15 per cent thereafter	Transportation of oil by pipe line, 4 1/2 per cent
	Per ton, 1 cent	Of the value of disposals by non-code mines, 19 1/2 per cent					
Alabama	\$38,633.56			\$178,927.29	\$2,930.56	\$46,405.34	
Arizona	45.07			42,422.56	266.90		
Arkansas	5,005.55			91,511.73		30,773.79	\$110,495.91
First California	1,149.39		\$9,673,018.23	7,286,205.82	267,421.87	5,125,562.80	908,938.46
Sixth California	69.45		160,227.71	6,116,383.50	587,607.29	4,360,911.16	509,052.61
Colorado	14,024.47		7,457,187.79	2,614,789.60	43,938.21	1,757,822.27	4,426.94
Connecticut				2,084,933.70	64,305.41	1,640,819.56	
Delaware				2,429.96		416.82	316.36
Florida	2.84			968,687.50	1,583.91	80,126.50	
Georgia	22.95			10,075,788.08	303,945.13	5,553,639.55	629,444.36
Hawaii				173,268.45	3,196.43	214,840.94	
Idaho	4,919.36			22,720.42	143.55	7,226.35	
First Illinois	155,717.78			7,865,994.80	578,953.94	8,082,116.89	354,682.17
Eighth Illinois	27,696.72	\$30.63		390,753.22	8,529.96	310,397.22	14,629.68
Indiana	58,918.79	81.12	129,324.80	2,481,883.65	49,257.67	2,072,946.91	13,966.47
Iowa	5,087.90	87.59		363,332.96	8,287.19	376,555.02	10.93
Kansas	8,715.81		71,777.44	424,748.00	1,783.49	296,836.75	44,910.96
Kentucky	81,032.84	1,599.81	8,159,139.06	133,491.97	31,818.38	147,927.82	37,899.20
Louisiana				80,970.97	30,520.03	8,808.79	402,372.78
Maine				51,039.41	2,458.30	27,661.97	17.76
Maryland	7,915.64		2,001,867.07	3,311,364.56	93,261.34	2,491,663.01	6.30
Massachusetts	16,824.09		1,689,320.55	6,029,286.91	231,716.57	6,023,407.41	5,656.97
Michigan	10,057.93	10.00	1,726,974.74	4,480,061.39	583,426.63	4,188,043.32	108,154.59
Minnesota	7,783.33			236,009.70	19,012.15	238,677.87	2,452.66
Mississippi				32,851.00		5,929.90	1,464.90
First Missouri	16,627.26		31,199.15	10,333,622.03	208,770.40	7,009,699.50	355.92
Sixth Missouri	3,367.64			161,398.24	3.46	115,008.38	481,395.08
Montana	2,420.45	379.94		27,113.74		15,664.43	11,616.14
Nebraska				3,666,253.87	77,918.65	3,446,748.67	
Nevada				120,838.17		19,448.74	
New Hampshire				14,196.64		8,388.94	
First New Jersey			460.55	12,617.99	1,465.85	4,326.77	.37
Fifth New Jersey				4,163,963.41	527,245.05	3,465,028.50	
New Mexico	3,606.23		1,379,804.86	23,074.00			6,859.29
First New York			18,167,116.99	14,957.27	14,531.87	861.50	16,664.32
Second New York	9,244.05			34,893,368.15	2,393,765.51	15,519,332.73	1,387,585.56
Third New York	31,549.51			18,000.02	147,412.81	7.70	223,729.77
Fourteenth New York			1,697,573.52	209,868.01	16,580.58	140,387.81	
Twenty-first New York				128,532.89		81,278.41	
Twenty-eighth New York	82.59			547,064.24	5,757.32	697,022.80	7,385.60
North Carolina	6.13			802,330.46	4,415.72	288,029.69	
North Dakota				57,331.93		52,065.34	
First Ohio	13,745.73			801,461.93	52,491.13	926,413.54	14,779.91
Tenth Ohio	3,239.00		47,074.94	425,846.20	7,535.17	347,416.58	814,228.69
Eleventh Ohio	27,637.32	1,568.76		283,936.84	17,621.33	222,086.74	208.42
Eighteenth Ohio	99,314.72			5,492,496.52	171,620.20	3,857,206.51	443,324.64
Oklahoma	4,476.30			108,490.23	144,807.26	41,011.27	2,716,761.64
Oregon	84.99			139,849.92	278.06	50,358.34	
First Pennsylvania	72,402.83		8,139,891.90	6,942,632.94	275,915.77	6,232,721.45	589,027.67
Twelfth Pennsylvania	26,199.21	56.39		122,682.21		80,548.20	
Twenty-third Pennsylvania	316,391.14			718,221.04	43,785.25	509,622.64	1,353,289.70
Rhode Island				33.02	4,983.03		5.40
South Carolina	8.28			149,845.42	450.88	55,179.20	10,490.73
South Dakota	94.39			333,965.79	1,775.21	227,303.89	
Tennessee	20,269.75			255,856.97	11,934.48	118,804.00	
First Texas			1,907,705.04	260,179.95	479.50	68,151.63	3,549,995.26
Second Texas	84.62			1,042,808.64	28,264.27	403,400.89	1,075,429.36
Utah	16,988.92		2,920,652.79	32,105.19	2,339.50	5,676.62	88,880.43
Vermont				35,765.62	36.51	19,922.15	
Virginia	61,126.77	86.85		2,879,652.83	3,136.88	102,056.07	
Washington	2,181.93			548,332.41	14,980.31	279,187.02	1,277.81
West Virginia	210,694.96	2,351.92		863,208.97	15,674.94	572,964.05	3,728.24
Wisconsin			136,005.16	2,446,218.59	52,491.54	2,220,025.34	
Wyoming	15,004.95	10.00		15,020.60		5,177.70	5,016.97
Total	1,396,434.09	6,263.01	58,788,910.31	134,112,519.05	7,162,747.47	90,198,986.83	15,850,856.83

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

Alaska	\$116.87			\$13,311.64		\$30,045.06	
California	1,218.84		\$9,833,245.94	13,402,589.32	\$855,029.26	9,486,463.96	\$1,417,991.07
District of Columbia				801,744.11	19,097.40	716,172.57	
Illinois	182,413.50	\$30.63		8,256,748.02	587,483.92	8,392,514.11	369,211.85
Maryland	7,915.64			2,509,620.45	74,163.94	1,775,491.34	6.30
Missouri	25,014.90		31,199.15	10,495,020.27	203,773.86	7,124,797.88	481,751.00
New Jersey			460.55	4,176,381.40	528,710.90	3,469,349.27	.37
New York	40,876.15		21,244,595.37	35,311,850.58	2,578,048.09	16,358,940.95	1,635,365.25
Ohio	143,936.77	1,568.76	47,074.94	7,003,741.49	249,268.83	5,353,123.37	1,272,541.56
Pennsylvania	414,993.18	56.39	8,139,891.90	7,782,948.19	319,701.02	6,822,892.52	1,942,317.37
Texas	84.62		1,907,705.04	1,302,969.59	28,743.77	471,552.52	4,625,424.62
Washington	2,065.06			535,070.77	14,980.31	249,141.96	1,277.81
Puerto Rico			2,001,867.07				

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1944, by collection districts, States, and Territories—Con.

Districts	Miscellaneous taxes—Continued								Grand total all internal revenue taxes
	Leases of safe deposit boxes, 20 per cent	Tax on use of motor vehicles, \$5 per year per vehicle	Tax on use of boats—rates vary with length of boat	Bowling alleys, pool tables, etc., \$10 for each table or alley	Coin-operated devices, \$10 per year, except gaming devices, which are \$100	Transportation of persons—10 per cent to Mar. 31, 1944; 15 per cent thereafter	Transportation of property—3 per cent of amount paid, except coal, which is 4 cents per ton	Other miscellaneous receipts (including old repealed taxes)	
Alabama	\$32,705.99	\$1,193,578.75	\$2,835.05	\$20,585.18	\$57,599.63	\$792,532.81	\$1,212,947.84	—	\$247,969,343.77
Arizona	16,385.44	673,216.30	30.00	11,310.00	124,989.14	86,597.44	189,610.46	\$20.00	68,997,628.36
Arkansas	20,311.78	986,299.59	351.34	18,026.46	98,969.19	139,901.20	272,869.56	—	92,295,537.88
First California	436,430.60	13,544,550.21	23,100.41	94,112.78	706,440.04	8,525,077.64	8,956,250.76	6,953.05	1,591,456,800.44
Sixth California	259,642.37	90,450.02	6,989.92	61,977.63	675,745.44	4,059,945.43	4,597,307.85	25.50	214,577,188.20
Colorado	60,274.95	1,460,311.43	880.45	24,629.51	106,646.23	855,656.38	1,396,614.88	4.44	1,780,247,161.52
Connecticut	128,393.40	2,355,459.09	11,303.36	29,207.77	146,278.77	5,131,389.56	4,671,131.18	—	904,600,406.77
Delaware	20,610.59	275,621.68	1,105.09	3,696.10	20,861.66	27,817.61	273,505.05	—	417,683,357.44
Florida	84,394.66	1,911,145.39	3,782.72	28,586.85	312,586.00	2,726,952.73	897,550.17	2,243.62	343,943,036.50
Georgia	45,042.03	2,168,244.45	421.31	29,395.05	392,674.44	1,411,262.87	1,557,648.61	233.14	338,118,367.95
Hawaii	8,902.65	322,573.45	167.53	8,703.18	41,649.62	348,006.60	215,181.71	—	150,781,309.54
Idaho	18,728.70	495,695.18	3,003.82	9,315.74	303,422.40	77,021.16	268,366.67	—	88,762,651.16
First Illinois	506,920.84	7,795,588.85	13,778.32	91,726.14	790,849.87	22,755,752.71	27,752,273.18	81,087.99	2,810,981,207.61
Eighth Illinois	94,299.90	179,143.47	1,578.33	128,719.03	638,863.79	226,406.22	1,310,427.26	5,870.48	420,866,755.45
Indiana	142,381.08	4,674,017.66	3,325.61	72,585.78	616,697.75	661,557.06	1,836,162.18	19,196.74	831,514,874.14
Iowa	111,272.73	3,093,603.37	2,034.26	51,744.68	373,217.68	90,050.09	1,248,598.79	23,264.09	293,241,884.43
Kansas	63,215.98	2,488,779.27	197.51	34,961.82	244,724.96	3,428,561.59	2,540,074.66	161.46	355,808,868.90
Kentucky	50,308.57	1,815,412.85	2,793.86	32,987.91	372,944.34	3,939,722.43	2,740,201.09	1,301.57	552,255,579.92
Louisiana	52,226.51	1,483,371.26	9,976.99	27,323.20	946,643.66	1,995,038.38	1,326,118.45	3.23	309,388,189.02
Maine	35,455.28	830,478.03	3,256.62	17,352.12	35,928.43	523,369.62	826,136.86	—	147,911,537.72
Maryland	158,052.17	2,334,376.13	24,074.94	53,566.65	466,996.00	7,840,188.47	13,183,331.87	1,457.09	1,133,518,818.36
Massachusetts	324,352.00	3,543,478.14	18,490.05	84,234.96	179,850.78	1,987,940.35	3,868,972.63	11,183.24	1,409,276,643.02
Michigan	235,477.38	7,184,154.05	27,754.41	91,579.68	374,884.00	2,515,386.02	5,536,539.02	8,122.60	2,370,648,239.52
Minnesota	119,527.49	3,751,383.55	5,261.93	45,692.85	793,677.40	4,517,855.30	9,641,598.79	179.22	578,572,514.22
Mississippi	19,415.81	968,676.52	1,556.56	15,019.99	346,897.09	89,347.77	306,730.09	135.21	85,166,356.88
First Missouri	132,063.85	2,997,462.49	2,039.77	35,716.61	117,322.30	5,990,950.95	7,555,331.91	176.68	266,290,163.40
Sixth Missouri	70,224.73	1,799,207.47	763.82	26,163.68	83,203.76	1,614,810.34	1,879,809.94	56.85	56,834,470.47
Montana	23,953.03	752,179.59	405.12	9,794.23	199,651.44	85,369.19	330,057.78	—	223,554,065.92
Nevada	51,314.59	1,796,542.68	139.19	34,271.64	141,166.78	4,801,369.69	4,234,315.86	418.63	35,701,575.90
Nevada	7,611.32	195,468.76	324.14	1,533.48	352,478.43	48,184.25	94,066.07	—	74,135,674.20
New Hampshire	21,939.01	487,587.50	1,039.47	13,792.73	38,391.83	31,769.15	168,671.07	—	264,349,780.84
First New Jersey	60,107.14	7,562.94	6,558.40	14,258.21	111,210.97	149,381.31	362,760.40	14,429.52	1,128,288,309.99
Fifth New Jersey	237,857.00	4,249,611.79	7,108.16	42,695.64	103,311.81	1,070,687.65	3,812,158.85	4,452.33	37,231,510.85
New Mexico	9,332.68	436,997.50	199.18	9,429.57	35,860.47	145,278.89	99,859.68	—	—
<b>Total</b>	<b>6,593,674.78</b>	<b>134,325,537.83</b>	<b>351,662.94</b>	<b>2,208,422.24</b>	<b>18,475,491.99</b>	<b>153,682,607.58</b>	<b>215,487,851.87</b>	<b>205,297.97</b>	<b>40,121,760,232.77</b>

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

Alaska	\$2,525.56	\$2,884.56	\$893.59	\$1,224.92	\$27,012.23	\$161,165.64	\$80,358.93	\$1,298.62	\$18,805,945.94
California	696,072.97	13,635,300.23	35,090.33	156,090.41	1,382,188.48	12,582,023.07	13,653,658.61	6,978.55	3,371,697,961.96
District of Columbia	61,172.60	876,016.19	4,244.56	13,758.95	16,745.90	3,596,565.88	2,451,185.09	546.50	419,848,693.03
Illinois	601,220.74	7,974,732.32	16,357.08	220,445.17	1,429,713.66	22,982,158.93	29,992,700.44	66,958.45	3,231,847,639.86
Maryland	96,880.11	1,488,359.94	19,830.38	39,807.70	450,250.10	4,243,622.59	10,732,146.78	910.59	710,272,130.69
Massachusetts	202,288.58	3,896,669.96	2,803.59	61,880.29	200,526.06	7,605,781.29	9,435,140.94	175.68	970,921,887.67
New Jersey	297,964.14	4,257,174.73	13,666.56	56,953.85	214,522.78	1,220,048.96	4,174,919.25	18,881.86	1,392,637,070.83
New York	1,118,058.94	10,023,104.26	71,818.83	207,809.27	709,933.26	17,872,351.36	36,540,216.63	10,234.02	7,409,468,290.49
Ohio	347,767.73	8,028,344.59	17,610.90	133,150.90	1,219,467.02	5,529,136.68	10,127,414.01	906.36	3,950,479,761.24
Pennsylvania	498,890.63	8,539,533.43	9,634.70	148,328.51	1,435,476.62	19,548,171.70	25,638,469.97	3,519.29	3,876,859,678.36
Texas	155,969.69	6,734,363.50	7,104.69	93,174.00	726,404.44	8,596,127.42	9,489,460.74	—	1,037,391,587.09
Washington	192,659.39	2,839,146.60	24,026.72	23,483.35	1,059,517.29	1,542,826.30	1,257,683.54	3,694.51	605,474,423.10
Puerto Rico	—	—	—	—	—	—	—	—	3,395,047.84

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TABLE 2.—Comparative internal revenue collections, fiscal years 1943 and 1944, by collection districts, States, and Territories 1

Main table with columns: Collection districts, Location of collector's office, Corporation (1943, 1944, % change), Individual (1943, 1944, % change), Income tax withheld on salaries and wages (1943, 1944, % change).

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

Summary table for states and territories including Alaska, California, District of Columbia, Illinois, Maryland, Missouri, New Jersey, New York, Ohio, Pennsylvania, Texas, Washington, and Puerto Rico.

1 Internal revenue collection districts follow State boundaries, except that the Maryland district includes the District of Columbia, and Puerto Rico for sugar collections and the Washington district includes the Territory of Alaska. The amounts collected by States are not entirely indicative of the Federal tax burden of the respective States, since the taxes may be eventually borne by persons in other States.
2 Also includes amounts withheld for victory tax (5 per cent).
3 Percentages of increases on withholdings have not been computed, as amounts withheld during the fiscal year 1943 cover only a portion of the year from Jan. 1 through June 30, 1943.

TABLE 2.—Comparative internal revenue collections, fiscal years 1943 and 1944, by collection districts, States, and Territories—Continued

Collection districts	Miscellaneous internal revenue (including excess profits)			Employment taxes, including carriers taxes			Total internal revenue collections		
	1943	1944	Per cent of increase (or decrease)	1943	1944	Per cent of increase (or decrease)	1943	1944	Per cent of increase (or decrease)
Alabama	\$49,354,312.48	\$71,012,809.24	43.9	\$13,421,312.53	\$15,262,426.29	13.7	\$142,430,795.53	\$247,969,343.77	74.1
Arizona	7,789,693.39	12,234,504.98	57.1	2,505,652.78	2,458,077.03	-1.9	33,438,001.24	65,997,628.36	106.0
Arkansas	13,542,631.30	20,674,731.76	52.7	3,912,323.89	4,044,572.37	3.4	54,749,417.75	92,296,537.88	68.6
First California	273,162,867.21	446,596,866.71	63.5	50,280,696.46	71,676,186.49	29.7	694,178,629.85	1,501,450,800.44	129.3
Sixth California	273,233,680.11	533,783,249.40	95.4	55,818,120.34	73,070,670.67	30.9	717,148,433.27	1,780,247,181.52	148.2
Colorado	42,367,933.28	61,673,593.87	45.6	8,758,390.95	9,119,558.21	4.1	117,561,810.30	214,577,188.20	62.5
Connecticut	266,049,869.38	302,711,120.26	32.3	35,319,638.80	39,682,951.87	12.1	546,451,221.16	904,600,406.77	66.5
Delaware	148,308,295.10	167,232,840.06	12.6	13,545,347.60	14,070,237.70	3.9	315,307,566.81	417,693,357.44	32.5
Florida	49,084,870.12	79,204,123.07	61.4	10,268,375.79	12,532,860.80	22.1	158,889,808.83	348,943,036.60	120.6
Georgia	70,172,994.19	140,769,465.82	100.6	15,223,608.18	17,004,698.23	11.7	198,979,461.44	386,118,357.95	94.0
Hawaii	23,463,138.09	41,802,251.43	78.1	4,248,785.10	3,284,363.91	-22.6	70,482,263.26	150,781,309.54	97.1
Idaho	8,326,978.82	10,960,578.96	31.6	2,278,632.65	2,537,721.16	11.4	31,010,362.18	58,762,651.18	89.5
First Illinois	641,975,799.74	1,039,629,234.71	61.9	121,968,608.59	142,529,101.49	16.9	1,694,017,725.60	2,810,981,207.61	76.3
Eighth Illinois	174,905,125.65	205,875,332.07	17.7	10,654,919.92	12,616,782.45	18.6	286,670,797.50	420,866,755.45	48.6
Indiana	257,307,438.39	396,571,019.98	54.1	24,107,639.37	27,295,215.34	13.2	497,623,291.90	831,614,874.14	67.1
Iowa	35,584,050.63	70,852,345.99	99.1	9,327,087.01	10,494,453.65	12.5	137,694,635.30	293,241,884.43	113.0
Kansas	43,235,973.22	99,627,163.66	130.4	15,010,923.77	17,577,926.11	17.1	164,042,169.22	355,808,868.90	116.9
Kentucky	318,465,909.63	370,491,680.69	16.3	13,294,751.77	14,814,776.64	11.4	490,697,051.15	552,255,679.92	31.3
Louisiana	61,747,890.31	99,068,317.92	60.4	10,961,111.13	13,205,878.82	20.5	125,960,489.62	309,886,189.02	87.1
Maine	21,758,126.14	50,285,844.28	131.1	7,276,962.54	8,089,246.87	10.5	71,115,037.39	147,911,637.72	108.0
Maryland	222,772,662.19	336,121,164.69	50.8	39,061,222.27	44,859,851.35	13.1	591,162,667.33	1,133,516,818.36	91.7
Massachusetts	295,091,407.32	546,823,033.00	85.3	55,591,885.44	60,528,326.17	8.5	800,861,603.09	1,496,175,643.02	67.3
Michigan	441,413,382.70	717,825,301.74	62.6	62,650,065.44	115,883,909.77	25.1	1,187,970,823.47	2,370,646,238.62	99.6
Minnesota	108,614,077.74	196,262,446.89	80.7	27,842,812.41	32,892,064.38	18.3	306,701,966.27	675,614,324.27	80.3
Mississippi	12,482,471.89	19,348,098.49	55.9	3,567,315.66	3,694,968.33	3.6	48,810,871.01	88,166,356.88	77.7
First Missouri	174,647,458.23	303,856,078.19	73.9	31,252,253.85	36,916,303.57	18.0	396,608,002.51	764,841,424.27	80.3
Sixth Missouri	58,967,736.20	86,649,478.10	46.8	10,680,596.63	11,729,899.18	9.8	143,690,071.15	266,280,163.40	45.6
Montana	13,132,527.38	11,548,147.05	-12.1	1,746,583.02	1,781,070.49	2.0	40,414,409.81	223,554,065.32	112.3
Nebraska	33,408,174.07	57,466,341.90	72.0	14,625,006.11	18,137,821.00	24.0	105,302,024.07	225,701,675.99	82.9
Nevada	4,241,513.60	4,779,867.18	12.7	1,116,211.69	8,722,038.06	-21.9	21,619,703.62	35,704,375.20	76.2
New Hampshire	13,874,961.79	20,352,315.39	46.7	3,239,672.58	3,356,117.66	3.6	42,063,338.46	264,348,780.84	94.0
First New Jersey	58,405,273.91	87,682,985.35	56.1	9,967,451.42	9,616,785.55	-3.5	146,282,009.44	1,128,288,309.99	73.1
Fifth New Jersey	206,683,352.48	418,284,507.53	40.9	40,996,684.66	48,433,689.17	18.1	651,798,808.41	1,227,311,610.85	94.9
New Mexico	3,570,866.67	5,278,228.30	47.8	1,061,351.57	1,103,844.20	5.0	10,958,322.35	847,369,052.30	101.0
First New York	151,591,818.88	252,609,698.07	66.6	23,835,879.92	34,892,969.99	21.0	421,631,845.30	2,499,763,479.07	58.2
Second New York	683,517,461.67	1,004,284,805.37	46.9	69,167,626.77	80,260,153.44	16.0	1,600,614,920.24	2,499,763,479.07	58.2
Third New York	647,407,791.97	1,025,102,822.84	58.3	121,954,702.03	143,450,427.07	17.6	1,415,866,299.57	2,637,810,243.78	86.3
Fourteenth New York	195,206,888.99	211,285,199.89	8.2	23,406,936.76	26,380,788.58	12.7	395,747,878.01	562,977,640.75	42.3
Twenty-first New York	66,112,665.62	96,896,167.41	40.2	11,267,113.51	11,966,799.64	6.5	156,765,065.31	255,989,112.12	63.3
Twenty-eighth New York	172,768,727.31	194,614,246.61	12.6	21,039,374.90	24,046,303.71	14.3	357,845,979.91	606,053,862.47	69.4
North Carolina	520,678,688.20	641,235,504.24	23.2	19,538,074.22	21,962,080.71	12.4	672,381,566.56	892,305,862.69	32.7
North Dakota	3,062,245.94	4,001,342.13	30.9	770,628.38	669,086.73	-11.6	15,945,758.47	34,606,521.35	117.0
First Ohio	207,909,096.29	318,771,904.94	53.3	20,531,255.10	21,933,139.20	7.8	423,235,864.70	681,679,063.66	61.1
Tenth Ohio	63,579,180.77	72,774,296.60	14.5	10,706,112.50	12,859,035.23	20.9	190,033,509.50	344,217,573.51	81.1
Eleventh Ohio	41,409,084.98	71,034,979.94	71.5	7,442,130.94	8,381,966.04	12.6	105,490,630.63	195,476,977.62	85.3
Eighteenth Ohio	285,659,089.47	697,155,558.31	109.0	62,080,208.63	71,166,703.01	14.6	907,195,743.76	1,729,106,156.75	90.6
Oklahoma	62,862,499.48	80,356,641.35	27.8	9,935,604.74	10,775,667.63	8.6	156,756,917.88	271,202,197.39	73.0
Oregon	38,414,923.44	72,755,766.94	89.4	13,000,291.42	15,105,272.00	16.2	91,033,719.07	315,855,799.65	142.0
First Pennsylvania	407,594,143.74	686,513,148.75	48.3	80,460,149.96	91,730,090.93	14.0	908,410,944.11	1,665,365,322.97	72.0
Twelfth Pennsylvania	128,798,272.45	167,321,609.00	33.0	22,892,254.61	26,971,003.57	17.8	315,821,090.39	595,642,993.73	70.8
Twenty-third Pennsylvania	350,983,362.22	567,458,473.23	61.7	54,968,704.75	63,096,700.34	14.8	807,636,686.81	1,315,551,461.56	62.9
Rhode Island	76,133,382.10	102,999,188.54	35.3	9,550,772.80	10,308,746.14	7.9	105,881,312.05	260,965,234.29	64.0
South Carolina	62,649,219.94	78,922,116.53	49.9	6,678,058.29	6,872,481.98	2.9	105,881,312.05	173,858,227.57	64.3
South Dakota	4,090,314.69	5,870,735.79	43.5	1,032,513.67	1,105,704.69	7.1	16,585,224.08	37,369,830.24	125.2
Tennessee	55,214,195.89	95,880,133.01	73.6	12,659,554.11	14,553,861.31	15.0	162,140,576.37	303,688,739.99	87.3
First Texas	90,537,868.99	156,232,989.77	61.8	20,647,369.88	24,329,222.42	17.8	306,566,435.78	692,160,126.12	94.0
Second Texas	62,644,367.04	111,996,084.65	78.7	17,214,736.35	19,812,405.87	15.1	229,546,769.65	446,231,560.97	99.0
Utah	14,272,144.58	20,985,771.89	47.0	3,812,328.34	3,694,049.08	-3.1	45,409,300.02	85,919,652.36	89.2
Vermont	15,268,284.78	22,592,470.12	48.1	2,384,718.37	2,535,593.28	6.3	82,142,911.57	52,202,782.29	62.4
Virginia	404,024,976.05	525,328,351.61	30.0	21,626,823.33	23,091,450.03	6.6	563,524,259.17	830,548,224.99	47.4
Washington	109,798,768.75	183,139,286.74	66.8	23,913,762.04	25,529,233.44	11.4	291,970,440.31	624,280,369.04	113.8
West Virginia	34,104,455.96	62,606,436.93	54.2	8,976,525.80	10,137,796.02	12.9	99,617,786.41	179,265,033.62	68.2
Wisconsin	248,506,241.69	429,463,558.95	72.8	28,436,967.67	28,794,717.63	13.2	460,655,616.57	822,160,650.36	78.5
Wyoming	3,467,296.50	4,806,494.91	38.6	865,974.81	953,268.75	10.1	16,596,339.07	28,945,976.79	74.4
Philippine Islands									
Total	9,721,897,764.02	14,838,236,533.58	52.6	1,498,705,033.59	1,738,372,435.89	16.0	22,371,366,496.55	40,121,760,232.77	79.3

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

Alaska	\$1,005,901.09	\$2,249,491.49	123.6	\$440,906.08	\$531,512.62	20.5	\$4,944,678.24	\$18,805,945.94	280.3
California	546,396,547.32	980,380,116.01	79.4	111,099,015.80	144,746,837.16	30.3	1,411,327,063.12	3,371,697,961.96	138.9
District of Columbia	36,545,612.48	65,251,288.99	113.9	13,873,717.73	15,639,637.14	-2.4	165,932,390.12	419,848,636.83	153.0
Illinois	116,880,925.39	1,245,594,566.78	52.5	132,523,525.61	155,046,483.94	16.9	1,880,688,523.10	3,231,847,063.06	71.8
Maryland	189,786,939.35	267,401,663.45	40.9	25,787,506.54	31,320,214.21	21.4	422,740,452.56	710,272,130.69	69.0
Missouri	233,615,194.43	390,405,556.29	67.1	41,983,150.38	48,645,702.75	15.6	540,306,073.66	970,921,687.67	78.6
New Jersey	355,088,626.39	500,917,442.86	42.5	50,904,136.68	58,060,474.72	13.9	801,090,877.85	1,392,637,070.83	73.4
New York	1,919,603,334.44	2,784,794,940.19	45.1	275,642,132.91	320,987,452.43	16.4			

TABLE 3.—Summary of internal revenue collections,<sup>1</sup> year ended June 30, 1944, by States and Territories<sup>2</sup>

States and Territories	Population as of Apr. 1, 1940 (Bureau of the Census estimate)	Per cent of total population	Income (including excess profits) tax collections	Per cent of income tax payments	Miscellaneous internal revenue collections	Per cent of miscellaneous internal revenue payments	Employment taxes, including carriers taxes	Per cent of payroll tax payments	Total internal revenue collections <sup>3</sup>	Per cent of total internal revenue payments
Alabama	2,833,000	2.14	\$217,605,458.00	6.66	\$15,161,459.48	0.28	\$15,262,426.29	6.88	\$247,969,343.77	0.62
Alaska	61,500	.05	16,893,775.08	.05	1,380,658.21	.03	531,512.02	.03	18,805,945.94	.65
Arizona	499,000	.38	61,363,254.51	.19	5,176,296.82	.10	2,458,677.03	.14	68,997,628.36	.17
Arkansas	1,949,000	1.48	79,914,481.44	.24	8,336,494.67	.16	4,044,572.37	.23	92,295,537.88	.23
California	6,907,000	5.23	2,865,182,503.96	8.67	361,788,620.84	6.76	144,746,837.16	8.33	3,371,697,981.96	8.40
Colorado	1,123,000	.85	169,285,341.16	.51	36,172,288.83	.68	9,119,558.21	.52	214,577,188.20	.53
Connecticut	1,709,000	1.29	801,719,397.42	2.43	63,298,057.48	1.18	39,532,951.87	2.28	904,800,406.77	2.25
Delaware	266,000	.20	390,229,182.10	1.18	13,383,937.64	.25	14,670,237.76	.81	417,683,356.74	1.04
District of Columbia	663,000	.50	378,780,522.16	1.15	27,426,480.53	.51	13,539,637.14	.72	348,943,036.60	.86
Florida	1,897,000	1.44	289,102,389.79	.88	42,367,785.91	.79	12,532,860.80	.98	386,116,357.95	.96
Georgia	3,124,000	2.36	326,576,557.82	.99	42,537,300.90	.79	17,004,509.23	.98	150,781,309.64	.37
Hawaii	425,900	.32	133,139,936.62	.40	14,357,615.11	.27	3,284,363.91	.19	39,752,651.18	.15
Idaho	525,000	.40	51,613,894.32	.16	4,611,035.70	.09	2,637,721.15	.15	39,752,651.18	.15
Illinois	7,897,000	5.98	2,682,008,659.04	8.12	394,792,820.03	7.37	155,046,483.94	8.92	3,231,847,663.06	8.06
Indiana	3,427,000	2.59	632,428,410.83	1.91	171,791,247.97	3.21	27,295,215.34	1.57	831,514,874.14	2.67
Iowa	2,538,000	1.92	262,261,788.04	.79	20,485,644.74	.38	16,494,453.65	.60	299,241,884.43	.73
Kansas	1,801,000	1.36	313,380,073.16	.95	24,850,869.63	.46	17,577,926.11	1.01	355,808,868.90	.89
Kentucky	2,845,000	2.15	264,131,634.76	.86	273,309,168.33	5.10	14,814,776.84	.85	552,255,579.92	1.38
Louisiana	2,364,000	1.79	243,183,030.41	.74	52,996,279.79	.99	13,206,878.82	.76	309,386,180.82	.77
Maine	847,000	.64	130,899,533.35	.40	8,972,758.00	.17	8,039,246.37	.46	147,911,637.72	.37
Maryland	1,821,000	1.38	518,249,999.91	1.57	160,801,916.57	3.00	31,320,214.21	1.80	716,372,130.69	1.77
Massachusetts	4,318,000	3.27	1,292,919,080.76	3.91	145,928,236.10	2.72	60,328,326.17	3.47	1,499,175,643.62	3.74
Michigan	5,256,000	3.98	2,116,238,060.58	6.39	144,524,268.17	2.70	115,883,909.77	6.67	2,376,646,238.52	5.91
Minnesota	2,792,000	2.11	467,739,739.73	1.42	75,940,716.11	1.42	32,892,064.38	1.89	576,572,514.22	1.44
Mississippi	2,183,000	1.65	78,121,934.79	.24	6,349,465.76	.12	3,694,966.33	.21	88,166,356.88	.22
Missouri	3,784,000	2.88	780,938,379.32	2.36	141,337,505.60	2.64	48,646,702.75	2.80	970,921,687.67	2.42
Montana	559,000	.42	48,296,611.14	.15	6,756,788.84	.13	1,781,076.49	.16	56,834,470.47	.14
Nebraska	1,316,000	1.00	173,176,031.11	.52	32,240,213.21	.60	18,137,821.00	1.04	223,554,065.32	.56
Nevada	110,000	.08	32,078,078.02	.16	2,751,459.91	.05	872,038.06	.05	35,701,875.99	.09
New Hampshire	491,000	.37	63,681,636.74	.19	7,097,919.80	.13	3,356,117.66	.19	74,135,674.20	.18
New Jersey	4,169,000	3.15	1,119,789,916.65	3.39	214,796,680.06	4.01	58,650,474.72	3.34	1,392,637,070.83	3.47
New Mexico	532,000	.40	32,988,619.25	.10	3,139,047.40	.06	1,103,844.20	.05	37,231,510.85	.09
New York	13,479,000	10.20	6,332,491,637.76	19.16	755,989,200.30	14.11	320,987,452.43	18.47	7,409,468,290.49	18.47
North Carolina	3,671,000	2.76	374,442,607.96	1.13	495,880,723.82	9.26	21,982,030.91	1.27	892,305,362.69	2.22
North Dakota	642,000	.49	31,129,645.88	.16	2,617,188.74	.05	859,686.73	.06	34,606,521.35	.09
Ohio	6,907,000	5.23	2,542,608,729.67	7.69	293,450,218.19	5.48	114,420,813.48	6.58	2,950,479,761.34	7.35
Oklahoma	2,336,000	1.77	207,132,843.86	.63	53,293,785.90	.99	16,776,567.63	.62	271,202,197.39	.67
Oregon	1,089,000	.82	282,334,562.48	.86	18,415,965.17	.34	15,166,272.00	.87	315,855,799.65	.79
Pennsylvania	9,900,000	7.49	2,242,916,456.02	8.36	452,145,427.40	8.44	181,797,794.84	16.46	3,776,859,678.26	8.42
Rhode Island	713,000	.54	274,949,778.54	.68	21,606,709.61	.40	16,308,746.14	.59	256,865,234.29	.64

South Carolina	1,900,000	1.44	158,238,443.43	.48	8,747,802.16	.16	6,872,481.98	.40	173,858,227.57	.43
South Dakota	643,000	.49	32,692,202.11	.10	3,571,923.44	.07	1,105,704.69	.06	37,369,830.24	.09
Tennessee	2,915,000	2.21	262,275,896.97	.79	26,858,979.71	.50	14,558,861.31	.84	303,693,739.99	.76
Texas	6,415,000	4.85	855,317,095.70	2.59	137,932,963.16	2.57	44,141,628.29	2.54	1,037,391,687.09	2.59
Utah	550,000	.42	72,290,309.14	.22	9,945,293.54	.19	3,694,049.68	.21	85,919,552.36	.21
Vermont	369,000	.27	45,879,949.41	.14	3,787,239.65	.07	2,535,593.23	.15	52,202,782.29	.13
Virginia	2,678,000	2.03	429,022,717.78	1.30	378,434,057.26	7.07	23,091,450.03	1.33	830,548,224.99	2.07
Washington	1,736,000	1.31	540,532,316.47	1.64	39,944,385.51	.75	24,997,720.82	1.44	605,474,423.10	1.51
West Virginia	1,902,000	1.44	151,580,943.61	.46	17,946,290.89	.33	16,137,799.02	.68	179,265,033.52	2.45
Wisconsin	3,137,000	2.37	688,814,099.94	2.09	104,551,532.79	1.93	28,794,717.63	1.66	822,160,650.36	2.05
Wyoming	251,000	.19	24,783,186.71	.08	3,209,521.33	.06	953,268.75	.05	28,945,976.79	.07
Puerto Rico			26,835.60		3,368,212.24	.06			3,395,047.84	.61
Total	132,145,400	100.00	33,027,368,164.21	100.00	5,356,619,632.67	100.00	1,738,372,435.89	100.00	40,121,760,232.77	100.00

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> Includes collections for credit to trust funds as follows:

Income tax on Alaska railways (Act of July 18, 1914)	\$1,995.57
Tax on Philippine manufactured products (Act of Aug. 5, 1909)	4,809.08
Tax on Philippine coconut oil (Sec. 602½, Act of 1934)	1,517,741.02
Tax on Puerto Rico manufactured products (Act of March 2, 1917)	725,575.68
Tax on Guam coconut oil (Sec. 561, Revenue Act of 1941)	
Tax on American Samoa coconut oil (Sec. 561, Revenue Act of 1941)	2,167.20
Total internal revenue collections reported for credit to trust funds	2,252,388.55

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1944, by sources

Source	1944					
	January	February	March	April	May	June
Corporation income taxes	\$186,783,639.30	\$96,337,819.93	\$1,046,174,306.24	\$183,347,511.81	\$109,696,580.06	\$1,086,638,298.22
Individual income taxes	409,665,907.00	230,490,329.68	1,843,573,767.46	1,438,873,534.80	314,524,837.53	1,250,740,286.85
Income taxes—withholding	629,870,097.42	1,844,848,027.20	70,564,358.25	804,920,070.66	1,544,703,773.61	38,159,397.30
Excess profits taxes—declared value	6,093,057.79	5,189,024.70	27,980,748.94	12,244,699.09	9,746,013.59	18,961,911.16
Excess profits—Vinson Act	351,868,662.78	299,849,982.07	2,369,781,629.75	369,611,757.03	311,647,570.54	2,173,905,619.03
Excess profits taxes—Revenue Acts of 1940-1941	108,744.65	16,270.18	31,598.24	5,590.35	7,007.26	7,810.31
Unjust enrichment (Title III, Revenue Act of 1936)						
Income, excess profits, and unjust enrichment taxes—total	1,584,390,108.94	2,476,721,453.76	5,358,106,408.88	2,809,003,163.77	2,290,327,762.59	4,568,413,303.00
Capital stock tax	59,031.96	247,217.63	471,729.81	193,333.63	151,691.96	1,034,850.93
Estate tax	50,963,806.44	36,943,470.71	34,826,801.06	53,002,386.50	40,764,567.52	49,429,566.10
Gift tax	1,219,738.65	1,506,029.46	25,537,071.50	3,100,380.65	1,097,098.27	515,783.18
Distilled spirits (imported), excise tax	23,281,387.07	23,742,831.41	29,471,323.96	42,727,488.76	28,498,213.58	31,244,090.48
Distilled spirits (domestic), excise tax	42,048,726.08	40,689,172.07	45,435,720.59	61,164,641.88	69,160,720.20	68,062,082.06
Distilled spirits rectification tax	1,524,225.46	1,580,167.04	1,745,198.26	1,597,380.50	1,659,142.25	1,738,285.77
Wines, cordials, etc. (imported), excise tax	338,966.76	337,885.23	398,348.83	598,074.84	625,117.65	549,079.87
Wines, cordials, etc. (domestic), excise tax	2,138,765.36	2,116,786.47	2,405,663.14	3,487,286.06	3,373,583.40	3,300,288.29
Brandy used for fortifying sweet wines (repealed June 24, 1940)	55.00			1.80	48.20	11,104.01
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	101,842.13	82,259.66	62,242.17	89,768.73	166,084.27	2,129,118.77
Stamps for distilled spirits intended for export	738.10	485.70	103.80	65.50	180.80	184.90
Case stamps for distilled spirits bottled in bond	194,259.92	60,440.20	70,262.22	47,921.97	42,853.01	39,576.11
Container stamps (Liquor Taxing Act of 1934)	603,037.61	766,835.62	824,451.44	782,137.61	719,321.03	799,216.90
Floor taxes, wines and liquors	196,979.95	81,556.70	256,721.28	10,055,680.26	21,984,843.07	27,874,645.07
Fermented malt liquors	37,422,532.17	38,922,134.36	43,321,385.53	48,729,038.11	56,086,050.16	59,030,261.45
Brewers; dealers in malt liquors (special taxes)	34,792.46	25,040.33	21,503.38	64,066.89	36,539.33	817,812.60
Liquor taxes, total	107,886,308.07	108,395,144.79	124,000,924.60	169,333,552.91	182,344,701.95	195,585,665.16
Cigars (large)	2,318,291.21	2,539,285.93	2,805,610.86	2,442,094.49	2,723,056.35	2,650,566.88
Cigars (small)	7,333.50	8,557.56	11,400.00	10,510.28	9,411.29	13,179.68
Cigarettes (large)	5,648.91	5,205.81	7,052.39	8,730.46	13,452.07	14,329.34
Cigarettes (small)	70,375,498.86	60,987,661.68	69,846,461.74	66,725,169.78	73,728,381.43	74,085,979.94
Snuff of all descriptions	680,781.81	631,207.63	735,791.15	560,202.22	666,644.11	652,597.31
Tobacco, chewing and smoking	3,629,341.21	3,209,961.61	3,227,362.25	3,046,607.39	3,647,652.44	3,550,450.85
Cigarette papers and tubes	191,230.46	85,857.18	61,220.26	97,407.82	73,961.76	107,860.90
Leaf dealer penalties, etc.	1,018.10	8.70	8.70	51.34	53.03	80.87
Cigarette floor tax and cigar floor tax	2,058.75	2,080.83	1,789.17	2,684.82	5,396.12	7,654.90
Tobacco, total	77,211,211.81	67,469,818.17	76,696,696.52	71,893,458.60	80,868,007.62	81,082,700.67
Documentary stamps on deeds, bonds, etc.	2,138,221.07	2,003,069.66	2,251,683.20	2,205,783.70	2,356,370.41	2,402,715.79
Capital stock and similar interest sales or transfers	1,584,600.61	1,594,394.42	1,616,828.99	1,974,847.85	1,844,285.59	1,438,141.12
Playing cards	547,612.81	523,900.00	713,920.61	615,278.82	617,091.80	608,411.31
Silver bullion sales or transfers	4,742.15	1,225.84	3,351.33	4,494.91	3,717.65	1,086.95
Documentary, etc., stamp taxes, total	4,275,076.64	4,122,589.92	4,585,684.13	4,800,405.28	4,321,465.45	4,450,385.17
Lubricating oils	3,370,483.08	6,118,862.36	4,861,923.06	3,496,379.91	5,258,971.00	3,808,507.20
Matches	445,926.84	358,196.95	1,263,240.42	835,590.73	644,510.69	948,797.88
Gasoline	17,068,957.38	19,110,966.04	25,643,262.39	15,963,485.28	26,787,672.28	21,028,516.51
Electrical energy	4,688,967.99	4,289,224.89	3,778,233.98	4,283,459.73	4,990,875.94	4,535,459.11
Tires and inner tubes	2,550,437.11	2,684,885.58	3,296,769.21	3,707,698.53	4,035,215.99	3,805,851.17
Rubber articles	8,633.37	48,289.24	28,142.38	17,377.15	3,494.64	5,095.99
Phonograph records	256,235.30	117,625.38	223,262.08	84,866.69	197,722.21	197,985.36
Musical instruments	33,899.63	65,103.66	29,526.32	34,603.38	56,497.63	42,343.68
Luggage (manufacturers' excise tax)	402,962.40	335,293.72	390,064.94	345,211.73	200,129.28	116,859.62
Electric, gas, and oil appliances	622,360.42	412,197.81	458,080.58	478,439.24	627,490.09	552,395.99
Electric signs	20,435.11	4,822.46	20,462.49	26,729.32	5,753.19	40,895.23
Business and store machines	325,401.89	270,760.01	280,213.56	485,623.05	444,230.46	321,717.90
Washing machines	695.83					
Optical equipment and photo apparatus	933,099.91	999,828.51	943,486.80	987,256.89	1,107,745.48	918,975.19
Electric light bulbs and tubes	389,472.57	390,255.70	163,844.07	468,831.25	662,721.80	1,407,073.42
Automobile trucks	158,279.89	103,158.81	185,397.26	202,785.77	710,111.16	1,086,581.00
Other automobiles and motorcycles	88,650.92	30,722.94	42,958.83	64,954.19	134,622.57	88,887.83
Parts and accessories for automobiles	2,366,827.74	2,584,883.87	3,131,971.71	2,879,636.20	3,352,419.16	2,890,593.28
Radio sets, phonographs, components, etc.	306,672.12	237,677.10	229,030.28	249,468.19	665,185.11	154,879.49
Refrigerators, air-conditioners, components	90,409.65	71,566.01	96,938.90	82,574.82	121,603.65	77,012.69
Sporting goods	191,873.46	183,796.78	159,210.24	284,290.58	306,185.46	208,874.28
Firearms, shells and cartridges	43,699.57	124,841.79	24,170.99	18,891.42	267,933.16	53,215.66
Pistols and revolvers	103.14	3,157.69	2,788.12	169.02	1,305.73	932.07
Repealed manufacturers' excise taxes	4,094.40	11,534.64	2,939.60	4,073.08	1,668.30	1,677.39
Manufacturers' excise taxes, total	34,174,382.17	38,516,551.84	45,256,818.21	34,912,439.25	50,664,315.62	42,283,107.94
Bituminous Coal Act of 1937	8,347.56	6,544.84	5,094.05	10,993.25	12,946.63	7,108.67
Telephone, telegraph, radio, leased wires, etc.	11,855,829.94	6,595,709.36	14,979,235.84	11,915,632.67	12,893,985.48	13,243,945.16
Local telephone service	7,063,796.38	4,376,044.37	9,059,683.56	7,463,936.39	8,804,332.93	7,633,512.31
Transportation of oil by pipe line	1,094,154.37	1,323,710.53	1,483,119.29	942,652.16	1,576,888.24	1,621,369.95
Use of motor vehicles	179,326.23	138,694.97	87,581.69	105,974.99	53,394.98	7,896,977.70
Use of boats	1,144.17	930.72	984.66	12,823.76	8,835.56	135,215.19
Bowling alleys, pool tables, etc.	34,741.61	22,697.22	18,338.40	20,729.63	42,631.59	529,177.09
Coin-operated devices	322,818.36	179,029.76	109,382.48	211,616.13	299,361.82	1,954,734.54
Transportation of persons, seats and berths	10,590,491.98	10,554,178.62	11,218,712.08	9,933,314.10	15,684,353.92	14,264,652.62
Transportation of property	17,598,184.61	15,982,395.89	17,201,943.74	16,996,785.33	20,653,772.77	18,284,696.43
Leases of safe-deposit boxes	621,652.15	738,536.67	558,294.72	627,933.14	649,734.85	537,829.02
Admissions to theaters, concerts, cabarets, etc.	16,744,936.21	12,094,184.73	14,898,007.36	14,907,919.20	28,617,078.76	26,240,195.04
Club dues and initiation fees	612,028.26	820,268.14	695,705.03	1,200,352.36	1,272,884.49	1,001,350.58
Adulterated, process, or renovated butter, mixed flour, and filled cheese	2,397.25	1,286.25	1,284.10	1,051.20	1,845.64	761.00
Oleomargarine, including special taxes	257,941.73	268,628.67	245,874.32	243,938.76	192,539.64	604,680.72
Narcotics and marihuana, including special taxes	27,727.20	28,806.24	34,623.84	44,800.50	42,800.54	226,740.15
Coconut, etc., oils processed	787,600.31	788,304.67	598,559.85	530,427.29	742,751.90	485,350.78
National Firearms Act	11.00	16.00	14.42	26.00	140.61	3,060.38

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1944, by sources—Continued

Source	1944					
	January	February	March	April	May	June
Sugar Act of 1937	\$4,020,282.19	\$4,425,296.81	\$5,411,271.75	\$6,263,260.17	\$5,647,044.79	\$5,337,302.92
Miscellaneous repealed taxes	4,279.73	1,166.61	1,600.32	528.68	1,328.64	179,800.67
Miscellaneous taxes, total	72,627,621.14	58,344,430.07	76,601,261.55	70,434,723.61	97,095,181.78	100,088,260.91
Retailers' excise tax—jewelry	17,645,691.98	12,841,569.89	6,476,432.09	7,975,722.07	11,562,902.61	10,551,335.77
Retailers' excise tax—furs	9,824,480.49	7,205,458.62	4,391,861.96	4,842,936.05	6,043,260.24	1,102,941.32
Retailers' excise tax—toilet preparations	6,384,128.55	4,061,731.58	2,595,294.65	3,563,789.22	5,441,117.83	5,335,473.79
Retailers' excise tax—luggage				2,048.81	3,051,672.75	5,289,744.63
Retailers' excise taxes, total	33,854,300.97	24,129,760.09	13,463,588.70	16,384,496.15	26,098,943.43	22,279,496.51
Employment taxes (8 or more)	36,859,062.96	97,335,857.18	3,049,324.08	4,602,412.75	11,084,169.16	1,164,706.69
Employment taxes (by others than carriers)	84,629,742.63	199,848,630.25	3,483,494.45	91,109,009.68	254,715,290.53	4,541,678.70
Employment taxes (by carriers)	793,798.17	20,205,798.90	43,057,295.38	1,893,705.34	38,059,739.97	38,688,942.74
Employment taxes, total	122,182,603.76	317,390,286.33	49,590,113.91	97,605,127.77	303,859,199.65	44,395,328.13
Total internal revenue receipts	2,088,844,190.55	3,133,780,752.77	5,809,137,098.87	3,330,663,448.12	3,076,492,935.85	5,109,558,427.70

Source	1943					
	July	August	September	October	November	December
Corporation income taxes	\$161,249,795.92	\$137,032,907.45	\$904,625,024.21	\$211,640,485.81	\$103,643,185.56	\$1,057,976,317.80
Individual income taxes	541,037,288.12	73,134,615.41	2,037,884,134.30	78,175,693.78	58,851,108.92	2,160,628,951.57
Income taxes—withholding	332,781,664.17	438,842,074.32	6,890,736.44	1,006,274,287.58	1,088,703,350.08	14,935,260.43
Excess profits taxes—declared value	10,206,419.90	2,813,404.17	14,645,699.60	8,639,217.78	15,688,710.34	4,790,694.33
Excess profits taxes—Vinson Act	6,296.76		1,525.53	235.45	14,329.16	16,649.57
Excess profits taxes—Revenue Acts of 1940-1941	186,126,623.36	161,693,289.62	1,227,762,947.24	336,774,097.49	203,935,179.97	1,352,240,934.12
Unjust enrichment (Title III, Revenue Act of 1936)	34,533.14	61,189.12	27,961.13	74,236.05	33,131.16	25,652.39
Income, excess profits, and unjust enrichment taxes, total	1,281,441,521.37	813,577,480.09	4,191,777,088.46	1,643,578,253.94	1,470,849,993.19	4,500,614,450.21
Capital stock tax	135,648,030.05	187,875,903.15	34,635,921.72	20,062,698.18	288,431.23	38,104,600
Estate tax	47,000,328.28	24,342,690.20	27,191,987.82	39,629,149.58	33,600,182.13	35,652,104.07
Gift tax	919,401.47	654,606.92	720,191.95	1,089,427.08	733,246.10	680,756.54
Distilled spirits (imported), excise tax	11,866,064.58	13,994,353.48	12,980,813.97	23,416,491.79	20,812,717.67	24,855,379.49
Distilled spirits (domestic), excise tax	46,780,351.44	47,170,306.85	43,801,119.72	49,353,933.98	50,235,130.76	48,683,703.30

Distilled spirits rectification tax	1,190,691.70	1,483,895.37	1,420,698.14	1,554,152.97	1,651,739.02	1,728,592.75
Wines, cordials, etc. (imported), excise tax	105,445.63	101,282.32	141,415.04	200,369.69	289,867.55	354,137.08
Wines, cordials, etc. (domestic), excise tax	2,183,453.07	2,300,207.28	2,052,050.07	2,133,467.96	2,308,453.02	2,267,896.97
Brandy used for fortifying sweet wines (repealed June 24, 1940)		39.08	170.00			101.07
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	3,538,579.13	1,333,459.71	206,112.99	162,807.46	135,637.91	94,307.54
Stamps for distilled spirits intended for export	66.70	64.60	55.90	61.05	54.75	60.70
Case stamps for distilled spirits bottled in bond	165,820.81	54,111.14	151,605.53	185,212.81	149,582.13	207,506.98
Container stamps (Liquor Taxing Act of 1934)	4,136,150.96	738,101.39	632,389.60	631,404.71	773,617.43	700,129.54
Floor taxes, wines and liquors	53,085,436.47	49,979,612.39	46,768,891.40	44,406,471.60	40,277,236.17	41,182,578.04
Fermented malt liquors	1,645,841.90	474,242.97	76,130.81	63,139.38	94,632.18	31,086.93
Brewers; dealers in malt liquors (special tax)						
Liquor taxes, total	125,173,190.85	128,869,366.27	117,314,606.53	122,374,318.24	117,303,148.39	120,194,228.17
Cigars (large)	2,283,671.12	2,297,547.19	2,405,941.22	2,534,540.20	2,615,018.56	2,586,463.90
Cigars (small)	7,707.03	6,840.68	8,483.10	7,950.00	7,738.31	8,172.50
Cigarettes (large)	3,712.27	3,639.85	5,192.37	6,483.24	7,318.22	7,697.42
Cigarettes (small)	80,076,878.71	82,867,571.27	79,005,919.86	82,298,698.17	85,135,299.96	79,825,451.07
Snuff of all descriptions	625,635.32	635,190.20	599,946.52	618,785.02	592,648.53	692,901.79
Tobacco, chewing and smoking	3,688,777.54	4,013,703.28	4,232,243.51	4,476,143.09	4,590,482.66	3,966,524.70
Cigarette papers and tubes	130,850.60	133,868.62	94,069.30	67,236.80	101,313.26	19,501.52
Leaf dealer penalties, etc.		5.00		363.55	120.00	15.92
Cigarette and cigar floor taxes	4,487.28	6,294.37	1,911.74	3,060.04	8,080.38	4,471.83
Tobacco taxes, total	86,770,719.77	89,964,570.46	86,353,697.61	90,013,240.11	96,057,924.90	87,101,190.65
Documentary stamps on deeds, bonds, etc.	1,979,691.36	2,148,245.44	2,120,543.98	2,217,486.89	2,251,276.72	2,168,252.12
Capital stock and similar interest sales or transfers	1,514,972.53	1,681,253.86	1,083,253.60	1,087,341.09	996,000.94	1,180,177.30
Playing cards	518,742.77	671,293.49	634,670.66	631,876.09	683,785.16	647,113.14
Silver hullion sales or transfers	7,953.61	8,977.27	2,904.90	1,936.54	3,094.61	3,277.62
Documentary, etc., stamp taxes, total	4,021,260.17	4,509,770.05	3,841,372.24	3,938,640.61	3,934,137.43	3,996,820.18
Lubricating oils	4,294,412.73	4,790,321.20	3,857,507.99	5,645,908.41	3,292,418.25	3,697,398.47
Matches	749,194.77	697,086.13	605,584.98	629,586.54	721,307.79	827,069.40
Gasoline	26,365,208.34	23,097,568.48	25,146,358.39	22,863,919.32	23,575,562.79	24,575,024.50
Electrical energy	4,649,861.79	4,468,249.49	3,658,904.15	4,155,292.05	3,621,679.05	4,219,645.28
Tires and inner tubes	3,645,810.91	2,765,205.47	2,564,312.31	3,148,296.66	3,102,979.93	5,020,284.95
Rubber articles	20,827.35	64,584.49	7,294.22	38,049.81	25,951.28	18,280.37
Phonograph records	84,354.70	198,816.50	197,429.24	79,119.89	161,411.08	90,647.85
Musical instruments	56,788.53	141,142.96	25,420.80	32,041.16	60,773.53	55,899.28
Luggage, manufacturers' excise tax	714,373.55	642,039.41	441,126.73	488,911.39	441,426.98	377,361.01
Electric, gas, and oil appliances	365,402.70	305,464.06	295,464.85	335,409.03	351,882.50	321,838.13
Electric signs	13,120.95	19,541.61	25,895.79	27,518.57	34,754.56	15,391.22
Business and store machines	211,664.05	360,135.32	216,312.31	265,805.76	239,634.09	358,582.30
Washing machines	27,802.81	2,390.21	1,184.32		35.00	
Optical equipment and photographic apparatus	949,497.05	1,092,588.32	1,297,429.32	880,991.68	928,058.49	875,995.62
Electric light bulbs and tubes	449,819.76	57,372.54	110,911.87	198,962.28	181,870.36	876,652.56
Automobile trucks	184,877.63	102,714.37	131,638.72	105,349.09	131,822.89	144,652.26
Other automobile and motorcycles	40,242.22	491,850.18	19,246.36	55,963.69	147,453.14	26,284.06
Parts and accessories for automobiles	2,594,499.55	2,238,782.56	1,814,372.10	2,793,377.63	2,658,395.72	2,285,259.67
Radio sets, phonographs, components, etc.	245,153.42	223,614.95	162,693.21	526,736.11	277,827.96	142,731.05
Refrigerators, air-conditioners, etc.	468,813.85	733,134.25	219,366.31	251,147.86	68,921.45	124,752.49

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1944, by sources—Continued

Source	July	August	September	October	November	December
Sporting goods	\$218,884.70	\$268,124.61	\$191,512.34	\$201,228.68	\$165,238.75	\$169,040.14
Firearms, shells, and cartridges	22,311.77	140,218.06	17,668.26	74,455.19	40,097.76	246,540.74
Pistols and revolvers	3,401.11	4,611.15	2,683.80	1,722.16	11,827.98	3,614.86
Repealed manufacturers' excise taxes	5,175.73	45,109.40	3,983.94	9,284.30	4,778.01	3,442.62
Manufacturers' excise taxes, total	46,889,210.97	42,960,666.32	40,985,102.31	42,807,324.16	40,245,948.72	44,475,388.56
Bifuminous Coal Act of 1937	379,960.16	432,653.76	348,626.90	181,301.04	16,354.90	22,760.34
Telephone, telegraph, radio, leased wires, etc.	12,246,725.26	13,253,414.68	7,961,063.69	13,287,556.32	9,516,058.15	13,566,115.98
Local telephone service	8,668,720.56	8,831,899.56	4,468,036.59	8,380,629.48	5,661,498.87	9,206,948.12
Transportation of oil by pipe line	1,042,917.28	1,362,922.99	2,168,911.36	1,342,911.36	978,540.87	1,561,818.94
Use of motor vehicles	101,019.28	17,002,427.28	2,690,681.11	1,079,797.28	633,080.51	206,022.75
Use of boats	101,019.28	42,689.65	37,240.73	6,812.37	2,844.80	1,216.96
Bowling alleys, pool tables, etc.	829,905.17	366,404.21	142,285.99	91,699.60	1,216.96	29,422.19
Coin-operated devices	7,421,961.95	5,357,243.09	142,285.99	693,187.81	604,190.13	338,415.92
Transportation of property, seats and berths	13,615,903.99	14,171,724.42	966,550.00	14,886,288.07	11,965,735.29	11,883,867.19
Transportation of persons	19,627,883.27	18,546,967.53	14,814,206.30	19,642,873.65	17,671,161.53	18,243,694.22
Leases of safe-deposit boxes	381,253.05	590,201.89	510,828.09	490,960.64	477,271.54	449,199.22
Admissions to theaters, concerts, cabarets, etc.	15,780,518.85	16,178,205.65	13,926,347.21	16,496,395.06	16,388,963.29	13,046,274.34
Club dues and initiation fees	686,172.13	752,442.15	13,961,600.69	5,520,844.54	583,479.34	13,524,586.04
Adulterated, process, or renovated butter, mixed flour, and filled cheese	2,364.00	1,071.30	2,532.25	1,306.50	1,318.15	761.00
Oleomargarine, including special taxes	886,437.96	328,712.06	248,646.64	384,498.06	274,594.36	198,270.28
Narcotics and marihuana, including special taxes	1,663,321.27	42,062.93	45,761.60	35,428.33	41,825.46	7,641,718.97
Coconut oils, etc., processed	430,453.22	702,473.66	1,086,578.58	1,000,777.70	836,352.33	30,015.83
National Firearms Act	10,926.00	1,032.00	6,549,332.73	7,583,505.46	5,201,445.09	723,510.25
Sugar Act of 1937	6,003,020.30	5,936,798.74	6,549,332.73	7,583,505.46	5,201,445.09	6,441,399.36
Miscellaneous repealed taxes	972.23	1,866.87	1,089.97	733.40	1,544.36	6,376.85
Miscellaneous taxes, total	192,919,866.93	193,830,268.04	71,353,663.05	86,209,798.96	70,887,068.14	76,528,360.88
Retailers' excise tax—jewelry	3,315,463.25	7,454,935.68	6,370,715.87	7,917,995.98	7,287,555.18	8,972,426.53
Retailers' excise tax—furs	1,663,321.27	2,107,602.31	3,074,107.58	4,993,330.14	5,841,668.10	7,641,718.97
Retailers' excise tax—toilet preparations	3,127,507.68	2,864,906.33	2,411,362.61	2,849,613.36	2,780,977.57	3,354,560.21
Retailers' excise tax—luggage						
Retailers' excise taxes, total	13,068,292.20	12,427,844.32	11,856,186.06	15,760,929.47	15,910,227.85	19,968,698.71
Employment taxes (8 or more)	4,846,369.93	8,547,899.49	967,297.62	6,435,223.24	8,399,414.26	1,086,368.02
Employment taxes (by others than carriers)	109,533,248.32	222,362,810.63	2,976,485.44	108,405,824.95	206,846,824.95	2,690,580.72
Employment taxes (by carriers)	1,446,775.20	32,812,720.13	23,976,485.44	770,247.51	28,640,668.98	34,664,885.25
Employment taxes, total	116,826,463.45	263,722,980.30	27,962,968.73	114,660,764.70	242,828,668.16	38,449,773.99
Total internal revenue receipts	1,969,196,414.51	1,672,735,694.12	4,613,903,713.47	3,180,124,474.01	2,069,633,246.24	5,017,681,666.56

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1943 and 1944, by sources

Sources of revenue	1943	1944	Increase or decrease (-)
Corporation income taxes	\$4,520,851,709.88	\$5,284,145,852.31	\$763,294,142.43
Individual income taxes	5,943,916,978.59	10,437,570,433.53	4,493,653,454.94
Income taxes withheld	686,015,010.47	7,823,434,977.46	7,137,419,966.99
Excess profits taxes—declared value	82,011,006.02	136,979,571.41	54,967,575.39
Excess profits taxes—Vinson Act	420,488.82	39,036.47	-381,452.35
Excess profits taxes—Revenue Acts of 1940, 1941, 1942	5,063,863,613.73	9,345,198,293.03	4,281,334,679.30
Unjust enrichment (Title III, Revenue Act of 1936)	1,808,294.05	433,728.98	-1,374,575.07
Income, excess profits, and unjust enrichment taxes, total	16,268,888,091.56	33,027,801,888.19	16,728,913,796.63
Capital stock tax, total	328,794,970.85	380,702,006.85	51,907,036.00
Estate tax, total	414,530,598.81	473,485,005.12	58,955,006.31
Gift tax, total	32,965,078.68	37,744,731.78	4,779,653.07
Distilled spirits (imported), excise tax	83,406,478.87	\$286,871,176.22	203,464,697.35
Distilled spirits (domestic), excise tax	698,466,342.75	\$212,565,009.93	-485,901,332.82
Distilled spirits rectification tax	18,636,378.33	18,874,169.23	237,790.75
Wines, cordials, etc. (imported), excise tax	743,363.80	\$4,027,490.19	3,284,126.39
Wines, cordials, etc. (domestic), excise tax	32,919,973.19	\$30,067,871.94	-2,852,102.15
Brandy used for fortifying sweet wines (repealed June 24, 1940)	6,142.67	11,519.16	5,376.49
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	7,007,870.57	8,109,220.46	1,101,349.89
Stamps for distilled spirits intended for export	817.50	2,161.60	1,344.10
Case stamps for distilled spirits bottled in bond	1,298,548.12	1,369,957.83	70,409.71
Container stamps (Liquor Taxing Act of 1934)	10,549,088.15	8,515,951.44	-2,033,136.71
Floor taxes, wines and liquors	111,538,928.27	85,834,272.82	-25,704,655.45
Fermented malt liquors	455,634,420.81	\$559,151,627.85	103,517,207.04
Brewers; dealers in malt liquors (special taxes)	3,238,095.26	3,375,009.18	136,913.90
Liquor taxes, total	1,423,646,456.44	1,518,775,155.93	95,128,699.49
Cigars (large)	23,075,077.23	30,152,076.91	7,076,999.68
Cigars (small)	97,317.38	107,283.84	9,966.46
Cigarettes (large)	29,600.19	88,462.35	58,862.16
Cigarettes (small)	835,230,743.35	903,957,882.53	68,727,139.18
Snuff of all descriptions	7,543,283.33	7,692,236.61	148,953.28
Tobacco, chewing and smoking	47,849,119.88	45,269,280.33	-2,579,839.55
Cigarette papers and tubes	1,472,325.92	1,164,377.58	-307,948.34
Leaf dealer penalties, etc.	3,566.21	1,706.51	-1,859.70
Cigarette and cigar floor taxes	8,566,260.14	49,980.23	-8,506,280.91
Tobacco, total	923,857,263.63	988,483,236.89	64,625,973.26
Documentary stamps on deeds, bonds, etc.	21,765,731.77	26,243,240.34	4,477,508.57
Capital stock and similar interest sales or transfers	15,584,590.89	17,096,997.89	1,511,507.00
Sales of produce (future delivery), (repealed June 30, 1936)	7,693,909.12	7,413,576.66	-280,332.46
Playing cards	111,053.80	46,772.38	-64,281.51
Silver bullion sales or transfers			
Documentary, etc., stamp taxes, total	45,155,285.67	50,799,687.27	5,644,401.60
Lubricating oils	43,318,312.71	52,473,093.51	9,154,780.90
Matches	9,372,261.29	8,726,093.12	-646,168.17
Gasoline	288,785,826.00	271,216,501.79	-17,569,324.21
Electrical energy	48,705,138.94	51,238,653.30	2,533,514.36
Tires and inner tubes	18,345,386.92	40,333,746.92	21,988,360.00
Rubber art cles	14,883,162.88	\$294,920.19	-14,588,242.69
Phonograph records	1,816,626.67	1,889,456.28	72,829.61
Musical instruments	1,280,124.32	633,040.46	-647,083.86
Luggage (manufacturers' excise tax)	5,681,525.65	\$4,777,176.00	-904,349.65
Electric, gas, and oil appliances	6,912,969.83	5,026,905.40	-1,886,064.43
Electric signs	513,973.01	\$25,320.50	-488,652.51
Business and store machines	6,461,448.00	3,759,980.70	-2,701,467.30
Washing machines	37,223.54	\$31,908.17	-5,315.37
Optical equipment and photographic apparatus	11,457,314.61	\$11,914,964.26	457,650.65
Electric light bulbs and tubes	3,657,242.89	\$5,367,788.18	1,710,545.29
Automobile trucks	4,229,689.98	3,246,727.35	-982,962.63
Other automobiles and motorcycles	1,424,230.26	1,221,736.93	-202,493.33
Parts and accessories for automobiles	20,478,407.66	31,551,319.19	11,072,911.53
Radio sets, phonographs, components, etc.	5,560,589.48	3,402,467.88	-2,158,121.60
Refrigerators, air-conditioners, etc.	5,965,909.34	2,406,281.93	-3,559,627.41
Sporting goods	4,067,588.02	2,498,209.92	-1,569,378.10
Firearms, shells, and cartridges	1,149,332.58	1,061,044.95	-88,287.63
Pistols and revolvers	61,513.26	37,218.92	-24,294.34
Repealed manufacturers' excise taxes	481,396.46	97,674.31	-383,722.15
Manufacturers' excise taxes, total	504,749,103.30	503,462,170.38	-286,932.92

For footnotes, see p. 116.

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1943 and 1944, by sources—Continued

Sources of revenue	1943	1944	Increase or decrease (—)
Bituminous Coal Act of 1937	\$5,626,478.51	\$1,402,697.10	—\$4,223,781.41
Telephone, telegraph, radio, leased wires, etc.	91,174,498.27	* 141,275,266.52	50,100,770.25
Local telephone service	66,986,794.12	* 90,198,986.83	23,212,192.71
Transportation of oil by pipe line	13,672,086.80	15,850,856.83	2,178,770.03
Use of motor vehicles	146,289,284.48	134,325,537.83	—11,963,746.65
Use of boats	377,917.04	351,662.94	—26,254.10
Bowling alleys, pool tables, etc.	1,852,664.62	2,208,422.24	355,757.62
Coin-operated devices	10,487,104.00	18,475,491.99	7,988,387.99
Transportation of persons	87,131,734.00	<sup>10</sup> 163,682,607.58	66,550,873.58
Transportation of property	82,556,148.08	215,487,851.87	132,931,703.79
Leases of safe deposit boxes	6,070,096.08	6,593,674.78	523,578.70
Admissions to theaters, concerts, cabarets, etc.	154,450,722.80	<sup>11</sup> 205,289,025.51	50,838,302.81
Club dues and initiation fees	6,519,691.02	<sup>12</sup> 9,181,516.71	2,661,625.69
Adulterated, process, or renovated butter, mixed flour, and filled cheese	58,806.83	17,928.64	—40,878.19
Oleomargarine, including special taxes	2,620,643.80	4,083,663.13	1,463,019.33
Narcotics and marihuana, including special taxes	788,094.14	779,415.31	—8,678.83
Coconut, etc., oils processed	4,435,464.24	8,710,142.54	4,274,678.30
National Firearms Act	20,190.79	16,133.87	—4,056.92
Sugar Act of 1937	53,551,776.72	68,788,910.31	15,237,133.59
Miscellaneous repealed taxes	158,330.33	201,258.43	42,928.10
Miscellaneous taxes, total	734,828,724.67	1,076,921,051.06	342,092,326.39
Retailers' excise tax—jewelry	88,365,799.04	<sup>13</sup> 113,372,750.86	25,006,951.81
Retailers' excise tax—furs	44,222,755.27	58,725,694.05	14,502,938.78
Retailers' excise tax—toilet preparations	32,677,315.04	44,790,353.37	12,113,038.33
Retailers' excise tax—luggage		<sup>14</sup> 8,343,466.19	8,343,466.19
Retailers' excise taxes, total	165,265,869.35	<sup>15</sup> 225,232,264.46	59,966,395.11
Employment taxes:			
Federal Unemployment Tax Act (employment of 8 or more)	156,007,662.17	183,336,565.38	27,328,902.21
Federal Insurance Contributions Act (2 per cent of taxable wages)	1,131,546,128.69	1,290,924,857.45	158,478,728.76
Carriers taxes (old-age benefits, 5½ or 6 per cent of taxable compensation)	211,151,242.73	265,011,013.06	53,859,770.33
Total	1,498,705,033.59	1,738,372,435.89	239,667,402.30
Total internal revenue receipts	22,371,386,496.55	40,121,760,232.77	17,750,373,736.22

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

	\$12,426.02	\$1,995.67	—\$10,430.45
Corporation income tax (Alaska railways)	\$12,426.02	\$1,995.67	—\$10,430.45
Distilled spirits (domestic)	166,064.82	730,463.80	564,398.98
Distilled spirits rectification tax	.18	.98	.78
Wines, (domestic)		20.00	20.00
Fermented malt liquors			
Cigars (large)			
Cigarettes (large)			
Cigarettes (small)			
Manufactured Tobacco			
Coconut oil	2,496,365.21	1,519,908.22	—976,456.99
Playing cards			
Brandy			
Sugar			
Total trust fund collections, (included above)	2,674,856.23	2,252,388.55	—422,467.68

<sup>1</sup> Represents collections of \$7,088,437,729.30 of tax withheld by employers at 20 per cent above exemptions under the Current Tax Payment Act of 1943 and \$784,997,248.16 of victory tax at 5 per cent under the Revenue Act of 1942.

- <sup>2</sup> Effective Apr. 1, 1944, rate of tax on distilled spirits was increased from \$6 to \$9 per gallon.
- <sup>3</sup> Effective Apr. 1, 1944, graduated rates on all still and sparkling wines were increased.
- <sup>4</sup> Effective Apr. 1, 1944, rate of tax on fermented malt liquor was increased from \$7 to \$8 per barrel.
- <sup>5</sup> Effective Apr. 1, 1944, the manufacturers' excise tax on luggage was suspended for the period during which the retail tax is effective.
- <sup>6</sup> Revenue Act of 1942 terminated the excise tax on electric signs, rubber articles, washing machines, and optical equipment, effective Nov. 1, 1942.
- <sup>7</sup> Effective Apr. 1, 1944, rate on electric light bulbs and tubes was increased from 5 per cent to 20 per cent.
- <sup>8</sup> Effective Apr. 1, 1944, rate on leased wires was increased from 15 per cent to 25 per cent and on wire and equipment service from 5 per cent to 8 per cent.
- <sup>9</sup> Effective Apr. 1, 1944, rate on local telephone service was increased from 10 per cent to 15 per cent.
- <sup>10</sup> Effective Apr. 1, 1944, rate of tax on transportation of persons was increased from 10 per cent to 16 per cent.
- <sup>11</sup> Effective Apr. 1, 1944, rate of tax on admissions was increased from 1 cent for each 10 cents to 1 cent for each 5 cents or major fraction thereof. Rate on cabarets and roof gardens was increased from 5 per cent to 30 per cent.
- <sup>12</sup> Effective Apr. 1, 1944, rate on dues, membership fees, and initiation fees was increased from 11 percent to 20 per cent.
- <sup>13</sup> Effective Apr. 1, 1944, retail excise tax on jewelry, furs, and toilet preparations was increased from 10 per cent to 20 per cent.
- <sup>14</sup> Revenue Act of 1943 levied a new retail excise tax on luggage of 20 per cent, effective Apr. 1, 1944.

TABLE 6.—Total internal revenue collections, years ended June 30, 1863 to 1944

Year	Amount	Year	Amount	Year	Amount
1863 <sup>1</sup>	\$41,003,192.93	1891	\$146,035,415.97	1919	\$3,850,150,078.56
1864	116,965,578.26	1892	153,857,544.35	1920	5,407,580,251.81
1865	210,855,864.53	1893	151,004,989.67	1921	4,595,357,061.95
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	190,374,925.69	1896	146,830,615.66	1924	2,796,178,257.06
1869	159,124,126.86	1897	146,619,593.47	1925	2,584,140,268.24
1870	184,302,828.94	1898	170,866,819.36	1926	2,835,999,892.19
1871	143,198,322.10	1899	273,494,573.44	1927	2,865,683,129.91
1872	130,890,096.90	1900	295,316,107.57	1928	2,790,535,537.68
1873	113,504,012.90	1901	306,871,669.42	1929	2,998,054,375.43
1874	102,191,016.98	1902	271,867,990.25	1930	3,040,145,733.17
1875	110,071,515.00	1903	230,740,925.22	1931	2,428,228,754.22
1876	116,768,096.22	1904	232,903,781.06	1932	1,557,739,042.64
1877	118,549,230.25	1905	234,187,976.37	1933	1,619,839,224.30
1878	110,654,163.37	1906	249,102,738.00	1934	2,672,239,104.52
1879	113,449,621.38	1907	269,664,022.85	1935	3,299,435,572.18
1880	123,981,918.10	1908	251,665,950.04	1936	3,520,206,381.09
1881	135,229,912.30	1909	246,212,719.22	1937	4,653,195,315.28
1882	146,623,273.72	1910	289,957,220.16	1938	5,688,765,315.33
1883	144,553,344.86	1911	322,529,299.73	1939	5,181,573,952.58
1884	121,590,039.83	1912	321,615,694.69	1940	5,340,452,346.78
1885	112,421,121.07	1913	344,424,453.85	1941	7,370,108,377.66
1886	116,902,869.44	1914	380,008,893.96	1942	13,047,868,517.72
1887	118,837,301.06	1915	415,681,023.86	1943	22,371,386,496.55
1888	124,326,475.32	1916	612,723,287.77	1944	40,121,760,232.77
1889	130,894,434.20	1917	809,393,640.44		
1890	142,694,696.67	1918	3,698,955,820.93	Total	173,494,690,476.49

<sup>1</sup> 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 1943 and 1944, by objects of taxation

Articles taxed	1943	1944	Increase or decrease (—)
Distilled spirits, excise tax	\$35,192.34	\$4,909.08	—\$30,283.26
Distilled spirits, rectification tax			
Fermented malt liquors			
Cigars, large:			
Class A			
Class B			
Class C			
Class D			
Class E			
Class F			
Class G			
Cigars, small			
Cigarettes, large			
Cigarettes, small			
Manufactured tobacco			
Playing cards			
Total	35,192.34	4,909.08	—30,283.26

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 is due to the fall of the Philippine Islands into the hands of the Japanese.

TABLE 8.—Internal revenue tax on manufactured products from Puerto Rico, fiscal years 1943 and 1944, by objects of taxation

Articles taxed	1943	1944	Increase or decrease (-)
Distilled spirits, excise tax.....	\$13,120,407.29	\$63,455,781.26	\$50,335,373.97
Distilled spirits, floor tax.....	177,564.07	—	-177,564.07
Distilled spirits, rectification tax.....	638,589.99	2,307,168.00	1,668,578.01
Wines.....	—	—	—
Fermented malt liquors.....	—	—	—
Cigars, large:			
Class A.....	76.10	6,044.80	5,968.70
Class B.....	420.75	412.05	-6.70
Class C.....	3,111.35	25,783.40	22,672.05
Class D.....	1.75	6,385.40	6,383.65
Class E.....	372.50	38,547.00	38,174.50
Class F.....	—	1,768.50	1,768.50
Class G.....	—	151.50	151.50
Cigarettes, large.....	14.26	6.72	-7.54
Cigarettes, small.....	5,334.50	10,159.24	4,824.74
<b>Total.....</b>	<b>13,945,892.56</b>	<b>65,852,207.87</b>	<b>51,906,315.31</b>

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 \$130,872.66 in 1943 and \$725,575.68 in 1944 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 1944, by tax years

(a) TOTAL REGULAR AND JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
<b>Income and declared value excess-profits tax:</b>					
1925 and prior.....	355	\$481,341	\$511,540	\$36,312	\$1,029,193
1926.....	68	97,548	93,635	27,477	218,660
1927.....	69	146,601	126,414	33,100	306,115
1928.....	80	181,351	152,415	55,614	389,380
1929.....	105	1,291,573	1,066,803	169,374	2,527,750
1930.....	129	531,735	417,199	147,228	1,096,152
1931.....	131	1,970,645	1,331,007	32,149	3,363,801
1932.....	184	636,959	402,324	113,622	1,152,906
1933.....	274	961,896	513,697	106,915	1,582,508
1934.....	460	2,325,726	1,398,849	182,885	4,407,459
1935.....	631	5,013,906	2,300,783	326,128	7,640,817
1936.....	1,104	10,511,954	3,991,400	710,346	15,213,700
1937.....	1,663	15,069,780	5,111,972	849,862	21,031,614
1938.....	2,634	12,146,213	3,324,274	536,997	16,007,484
1939.....	6,121	16,700,452	3,637,616	448,440	20,786,508
1940.....	32,560	45,961,678	7,175,209	557,915	53,694,797
1941.....	164,321	109,844,397	10,737,439	842,321	121,424,157
1942.....	21,997	23,682,099	1,072,673	488,503	24,223,280
1943.....	1,409	2,437,068	16,603	156,275	2,609,946
1944.....	5	95,115	—	2,588	97,458
<b>Total.....</b>	<b>224,304</b>	<b>249,568,021</b>	<b>43,384,857</b>	<b>5,853,701</b>	<b>298,806,579</b>
<b>Excess profits tax:</b>					
1940.....	1,927	12,785,253	1,966,525	37,729	14,789,507
1941.....	10,107	71,141,598	6,743,330	166,867	78,051,795
1942.....	6,069	52,084,487	2,519,168	369,568	54,972,223
1943.....	306	2,084,319	26,475	84,577	2,145,371
1944.....	2	464,240	—	—	464,240
<b>Total.....</b>	<b>18,411</b>	<b>138,509,897</b>	<b>11,255,498</b>	<b>658,741</b>	<b>150,424,136</b>
<b>Grand total.....</b>	<b>252,715</b>	<b>388,077,916</b>	<b>54,640,355</b>	<b>6,512,442</b>	<b>449,230,715</b>

(b) TOTAL REGULAR ASSESSMENTS

Income and declared value excess-profits tax:	Items	Tax	Interest	Penalty	Total
1925 and prior.....	320	\$452,770	\$482,292	\$23,394	\$958,456
1926.....	59	82,778	78,378	19,336	180,484
1927.....	63	135,244	115,365	27,080	277,689
1928.....	69	133,098	110,415	31,201	274,714
1929.....	92	1,221,981	145,265	14,265	2,376,375
1930.....	116	503,512	395,328	136,418	1,035,258
1931.....	118	1,909,898	1,289,177	60,125	3,259,170
1932.....	169	699,224	385,944	99,935	1,094,233
1933.....	260	913,193	485,937	103,919	1,503,049
1934.....	437	2,665,927	1,313,068	120,076	4,099,071
1935.....	595	4,827,002	2,212,575	257,002	7,296,579
1936.....	1,054	9,974,437	3,708,630	488,567	14,231,634
1937.....	1,599	14,571,381	4,940,398	655,035	20,166,814
1938.....	2,862	9,403,648	2,610,839	897,339	12,412,326
1939.....	6,044	16,290,840	3,539,165	308,863	20,108,868
1940.....	32,443	45,322,674	7,072,634	376,206	52,771,514
1941.....	164,143	108,690,358	10,622,940	568,400	119,881,698
1942.....	21,855	21,373,358	1,012,575	242,948	22,628,881
1943.....	1,364	1,063,832	12,009	13,136	1,119,577
1944.....	2	142	—	—	142
<b>Total.....</b>	<b>233,364</b>	<b>240,145,267</b>	<b>41,456,490</b>	<b>4,074,775</b>	<b>295,676,532</b>
<b>Excess profits tax:</b>					
1940.....	1,923	12,775,690	1,965,195	35,997	14,776,792
1941.....	10,079	70,940,883	6,724,434	121,082	77,795,399
1942.....	6,030	49,275,211	2,408,517	66,204	61,749,932
1943.....	298	1,669,081	23,060	8,307	1,700,448
1944.....	1	468	—	—	468
<b>Total.....</b>	<b>18,331</b>	<b>134,670,333</b>	<b>11,121,116</b>	<b>231,590</b>	<b>146,022,039</b>
<b>Grand total.....</b>	<b>251,695</b>	<b>374,815,600</b>	<b>52,577,606</b>	<b>4,306,365</b>	<b>431,699,571</b>

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1944, by tax years—Con.

(c) ASSESSMENTS ON AGREEMENT WITHOUT 90-DAY LETTER

Tax year	Items	Tax	Interest	Penalty	Total
<b>Income and declared value excess-profits tax:</b>					
1925 and prior	271	\$320,365	\$942,033	\$21,846	\$984,244
1926	52	69,903	65,899	15,330	152,132
1927	54	111,961	95,027	13,060	220,048
1928	53	108,784	90,569	20,192	219,545
1929	69	788,510	622,968	11,687	1,423,165
1930	82	261,022	206,029	26,816	493,867
1931	86	66,315	38,824	21,126	116,265
1932	116	110,897	70,326	28,440	209,663
1933	212	486,093	296,218	42,283	2,704,692
1934	321	1,339,400	615,077	61,878	2,015,855
1935	414	1,805,648	811,368	143,481	2,760,497
1936	702	4,020,124	1,687,917	257,776	5,865,817
1937	1,006	7,815,647	2,647,896	349,873	10,812,915
1938	1,766	5,452,148	1,506,807	225,822	7,184,777
1939	4,697	11,474,090	2,486,669	194,948	14,154,707
1940	28,939	38,846,483	6,900,282	266,811	45,108,586
1941	187,827	102,207,008	9,914,728	474,824	112,696,557
1942	21,642	21,097,024	998,606	282,972	22,320,602
1943	1,361	1,091,853	12,597	18,136	1,117,586
1944	2	142			142
<b>Total</b>	<b>219,732</b>	<b>197,433,414</b>	<b>28,347,141</b>	<b>2,411,761</b>	<b>228,192,806</b>
<b>Excess profits tax:</b>					
1940	1,737	11,698,966	1,882,045	11,768	13,512,769
1941	9,688	67,802,387	6,423,270	99,405	74,325,032
1942	5,933	48,964,970	2,591,559	64,530	51,621,059
1943	297	1,662,543	23,060	3,307	1,688,910
1944	1	468			468
<b>Total</b>	<b>17,681</b>	<b>130,159,304</b>	<b>10,639,934</b>	<b>184,900</b>	<b>140,983,238</b>
<b>Grand total</b>	<b>237,413</b>	<b>327,592,718</b>	<b>38,987,075</b>	<b>2,596,751</b>	<b>369,178,544</b>

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

Tax year	Items	Tax	Interest	Penalty	Total
<b>Income and declared value excess-profits tax:</b>					
1925 and prior	42	\$5,736	\$3,439	\$1,548	\$10,723
1926	5	6,975	5,594	4,006	16,575
1927	7	20,350	17,589	14,020	51,959
1928	13	20,513	16,679	10,661	47,843
1929	15	25,902	19,848	13,832	57,582
1930	24	53,646	41,496	35,370	130,502
1931	16	36,416	26,239	19,302	81,957
1932	21	120,909	78,215	62,936	262,060
1933	21	128,413	75,387	48,284	252,084
1934	37	140,057	74,642	36,490	251,189
1935	66	336,041	157,214	38,732	531,987
1936	120	1,460,320	684,175	125,317	2,109,812
1937	153	1,839,667	629,347	189,269	2,658,273
1938	269	912,916	255,010	131,391	1,299,317
1939	661	2,074,308	447,199	106,167	2,627,669
1940	2,849	4,238,687	692,350	86,441	5,017,478
1941	5,972	5,328,631	563,326	90,199	5,982,056
1942	219	275,093	16,867	9,076	300,941
1943	3	1,979	12		1,991
1944					
<b>Total</b>	<b>10,504</b>	<b>17,024,459</b>	<b>3,703,618</b>	<b>1,023,801</b>	<b>21,751,968</b>
<b>Excess profits tax:</b>					
1940	118	904,724	135,819	19,892	1,060,435
1941	334	2,611,849	245,262	13,698	2,870,791
1942	66	276,302	16,672	1,674	294,648
1943	1	6,538			6,538
1944					
<b>Total</b>	<b>519</b>	<b>3,799,413</b>	<b>397,753</b>	<b>35,246</b>	<b>4,232,412</b>
<b>Grand total</b>	<b>11,023</b>	<b>20,823,872</b>	<b>4,101,371</b>	<b>1,059,137</b>	<b>26,984,390</b>

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1944, by tax years—Con.

(e) ASSESSMENTS BASED UPON STIPULATION BEFORE THE TAX COURT

Tax year	Items	Tax	Interest	Penalty	Total
<b>Income and declared value excess-profits tax:</b>					
1925 and prior	5	\$14,334	\$16,612		\$30,946
1926	2	5,900	8,877		11,777
1927	2	2,943	2,749		5,692
1928	3	3,801	3,367	\$358	7,526
1929	6	152,630	148,619	679	301,928
1930	7	27,674	21,268	431	49,373
1931	14	1,384,124	937,286	15,011	2,306,421
1932	27	285,373	184,551	6,715	477,639
1933	20	283,713	135,963	12,800	382,476
1934	55	391,464	185,949	15,431	602,844
1935	56	682,669	296,316	67,946	1,046,931
1936	128	2,859,302	922,461	54,291	3,836,054
1937	200	1,704,481	583,322	104,599	2,392,402
1938	299	1,764,088	497,773	20,391	2,272,252
1939	410	1,361,054	304,678	2,578	1,668,300
1940	448	1,680,663	277,423	28,986	1,987,072
1941	299	827,335	103,062	2,424	932,821
1942	3	1,286	102		1,388
1943					
1944					
<b>Total</b>	<b>1,949</b>	<b>13,309,654</b>	<b>4,637,399</b>	<b>332,340</b>	<b>18,279,393</b>
<b>Excess profits tax:</b>					
1940	51	120,824	20,738	1,104	152,666
1941	56	563,377	52,579	2,104	618,060
1942	1	3,939	286		4,225
1943					
1944					
<b>Total</b>	<b>108</b>	<b>688,140</b>	<b>73,603</b>	<b>3,208</b>	<b>714,951</b>
<b>Grand total</b>	<b>2,057</b>	<b>13,947,794</b>	<b>4,711,002</b>	<b>335,548</b>	<b>18,994,344</b>

(f) ASSESSMENTS MADE AFTER DECISION BY THE TAX COURT

Tax year	Items	Tax	Interest	Penalty	Total
<b>Income and declared value excess-profits tax:</b>					
1925 and prior	2	\$112,835	\$120,208		\$233,043
1926					
1927					
1928					
1929	2	256,949	217,703	\$119,217	593,869
1930	3	161,170	126,825	73,801	361,796
1931	2	463,013	286,828	4,686	754,527
1932	5	91,045	51,958	1,874	144,877
1933	7	84,974	38,371	752	124,097
1934	24	795,006	427,400	6,807	1,229,213
1935	59	2,022,644	947,677	6,843	2,977,164
1936	109	1,684,691	674,077	51,183	2,359,951
1937	180	3,211,636	1,080,334	11,904	4,303,974
1938	228	1,284,546	351,249	20,285	1,656,080
1939	276	1,361,403	301,619	5,170	1,668,192
1940	207	800,841	102,559	3,983	907,383
1941	75	327,487	41,824	963	370,274
1942					
1943					
1944					
<b>Total</b>	<b>1,179</b>	<b>12,877,740</b>	<b>4,768,332</b>	<b>306,793</b>	<b>17,452,865</b>
<b>Excess profits tax:</b>					
1940	17	41,176	6,503	3,243	50,922
1941	6	32,300	3,323	5,893	41,516
1942					
1943					
1944					
<b>Total</b>	<b>23</b>	<b>73,476</b>	<b>9,826</b>	<b>9,136</b>	<b>92,438</b>
<b>Grand total</b>	<b>1,202</b>	<b>12,451,215</b>	<b>4,778,158</b>	<b>315,929</b>	<b>17,545,303</b>

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1944, by tax years—Con.

(g) TOTAL JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
<b>Income and declared value excess-profits tax:</b>					
1925 and prior	35	\$28,571	\$29,248	\$12,918	\$70,737
1926	4	14,770	15,265	8,141	38,176
1927	6	11,357	11,049	6,020	28,426
1928	11	48,253	42,000	24,419	114,666
1929	18	69,592	57,674	24,109	151,375
1930	13	28,213	21,871	10,810	60,894
1931	13	60,777	41,830	2,024	104,631
1932	15	27,735	17,280	13,657	58,672
1933	14	48,703	27,760	2,996	79,459
1934	22	159,798	85,781	62,809	308,388
1935	36	186,904	88,208	60,126	344,238
1936	50	537,517	222,770	221,779	982,066
1937	64	498,399	171,574	194,827	864,800
1938	72	2,742,565	713,435	139,158	3,595,158
1939	77	459,612	96,451	139,577	677,640
1940	126	638,999	105,575	181,609	926,183
1941	178	1,154,039	114,499	273,921	1,542,459
1942	142	1,283,741	60,103	245,555	1,594,399
1943	45	1,343,236	3,994	143,139	1,490,369
1944	2	94,973		2,338	97,311
<b>Total</b>	<b>940</b>	<b>9,422,754</b>	<b>1,928,367</b>	<b>1,778,926</b>	<b>13,130,047</b>
<b>Excess profits tax:</b>					
1940	4	9,563	1,420	1,732	12,715
1941	28	191,715	18,896	45,785	256,396
1942	39	2,809,276	110,651	303,364	3,223,291
1943	8	365,238	3,415	76,270	444,923
1944	1	463,772			463,772
<b>Total</b>	<b>80</b>	<b>3,639,564</b>	<b>134,382</b>	<b>427,151</b>	<b>4,401,097</b>
<b>Grand total</b>	<b>1,020</b>	<b>19,262,318</b>	<b>2,062,749</b>	<b>2,206,077</b>	<b>17,531,144</b>

(h) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

Tax year	Items	Tax	Interest	Penalty	Total
<b>Income and declared value excess-profits tax:</b>					
1925 and prior					
1926					
1927					
1928					
1929					
1930					
1931					
1932					
1933	1	\$41,232	\$23,317		\$64,549
1934	1	28,875	14,421		43,296
1935	2	44,969	19,822		64,791
1936	1	33,155	12,580		45,735
1937	9	89,644	34,729	\$33,261	157,634
1938	6	172,683	50,439	25,890	249,012
1939	6	283,771	50,372	20,778	354,921
1940	27	229,646	34,614	556	264,816
1941	62	443,057	42,343	3,256	488,656
1942	51	609,590	27,460	27,884	664,934
1943	12	126,304	927	19,406	146,637
1944					
<b>Total</b>	<b>172</b>	<b>2,062,866</b>	<b>311,024</b>	<b>131,061</b>	<b>2,504,921</b>
<b>Excess profits tax:</b>					
1940	2	3,945	491	46	4,482
1941	15	96,807	9,999	1,312	108,118
1942	16	745,906	49,524	134,461	929,891
1943	1	293,528	3,177	73,382	370,087
1944					
<b>Total</b>	<b>34</b>	<b>1,140,186</b>	<b>63,191</b>	<b>209,201</b>	<b>1,412,578</b>
<b>Grand total</b>	<b>206</b>	<b>3,203,052</b>	<b>374,215</b>	<b>340,262</b>	<b>3,917,499</b>

TABLE 9.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1944, by tax years—Con.

(i) FRAUD JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
<b>Income and declared value excess-profits tax:</b>					
1925 and prior	45	\$28,571	\$29,248	\$12,918	\$70,737
1926	4	14,770	15,265	8,141	38,176
1927	6	11,357	11,049	6,020	28,426
1928	11	48,253	42,000	24,413	114,666
1929	18	69,592	57,674	24,109	151,375
1930	13	28,213	21,871	10,810	60,894
1931	13	60,777	41,830	2,024	104,631
1932	15	27,735	17,280	13,657	58,672
1933	14	48,703	27,760	2,996	79,459
1934	22	159,798	85,781	62,809	308,388
1935	36	186,904	88,208	60,126	344,238
1936	50	537,517	222,770	221,779	982,066
1937	64	498,399	171,574	194,827	864,800
1938	72	2,742,565	713,435	139,158	3,595,158
1939	77	459,612	96,451	139,577	677,640
1940	126	638,999	105,575	181,609	926,183
1941	178	1,154,039	114,499	273,921	1,542,459
1942	142	1,283,741	60,103	245,555	1,594,399
1943	45	1,343,236	3,994	143,139	1,490,369
1944	2	94,973		2,338	97,311
<b>Total</b>	<b>768</b>	<b>7,869,888</b>	<b>1,617,943</b>	<b>1,647,895</b>	<b>10,625,726</b>
<b>Excess profits tax:</b>					
1940	2	5,618	929	1,686	8,233
1941	13	94,908	8,897	44,473	148,278
1942	23	2,063,370	61,127	183,903	2,308,400
1943	7	71,710	238	2,868	74,816
1944	1	463,772			463,772
<b>Total</b>	<b>46</b>	<b>2,699,378</b>	<b>71,191</b>	<b>217,950</b>	<b>2,988,519</b>
<b>Grand total</b>	<b>314</b>	<b>10,669,266</b>	<b>1,689,134</b>	<b>1,865,845</b>	<b>13,614,645</b>

TABLE 10.—Tax items appealed to The Tax Court, fiscal year ended June 30, 1944

Tax year	Items	Tax	Penalty	Total
1930 and prior	150	\$2,026,177	\$286,670	\$2,312,847
1931	32	715,239	68,966	784,205
1932	38	117,875	61,127	179,002
1933	37	190,113	97,149	287,262
1934	54	1,232,963	100,968	1,333,931
1935	104	2,148,668	156,065	2,304,733
1936	133	4,964,142	466,819	5,430,961
1937	195	3,889,425	574,888	4,464,313
1938	290	5,246,416	406,648	5,653,064
1939	577	5,390,690	446,976	5,837,666
1940	1,492	22,162,585	339,947	22,502,532
1941	1,748	20,224,945	354,215	20,579,160
1942	242	2,736,180	166,109	2,902,289
1943	29	1,512,033	41,896	1,553,929
Year and amount undetermined	6			
<b>Total</b>	<b>5,127</b>	<b>73,599,451</b>	<b>8,517,083</b>	<b>76,116,534</b>

**TOBACCO, CIGARS, CIGARETTES, ETC.**

**TABLE 11.—Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1943, by collection districts and by States**

DISTRICT	Number of factories <sup>1</sup>			Materials used in manufacturing tobacco										Total
	In business Jan. 1, 1943	Opened	Closed	In business Jan. 1, 1944	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials		
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
Arkansas.....	1	0	0	1			130						130	
First California.....	10	0	2	8	20,403	136,299	71,910	7,635		11,433	40,179	45,948	333,806	
Sixth California.....	13	0	2	11	113	295	10,423	15,683				100	26,514	
Connecticut.....	5	0	1	5			13,626	1,659					15,285	
Delaware.....	1	0	0	1	1,864,784			577,350	471,725				2,913,859	
Florida.....	3	0	0	3			1,140						1,140	
First Illinois.....	34	1	4	31	6,127,289	45,839	53,523	44,622	60,630	235,937		5,405,835	11,973,676	
Eighth Illinois.....	25	0	3	22		2	102,574	208	250	135	832	528	104,529	
Indiana.....	20	0	2	18	9,871	16,384	25,595	550	803		1,401	5,265	59,889	
Iowa.....	11	0	0	11			91,376			828	5,437	1,704	99,345	
Kansas.....	1	0	0	1	500		93						593	
Kentucky.....	19	1	4	18	11,678,097	8,530,573	1,858,143	5,868,141	1,605,512	1,805,266	3,750,718	4,004,734	39,101,184	
Louisiana.....	0	2	0	2		185							185	
Maryland.....	1	0	1	0	77	113		568					758	
Massachusetts.....	18	0	1	17	31,140	430	91,313	50,626	26,087			4,665	210,266	
Michigan.....	19	0	2	17	112,809	4,178,190	448,424	7,728	63,155	487,461	1,121,201	1,839,453	7,750,426	
Minnesota.....	11	0	2	9			28,566						28,566	
First Missouri.....	9	0	0	9	4,482,416	13,661,801	428,758	20,006	2,703,894	4,884,742	6,645,878	2,553,353	40,380,842	
Montana.....	1	0	0	1			88						88	
Nebraska.....	4	0	0	4			12,868						12,868	
Fifth New Jersey.....	11	0	1	10	4,530,941	15,796	3,300	3,034	5,784,126	495,225	94,113	214,036	11,140,571	
First New York.....	23	0	3	20	130,415	54,637	352,109	18,242					555,408	
Second New York.....	41	1	7	35	60,776	3,927	20,392	39,924	533			20	130,572	
Third New York.....	17	1	2	15	61,897	6,515	27,267	38,352	63,722				197,853	
Fourteenth New York.....	3	1	0	3	257,523	10,795	28,757	938	27,700	9,279	22,004	20,013	372,014	
Twenty-first New York.....	17	1	4	14			650,665	20		676	760	700	682,221	
Twenty-eighth New York.....	17	0	3	14		10	7,161	8,874	7,051				28,086	
North Carolina.....	9	0	0	9	71,180,703	693,153	15,571,763	444,415	5,011,010	10,435,741	12,206,389	6,812,693	122,365,867	
First Ohio.....	8	0	2	4	8,441,535	5,778,798	2,328,815	114,794	16,971	1,014,313	3,063,201	4,472,596	23,231,023	
Tenth Ohio.....	3	0	1	2	3,136,700	28,349	1,338,442		366,481		1,235,758	1,439,627	7,548,447	
Eleventh Ohio.....	1	0	1	0			1,074						1,074	
Eighteenth Ohio.....	26	0	2	24	3,931	1,492	142,477	72,070	2,154	45	75	2,038	229,332	
Oregon.....	2	0	0	2			905	483					1,478	

First Pennsylvania.....	42	0	4	38	477,465	8,263	1,432,212	260,683	88,098	58,663	156,917	105,925	2,588,226
Twelfth Pennsylvania.....	3	1	1	3	3,495,115	486,905	861,500			413,029	376,180	398,061	5,430,785
Twenty-third Pennsylvania.....	12	0	2	10	342		42,526						42,526
Rhode Island.....	5	0	0	5	3,265		2,984						6,249
Tennessee.....	11	0	1	10	8,243,553	19,864	368,541	12,996,465	2,269,325	346,990	126,895	261,613	24,681,945
First Texas.....	2	0	0	2	43,642						600		44,242
Utah.....	1	0	1	0			282						282
Virginia.....	7	0	0	7	3,784,640	7,012,065	1,134,213	2,558,822	3,624,183	1,874,254	3,397,078	4,247,442	82,637,585
West Virginia.....	5	0	0	5	4,735,483		1,249,444	16,470		647,404	396,433	2,661,329	9,504,573
Wisconsin.....	21	0	1	20	268		149,510	2		101	32	26	150,286
Total, 1943.....	497	9	60	446	131,188,045	50,423,262	28,447,686	28,168,364	21,826,929	22,988,003	32,641,081	33,897,909	344,590,979
Total, 1942.....	540	20	63	497	139,686,262	49,574,160	28,615,523	27,833,716	18,894,691	21,952,123	30,781,573	33,794,700	344,639,746
Increase.....						1,849,102	4,834,163		2,932,238	1,035,880	1,859,508	102,909	59,231
Decrease.....	43	11	3	51	8,398,217			4,166,352					

**TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT**

STATE					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California.....	23	0	4	19	20,515	185,694	32,333	23,318		11,433	40,179	45,948	360,426
Illinois.....	59	1	7	53	6,127,291	45,839	156,097	44,830	60,630	235,972	832	5,405,863	12,078,204
New York.....	123	4	19	109	510,516	60,984	1,080,751	106,350	99,006	9,955	22,764	26,733	1,931,159
Ohio.....	36	0	6	30	9,590,306	5,808,689	3,816,908	186,804	19,125	1,580,839	4,290,034	5,914,261	21,009,376
Pennsylvania.....	57	1	7	51	3,972,917	495,168	1,836,238	260,683	88,098	471,692	533,097	408,956	5,051,879

<sup>1</sup> Includes only those factories producing a taxable product, excluding 197 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 1943, by collection districts and by States

DISTRICT	Tobacco manufactured					Manufactured tobacco					Value of stamps used
	Plug	Twist	Fine out	Scrap chewing, smoking, and snuff <sup>1</sup>	Total	On hand Jan. 1, 1943	Total to be accounted for	On hand Jan. 1, 1944	Removed <sup>2</sup>		
									For exportation	Tax-paid during 1943	
Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
Arkansas				130	130		130			130	\$23.40
First California				323,446	323,446	523	323,969	523	16,424	308,022	55,443.96
Sixth California				27,200	27,200		27,200			27,200	4,896.00
Connecticut				13,323	13,323		13,323			13,323	2,398.14
Delaware				2,329,117	2,329,117		2,329,117			2,329,117	419,241.96
Florida				1,137	1,137	72	1,209	47		1,162	209.18
First Illinois			1,575,161	16,392,572	11,067,733	128,369	12,096,102	100,382	94,051	11,878,672	2,138,052.96
Eighth Illinois		3,153		191,897	105,040		105,040			105,040	18,907.20
Indiana		569		59,154	59,723	4,966	64,689	1,211		63,478	11,426.04
Iowa				98,862	98,862	16	98,878			98,878	17,798.04
Kansas				420	420		420	75		345	62.10
Kentucky	673,901	1,407,572		36,286,008	38,367,478	300,619	58,668,068	219,909	3,521,282	33,796,415	6,063,174.70
Louisiana		185		725	725		725			185	33.80
Maryland				246,033	246,173	4,176	250,349	2,544		247,805	44,004.90
Massachusetts		140		7,366,954	8,094,661	140,055	8,234,716	68,320		8,106,396	1,469,951.28
Michigan	218,573	30,141	578,993	27,609	27,609		27,609			27,609	4,969.62
Minnesota				23,636,962	42,494,175	66,345	42,569,620	102,137	1,754,130	39,117,722	7,041,189.86
First Missouri	17,516,949	1,669,078	271,196	88	13,505		13,505			88	15.84
Montana				8,883,583	8,883,581	7,654	8,901,185	10,652		13,605	2,430.90
Nebbraska			4,948	498,024	498,024	24,940	522,964	20,170	300	8,890,533	1,660,295.04
Fifth New Jersey				119,859	119,859	3,426	123,285	1,791		502,485	96,447.30
First New York				202,859	202,859	1,409	204,268	15,008		121,424	21,856.33
Second New York				345,952	345,952	9	349,900		32,134	104,726	19,210.68
Third New York			3,339	634,347	634,347	118	634,465	81	87,500	261,800	47,124.00
Fourteenth New York				22,994	22,994	294	23,288			634,396	114,191.28
Twenty-first New York				73,131,848	112,345,132	2,246,746	114,591,881	1,687,828	4,564,562	106,999,694	19,259,044.92
North Carolina	38,426,867	787,470		20,874,057	21,910,676	48,951	21,959,627	39,616	867,471	20,531,059	3,665,660.63
First Ohio	798,234		238,385	7,444,824	7,444,824	168,241	7,613,065	25,181	188,496	7,386,960	1,329,634.80
Tenth Ohio				1,165	1,165		1,165			1,165	209.70
Eleventh Ohio				1,478	1,478		1,478			239,171	43,020.78
Eighteenth Ohio			1,254	2,532,282	2,532,282		2,532,282		1,074	1,478	266.04
Oregon				3,378,121	4,805,630	38,231	4,843,861	95,110	627,806	2,009,239	469,683.02
First Pennsylvania				40,573	40,573	142	44,020			4,082,857	735,094.25
Twelfth Pennsylvania				5,404	5,404	146	5,550	116		4,820	7,923.66
Twenty-third Pennsylvania										3,435	978.86
Rhode Island											

Tennessee	64,429	2,345,805		19,612,079	22,022,313	123,831	22,146,144	134,026	1,320	22,016,798	3,961,943.64
First Texas		12,726		20,699	23,334		33,334			33,334	6,000.13
Utah				252	252		252			252	45.36
Virginia	1,248,851		283,549	29,793,785	31,369,185	188,008	31,517,193	248,327	4,231,965	25,016,565	4,502,961.70
West Virginia				9,264,546	9,264,546	218,569	9,483,245	85,559	12,477	9,388,209	1,689,337.68
Wisconsin		265		146,104	146,869	2,858	149,227	1,596		147,581	26,573.58
Total 1943	58,944,804	6,257,103	4,459,636	267,427,814	327,089,357	3,727,959	330,817,318	2,866,261	16,050,095	305,339,639	54,941,458.22
Total 1942	54,299,951	6,023,961	5,083,913	265,004,778	330,412,603	5,316,415	335,729,018	3,728,010	6,362,413	321,362,780	57,844,306.43
Increase	4,644,853	233,142		22,423,036	26,676,754	1,411,544	3,088,300		9,687,682	34,976,859	7,097,151.79
Decrease			624,277	7,576,964	3,323,246	1,588,456	4,911,702	861,758		16,132,251	2,908,856.18

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California				830,648	350,646	523	351,169	323	15,424	335,222	\$80,336.96
Illinois		3,153	1,575,161	10,494,459	12,072,778	128,369	12,201,142	106,382	94,051	11,983,112	2,158,960.18
New York			3,339	1,824,065	1,827,404	30,188	1,857,592	37,146	170,634	1,650,012	297,002.16
Ohio	798,234		238,385	28,587,963	29,595,836	215,192	29,811,028	64,697	1,065,967	28,158,265	5,068,435.90
Pennsylvania			1,502,811	5,980,981	7,453,792	50,496	7,504,288	161,167	627,806	6,737,118	1,212,680.88

<sup>1</sup> 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, 163,834,406 pounds; smoking tobacco, 163,834,406 pounds; and snuff, 43,179,209 pounds.

<sup>2</sup> Manufactured tobacco was also removed from factories without payment of tax as follows: (a) For use of the United States: Kentucky, 30,413 pounds; first Missouri, 198,565 pounds; third New York, 400 pounds; North Carolina, 546,700 pounds; first Ohio, 16,897 pounds; twelfth Pennsylvania, 36,328 pounds; Virginia, 235,543 pounds; total, 1,086,506 pounds; (b) For use as sea stores: First Illinois, 23,597 pounds; Kentucky, 1,071,076 pounds; first Missouri, 1,386,546 pounds; North Carolina, 793,147 pounds; first Ohio, 592,664 pounds; tenth Ohio, 12,528 pounds; first Pennsylvania, 46 pounds; twelfth Pennsylvania, 751 pounds; Virginia, 1,784,490 pounds; total, 5,574,965 pounds.

TABLE 13.—Cigars weighing more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigars manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1943, by collection districts

DISTRICT	Number of factories <sup>1</sup>			Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand							
	In business Jan. 1, 1943	Opened	Closed	In business Jan. 1, 1944	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1943	On hand Jan. 1, 1944	Removed <sup>2</sup>			
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number	Number
Alabama	5	1	1	5	1,089,464	113,694	640,086	78,371,998	1,211,402	1,399,232		92,668	78,091,500	
Arkansas	3	0	0	3	3,794	619	108	196,814	800	10		3,459	194,145	
First California	36	2	6	32	762,144	93,985	3,447	53,896,858	14,086,887	12,315,257	593,850	45,839	55,501,959	
Sixth California	43	10	5	48	169,611	446,236	22,352	33,717,721	1,709,458	1,834,095	669,500	116,498	32,807,176	
Colorado	4	0	0	4	6,347	7,834	1,234	765,372	44,190	12,200		3,357	794,065	
Connecticut	83	1	0	77	644,301	87,774	41,812	32,405,988	2,899,351	872,016		249,133	34,184,180	
Delaware	3	0	0	3	1,662	547	1,248	148,650	250				148,900	
Florida	120	17	13	124	10,819,683	1,923,353	5,562,441	809,466,894	7,033,755	8,302,345	23,590,125	3,179,923	779,087,256	
Georgia	8	1	0	6	113,836	6	136,171	10,686,844	5,930	497,826		6,903	10,188,045	
Illinois	1	0	0	1	821	188	2	23,400					23,400	
Eighth Illinois	245	6	19	232	251,771	117,821	127,211	23,701,797	610,086	479,038		209,314	23,524,131	
Indiana	62	2	5	59	90,140	7,350	23,823	5,227,608	31,210	31,560		53,158	5,174,100	
Iowa	40	4	6	38	1,801,525	903,902	187,820	132,360,013	1,494,241	1,269,472	4,262,800	53,780	127,738,002	
Kansas	22	3	2	23	29,543	1,310	3,468	1,500,020	15,115	3,836		8,249	1,563,050	
Kentucky	4	0	0	4	1,532	54	465	82,420	144,380	69,330		170	157,300	
Louisiana	18	3	1	20	241,913	201,350	14,016	22,689,782	64,756	751,385		45,743	21,957,410	
Maine	7	0	0	7	534,975	571,283	272,452	76,231,479	2,288,699	2,049,614			76,470,564	
Maryland	17	1	6	12	21,864	1,273	1,196	1,157,490	22,787				1,168,142	
Massachusetts	16	2	2	16	104,421	110,354	50,029	11,882,232	20,693	35,008		12,125	11,843,085	
Michigan	142	4	19	127	591,355	238,401	391,079	57,273,738	1,716,594	1,120,053	390,000	192,686	57,287,593	
Minnesota	75	6	7	74	490,337	706,383	25,151	56,838,460	1,194,171	942,189	1,563,700	146,932	55,399,810	
First Missouri	37	3	6	34	52,319	11,041	37,650	5,355,893	48,793	62,707		27,254	5,314,725	
Sixth Missouri	40	2	6	36	81,989	12,124	17,030	5,103,404	25,219	10,109		90,514	5,028,000	
Montana	9	0	3	6	166,976	303,584	209	38,185,549	77,342	273,147		1,269	22,988,445	
Nebraska	6	0	0	5	716	692	30	75,135	100			1,485	75,736	
Nevada	1	0	0	1	2,517	728	1,284	244,117	2,321	1,071		1,017	244,350	
New Hampshire	17	2	3	16	775,951	20,222	726,838	72,271,659	614,937	916,409	429,000	167,048	71,374,137	
First New Jersey	16	1	2	15	601,427	1,405,935	94,067	115,288,398	4,169,159	2,399,127	7,150,300	17,125	109,195,065	
Fifth New Jersey	76	2	6	72	2,402,716	4,253,448	382,880	352,610,547	12,331,419	15,063,446	20,306,900	421,222	326,201,098	
Second New Jersey	158	7	21	144	1,308,015	127,125	39,428	66,028,220	17,544,412	14,733,736	101,000	142,719	68,565,183	
Third New Jersey	101	6	14	93	482,938	130,589	42,351	29,338,217	2,849,479	1,851,057	39,000	137,406	30,229,633	
Fourth New Jersey	157	11	25	143	799,930	473,895	193,553	89,903,413	4,962,426	5,242,337	972,250	235,917	87,961,329	
Twenty-first New Jersey	122	8	20	110	526,687	1,070,420	80,894	87,512,597	1,949,739	2,199,011	8,418,900	136,179	78,767,646	
Twenty-eighth New York	52	2	6	48	94,045	7,488	13,106	4,414,064	531,351	199,702		19,940	4,725,773	
North Carolina	6	1	1	6	294,254	116	424,853	30,129,322	357,455	818,900		51,852	29,616,025	
North Dakota	2	0	0	2	1,247	26	461	75,800		1,500			74,300	
First Ohio	29	1	8	22	432,907	74,604	29,675	20,939,746	264,895	98,984	3,894,909	75,297	21,030,360	
Tenth Ohio	20	0	0	20	267,888	3,643,416	266,350	184,376,029	3,303,843	1,906,998		204,854	181,673,150	
Eleventh Ohio	24	0	3	21	125,406	448	64,795	10,395,387	402,451	191,693	3,798,000	3,555	6,804,680	
Eighteenth Ohio	44	0	3	47	407,360	203,371	153,007	40,393,208	516,451	809,108	1,535,000	40,907	38,524,644	
Oregon	10	0	2	8	3,645	2,131	1,017	354,994	4,460	1,225		6,519	351,710	
First Pennsylvania	313	30	27	316	22,719,919	10,294,221	6,148,406	1,734,170,940	25,763,995	26,680,664	98,472,000	541,818	1,630,837,153	
Twelfth Pennsylvania	21	7	1	27	954,653	7,115,336	198,830	459,362,060	11,825,566	14,742,990	20,448,850	27,187	451,135,803	
Twenty-third Pennsylvania	36	0	2	34	257,991	11,904	63,928	18,451,280	1,499,467	994,221		13,101	18,943,425	
Rhode Island	21	1	2	20	92,723	1,633	12,921	5,192,981	531,574	345,489		8,276	5,390,799	
South Carolina	3	0	0	3	1,542,596	2,496,768	245	239,184,066	4,539,588	6,222,723	11,707,500	2,049	216,646,382	
South Dakota	1	0	0	1	526	1,507		117,925				1,875	118,650	
Tennessee	7	2	3	6	6,175	11,136	3,612	1,277,942	2,200,555	184,661		9,476	3,283,460	
First Texas	6	1	1	6	216,644	34,615	42,589	12,887,948	161,465	34,842		1,809	13,012,762	
Second Texas	3	0	0	3	2,212	163	2,711	253,668	2,967	5,100		2,480	249,055	
Utah	1	0	1	0	869	2,832		228,920	15,375	1,600		1,995	240,700	
Vermont	1	0	0	1										
Virginia	9	0	0	9	3,352,995	1,024,968	2,803	231,963,142	8,063,448	4,688,816	5,933,650	4,292	227,222,962	
Washington	5	0	0	5	1,205	427	941	143,283	38,100	13,350		2,838	165,195	
West Virginia	19	0	2	17	1,990,134	28,286	337	89,861,392	1,304,547	1,128,720	779,100		89,258,119	
Wisconsin	181	9	21	169	237,288	67,564	142,679	21,117,752	192,066	86,321		249,945	20,973,581	
Total, 1943	2,541	166	293	2,444	57,971,374	38,378,066	10,694,564	5,303,026,596	141,426,737	133,949,148	215,052,325	7,253,882	5,121,729,073	
Total, 1942	2,939	76	474	2,541	64,860,796	37,727,231	13,742,658	5,840,804,617	205,396,500	141,037,733	67,598,756	6,837,995	5,821,468,578	
Increase		90				650,835						416,787		
Decrease	398		181	127	6,889,392		2,048,094	477,777,721	64,169,763	7,058,585			699,739,505	

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	In business Jan. 1, 1943	Opened	Closed	In business Jan. 1, 1944	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
California	79	12	11	80	931,755	540,221	25,799	87,584,579	16,306,345	14,149,352	1,263,350	162,247	88,308,275
Illinois	307	8	24	291	341,911	125,171	151,334	28,929,405	641,896	510,598		362,472	28,698,231
Missouri	49	2	9	42	248,965	315,708	17,239	28,288,933	102,561	283,256		91,813	28,016,445
New Jersey	92	3	8	87	3,004,143	5,659,383	477,547	467,898,945	16,500,578	17,462,573	27,463,200	438,347	435,486,103
New York	617	35	88	564	3,248,167	1,821,504	374,185	279,349,741	27,953,797	24,290,805	9,521,150	742,144	272,366,439
Ohio	117	7	14	110	1,233,561	3,921,839	507,827	266,104,370	4,487,640	3,006,743	9,227,900	324,613	248,032,754
Pennsylvania	370	37	30	377	23,922,563	17,421,161	6,411,164	2,211,984,280	39,089,028	42,417,871	118,920,850	582,106	2,080,916,381
Texas	9	1	1	9	218,256	34,718	45,300	13,141,616	164,432	39,942		4,289	13,261,817

<sup>1</sup> The number of factories in business includes factories which manufactured the small cigars shown in table 16.

<sup>2</sup> Cigars were also removed from factories without payment of tax as follows: For use as sea stores: First California, 97,700; Florida, 2,341,000; Indiana, 530,200; Maryland, 10,000; first New Jersey, 690,000; fifth New Jersey, 2,859,300; third New York, 393,000; first Pennsylvania, 3,403,300; twelfth Pennsylvania, 4,832,800; South Carolina, 9,145,000; Virginia, 2,166,900; total, 26,469,200 cigars.

<sup>3</sup> The number of cigars of each class removed tax-paid at different rates is shown in table 14. Average quantity of leaf tobacco used per 1,000 large cigars, 24.5 pounds.

TABLE 14.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1943, by collection districts and by States

DISTRICT	Class A (manufactured to retail at not more than 2½ cents each)—tax-paid at \$2.50 per thousand	Class B (manufactured to retail at more than 2½ cents each and not more than 4 cents each)—tax-paid at \$3 per thousand	Class C (manufactured to retail at more than 4 cents each and not more than 6 cents each)—tax-paid at \$4 per thousand	Class D (manufactured to retail at more than 6 cents each and not more than 8 cents each)—tax-paid at \$7 per thousand	Class E (manufactured to retail at more than 8 cents each and not more than 15 cents each)—tax-paid at \$10 per thousand	Class F (manufactured to retail at more than 15 cents each and not more than 20 cents each)—tax-paid at \$15 per thousand	Class G (manufactured to retail at more than 20 cents each)—tax-paid at \$20 per thousand	Total	Value of stamps used
	Number	Number	Number	Number	Number	Number	Number	Number	
Alabama	1,093,550	19,521,850	57,439,600	36,500	775			78,091,500	\$291,422.83
Arkansas		1,500	184,520	7,350				194,145	801.78
First California	16,463,500	22,640,675	9,279,375	2,154,175	4,939,499	23,525	350	55,501,099	211,032.37
Sixth California	6,000	38,550	3,848,750	466,675	28,324,775	119,775	2,650	32,807,176	303,889.76
Colorado	65,100		641,100		87,805			794,005	3,605.20
Connecticut	187,500	66,000	24,278,600	163,050	9,488,040	1,000		34,184,190	193,817.90
Delaware	1,000	21,500	123,650		2,750			148,900	589.10
Florida	14,115,075	205,653,252	300,078,810	37,061,038	116,243,547	44,599,160	1,306,374	770,087,259	4,150,920.30
Georgia	197,320	879,300	9,108,900		2,525			10,188,045	39,592.05
Idaho	23,400							23,400	88.50
First Illinois	476,100	104,166	11,772,789	1,627,600	8,863,860	672,150	4,475	23,524,131	158,857.42
Eighth Illinois	1,100	142,800	3,377,975	1,016,300	635,925			5,174,100	27,416.40
Indiana	315,125	218,800	97,388,857	1,154,150	28,636,395	24,625	50	127,738,002	685,813.01
Iowa	56,100	52,750	1,223,325	208,700	22,175			1,563,050	6,871.45
Kansas	70,450	15,550	66,100	5,100	100			157,300	523.87
Kentucky	124,100	145,000	21,223,925	103,950	390,435			21,957,410	89,972.95
Louisiana		984,750	46,950,100	340,700	27,376,294	767,000	51,750	76,470,504	479,442.19
Maine	18,250		510,147	4,450	635,295			1,168,142	8,479.44
Maryland		35,950	9,491,450	455,650	1,852,485	7,550		11,843,085	59,901.30
Massachusetts	2,772,950	1,606,290	37,460,398	237,410	15,038,395	77,200	4,950	57,287,593	315,165.66
Michigan	1,238,900	492,450	15,579,590	6,482,965	27,370,607	4,151,868	83,400	55,399,810	449,926.01
Minnesota		31,750	3,511,175	547,900	1,224,300			5,314,725	30,215.45
First Missouri	92,700	25,225	3,633,700	108,200	1,099,475	5,900	2,750	5,028,000	27,158.63
Sixth Missouri	1,900	47,550	17,140,320	27,600	5,771,175			22,988,445	126,612.93
Montana			37,400		36,350			73,750	513.10
Nebraska	12,800	21,900	181,650	17,600	10,400			244,350	1,051.50
New Hampshire		12,000	69,389,970	35,550	10,933,767	2,850		71,374,137	351,225.15
First New Jersey	171,490	1,107,695	77,931,120	125,300	27,317,265	2,542,085	50	109,195,005	627,658.32
Fifth New Jersey	12,449,005	31,166,411	173,572,261	5,942,404	99,858,762	3,244,505	57,750	325,291,098	1,908,917.81
First New York	20,069,522	16,858,100	25,965,891	828,475	4,738,495	133,150	850	68,595,183	259,820.69
Second New York	8,414,035	9,036,625	5,311,719	1,112,800	5,399,404	928,425	26,625	30,229,633	145,634.35
Third New York	26,684,750	2,941,035	24,618,535	5,541,500	22,337,639	5,515,895	321,977	87,961,329	525,353.95
Fourteenth New York	1,248,250	559,750	30,481,725	3,384,245	32,424,900	1,608,720	50	78,707,646	534,797.35
Twenty-first New York	400,000	64,000	1,266,325	12,300	404,250			2,146,875	10,385.00
Twenty-eighth New York	1,642,598	698,250	1,571,975	165,750	647,200			4,725,773	20,121.40
North Carolina	13,150	3,378,350	26,224,525					29,616,025	115,066.02
North Dakota	9,000	42,050	23,250					74,300	241.65
First Ohio	283,450	2,397,675	15,072,035	77,725	3,251,575	37,900		21,030,260	101,548.12
Tenth Ohio	2,574,150	798,050	72,825,025	65,463,800	40,212,575	99,550		181,073,150	1,160,795.22
Eleventh Ohio	1,393,125	8,824,100	1,681,975	5,400				6,804,600	21,470.81
Eighteenth Ohio	1,059,994	7,790,275	19,871,965	238,250	9,448,475	116,475		38,524,644	203,406.32
Oregon	4,150		239,825	19,250	88,485			351,710	1,980.27
First Pennsylvania	44,163,165	182,549,251	1,044,932,018	15,275,200	331,842,744	11,969,800	144,925	1,630,837,153	8,444,793.43
Twelfth Pennsylvania	21,776,000	20,142,550	362,421,963	1,772,575	24,010,015	1,012,700		431,135,803	1,832,554.18
Twenty-third Pennsylvania	3,765,225	11,264,925	3,795,425	16,350	101,500			18,943,425	59,518.99
Rhode Island	3,949,600	228,200	986,085	10,000	216,965			5,399,790	16,741.99
South Carolina	45,721,082	460,250	170,456,275	14,025	4,750			216,646,382	797,624.23
South Dakota	500		69,500	21,000	25,050			116,050	676.75
Tennessee	1,706,100	571,650	466,000		539,710			3,283,460	13,241.30
First Texas	392,322	663,250	7,499,925	1,400	4,390,060	50,800	14,975	13,012,762	77,942.46
Second Texas			219,730	12,950	14,375	2,000		249,055	1,143.32
Utah			106,650		134,650			240,700	1,767.10
Virginia	106,385,910	63,027,315	41,138,688	13,150	16,657,809			227,222,962	786,272.51
Washington			134,180	6,575	24,440			165,195	827.14
West Virginia	926,150	70,380,610	17,980,859		500			89,238,119	285,295.64
Wisconsin			14,495,385	345,575	5,836,321	276,300	20,000	20,973,581	123,308.27
Total, 1943	342,416,603	742,688,175	2,885,003,001	152,631,692	918,921,000	77,931,656	2,136,951	5,121,729,078	26,093,463.74
Total, 1942	4,444,878,543	276,249,311	939,113,330	34,059,496	114,390,814	12,405,619	371,470	5,821,468,583	15,592,004.94
Increase		466,438,864	1,945,889,671	118,572,196	804,530,186	65,526,037	1,765,481		10,501,458.80
Decrease	4,102,461,940						699,739,505		

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Number	Number	Number	Number	Number	Number	Number	Number	Value of stamps used
California	16,469,500	22,679,225	13,128,125	2,620,850	33,264,275	143,300	3,000	88,308,275	\$514,922.13
Illinois	477,200	246,966	15,150,755	2,643,900	9,490,785	672,150	7,475	28,668,231	180,273.82
Missouri	94,600	72,775	20,774,020	195,700	6,879,650	5,950	2,750	28,016,445	153,771.56
New Jersey	12,620,495	32,274,106	251,903,381	6,067,704	127,176,927	5,786,590	57,800	435,486,103	2,536,576.13
New York	58,459,155	30,157,760	98,216,170	11,045,070	65,951,894	8,186,888	349,502	272,366,439	1,496,113.64
Ohio	5,209,929	14,720,100	109,151,000	65,785,175	52,912,625	253,925		248,032,754	1,487,220.47
Pennsylvania	69,704,300	213,966,725	1,411,169,406	17,964,175	355,954,259	12,922,500	144,925	2,080,916,381	10,336,536.60
Texas	392,322	663,250	7,719,655	14,350	4,404,465	52,800	14,975	13,261,817	79,085.78

TABLE 15.—Cigars weighing more than 5 pounds per thousand; manufactured and removed tax-paid for domestic consumption from customs bonded manufacturing warehouses, class 6, by classes, calendar year 1943<sup>1</sup>

Year	Number of warehouses				Tobacco used			Manufactured
	In business Jan. 1	Opened	Closed	In business Dec. 31	Un-stemmed	Stemmed	Scraps	
1943	6	0	0	6	Pounds 618,501	Pounds 1,082,129	Pounds 26,200	Number 111,221,221
1942	6	1	1	6	Pounds 789,946	Pounds 907,694	Pounds 26,200	Number 111,202,989
Increase					171,445	174,435	26,200	18,232
Decrease								

  

Year	Removed tax-paid								Value of stamps used
	Class A	Class B	Class C	Class D	Class E	Class F	Class G	Total	
1943	Number 78,825	Number 1,151,525	Number 693,700	Number 6,374,700	Number 64,583,921	Number 34,614,512	Number 4,923,449	Number 111,259,107	\$1,211,969.63
1942	21,568,118	1,151,525	54,295,303	14,931,456	6,064,740	6,640,364	910,357	107,559,863	674,239.15
Increase	21,487,293	1,151,525	53,611,603	8,556,756	58,519,181	27,974,148	4,013,092	3,699,244	686,851.48
Decrease									

<sup>1</sup> 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, 18.53 pounds.

TABLE 16.—Cigars weighing not more than 5 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 1943, by collection districts and by States

DISTRICT	Tobacco used			Cigars weighing not more than 3 pounds per thousand					Value of stamps used
	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1943	On hand Jan. 1, 1944	Removed:		
							For exportation	Tax-paid during 1943	
Sixth California	Pounds 1	Pounds 1	Pounds 1	Number 1,200	Number 10,118	Number 335	Number 25,290	Number 1,200	\$0.90
Florida	22		28	15,500	1,040	670	2,370	25,290	18.96
Fifth New Jersey	2	4		2,000	1,040	670	2,370	2,370	1.78
Second New York	14,642	1,064	22,394	10,425,060	154,280		324,000	10,255,340	7,091.51
Third New York	132	328		163,450	7,186	7,176		163,440	122.88
First Pennsylvania	500		1,917	772,790	68,250			841,040	630.78
South Carolina				184,900				184,900	138.67
Virginia	122,064	241,268		114,190,310	3,376,190	485,510		116,978,990	\$7,724.24
Total, 1943	137,963	242,655	24,340	126,480,310	3,801,944	493,691	324,000	128,452,560	96,339.42
Total, 1942	175,660	239,406	22,419	133,150,062	6,420,155	3,801,944	1,810,276	134,432,706	100,894.53
Increase		3,249	1,921						
Decrease	37,717			7,669,752	2,618,211	3,308,253	986,276	5,980,146	4,455.11

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
New York	14,774	1,392	22,394	10,588,510	161,446	7,176	224,000	10,418,730	\$7,814.09

<sup>1</sup> Cigars were also removed from factories without payment of tax as follows: (a) For personal consumption and experimental purposes: Florida, 3 cigars. (b) For use as sea stores: Virginia, 12,000 cigars.

NOTE.—The number of factories in business are included in table 13. Average quantity of leaf tobacco used per 1,000 small cigars, 3.94 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 1943, by collection districts and by States

DISTRICT	Number of factories <sup>1</sup>				Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used
	In business Jan. 1, 1943	Opened	Closed	In business Jan. 1, 1944	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1943	On hand Jan. 1, 1944	Removed <sup>2</sup>		
											For exportation	Tax-paid during 1943	
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
First California.....	8	0	1	2	950,518	10,851,120	376,262	5,385,226,282	56,931,800	133,056,000	2,150,973,800	2,649,007,964	\$9,271,527.87
Sixth California.....	2	0	1	1		418		132,627	719	3,418		129,000	451.59
Florida.....	1	0	0	1	304		75	79,600	15,680	96		95,184	333.14
Kentucky.....	3	0	0	3	25,692,311	8,862,633	613,471	13,572,840,948	126,542,260	50,332,948	951,576,820	12,202,770,873	42,709,695.26
Maryland.....	1	0	1	0	11			2,200				2,200	7.70
Massachusetts.....	3	0	1	2	1,346		71	350,310	13,900	11,600		351,710	1,230.99
Michigan.....	1	8	0	1									
First Missouri.....	1	0	0	1			13,800	4,977,620			290,900	4,687,629	16,406.82
Fifth New Jersey.....	3	0	0	3	2,871,851	31,442,712	1,726,876	15,811,766,780	59,943,000	59,543,820	866,464,840	13,787,128,460	48,149,949.61
First New York.....	1	0	0	1			1,758,823	733,483,812	3,061,408	2,726,940	2,350,600	722,472,100	2,523,652.35
Second New York.....	13	0	4	9	205,260	1,304,826	11,162	642,475,519	5,098,814	1,526,212	7,277,900	688,661,284	2,235,279.89
Third New York.....	7	2	2	7	2,772	676	3,031	2,021,210	29,687	94,491		1,952,530	6,833.85
Fourteenth New York.....	1	0	0	1			52	17,400		1,000		16,500	57.75
North Carolina.....	8	0	0	8	12,804,343	294,927,573	18,382,214	148,856,840,188	220,233,200	247,867,766	12,877,305,640	127,173,062,542	445,105,823.60
Tenth Ohio.....	1	0	0	1			30	11,000		1,060		18,000	85.00
First Pennsylvania.....	2	0	0	2	23,516	12,572,108	49	5,259,153,755	5,623,400	10,069,748	200,576,300	4,332,400,915	15,163,403.20
Twelfth Pennsylvania.....	1	0	0	1			290,704	117,578,400	2,583,000		1,408,920	93,722,540	328,028.89
Virginia.....	10	0	0	10	81,679,781	146,537,364	17,962,257	185,686,604,921	274,386,326	158,258,893	4,576,711,542	95,861,826,148	335,516,301.52
Total, 1943.....	62	2	16	54	130,232,054	506,499,418	41,138,867	296,173,332,633	754,460,794	663,493,925	21,634,816,362	257,438,316,640	901,034,108.24
Total, 1942.....	60	8	6	62	126,836,430	426,792,384	87,231,207	287,520,862,626	618,038,616	754,466,494	11,349,734,944	235,068,145,080	774,225,920.47
Increase.....	2		4			79,707,035	3,907,660	38,652,469,907	136,422,178		10,285,181,518	22,369,171,560	126,808,187.77
Decrease.....		6		8	5,604,376					90,972,569			

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
California.....	5	0	2	3	950,518	10,851,538	376,262	5,385,358,909	56,932,519	133,859,419	2,150,973,800	2,649,136,964	\$9,271,979.37
New York.....	22	2	6	18	208,022	1,305,591	1,773,058	1,377,978,041	8,189,409	4,348,643	8,608,500	1,363,092,394	4,770,823.34
Pennsylvania.....	3	0	0	3	23,516	12,572,108	290,753	5,375,732,215	8,206,400	10,069,740	201,985,220	4,426,123,455	15,491,432.09

<sup>1</sup> The number of factories in business includes those factories which manufactured large cigarettes shown in table 18.

<sup>2</sup> Cigarettes were also removed from factories without payment of tax as follows: (a) For personal consumption and experimental purposes: First California, 318; sixth California, 927; Kentucky, 3,685,960; second New York, 8,967; third New York, 3,276; North Carolina, 3,617,320; first Pennsylvania, 485,200; Virginia, 7,254,100; total, 15,056,068 cigarettes. (b) For use of the United States: First California, 2,825,000; Kentucky, 266,542,348; fifth New Jersey, 622,201,330; first New York, 4,920,689; North Carolina, 1,061,466,048; first Pennsylvania, 96,715,000; twelfth Pennsylvania, 25,000,000; Virginia, 1,497,303,744; total, 3,707,064,192 cigarettes. (c) For use as sea stores: First California, 506,225,000; Kentucky, 124,475,000; fifth New Jersey, 566,361,280; first New York, 4,055,000; second New York, 130,000; North Carolina, 7,783,504,080; first Pennsylvania, 624,530,000; twelfth Pennsylvania, 30,000; Virginia, 3,869,635,320; total, 13,468,946,240 cigarettes.

Average quantity of leaf tobacco used per 1,000 cigarettes, 2.51 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 1943, by collection districts and by States

DISTRICT	Tobacco used				Cigarettes weighing more than 3 pounds per thousand				Values of stamps used
	Unstemmed	Stemmed	Scraps, cuttings, and chippings	Manufactured	On hand Jan. 1, 1943	On hand Jan. 1, 1944	Removed		
							For exportation	Tax-paid during 1943	
	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
Massachusetts	4,877	5	177	1,000	100	100	50	50	80.42
Fifth New Jersey	4,374	20,749	488	4,984,060	34,006	207,680	1,000	1,000	8.40
Second New York	39		205	1,152,150	4,000	67,806	600	4,909,780	40,402.15
Third New York	103		6,046	62,020	21,160		890,820	88,344	742.09
North Carolina				21,160				62,020	520.97
First Pennsylvania				890,820				890,820	177.74
Twelfth Pennsylvania									7,652.89
Total, 1943	5,343	20,754	6,877	6,111,260	38,100	275,686	600	5,873,174	40,324.66
Total, 1942	3,799	7,644	6,797	2,503,168	58,002	38,100	6,000	2,517,070	20,033.33
Increase	1,544	13,110	6,880	3,608,092	19,902	237,486	5,400	3,356,104	26,281.33
Decrease									
TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT									
STATE	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
New York	5,201	20,749	6,225	5,136,210	38,000	275,486	600	5,898,124	\$41,144.24
Pennsylvania	103		6,046	911,980				4,911,980	7,660.63

NOTE.—The number of factories in business are included in table 17. A average quantity of leaf tobacco used per 1,000 large cigarettes, 6.9 pounds.

TABLE 19.—Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1934 to 1943<sup>1</sup>

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large <sup>2</sup>	Small	Large	Small		
1934	110,203,242	919,673	882,144	374,500,769	289,024,051	775,529,876
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	453,314,512	267,461,957	847,367,024
1937	127,879,843	773,417	18,699	479,942,665	264,309,244	872,923,968
1938	118,161,858	589,451	14,151	483,826,314	262,710,323	865,302,997
1939	122,071,819	609,278	24,983	509,107,672	253,485,449	885,299,201
1940	126,309,121	525,764	13,964	535,203,981	260,662,967	922,715,697
1941	135,494,049	571,598	9,639	526,832,279	246,177,552	1,009,065,117
1942	140,153,951	524,780	15,054	754,534,551	235,836,506	1,131,064,842
1943	131,401,547	493,956	42,184	860,418,435	236,349,309	1,238,703,431

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

<sup>2</sup> Does not include tobacco used in bonded manufacturing warehouses.

TABLE 20.—Production of manufactured tobacco, snuff, cigars, and cigarettes, calendar years 1934 to 1943

Year	TOBACCO AND SNUFF						
	Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
1934	62,789,957	5,079,904	2,970,421	44,786,357	193,075,426	26,893,903	345,565,998
1935	60,588,460	5,604,226	4,693,060	44,006,896	191,750,069	36,095,140	342,727,861
1936	59,164,521	6,372,164	5,068,192	45,342,446	194,006,968	33,022,225	347,978,506
1937	58,330,801	8,774,192	4,999,260	45,559,414	187,774,329	37,141,203	340,679,204
1938	54,494,646	5,658,854	4,872,346	42,775,966	209,694,591	37,173,135	345,368,588
1939	51,262,796	5,732,777	4,701,192	41,890,922	203,289,118	37,969,933	343,306,713
1940	48,758,919	5,805,287	4,176,394	42,908,979	206,191,662	37,871,628	344,423,209
1941	50,230,116	5,513,755	5,068,935	44,208,645	197,688,839	39,616,452	342,423,742
1942	54,299,951	6,023,961	5,083,913	48,345,599	175,666,502	41,002,677	330,412,628
1943	58,944,804	6,257,103	4,459,636	51,414,141	162,884,464	43,179,209	327,089,337

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
	Number	Number	Number	Number
1934	4,525,780,084	221,976,561	88,292,405	129,976,333,581
1935	4,565,869,674	177,822,178	2,504,490	139,966,179,916
1936	5,172,278,612	180,005,714	2,437,940	158,869,968,804
1937	5,303,268,834	198,584,972	3,066,400	169,969,319,890
1938	5,014,757,804	152,969,705	2,637,530	171,686,382,671
1939	5,197,627,088	158,939,932	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
1942	5,840,804,617	133,150,062	2,503,168	257,520,862,826
1943	5,363,026,896	125,480,310	5,111,260	296,173,332,633

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 1943

MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR

Tobacco manufacturers		Cigar manufacturers	
Producing—		Producing—	
Plug tobacco exclusively.....	3	Small cigars exclusively.....	
Twist tobacco exclusively.....	8	Large cigars exclusively.....	2,403
Fine cut tobacco exclusively.....	4	Small cigarettes exclusively.....	36
Scrap chewing tobacco exclusively.....	80	Large cigarettes exclusively.....	
Smoking tobacco exclusively.....	262	Two or more kinds.....	29
Snuff exclusively.....	15	Total.....	2,468
Two or more kinds.....	74		
Total.....	446		
Quasi manufacturers except perique.....	144		
Perique producers and dealers.....	21		
Total.....	611		

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 1942 AND 1943

Output of tobacco (pounds)	Number of manufacturers	Manufactured tobacco produced						
		Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
		1942						
Under 50,000.....	491	Pounds 598	Pounds 147,351	Pounds 87,599	Pounds 419,973	Pounds 1,195,135	Pounds 88,778	Pounds 1,939,434
50,000 to 100,000.....	12	102,560	12,426		350,974	294,245	52,273	812,478
100,000 to 250,000.....	10		128,682	5,463	307,081	1,007,244	201,038	1,649,508
250,000 to 500,000.....	12	554,906	1,308,261	3,337	695,832	1,480,609	665	4,053,610
500,000 to 5,000,000.....	15	2,958,134	2,225,480	2,236,465	2,373,752	17,594,219	2,170,467	29,567,517
Over 5,000,000.....	20	50,673,753	2,291,761	2,751,049	44,197,987	154,085,050	38,480,456	292,390,056
Total.....	560	54,299,951	6,023,961	5,083,913	48,345,599	175,656,502	41,002,677	330,412,603
		1943						
Under 50,000.....	437		Pounds 90,484	Pounds 76,673	Pounds 422,172	Pounds 1,088,137	Pounds 89,560	Pounds 1,767,026
50,000 to 100,000.....	17	77,290	222,127	4,948	217,826	529,441	62,527	1,244,159
100,000 to 250,000.....	9		20,724	3,330	300,474	1,066,763	197,447	1,618,747
250,000 to 500,000.....	6	128,890	442,471		700,657	762,548	828	2,035,394
500,000 to 5,000,000.....	17	3,658,452	3,304,688	1,617,554	2,908,627	19,450,537	2,329,117	33,268,975
Over 5,000,000.....	20	55,080,172	2,176,609	2,757,122	46,734,385	139,907,038	40,499,730	287,155,056
Total.....	506	58,944,804	6,287,103	4,459,636	51,414,141	162,834,464	43,179,209	327,089,337

SUMMARY

Output of tobacco (pounds)	Number of manufacturers			1942	1943	Increase or decrease (-)	Per cent of total	
	1942	1943	Increase or decrease (-)				1942	1943
	Pounds		Pounds				Pounds	
Under 50,000.....	491	437	-54	1,939,434	1,767,026	-172,408	0.59	0.54
50,000 to 100,000.....	12	17	5	812,478	1,244,159	431,681	.24	.38
100,000 to 250,000.....	10	9	-1	1,649,508	1,618,747	-30,761	.50	.50
250,000 to 500,000.....	12	6	-6	4,053,610	2,035,394	-2,018,216	1.23	.62
500,000 to 5,000,000.....	15	17	2	29,567,517	33,268,975	3,701,458	8.95	10.17
Over 5,000,000.....	20	20	0	292,390,056	287,155,056	-5,235,000	88.49	87.79
Total.....	560	506	-54	330,412,603	327,089,337	-3,323,266	100.00	100.00

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1942 AND 1943

Output of cigars	Number of manufacturers			Aggregate cigar production			Per cent of total production	
	1942	1943	Increase or decrease (-)	1942	1943	Increase or decrease (-)	1942	1943
	Number		Number	Number	Number	Number		
Under 250,000.....	2,620	2,256	-364	118,852,284	119,784,746	932,462	2.04	2.23
250,000 to 500,000.....	141	156	15	49,155,904	55,554,119	6,398,215	.84	1.04
500,000 to 1,000,000.....	71	72	1	50,277,660	49,310,593	-967,067	.86	.92
1,000,000 to 2,000,000.....	31	52	21	43,864,194	72,531,995	28,667,801	.75	1.35
2,000,000 to 3,000,000.....	19	15	-4	48,148,502	36,229,745	-11,918,757	.82	.68
3,000,000 to 4,000,000.....	11	19	8	38,462,698	65,393,262	26,930,564	.66	1.22
4,000,000 to 5,000,000.....	6	8	2	26,974,256	35,488,563	8,514,307	.46	.66
5,000,000 to 7,500,000.....	16	25	9	99,452,020	158,312,433	58,860,413	1.70	2.95
7,500,000 to 10,000,000.....	13	8	-5	114,361,725	74,240,386	-40,121,339	1.96	1.39
10,000,000 to 20,000,000.....	25	28	3	373,637,231	411,359,355	37,722,124	6.40	7.67
20,000,000 to 40,000,000.....	29	38	9	827,818,911	1,084,616,690	256,797,779	14.17	20.22
Over 40,000,000.....	33	30	-3	4,049,809,232	3,200,235,009	-849,574,223	69.34	59.67
Total.....	3,015	2,707	-308	5,840,894,617	5,363,026,896	-477,777,721	100.00	100.00

TABLE 22.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1944, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1943	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1944
	Pounds	Pounds	Pounds	Pounds	Pounds
First California	168	28,450	28,519		2,089
First Illinois	11,363	106,475	82,484	6,621	28,733
Kentucky	627,894	2,495,956	2,962,620	30,889	110,341
First Missouri	98,522	954,506	967,815	833	64,880
First New York		821	821		
Second New York		568	568		
Third New York	16,198	18,794	34,935		42
Fourteenth New York	97,500	90,940	97,500		6,560
North Carolina	426,400	2,974,387	3,270,543	356	129,888
First Ohio	122,110	741,179	803,380	126	59,774
Tenth Ohio		229,668	229,658		
First Pennsylvania		503	820	241	163
Twelfth Pennsylvania	42,764	285,999	328,493		270
Tennessee	713	53	766		
Virginia	427,401	3,391,731	8,505,475	2,871	310,786
West Virginia	756	8,081	7,943	410	484
Total	1,774,995	11,334,642	12,353,780	42,347	713,519

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

District	Pounds	Pounds	Pounds	Pounds	Pounds
Louisiana	315	27,064	26,873		506

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

District	Number	Number	Number	Number	Number
First California	204,806	481,400	685,900		214,500
First Illinois	30,000	1,790,506	1,606,000		10,452,530
Florida	1,474,250	64,610,700	54,636,650	995,750	779,200
Indiana	606,600	12,026,100	11,743,100	110,400	355,500
Kentucky	1,752,000	1,396,506	1,396,506		1,431,600
Louisiana	3,448,500	2,017,500	2,017,500	50	507,050
Massachusetts	25,000	2,628,900	2,628,900		27,800
Michigan	269,000	760,800	1,002,200		1,489,000
New Hampshire	5,923,600	4,434,600	4,434,600		1,396,506
First New Jersey	563,000	13,175,190	12,399,100	2,500	5,187,500
Fifth New Jersey	1,394,200	40,463,900	37,132,813	17,787	429,500
First New York	25,000	67,000	92,000		673,500
Second New York	20,000	4,000	24,000		106,500
Third New York	100,800	4,859,550	4,530,050		450,000
Fourteenth New York	468,500	9,650,000	9,168,500	276,500	150,000
First Ohio		686,000	477,500		12,559,000
Tenth Ohio	557,000	13,401,150	11,531,650	10,090	3,043,200
Eleventh Ohio	1,118,000	5,380,000	1,643,000	4,405,000	3,775,500
Eighteenth Ohio		3,182,500	2,982,500		2,809,000
First Pennsylvania	7,759,506	174,997,950	169,904,150	294,300	20,000
Twelfth Pennsylvania	1,635,400	42,568,700	41,060,900		
South Carolina	2,387,506	22,816,100	21,412,600	12,500	
Virginia	454,000	16,082,450	13,737,450		
West Virginia	40,000	1,018,800	1,038,800		
Total	19,531,450	442,107,800	407,326,363	6,124,787	48,183,100

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

District	Number	Number	Number	Number	Number
Second New York	99,800	224,200	324,000		
Fourteenth New York		96,000	96,000		
Virginia		400	400		
Total	99,800	320,600	420,400		

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

District	Number	Number	Number	Number	Number
Second New York		500	600		

<sup>1</sup> Exported: Class A, 3,445,500; class B, 22,666,150; class C, 230,350,450; class D, 13,901,200; class E, 132,934,713; class F, 4,778,350; class G, 190,000 cigars.

TABLE 22.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1944, by collection districts—Continued*

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1943	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1944
	Number	Number	Number	Number	Number
First California	189,474,900	3,340,129,400	3,278,913,400	61,130,800	189,566,000
Kentucky	112,426,200	678,165,340	722,314,840	4,441,800	61,835,400
First Missouri		230,000	230,000		
Fifth New Jersey	19,227,000	1,320,389,900	1,235,436,900	7,330,000	96,341,000
First New York		2,941,400	2,440,800	506	506,000
Second New York	1,119,900	9,747,600	9,751,100	1,097,300	10,600
North Carolina	1,231,107,440	28,501,970,100	20,561,977,840	29,390,100	4,141,709,600
First Pennsylvania	8,630,800	1,113,418,860	915,729,860	720,000	208,598,000
Twelfth Pennsylvania	190,000	1,228,836	1,408,836		
Virginia	621,247,620	6,707,866,922	6,523,622,262	14,949,340	790,543,049
Total	2,183,403,860	36,674,079,402	33,251,825,782	119,059,440	5,486,598,040

CIGARETTE PAPER BOOKS

District	Number	Number	Number	Number	Number
Connecticut	1,590,272	14,892,528	15,594,936	4,320	883,544
Massachusetts	6,441,040	61,217,800	62,213,760	4,241,880	1,203,200
Second New York	387,500	3,484,800	3,672,300		200,000
North Carolina	745,728	47,878,220	44,182,388	1,858,200	2,633,360
Total	9,164,540	127,473,348	125,613,384	6,104,400	4,920,104

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, 1944*

Class of product	Unaccounted for July 1, 1943	Withdrawn from factory during year	Delivered to sea stores warehouses	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1944
Tobacco and snuff—pounds	469,001	4,350,228	4,689,013	14,325	281	115,666
Large cigars—number	1,327,856	37,331,950	35,298,924	2,475,850	34,026	851,000
Small cigarettes—do.	760,667,600	17,706,090,600	17,205,129,520	290,357,000	9,573,640	961,592,440

<sup>1</sup> Class A, 533,750; class B, 1,630,000; class C, 21,856,750; class D, 6,435,900; class E, 5,511,100; class F, 1,462,850; class G, 2,000.

TABLE 24.—*Withdrawal of manufactured tobacco, snuff, cigars, and cigarettes from bonded internal revenue tobacco sea stores warehouses,<sup>1</sup> for shipment or delivery as sea stores, fiscal year ended June 30, 1944*

Class of product	Unaccounted for July 1, 1943	Withdrawn from warehouses during year	Delivered		Tax-paid or returned to factory	Unaccounted for July 1, 1944
			To vessels	For export		
Tobacco and snuff—pounds	273,804	4,458,753	414,792	4,919,885	249,689	57,191
Large cigars—number	1,230,750	32,780,850	1,686,550	28,314,350	3,200	4,107,500
Small cigarettes—do.	419,716,600	14,855,368,900	3,906,904,160	16,595,268,280	278,200,480	491,710,680

<sup>1</sup> There are now 39 such warehouses in operation.

TABLE 25.—Drawback of internal revenue taxes allowed on tobacco, snuff, cigars, and cigarettes exported, year ended June 30, 1944, by ports, and comparative totals for the years ended June 30, 1939, to June 30, 1943

Exported from port of—	Claims	Tobacco and snuff	Cigars		Cigarettes		Drawback allowed
			Large	Small	Large	Small	
	Number	Pounds	Number	Number	Number	Number	
Los Angeles.....	2	864					\$155.52
San Francisco.....	14	8,799	304,800				2,497.82
Seattle.....	7	3,074					553.41
Total, 1944.....	23	12,737	304,800				3,206.75
Total, 1943.....	134	88,962	3,718,020				29,468.28
Total, 1942.....	35	2,084	3,164,330			26,000	7,062.70
Total, 1941.....	7	1,444		5,000		208,260	1,136.74
Total, 1940.....	17	7,430	13,825	17,900	8,450	791,793	3,823.77
Total, 1939.....	15	5,926	10,500	10,100	4,600	550,943	2,781.27

TABLE 26.—Domestic and imported cigarette papers and tubes withdrawn and internal revenue receipts from taxes during the fiscal years ended June 30, 1935, to June 30, 1944, inclusive

Fiscal year	Cigarette papers					
	Tax-free packages, books, or sets			Tax-paid packages, books, or sets		
	Domestic	Imported	Total	Domestic	Imported	Total
	Number	Number	Number	Number	Number	Number
1935.....	2,684,026,017	2,482,499	2,687,400,416	11,693,440	69,448,900	71,141,440
1936.....	2,680,219,326	1,333,333	2,813,552,659	69,797,387	21,622,596	91,420,277
1937.....	2,711,554,987	800,000	2,712,354,987	61,571,548	17,797,240	79,368,788
1938.....	1,952,699,101	800,000	1,953,499,101	76,475,882	7,221,550	83,697,432
1939.....	2,160,364,855	1,049,000	2,161,413,855	100,248,660	5,798,065	106,046,725
1940.....	2,276,827,218	400,000	2,277,227,218	84,746,168	3,189,970	87,936,138
1941.....	1,632,315,044	800,000	1,633,115,044	101,191,088	159,333	101,350,421
1942.....	1,608,713,301		1,608,713,301	136,652,951	51,280	136,704,231
1943.....	940,866,584		940,866,584	102,754,597	53,500	102,808,097
1944.....	877,735,670		877,735,670	81,172,548	49,300	81,221,848

  

Fiscal year	Cigarette papers—Continued			Cigarette tubes		
	Receipts			Tax-free		
	Domestic	Imported	Total	Domestic	Imported	Total
	Number	Number	Number	Number	Number	Number
1935.....	\$162,116.24	\$901,641.92	\$963,758.16	26,170,100		26,170,100
1936.....	982,625.68	286,325.30	1,268,950.98	19,173,450		19,173,450
1937.....	877,204.09	225,910.50	1,103,114.59	20,429,080		20,429,080
1938.....	1,070,406.03	100,196.45	1,170,602.98	18,495,700	70,000	18,565,700
1939.....	1,403,092.03	74,839.73	1,477,931.76	19,449,400	20,000	19,469,400
1940.....	1,212,121.96	40,130.50	1,252,252.40	8,324,350		8,324,350
1941.....	1,405,724.58	2,463.85	1,408,188.33	18,040,180		18,040,180
1942.....	1,941,771.37	272.50	1,942,043.87	18,321,400		18,321,400
1943.....	1,465,209.46	267.50	1,465,476.96	15,264,300		15,264,300
1944.....	1,159,175.74	246.50	1,159,422.24	7,853,800		7,853,800

  

Fiscal year	Cigarette tubes—Continued					
	Tax-paid			Receipts		
	Domestic	Imported	Total	Domestic	Imported	Total
	Number	Number	Number	Number	Number	Number
1935.....	24,827,000	38,613,000	61,440,000	\$4,987.40	\$7,322.60	\$12,310.00
1936.....	64,047,900	614,300	64,662,200	12,950.00	122.88	13,072.88
1937.....	65,360,100	150,000	65,510,100	13,282.40	30.00	13,312.40
1938.....	58,179,100	180,000	58,359,100	11,900.00	36.00	11,936.00
1939.....	75,882,700	826,800	76,709,500	15,748.68	108.36	15,857.04
1940.....	137,144,306	342,500	137,486,806	27,187.00	68.50	27,255.50
1941.....	119,236,900	5,100	119,242,000	23,126.00	1.02	23,127.02
1942.....	90,639,100	20,660	90,659,760	18,509.99	4.00	18,513.99
1943.....	43,633,800		43,633,800	8,235.80		8,235.80
1944.....	24,152,800		24,152,800	4,955.34		4,955.34

TABLE 27.—Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1944

Classification	Large cigars							Total
	Class A	Class B	Class C	Class D	Class E	Class F	Class G	
Domestic manufacture.....	Number 251,761,740	Number 390,687,366	Number 2,414,269,448	Number 219,195,213	Number 1,407,476,710	Number 169,014,942	Number 4,457,420	Number 4,766,792,339
Bonded manufacturing warehouses <sup>1</sup> .....	11,815	42,225	5,750	2,750,000	25,249,950	37,698,312	17,285,006	74,813,912
Imported—Cuba.....	1,807		2,420	152,451	1,165,596	6,980,737	21,330	26,253,880
Imported—Other countries.....				1,765	10,909	10,917		40,014
Total.....	261,834,452	390,689,867	2,414,267,918	222,099,429	1,492,923,166	182,764,346	29,442,068	4,864,013,445
Puerto Rican manufacture.....	2,417,920	137,350	6,445,850	912,200	3,854,700	117,900	7,876	13,893,495
Total.....	254,252,372	390,817,717	2,420,713,468	223,011,629	1,496,777,866	182,884,246	29,449,943	4,878,906,940

  

Classification	Total tobacco and snuff		Snuff		Chewing and smoking tobacco		Small cigarettes		Large cigarettes		Small cigars	
	Number	Pounds	Number	Pounds	Number	Pounds	Number	Pounds	Number	Pounds	Number	Pounds
Domestic manufacture.....	294,113,905	45,694,251	45,694,251	45,694,251	248,519,154	19,032	248,269,069	248,544,370	248,544,370	248,544,370	248,544,370	248,544,370
Imported—Cuba.....	19,032	2,281	2,281	2,281	6,133	6,133	2,902,640	2,902,640	10,376,174	10,376,174	10,376,974	10,376,974
Imported—Other countries.....	8,474	45,697,032	45,697,032	45,697,032	248,544,370	248,544,370	2,902,640	2,902,640	10,376,174	10,376,174	10,376,974	10,376,974
Total.....	304,113,905	45,697,032	45,697,032	45,697,032	248,519,154	19,032	248,544,370	248,544,370	248,544,370	248,544,370	248,544,370	248,544,370
Puerto Rican manufacture.....	13,893,495	45,697,032	45,697,032	45,697,032	117,900	117,900	2,902,640	2,902,640	912,200	912,200	912,200	912,200
Total.....	318,007,395	45,697,032	45,697,032	45,697,032	248,519,154	19,032	248,544,370	248,544,370	248,544,370	248,544,370	248,544,370	248,544,370

<sup>1</sup> 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 1943, by collection districts and by States

DISTRICT	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by—			
	In busi- ness Jan. 1, 1943	Opened	Closed	In busi- ness Jan. 1, 1944	Unstemmed	Stemmed	Scraps	Stems	Total	Dealers in leaf tobacco	Cigar manufac- turers	Tobacco manufac- turers	Total
	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California	6	9	0	6									
Sixth California	2	2	9	5									
Connecticut	60	4	5	58	143,889				143,889	20,914,540			20,914,540
Delaware	1	9	9	1									
Florida	27	29	30	26	317,936	1,399			319,335	11,085,712			11,085,712
Georgia	36	196	187	45						70,600,506			70,600,506
First Illinois	12	0	1	11									
Eighth Illinois	1	9	9	9									
Indiana	15	9	11	16						5,147,798			5,147,798
Kentucky	533	107	308	422	7,137,282	1,701,571	18,145		8,856,998	272,629,903	451,511		273,081,414
Louisiana	9	9	0	9		10,670			10,670			142,477	142,477
Maryland	53	32	30	55	646,096				646,096	25,897,549			25,897,549
Massachusetts	11	0	2	9	34,852				34,852	943,802			943,802
Michigan	5	0	0	4									
Minnesota	1	0	1	1						170,998	257		171,255
First Missouri	1	4	9	4						51,390			51,390
Sixth Missouri	4	4	4	4						3,261,895			3,261,895
Fifth New Jersey	10	0	9	10									
First New York	4	2	1	5						84,950			84,950
Second New York	83	10	19	83	1,806,394	77,312			1,883,706	9,809,307		1,134	9,810,441
Third New York	36	4	1	34	160,083				160,083	4,253,890			4,253,890
Fourth New York	2	0	1	1	4,182				4,182		378		378
Twenty-first New York	5	0	2	3									
Twenty-eighth New York	359	537	535	361	62,443,281	1,375,988	3,035		63,822,304	619,368	832		620,200
North Carolina	31	3	9	25						538,063,289			538,063,289
First Ohio	6	0	2	4						17,525,184	60		17,525,244
Tenth Ohio	2	1	1	2						322,334			322,334
Eleventh Ohio	3	0	1	3						112,311	500		112,811
Eighteenth Ohio	9	9	9	0						18,563	400		18,963
Oregon	76	6	5	77	9,371			5,132	14,503	42,996,381	119,704	27,717	43,143,802
First Pennsylvania	4	5	0	9							265		265
Twelfth Pennsylvania													

Twenty-third Pennsylvania	4	1	9	5									
Rhode Island	0	9	9	0									
South Carolina	78	135	140	73	247,281				247,281	78,492,939		1,830	78,492,939
Tennessee	290	136	207	219	1,715,571	739,734			2,455,305	92,900,471			92,900,471
First Texas	2	9	9	2						17,331			17,331
Virginia	219	125	130	205	268,947,563	48,525,172	9,715	179,576	307,362,026	121,929,184			121,929,184
West Virginia	17	19	15	12						3,173,317	705		3,174,022
Wisconsin	82	1	1	32						26,255,950	402		26,256,352
Total, 1943	2,036	1,452	1,647	1,841	333,313,782	52,431,846	30,896	184,708	385,961,222	1,347,281,882	123,533	624,669	1,348,030,084
Total, 1942	2,015	1,711	1,600	2,036	209,713,426	20,978,455	39,608	7,522	230,738,913	1,390,860,887	205,076	130,781	1,391,326,744
Increase	21				123,600,356	31,453,391		177,186	155,222,309	45,949,605	141,543	493,888	43,256,000
Decrease		259	43	195				8,712					

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California	8	3	0	11									
Illinois	13	9	1	12									
Missouri	12	4	4	12						3,313,286			3,313,286
New York	125	17	22	130	1,970,659	77,312			2,047,971	14,767,515	1,210	1,134	14,769,859
Ohio	42	5	13	34						17,973,412	969		17,974,381
Pennsylvania	84	12	5	91	9,371			5,132	14,503	42,996,381	119,999	27,717	43,144,097

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1943, BY DEALERS IN LEAF TOBACCO, CIGAR MANUFACTURERS, AND TOBACCO MANUFACTURERS

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Dealers	216,893,717	92,016,795	34,082,308	3,376,348	9,990,584	6,538,374	28,525,439	199,083,307	238,267,211	188,426,866	138,261,291	196,844,642	1,347,281,882
Cigar	274	15,186	13,136	420	17,180	16,178		15,379	10,297	8,238	8,581	18,664	123,533
Tobacco		8,614	12,323	467,395					2,200	84,474	20	49,343	620,200
Total	216,893,991	82,040,595	34,108,067	3,844,163	10,007,764	6,554,552	28,525,439	199,083,686	238,269,706	188,519,578	138,269,892	196,912,649	1,348,030,084

<sup>1</sup> In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 20,489,528 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 1943, 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 †	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total ‡	Cigar manufacturers	Tobacco manufacturers	Total †
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Alabama				4,709		4,005		4,005			175
First California	4,709			4,709		21,688		21,688			169
Sixth California	29,950			29,950		12,559		12,559			175
Connecticut		7,264		7,264		16		16			1,730
Florida	72,297	810,128	48,172	930,597	67,949	1,583,129	157,990	1,809,068	1,364,290	124,953	1,489,243
First Illinois	3,288	8,933	1,684	13,905	5,937	18,584		34,521	2,814	4,328	7,142
Eighth Illinois								3		6	6
Indiana		184,575		184,575	63,730	585,675		649,406	15,645		15,645
Kentucky	1,081,166	271,889	11,523	1,964,578		39,486		126,789	74,683		74,683
Louisiana		9,823		9,823		126,474	315				
Maryland	124	563		563				155,362	201,670		201,670
Massachusetts		55,561		55,561		155,362		23,713	315		315
Michigan		579	523	1,102		26,713					
Minnesota		25		25						11,493	11,508
First Missouri		2,969	18,493	21,462				31,029	121,445		121,445
First New Jersey		3,921		3,921		31,029		692,839	543,106		543,106
Fifth New Jersey	1,466,166	440,447		1,906,603	5,274	676,772	10,793	682,839	6,129		6,129
First New York		180	9,003	9,183		437		4,394,526	4,685	1,990,095	1,994,780
Second New York	1,279,627	45,309	10,111	1,335,047	4,390,785	13,629	112	9,822,403	107,072	52,637	1,094,709
Third New York	4,010,449	94,958		4,118,945	9,609,426	152,977		3,606	345	473	818
Fourteenth New York	11,408		29,915	41,323	475	3,031	5				
Twenty-eighth New York											
North Carolina	11,103,667	7,958,847	82,152	19,189,666				9,428			
First Ohio						9,428		2,103,996	31,645	72,686	104,333
Tenth Ohio	194,958	52,707	3,549	251,214	2,103,996			1,866	44,580	633	45,203
Eighteenth Ohio						1,866		262			
Oregon		29		29		262		4,814,218	483,088	259,553	743,041
First Pennsylvania	716,260	866,994	52,498	1,635,752	3,188,315	1,623,371	2,029	28,914	10,702		10,702
Twelfth Pennsylvania	30,716			30,716							
Rhode Island			250	250							
South Carolina					41,762	200,615		242,377	60,885		60,885

First Texas		98,749		98,749		35,333		35,333	59,768		59,768
Virginia	9,195,428	7,447,496	89	16,643,013	2,065,190	129,102		2,194,292	18,299		18,299
Wisconsin	1,095	719		1,814	2,341	829		3,170	14,313	1,650	15,663
Total, 1943	29,801,298	13,367,638	281,500	43,449,436	21,770,208	6,428,157	171,239	27,369,604	3,167,210	2,519,167	5,686,367
Total, 1942	34,866,037	20,576,390	156,196	55,597,613	14,792,465	4,826,502	257,169	19,879,127	3,129,395	2,774,192	5,913,587
Increase			125,304		6,977,743	1,601,655		7,490,477	37,815		772,780
Decrease	5,064,739	2,218,752		7,157,179			85,921			259,965	27,220

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California	34,659			34,659	149,121	12,589		161,990		344	344
Illinois	3,288	8,933	1,684	13,905	5,937	18,587		24,524	2,820	4,328	7,142
New Jersey	1,466,166	444,398		1,910,524	5,274	707,801	10,793	723,895	664,551		664,551
New York	5,301,494	140,417	62,537	5,504,448	14,060,686	170,069	112	14,220,867	118,231	2,043,207	2,161,439
Ohio	194,958	52,707	3,549	251,214	2,103,996	11,294		2,116,290	70,195	73,341	149,536
Pennsylvania	746,976	866,994	52,498	1,666,468	3,214,232	1,623,371	2,029	4,840,132	493,790	259,953	753,743

† Includes unstemmed leaf imported from Puerto Rico, 792,127 pounds.  
 ‡ Includes stemmed leaf imported from Puerto Rico, 13,249,716 pounds.  
 § Includes scrap tobacco imported from Puerto Rico, 1,005,818 pounds.

TABLE 30.—Quasi tobacco manufacturers classified: Number of factories operated and tobacco material handled, calendar year 1943

Class <sup>1</sup>	Number in business Jan. 1, 1943	On hand Jan. 1, 1943					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1	0			277,709			
2	48	208	55,351	612,269	2,355	1,321	
3	16	61,847	14,172	406,468			
4	43	672,605	65,244	2,353,294	2,860	6,989	271,254
5	1			17,099		33,059	5,795
6	15	2,774	205	98,056	3,578,130	5,269,117	1,138,401
7	14	1,964,599	159,939	1,237,401	8,137,831	659,106	
8	35		465,652				
Total	181	2,702,033	760,653	4,965,197	11,738,275	5,960,392	1,415,450
		Opened					
		Received					
1	2			1,599,143			
2	2	144,083	2,341,172	2,179,306	83,202	3,580	11,622
3	3	235,605	328,100	2,604,752			
4	5	11,522,469	1,694,080	10,521,899	654,784	585,931	323,776
5				2,442		658,343	
6	1	17,974,864	23,152	1,188,986	225,046	181,828,019	17,089,066
7	2	11,542,016		2,288,677	7,273,442	4,222,703	
8	1	72,116		239,092			
Total	16	41,491,153	4,768,073	20,345,205	8,236,474	187,298,576	17,424,493
		Closed					
		Removed					
1	2			1,775,061			646
2	6	50,727	2,387,008	2,228,072	11,791	4,289	1,415
3	2	153,024	301,697	2,449,001			878,853
4	2	398,161	5,123	17,978,977	1,751,599	895,984	372
5				93,747	231,793	192,338	47,486
6	2	12,004		886,067	3,673,968		2,662,606
7	3	49,492,128	7,281	578,033	215,776	211,762,530	
8	15	321,176	159,939	2,511,144	18,831,379		
Total	32	10,415,216	3,489,061	27,614,035	21,928,405	216,528,799	3,491,378
		Number in business Jan. 1, 1944					
		On hand Jan. 1, 1944					
1	0			91,297			
2	44	6,960	6,807	669,729	4,198	1,321	10,700
3	17	99,974	41,609	528,020			89,579
4	46	561,157	106,527	1,082,141		182,859	3,359
5	1				2,790	3,359	1,420
6	14	2,909	1,124	50,213	353,568	4,624,866	3,220,326
7	13	1,549,598		914,362	10,068,819	267,964	
8	21	2,455	291,511				
Total	165	2,223,053	447,578	4,235,672	10,429,375	5,079,949	3,322,016
Loss		31,554,917	1,592,087				12,026,549
Gain				6,539,305	12,383,031	28,340,490	

<sup>1</sup> Description of classification: Class 1, dealers in imported scrap tobacco; class 2, dealers in domestic scrap tobacco; class 3, dealers in imported and domestic scrap tobacco; class 4, producers of scrap filler tobacco; class 5, reclaiming scraps from stems; class 6, manufacturers of fertilizer, insecticide, nicotine, etc.; class 7, storage, scraps, etc.; class 8, growers of, and dealers in, perique tobacco.  
<sup>2</sup> Grown.  
<sup>3</sup> Transferred to registries.  
<sup>4</sup> Used in production of nicotine, extract, and fertilizer.  
<sup>5</sup> Exported.

TABLE 31.—Tobacco material held or owned by dealers in leaf tobacco and cigar and tobacco manufacturers on Jan. 1, 1944, by collection districts and by States

DISTRICT	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf scrap	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Alabama									
Arkansas									
First California	345,673	2,368,149		198,065	21,042	121,094	1,087	44,336	10,765
Sixth California	107,596	100,310		167,253	32	243	1,191	975	480
Colorado				1,043	588,352	85,421	37,001		775
Connecticut				106,573	18,911	37,001	325,583	41,609	735,618
Delaware				2,482,812	271,058	2,137,062	17,006		
Florida				28,093	6,437	22,737			
Georgia									
Idaho				63,914	24,237	52,642	83	64,655	46,161
First Illinois	185,365	12,325	10,812	37,190	2,816	16,367	895,055		20,425
Eighth Illinois	3,298			626,805	977,457	249,602	13,193		14,381
Indiana	88,862	10,421	426	8,777	1,323	1,807			10,585
Iowa				13,180					
Kansas	486,701,957	12,781,126	2,683,669	183,941	329,353	384,794	249,225	157,699	392,779
Kentucky				75,584	88,498	181,321	2,455	291,511	
Louisiana				3,099	3,427	3,427			
Maine				41,777	8,668	9,934			
Maryland	5,111,141	3,045	16,648	88,385	18,704	53,351	244,199	148,375	241,092
Massachusetts	411,682	2,673		103,489	126,408	41,640	10,789		181,070
Michigan	211,270	1,821,651	29,095	16,967	2,487	5,411	4,065		4,065
Minnesota				28,485	3,057	6,629	88,701	29,841	413,592
First Missouri	44,161,055	2,015,402	119,337	19,562	33,656	13,146			
Sixth Missouri	16,794		350	740	525	130			
Montana				852	156	574			1,498
Nebraska				54	76	313			
Nevada				89,078	72,043	138,372			
New Hampshire				191,155	247,258	92,081			
First New Jersey	5,728,881	3,577,632		169,376	260,325	654,224	1,003,138	41,310	36,538
Fifth New Jersey	267,913		13,035	169,376	302,902	26,925	35,883	106,033	26,069
First New York	11,974,489	1,878,723		189,933	172,302	34,619	18,278	2,470	233,222
Second New York	78,844,254	11,946,026	54,941	189,933	88,265	86,219	10,367	430	18,097
Third New York	281,643	26,214		133,170	144,100	42,987	14,017	20,949	8,132
Fourth New York	2,174			16,714	1,612	2,952			
Twenty-first New York	80,644	60		28,281	1,088	7,290	200		117,098
Twenty-eighth New York	833,053,110	120,969,457	15,483,302	465,953	2,647,165	1,062,445	1,547,008	821,835	1,632,623
North Carolina				64,955					
North Dakota									
First Ohio	30,846,399	428,975	133,697		10,279		365,307	60,541	748,829

TABLE 31.—Tobacco material held or owned by dealers in leaf tobacco and cigar and tobacco manufacturers on Jan. 1, 1944, 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	2,804,428	1,473,468	1,672	77,674	251,816	131,082	418,262	46,784	398,483
Eleventh Ohio				18,947	790	27,198			
Eighteenth Ohio	44,944	310		70,373	2,899	109,823	6,435	560	89,889
Oregon				1,498	693	1,414			
First Pennsylvania	79,492,515	2,931,399	9,572	3,236,858	2,585,610	627,953	784,755	1,154	2,443,078
Twelfth Pennsylvania	9,064,787	1,674,594	298,457	416,736	141,071	63,445	86,532	9,782	67,287
Twenty-third Pennsylvania	4,535,969	312,963		66,216	19,303	17,708			5,406
Rhode Island				36,012	1,834	12,150		2,073	3,957
South Carolina	7,888,933	203,322	407,018	187,948	227,857	180,644			
South Dakota				75	77	179			
Tennessee	95,468,387	2,028,705	878,453	2,959	1,237	1,987	2,185,734	610	51,961
First Texas	28,350			78,232	19,489	108,113	8,935		5
Second Texas				55	495	754			
Vermont				27	9				
Virginia	312,194,909	164,706,260	2,979,536	1,162,531	1,581,918	1,980,487	145,427	370,697	25,399
Washington				944	443	907			
West Virginia	3,660,621	15,136		476,078	41,432	24,521		544,781	498,482
Wisconsin	27,732,197	69,315	4,620	66,183	23,363	50,220	32		35,720
Total, 1944	2,105,479,676	330,961,702	22,548,813	12,496,150	11,398,229	8,965,818	8,519,580	2,805,937	8,518,202
Total, 1943	2,415,620,668	346,741,698	21,956,645	12,516,444	11,151,674	9,547,731	9,815,272	3,251,153	10,312,998
Increase			591,968		236,555				
Decrease	310,140,992	15,779,996		20,294		581,913	1,025,693	545,216	1,794,791

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California	453,260	2,406,459		194,702	605,644	103,732	2,278	45,211	11,185
Illinois	140,663	12,325	10,812	91,104	27,053	69,079	895,167	64,656	66,586
Missouri	44,177,809	2,018,402	119,887	48,047	36,713	19,805	88,701	29,841	413,592
New Jersey	5,738,831	3,577,932		962,766	537,593	743,305	1,003,138	41,210	28,538
New York	91,450,508	13,251,343	67,976	896,330	680,923	310,042	78,745	129,511	404,039
Ohio	33,698,741	1,902,753	134,740	231,949	265,748	234,931	783,004	107,895	1,237,171
Pennsylvania	87,113,251	4,918,956	303,028	3,749,710	2,745,394	714,206	870,293	10,907	2,516,770
Texas	28,350			78,237	19,984	108,887	8,935		5

OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1944, or portion thereof, under the various annual rates, by collection districts and States

Collection districts <sup>1</sup> or States	Distilled spirits							Wines				Fermented malt liquors							
	Manufacturers of stills, \$35	Rectifiers of less than 500 barrels, \$110	Rectifiers, 500 barrels or more yearly, \$220	Wholesale liquor dealers, \$110	Retail liquor dealers, \$27.50	Retail liquor dealers at large, \$27.50	Retail dealers in medicinal liquors, \$27.50	Manufacturers of non-beverage products, less than 25 gallons, \$25	Manufacturers of non-beverage products, not exceeding 25 gallons, \$50	Manufacturers of non-beverage products, 50 gallons or more, \$100	Wholesale dealers in wines, \$110	Wholesale dealers in wines and malt liquors, \$110	Retail dealers in wines, \$27.50	Retail dealers in wines and malt liquors, \$27.50	Brewers, less than 500 barrels, \$65	Brewers, 500 barrels or more yearly, \$110	Wholesale dealers in fermented malt liquors, \$65	Retail dealers in fermented malt liquors, \$22	Retail dealers in malt liquors at large, \$22
Alabama				12	427		8		8	2						63	1,286		1
Alaska				15	376											6	4		
Arizona	1			40	1,012		74				28		481		1	10	101		20
Arkansas				19	745				1							54	2,339		1
First California	9	23	13	593	15,263		34	4	2	4					14	202	3,536		297
Sixth California	4	4	9	351	11,686		852	2	2	10					9	145	3,026		95
State of California	13	27	22	944	26,949		886	6	4	73	4	10			23	347	6,562		692
Colorado		2		42	1,475		13	290	2	1	7		78		4	69	753	2	10
Connecticut	1	8	6	83	3,758									1	4	181	2,710		225
Delaware				11	485		2	5							2	18	40		3
District of Columbia		1		72	1,580		87	2	1	4			27		1	21	220		15
Florida	1	1	1	140	4,226		7				18		2,680		6	78	1,117		3
Georgia		1		62	2,990			2	15	5	19	34	828		2	69	1,162		8
Hawaii				32	514				1						1	6	42		
Idaho				12	798						28		9		3	79	1,121		2
First Illinois		7	9	502	15,269	563	54	3	2	93	7		6	4	27	692	724	10	1,670
Eighth Illinois		1	4	135	4,557		38		1	10					14	230	540		347
State of Illinois		8	13	637	19,826	563	92	3	2	103	7		6	4	41	912	1,264	10	1,417

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

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1944, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts or States	Distilled spirits									Wines				Fermented malt liquors						
	Manufacturers of stills, \$45	Rectifiers of less than 500 barrels, \$110	Rectifiers, 500 barrels or more yearly, \$220	Wholesale liquor dealers, \$110	Retail liquor dealers, \$27.50	Retail liquor dealers at large, \$27.50	Retail dealers in medicinal liquors, \$27.50	Manufacturers of non-beverage products, less than 25 gallons, \$25	Manufacturers of non-beverage products, not exceeding 50 gallons, \$50	Manufacturers of non-beverage products, 50 gallons or more, \$100	Wholesale dealers in wines, \$110	Wholesale dealers in wines and malt liquors, \$110	Retail dealers in wines, \$27.50	Retail dealers in wines and malt liquors, \$27.50	Brewers, less than 500 barrels, \$55	Brewers, 500 barrels or more yearly, \$110	Wholesale dealers in fermented malt liquors, \$55	Retail dealers in fermented malt liquors, \$22	Retail dealers in malt liquors at large, \$22	Temporary dealers in liquor (beer or wine), \$2.50 per month
Indiana	2	1	6	40	3,764			1	2	20		3	11	1,124	13	176	1,530	1	100	
Iowa				5	2,434		13	1	1	12					5	213	2,389		4	
Kansas				18	546		7	1		2					6	148	3,157		5	
Kentucky	7	3	17	155	1,690	16	23		1	6	1	1	15		6	140	2,092	1	64	
Louisiana	3	2		105	3,543	1				2					6	146	3,132		24	
Maine				3	169	3				4						40	1,551		3	
Maryland	6	11	14	95	3,635	69	7	2	1	23				58	7	149	1,961	2	675	
Massachusetts	8	15	12	229	6,777	64	1,096	3	5	66					14	169	3,378		26	
Michigan	1	1	2	270	15,536	12	1	3	4	32	0	0			23	319	1,816		1,064	
Minnesota				39	2,537		226	5	1	22	1				18	420	8,264	3	255	
Mississippi	1			62	1,239		1			6	2	3	245			94	2,025		12	
First Missouri	4		4	50	2,174	74	380	3	5	44	2	2			8	143	2,902	4	191	
Sixth Missouri	1	1	1	86	1,617	1		1	4	10			1		4	129	1,686	1	30	
State of Missouri	5	1	5	146	3,791	75	380	4	9	54	2	2	1		12	272	4,588	5	221	
Montana				28	1,372										8	52	212		9	
Nebraska				23	1,300		29	1		3					4	100	1,524		1	
Nevada				33	751		32								2	31	210		3	
New Hampshire				1	177		9	2		2					1	30	1,129			
First New Jersey		1		29	3,254			2		0	2		3		3	128	51		126	
Fifth New Jersey	11	4	12	112	8,311	34		6	0	39	24	20			10	207	288		441	
State of New Jersey	11	5	12	141	11,565	34		8	0	45	26	26			13	335	319		567	
New Mexico		1		25	795											18	19			
First New York	1	1	6	40	5,514	8	3	1		49	25		26		10	150	7,771	6	75	
Second New York	3	3		59	1,122	17	1	1		62	54		61		3	13	577	1	6	
Third New York			8	140	3,001	1	1	4	3	28	19		15		3	22	2,255		33	
Fourth New York	2	1	1	34	5,619			3	2	31	12				5	164	4,205		150	
Twenty-first New York				14	2,987		1	3	8	12					9	89	1,645		113	
Twenty-eighth New York	2	1		29	4,248			5	3	25	1				15	122	3,841		286	
State of New York	10	6	10	316	22,461	26	6	17	11	207	111		99	229	42	560	20,794	7	638	
North Carolina				111	2,368		11			5	2	9	42		1	128	2,697		4	
North Dakota				17	828											69	679		4	
First Ohio	4		5	76	2,482		8			26	3		1		11	50	1,322		350	
Tenth Ohio				47	3,095				2	5					3	33	570		61	
Eleventh Ohio	1			51	1,746				4	11					6	36	536		32	
Eighteenth Ohio	6	1	8	142	7,754	1		3	8	29					17	53	532		335	
State of Ohio	11	1	8	316	14,077	1		6	9	64	3		1		42	172	2,960		779	
Oklahoma				7	482				1	2					2	111	2,474	1	6	
Oregon		2	2	63	2,090		1			9					4	83	1,861		31	
First Pennsylvania	9	5	12	294	7,912	21	4	11	8	50					32	455	1,707		22	
Twelfth Pennsylvania	3	1	1	121	3,743		1	1	2	1					15	176	788		43	
Twenty-third Pennsylvania	5	7	4	241	6,929	1	6			17					19	520	1,197			
State of Pennsylvania	17	13	17	656	18,584	22	11	12	6	78					1	66	1,151	3,672	65	
Rhode Island		1		36	1,622		130		2	5					2	36	57		26	
South Carolina				93	966					2						90	2,225		44	
South Dakota				9	948								18	10		66	1,133			
Tennessee	1			57	1,906		6		3	22					2	96	3,565	8	2	
First Texas	1			77	6,887					13					7	418	3,660		109	
Second Texas				42	1,959			1							1	143	1,650		33	
State of Texas	1			119	8,346			1		13					8	561	5,340		142	
Utah	2				99					2					2	30	906			
Vermont		1		2	185		3			1			14			18	169		4	
Virginia	4			66	3,908		6		1	14	6		20	10	4	113	1,674		1	
Washington	1	2		177	4,888					7					13	102	1,398		35	
West Virginia	1			10	676			1	1	1					1	124	3,445			
Wisconsin	1	5	2	139	12,644		544	1	1	14					64	578	2,978		728	
Wyoming				2	518		8								3	41	81		12	
Total	114	121	157	5,786	222,583	963	3,922	83	77	972	178	160	270	11,260	2	478	8,902	113,625	40	7,078

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

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1944, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts or States <sup>1</sup>	Oleomargarine					Adulterated butter				Narcotics					
	Manu- facturers of oleo- margarine, \$600	Whole- sale dealers in colored oleo- margarine, \$480	Retail dealers in colored oleo- margarine, \$48	Whole- sale dealers in un- colored oleo- margarine, \$200	Retail dealers in un- colored oleo- margarine, \$6	Whole- sale dealers in adul- terated butter, \$480	Retail dealers in adul- terated butter, \$48	Manu- facturers of adul- terated butter, \$600	Manu- facturers of process or reno- vated butter, \$50	Manu- facturers, im- porters, and com- pounders of opium, etc., \$24	Whole- sale dealers, \$12	Retail dealers, \$3	Practi- tioners, \$1	Dealers in un- taxed narcotic prep- arations, \$1	Labora- tories, etc., \$1
Alabama	1	1	40	36	2,152			2	1	21	701	1,718	11		
Alaska					63					18	31	2			
Arizona				12	1,143					9	200	463	14		
Arkansas			3	26	2,877					7	634	1,378	131		
First California	3			24	6,777				8	20	1,419	4,488	23	4	
Sixth California	6			34	6,921				5	48	1,757	6,523	40	6	
State of California	9			58	13,698				13	68	3,176	11,011	63	10	
Colorado				17	2,260					22	563	1,450	35		
Connecticut				25	2,049					16	732	2,046	70	11	
Delaware				8	563				1	1	98	280	29	1	
District of Columbia			5	15	908				2	9	294	1,340	4	1	
Florida		2	164	52	3,573					18	763	1,719	4		
Georgia	2	3	102	46	4,311			2	2	56	1,280	2,479	40	6	
Hawaii				7	306				1	7	20	350	68	1	
Idaho				2	161					2	201	306			
First Illinois	9			81	9,236		3		6	53	2,459	6,432	63	11	
Sixth Illinois		1		78	6,507				2	22	631	2,285	106	2	
State of Illinois	9	1		159	15,743		3		8	75	2,140	8,717	169	13	
Indiana	1	2	40	77	8,186		2		6	49	1,149	3,278	151	3	
Iowa				46	2,514				2	36	792	2,482	179		
Kansas	4	1	54	49	4,232				1	14	950	1,693	54		
Kentucky			2	35	4,621				1	22	737	2,122	36		
Louisiana		5	63	33	3,595					14	808	1,896	30	3	
Maine				20	2,428					6	306	1,073	12		
Maryland	1	4	80	32	3,779		1	1	5	18	690	2,268	18	1	
Massachusetts				67	6,257				6	40	1,963	6,079	149	14	
Michigan	1			116	11,416				9	61	2,007	6,381	168	7	
Minnesota				11	2,367				2	19	1,050	2,879	14		
Mississippi		1	16	41	1,735					5	469	1,175	51	1	
First Missouri	1	1	13	19	4,167				8	23	932	2,741	68	2	
Sixth Missouri	1		45	46	3,793				1	23	734	2,186	73	2	
State of Missouri	2	2	58	65	7,960				9	46	1,666	4,927	141	4	
Montana				2	50										
Nebraska				16	2,207				2	4	237	449	5		
Nevada				3	233					11	716	1,363	65	1	
New Hampshire				13	1,295				1	1	61	184	5	1	
First New Jersey				17	1,953				1	3	445	1,146	6		
Fifth New Jersey	4		1	38	4,506		1		12	12	1,288	3,491	24	6	
State of New Jersey	4		1	55	6,458		1		13	15	1,734	4,637	30	8	
New Mexico			7	5	728					2	152	379	11		
First New York				25	4,317				5	13	2,432	5,652	22	3	
Second New York				42	164				9	40	264	750	19	1	
Third New York	1			7	1,284				2	14	843	5,178	13	9	
Fourteenth New York				32	4,439				6	24	1,438	8,849	27	6	
Twenty-first New York				46	8,889				4	21	470	1,702	30		
Twenty-eighth New York				49	3,973				8	31	798	2,387	33	9	
State of New York	1			200	17,566				34	143	6,245	19,509	144	28	
North Carolina			16	39	3,584					16	2	2,204	190	4	
North Dakota					70					19	215	448	1		
First Ohio	2			28	3,134				4	2	566	1,657	44	3	
Tenth Ohio	1			29	2,986				1	13	321	915	54	2	
Eleventh Ohio	1		1	28	3,192				3	21	377	1,363	45		
Eighteenth Ohio				65	6,575				8	30	1,119	3,163	34	6	
State of Ohio	4		1	150	15,487				16	53	2,383	7,098	177	11	
Oklahoma		16	106	59	4,289				3	20	879	2,096	80		
Oregon				16	2,631					17	625	1,237	7	1	
First Pennsylvania			1	12	1,871				15	57	2,301	6,092	42	11	
Twelfth Pennsylvania				3	760				15	15	500	1,359	5	2	
Twenty-third Pennsylvania				20	2,295				4	16	1,178	3,643	25	5	
State of Pennsylvania			1	35	4,926				19	88	3,979	11,094	72	16	
Rhode Island				15	1,207					7	323	804	26		
South Carolina	1		40	28	2,497				12	4	495	1,169	18		
South Dakota					418				2	4	236	499	9		
Tennessee				46	3,172					28	877	2,366	46	3	

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

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1944, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts or States	Oleomargarine—Continued					Adulterated butter—Continued					Narcotics—Continued				
	Manu- facturers of oleo- margarine, \$600	Whole- sale dealers in colored oleo- margarine, \$480	Retail dealers in colored oleo- margarine, \$48	Whole- sale dealers in un- colored oleo- margarine, \$200	Retail dealers in un- colored oleo- margarine, \$6	Whole- sale dealers in adu- lterated butter, \$480	Retail dealers in adu- lterated butter, \$48	Manu- facturers of adu- lterated butter, \$600	Manu- facturers of process or reno- vated butter, \$50	Manu- facturers, im- porters, and com- pounders of opium, etc., \$24	Whole- sale dealers, \$12	Retail dealers, \$8	Practi- tioners, \$1	Dealers in un- taxed narcotic prepa- rations, \$1	Labora- tories, etc., \$1
First Texas.....		6	130	55	5,926					1	27	1,208	2,686	190	
Second Texas.....	4	9	174	46	5,435					47	1,755	2,885	241		
State of Texas.....	4	15	304	103	11,363					1	74	2,968	5,571	431	
Utah.....				7	703						5	173	448	24	2
Vermont.....				11	636					3	3	119	446	100	2
Virginia.....			6	45	3,907					2	14	699	2,371	417	4
Washington.....				2	128					29	784	1,813	21	1	
West Virginia.....			21	52	4,511					12	386	1,642	8	2	
Wisconsin.....				1	518			1		19	1,198	3,027	76		
Wyoming.....				1	360					2	102	206			
Total.....	44	47	1,132	1,963	200,043			8	5	164	1,256	50,763	141,099	3,629	159

Collection districts and States <sup>1</sup>	Marihuana			National Firearms			Billiard or pool room premises, \$10	Bowling alley premises, \$10	Coin- operated amuse- ment devices, \$10	Coin- operated gaming devices premises, \$100	Total number of all classes special- tax payers
	Mari- huana manu- facturers, \$24	Dealers, \$3	Produc- ers, \$1	Practi- tioners and labo- ratories, \$1	Manufacturers or importers	Dealers, \$20 and \$1					
Alabama.....		3	1	2			363	45	2,586	115	10,622
Alaska.....							36	8	178	105	842
Arizona.....							242	33	2,074	625	6,186
Arkansas.....		1		4			740	43	4,128	356	13,925
First California.....	1	2		1			911	106	13,326	3,934	51,078
Sixth California.....		5		34			1,023	201	10,927	3,803	47,584
State of California.....	1	7		35			1,934	307	24,253	7,737	98,662

Colorado.....			5	2	5		468	100	2,461	465	10,601
Connecticut.....					3		444	276	5,445	497	18,615
Delaware.....					1		54	16	739	49	2,416
District of Columbia.....	1			10			109	26	1,071	21	5,930
Florida.....							610	97	3,432	1,713	26,745
Georgia.....							554	112	5,906	1,494	21,845
Hawaii.....	2			3		192	272	12	1,126	81	2,835
Idaho.....							208	42	1,860	1,370	6,410
First Illinois.....	2	15	2,293	18			1,186	509	15,642	3,579	66,689
Eighth Illinois.....		2	1,038	11			1,098	227	6,593	3,652	28,177
State of Illinois.....	2	18	3,331	29			2,284	736	22,235	7,231	88,816
Indiana.....		4	845	29	1		1,399	27	9,015	1,169	33,226
Iowa.....		13	4,063	14			1,040	173	5,027	1,356	24,556
Kansas.....				1			160	586	5,187	1,189	18,500
Kentucky.....		31	15,178	19			634	162	4,208	1,200	38,168
Louisiana.....		2	1	10			34	377	4,851	5,928	24,932
Maine.....		1		4			259	123	1,090	80	7,866
Maryland.....	1	3		14			428	166	7,427	2,039	23,685
Massachusetts.....		2	2	54	3		1,045	594	7,418	445	35,372
Michigan.....		5		9	3	1	1,060	496	10,446	940	50,666
Minnesota.....		8	3,745	9	3		724	260	7,238	4,651	34,776
Mississippi.....							393	22	3,938	1,942	13,378
First Missouri.....			2	2			606	140	8,615	139	26,451
Sixth Missouri.....		3		6			360	98	4,060	121	15,116
State of Missouri.....		3	2	8			966	238	12,666	260	38,597
Montana.....							211	42	1,734	751	5,176
Nebraska.....		5		43			549	91	3,143	368	11,545
Nevada.....							42	6	1,616	3,326	3,326
New Hampshire.....							463	490	1,662	178	6,282
First New Jersey.....		5		10			96	254	2,451	115	10,137
Fifth New Jersey.....		19		7		1	564	443	5,281	132	26,499
State of New Jersey.....		15		17		1	650	697	7,682	247	36,536
New Mexico.....							169	24	1,206	155	3,697
First New York.....	1	19		11		1	525	283	5,357	17	32,446
Second New York.....		2					118	20	735		4,270
Third New York.....		14		27			147	58	1,610		14,803
Fourteenth New York.....		1		17			553	316	6,818	170	28,923
Twenty-first New York.....		7		33	2		522	198	4,217	276	15,728
Twenty-eighth New York.....							695	282	6,793	653	25,680
State of New York.....	5	34		88	2	47	2,460	1,151	26,536	1,096	119,840

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

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1944, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts and States	Marihuana				National Firearms			Bowling alley premises, \$10	Coin-operated amusement devices, \$10	Coin-operated gaming devices, \$100	Total number of all classes of special-tax payers
	Marihuana manufacturers, \$24	Dealers, \$3	Producers, \$1	Practitioners and laboratories, \$1	Manufacturers or importers, \$500	Dealers, \$200 and \$1	Farm brokers, class 3, \$300				
North Carolina								116	4,263	197	18,446
North Dakota				2			1,169	64	1,200	81	4,087
First Ohio	1	1		7	1		441	109	5,163	1,118	16,681
Tenth Ohio				17			170	446	3,008	1,925	12,306
Eleventh Ohio		2		4			447	68	3,037	1,771	11,783
Eighth Ohio		2		12			875	300	9,000	1,306	31,363
State of Ohio	1	4		40	1		1,933	923	20,208	5,114	72,065
Oklahoma		1		2			79	643	2,218	27	13,476
Oregon		3		5		141	461	143	3,363	2,447	15,157
First Pennsylvania		14		31	1	2	1,064	385	13,329	1,110	36,886
Twelfth Pennsylvania	1	3		17			427	366	4,241	1,007	13,181
Twenty-third Pennsylvania		4		13		515	1,000	468	9,388	2,275	29,795
State of Pennsylvania	1	21		61	1	518	2,491	1,219	26,958	3,992	79,992
Rhode Island		2		1	2	76	178	106	1,254	180	6,084
South Carolina		1		5		436	438	63	3,432	370	14,194
South Dakota							61	332	1,545	101	5,792
Tennessee		1	76	5			541	52	4,514	265	17,078
First Texas		7		6		397	994	109	12,176	2,904	37,001
Second Texas		7		1		397	833	92	8,642	1,377	26,385
State of Texas		7		7		397	1,827	201	20,812	4,281	62,387
Utah		2		2			137	26	1,132	713	4,415
Vermont							145	60	636	77	3,298
Virginia				5			645	127	6,154	614	22,743
Washington				11			447	90	4,374	5,053	19,078
West Virginia				6			561	79	5,192	1,178	19,126
Wisconsin			3,876	2			827	561	13,927	5,596	46,927
Wyoming				6			117	36	851	5,784	8,125
Total	11	213	39,980	572	18	2,551	33,134	12,498	325,775	77,818	1,261,462

OLEOMARGARINE, RENOVATED BUTTER, ETC.

TABLE 33.—Production and withdrawals of colored oleomargarine, year ended June 30, 1944, by collection districts

District	On hand July 1, 1943	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1944
Alabama	Pounds 1,113	Pounds 471,260	Pounds 472,206	Pounds	Pounds	Pounds	Pounds 187
First California		2,358,500			2,358,500		
Sixth California		6,000		6,000			
Georgia	608	205,445	191,535		12,608		1,910
First Illinois	1,161,194	31,721,483	1,907,461	185,084	30,398,112		362,326
Indiana	198,066	19,606,434	9,434		19,792,124		2,042
Kansas	151,887	9,901,637	2,681,506		7,292,638		78,904
Maryland	60,142	6,311,405	1,040,848	280,446	5,032,935		17,318
Michigan	376,350	4,076,200			4,130,000		323,530
First Missouri	192	295,259	91,000		191,392		13,030
Sixth Missouri	1,755	364,796	338,076		18,490		14,985
Fifth New Jersey	1,422,396	26,285,089	235,024	199,826	27,182,353	34,660	55,616
First Ohio		17,788,979	72		17,490,496		298,411
Tenth Ohio		6,360,090		165,040	6,195,050		
Eleventh Ohio	5,550	3,103,950			3,109,500		
South Carolina	736	2,294,134	1,421,856		864,810		8,204
Second Texas	15,634	3,852,277	2,013,554		1,823,350	75	30,632
Total	3,395,623	135,002,918	10,397,872	826,376	125,902,268	35,317	1,236,718

TABLE 34.—Production and withdrawals of uncolored oleomargarine, year ended June 30, 1944, by collection districts

District	On hand July 1, 1943	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1944
Alabama	Pounds 1,377	Pounds 54,837	Pounds 58,040	Pounds	Pounds	Pounds	Pounds 174
First California	464,197	49,773,504	49,335,176				902,625
Sixth California	165,468	22,462,097	22,276,048			97,468	244,049
Georgia	35,633	19,503,610	19,434,795			762	103,986
First Illinois	1,632,553	149,082,980	149,105,754			3,800	1,385,979
Indiana	104,020	31,785,044	31,413,516				470,548
Kansas	148,012	21,966,496	21,949,316		67,764	766	106,672
Maryland	101,350	11,843,857	11,831,370				711,904
Michigan	337,024	18,826,960	18,452,960				40,022
First Missouri	52,796	9,155,324	9,168,098				19,761
Sixth Missouri	7,883	2,144,406	2,132,628				181,526
Fifth New Jersey	630,447	46,314,731	46,720,798			42,854	
Third New York		41,514	41,514				
First Ohio	589,836	29,626,325	30,077,077				139,064
Tenth Ohio	40,890	13,900,182	13,785,162			4,596	180,744
Eleventh Ohio	272,390	17,360,917	17,405,608				227,704
South Carolina	2,412	2,532,606	2,524,182				10,836
Second Texas	289,652	27,677,460	27,736,860		46,540		183,712
Total	4,875,640	474,022,826	473,441,867		114,304	160,536	5,191,769

TABLE 35.—Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1944, by months.

Month	Colored				
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
<b>1943</b>					
July	15,140,294	243,310	34,680	15,733,596	6,558
August	16,376,485	301,908	72,000	16,435,793	4,607
September	4,097,792	456,669	46,050	4,336,419	
October	2,447,046	785,649	61,674	1,727,124	
November	1,862,716	855,306		1,855,484	3,298
December	11,948,407	1,004,325	2,947	10,468,246	1,503
<b>1944</b>					
January	11,425,439	1,038,336		8,869,409	
February	15,943,554	1,243,385	69,000	13,996,776	6,729
March	18,444,287	1,239,893	139,800	18,197,984	1,422
April	9,427,670	1,318,370	234,925	7,889,941	2,004
May	14,408,209	1,911,384	68,000	12,033,671	2,263
June	14,481,120	894,438	111,600	14,659,866	6,938
Total	135,002,918	10,397,872	826,376	125,902,258	35,317
<b>Uncolored</b>					
<b>1943</b>					
July	28,978,486	30,183,225		19,236	41,306
August	38,572,785	37,733,902		11,872	2,067
September	46,515,738	46,211,976		20,776	197
October	55,910,294	55,363,450		26,434	8,245
November	50,549,223	48,150,748		9,995	8,213
December	37,789,103	39,671,010		1,260	1,266
<b>1944</b>					
January	43,807,839	43,730,190		8,388	6,878
February	41,277,078	40,655,993		11,788	4,612
March	39,413,912	40,075,225		11,136	4,131
April	35,427,671	33,838,494		2,336	6,499
May	39,071,318	30,834,215			62,701
June	25,709,530	26,103,430		32	4,611
Total	474,022,820	473,441,857		114,304	150,536

TABLE 36.—Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1935 to 1944

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
1935	2,904,971	808,439	1,408,827	680,921	350,915,555	350,113,863	222	
1936	2,773,194	527,419	1,471,424	781,202	368,964,422	368,966,799	330	
1937	1,967,206	673,307	583,610	740,960	387,297,043	386,775,672		
1938	1,649,356	624,362	206,401	837,568	413,754,759	413,560,893		
1939	1,380,391	354,991	155,748	867,925	331,591,928	331,701,894	300	3,000
1940	1,859,731	302,149	640,489	896,387	301,857,670	301,699,496	1,830	
1941	4,489,410	426,866	1,864,674	2,075,586	339,445,525	340,550,213	1,320	7,808
1942	14,827,836	666,864	2,938,898	10,954,725	353,976,883	353,648,493		
1943	116,969,840	2,103,669	1,558,097	110,301,641	431,496,462	429,468,704	10,020	56,914
1944	135,002,918	10,397,872	826,376	125,902,258	474,022,820	473,441,857		114,304
Total	283,825,353	16,885,938	11,667,344	254,039,283	3,753,324,960	3,749,848,184	14,022	212,026

Figures for 1943 on colored oleomargarine withdrawn tax-paid and withdrawn tax-free for use of the United States do not agree with those published in the Commissioner's annual report for year ending June 30, 1943. After the 1943 report was published, it was discovered that some figures had been entered in the tax-paid column when they should have been entered in the withdrawn tax-free column.

TABLE 37.—Materials used in the manufacture of oleomargarine (colored and uncolored) year ended June 30, 1944

	Pounds	Pounds	
Butter culture	336	Neutral lard	10,770,690
Butter flavor	13,789	Lard flakes	92,411
Citric acid	385	Oleo oil	15,028,740
Color	93,610	Oleo stearine	3,364,250
Corn oil	9,431,046	Oleo stock	2,915,177
Cottonseed flakes	46,057	Peanut oil	7,466,135
Cottonseed oil	236,739,096	Salt	12,608,491
Cottonseed stearine	84,624	Soda (benzoate of)	883,655
Derivative of glycerine	991,953	Soya bean oil	203,374,265
Diacetyl	1,356	Soya bean stearine	31,323
Estearine	42,457	Soya flakes	1,161,689
Lecithin	517,678	Tallow	275,125
Linseed oil	4,498,986	Vitamin concentrate	119,391
Milk	103,721,354	Total	621,601,366
Monostearine	421,981		

TABLE 38.—Production and withdrawals of renovated butter, year ended June 30, 1944, by collection districts

District	On hand July 1, 1943	Produced	Withdrawn tax-paid	Lost or destroyed	On hand June 30, 1944
Alabama	28,536	1,668,858	1,572,939		24,455
Georgia	11,925	1,398,875	1,372,969		37,811
Maryland	3,200	76,566	75,598		4,168
Total	43,661	3,144,299	3,121,526		66,434

TABLE 39.—Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1935 to 1944

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
1935	1,844,561	1,851,245	1940	2,706,832	2,735,433
1936	2,252,920	2,218,951	1941	2,783,609	2,781,345
1937	2,737,181	2,769,853	1942	3,490,555	3,466,709
1938	2,435,499	2,381,270	1943	8,442,368	8,433,385
1939	2,906,117	2,925,272	1944	3,144,299	3,121,526

TABLE 40.—Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1944

Month	On hand July 1, 1943	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1944
<b>1943</b>							
July	16,992,838	4,625,275	3,659,442	1,476,504	212,328		
August		5,045,349	4,663,764	697,044	480,820		
September		6,095,209	4,898,551	784,306	657,304		
October		5,831,501	5,426,848	1,313,668	587,814		
November		8,961,680	5,324,579	1,306,300	1,051,380	50	
December		6,635,923	4,679,778	942,624	688,032		
<b>1944</b>							
January		6,408,253	4,399,727	1,264,431	524,736		29
February		6,880,277	4,490,598	1,344,352	561,168	33,512	
March		7,245,459	5,814,837	1,726,963	488,024	137	
April		6,224,494	4,801,002	1,418,498	611,712		
May		6,622,993	4,915,498	1,964,866	400,896		
June		6,980,878	4,736,277	1,215,374	423,390		
Total	16,992,838	76,556,641	57,248,901	14,854,830	6,652,594	33,728	14,759,436

## ALCOHOL, DISTILLED SPIRITS, BEER, AND WINES

## I. UNDENATURED ETHYL ALCOHOL, SPIRITS, AND UNFINISHED SPIRITS

- TABLE 41.—*Materials: Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by months, fiscal year 1944\**
- TABLE 42.—*Materials: Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by States, fiscal year 1944\**
- TABLE 43.—*Materials: Used in production of undenatured ethyl alcohol, by kinds, and quantities of undenatured ethyl alcohol produced therefrom, fiscal year 1944\**
- TABLE 44.—*Materials: Used at registered distilleries in production of spirits, unfinished spirits, etc., by kinds and by months, fiscal year 1944\**
- TABLE 45.—*Materials: Used at registered distilleries in production of spirits, unfinished spirits, etc., by kinds and by States, fiscal year 1944\**
- TABLE 46.—*Production: Undenatured ethyl alcohol, spirits, and unfinished spirits, by months, fiscal year 1944\**
- TABLE 47.—*Production: Undenatured ethyl alcohol, spirits, and unfinished spirits, by States, fiscal year 1944\**
- TABLE 48.—*Withdrawals: Undenatured ethyl alcohol and spirits, by months, fiscal year 1944\**
- TABLE 49.—*Withdrawals: Undenatured ethyl alcohol and spirits, by States, fiscal year 1944\**
- TABLE 50.—*Stocks: Undenatured ethyl alcohol, spirits, and unfinished spirits, by States, as of June 30, 1944\**
- TABLE 51.—*Stocks: Spirits and unfinished spirits in internal revenue bonded warehouses as of June 30, 1944, by years and seasons of production\**
- TABLE 52.—*Summary: Production, withdrawals, and stocks of undenatured ethyl alcohol, spirits, and unfinished spirits, by months, fiscal year 1944\**
- TABLE 53.—*Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, spirits, and unfinished spirits, and premises operated, by States, fiscal year 1944\**
- TABLE 54.—*Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, fiscal years 1934-1944, inclusive\**

## II. DENATURED ALCOHOL AND DENATURED RUM

- TABLE 55.—*Production: Completely and specially denatured alcohol, by months, fiscal year 1944\**
- TABLE 56.—*Withdrawals: Completely denatured alcohol, by formulas and by months, fiscal year 1944\**
- TABLE 57.—*Withdrawals: Specially denatured alcohol, by formulas, fiscal year 1944\**
- TABLE 58.—*Withdrawals: Specially denatured alcohol, by leading formulas and by months, fiscal year 1944\**
- TABLE 59.—*Summary: Production, withdrawals, and stocks of denatured alcohol, and denaturing plants operated, by States, fiscal year 1944\**
- TABLE 60.—*Operations in specially denatured alcohol: By bonded dealers, by States, fiscal year 1944\**
- TABLE 61.—*Operations in specially denatured alcohol: By manufacturers, by States, fiscal year 1944\**

\*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 62.—*Summary: Production, withdrawals, and stocks of specially denatured rum at denaturing bonded warehouses, by months, fiscal year 1944\**

TABLE 63.—*Summary: Production, withdrawals, losses, and stocks of specially denatured rum at denaturing bonded warehouses, by States, fiscal year 1944\**

TABLE 64.—*Operations in specially denatured rum: By manufacturers, by States, fiscal year 1944\**

## DEFINITIONS OF REPORTING UNITS

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

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

*Proof gallon:* A standard proof gallon is a wine gallon of an alcoholic mixture containing 50 per cent of ethyl alcohol by volume. In a wine gallon containing more or less than 50 per cent of ethyl alcohol by volume, the number of proof gallons is proportionately greater or smaller than 1 proof gallon. (The proof of spirits is twice the per cent of the content, by volume, of ethyl alcohol. Accordingly the standard proof gallon is 100 proof.)

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

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

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

*Barrel:* A barrel represents 31 wine gallons.

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

## III. DISTILLED SPIRITS (WHISKY, RUM, GIN, AND BRANDY): UNRECTIFIED

TABLE 65.—*Materials: Used in production of brandy, by kinds and by States, fiscal year 1944*

FRUIT<sup>1</sup>

Kind	California	Connecticut	New Jersey	Tennessee	Total
	Pounds	Pounds	Pounds	Pounds	Pounds
Grapes	14,802,361				14,802,361
Raisins	10,043,891		184,000		10,227,891
Apples	2,264,160	17,100		61,030	2,321,190
Prunes			2,300		2,300
Total	27,100,432	17,100	186,300	61,030	27,355,762

<sup>1</sup>In addition, the following amounts of fruit residue were used: 4,131 gallons of grape lees in Arkansas; 3,066,426 gallons of grape lees and 216,163 gallons of raisin lees in California; 3,923 gallons of grape lees in New York; 73,381 gallons of grape lees, 12,940 gallons of apple lees, 6,745 gallons of peach lees, 3,627 gallons of elderberry lees, and 2,848 gallons of blackberry lees in Ohio; 47,788 gallons of grape pomace and 56,593 gallons of apple pomace in Arkansas; 2,002,216 gallons of grape pomace in California and 1,000 gallons of raisin pomace in New York; 156,000 pounds of grape cheese in New Jersey and 3,100 pounds in New York.

<sup>2</sup>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 65.—Materials: Used in production of brandy, by kinds and by States, fiscal year 1944—Continued

FRUIT WINE, CIDER, AND JUICE<sup>1</sup>

Kind	California	New Jersey	Oregon	New York	Washington	Total
	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons
Grape	125,016,899			23,127	329,498	125,545,849
Raisin	13,115,612					13,115,612
Apple	4,627,651	1,364,645	1,045,261	1,394,208	605,273	9,423,994
Mixed fruit	6,771,848		7,176			6,793,024
Fig	5,612,552					5,612,552
Date	3,247,121					3,247,121
Prune	3,118,677		7,590		4,132	3,130,399
Pear	1,471,540		696,094			2,167,634
Peach	1,611,692				3,339	1,775,190
Orange	1,468,052	19,001				1,485,053
Plum	146,193		191,632			337,825
Cherry	46,222		216,066		32,748	295,038
Cantaloupe	119,625					119,625
Apricot	40,414					40,414
Blackberry						11,505
Loganberry						8,361
Strawberry	3,643					3,643
Total	166,315,741	1,373,646	2,163,610	1,417,385	980,986	173,110,997

<sup>1</sup> In addition, 3,240,630 gallons of grape wash were used in California, and brandy was used in redistillation in California as follows: 39,070 proof gallons of grape brandy, 7,344 proof gallons of apple brandy, and 194 proof gallons of pear brandy.

<sup>2</sup> Includes 156,986 gallons in Arkansas, 5,559 gallons in Connecticut, 6,102 gallons in Ohio, and 7,687 gallons in Virginia.

<sup>3</sup> Includes 63,376 gallons in Arkansas, 48,411 gallons in Connecticut, 69,381 gallons in Ohio, 201,162 gallons in Pennsylvania, 3,425 gallons in Tennessee, and 115,211 gallons in Virginia.

<sup>4</sup> Includes 14,000 gallons in Ohio.

<sup>5</sup> Includes 154,251 gallons in Georgia and 858 gallons in Ohio.

<sup>6</sup> Includes 7,895 gallons in Ohio and 3,610 gallons in Virginia.

<sup>7</sup> Used in Ohio.

TABLE 66.—Production: Distilled spirits, by kinds and by months, fiscal year 1944

[Tax gallons]

Month	Whisky	Rum	Gin <sup>1</sup>	Brandy <sup>2</sup>	Total <sup>3</sup>
July		158,379		285,406	443,785
August		169,997		734,257	904,254
September		172,919		3,331,372	3,504,291
October		224,621		7,980,139	8,204,760
November		209,927		4,269,179	4,479,106
December		148,776		1,559,576	1,708,352
January		180,454		842,941	1,023,395
February		189,476		628,406	797,879
March		165,506		696,593	772,099
April		156,862		594,788	751,650
May		262,644		490,803	753,447
June		192,596		469,828	662,424
Total		2,212,457		21,592,388	23,804,845

<sup>1</sup> For production of gin at rectifying plants, see table 81.

<sup>2</sup> For kinds of brandy produced, see table 68.

<sup>3</sup> Exclusive of unfinished and high-proof spirits. Not available for publication.

TABLE 67.—Production: Distilled spirits, by kinds and by States, fiscal year 1944 [Tax gallons]

State	Whisky	Rum	Gin <sup>1</sup>	Brandy <sup>2</sup>	Total <sup>3</sup>
Arkansas				24,997	24,997
California				20,733,277	20,733,277
Connecticut				17,881	17,881
Georgia				36,216	36,216
Kentucky		992,865			992,865
Massachusetts		1,064,207			1,064,207
New Jersey				201,596	201,596
New York				170,873	170,873
Ohio				37,036	37,036
Oregon				180,609	180,609
Pennsylvania		155,395		28,966	184,361
Tennessee				1,719	1,719
Virginia				15,894	15,894
Washington				143,824	143,824
Total		2,212,457		21,592,388	23,804,845

<sup>1</sup> For production of gin at rectifying plants, see table 82.

<sup>2</sup> For kinds of brandy produced, see table 68.

<sup>3</sup> Exclusive of unfinished and high-proof spirits. Not available for publication.

TABLE 68.—Production: Brandy, by kinds and by States, fiscal year 1944

[Tax gallons]

Kind	California	New Jersey	Oregon	New York	Washington	Total
Grape	17,451,945	3,118		14,295	58,816	17,557,096
Raisin	1,190,916	6,656		1,585		1,199,157
Apple	339,329	186,564	75,129	154,993	79,615	925,983
Mixed fruit	632,622		1,916			636,114
Fig	514,304					514,304
Date	247,412					247,412
Peach	100,513				1,122	139,652
Pear	54,000		62,674			116,674
Prune	102,919	2,825	591		836	107,171
Orange	84,616	2,433				87,048
Plum	4,828		21,562			26,390
Cherry	4,863		18,747		3,435	27,045
Blackberry						2,711
Apricot	2,094					2,094
Cantaloupe	1,428					1,428
Loganberry						1,267
Strawberry	698					698
Elderberry						255
Total	20,733,277	201,596	180,609	170,873	148,824	21,592,388

<sup>1</sup> Includes 10,290 gallons in Arkansas, 1,613 gallons in Connecticut, 16,067 gallons in Ohio, and 631 gallons in Virginia.

<sup>2</sup> Includes 14,707 gallons in Arkansas, 15,788 gallons in Connecticut, 14,370 gallons in Ohio, 28,966 gallons in Pennsylvania, 1,719 gallons in Tennessee, and 14,332 gallons in Virginia.

<sup>3</sup> Includes 1,276 gallons in Ohio.

<sup>4</sup> Includes 36,216 gallons in Georgia and 1,701 gallons in Ohio.

<sup>5</sup> Includes 2,680 gallons in Ohio and 631 gallons in Virginia.

<sup>6</sup> In Ohio.

TABLE 69.—Withdrawals: Distilled spirits, total tax-paid,<sup>1</sup> by kinds and by months, fiscal year 1944

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy <sup>2</sup>	Other spirits	Total	Alcohol	Grand total
July	4,638,424	127,283	18,624	375,579	1,927,030	7,081,940	648,197	7,730,137
August	4,755,966	59,858	14,668	430,285	1,952,764	7,213,521	558,128	7,771,649
September	4,579,963	54,698	7,438	392,539	1,887,770	6,922,406	418,309	7,340,717
October	5,354,771	54,484	4,018	386,140	1,788,000	7,587,413	486,831	8,074,244
November	5,572,062	90,669	2,262	456,894	1,956,744	8,078,661	438,399	8,517,060
December	5,409,865	59,516	6,451	412,063	1,683,600	7,571,195	418,762	7,989,957
January	3,932,477	57,796	15,054	358,220	1,877,352	6,250,899	719,548	6,970,447
February	4,459,858	60,873	12,749	828,439	1,473,523	6,332,442	462,910	6,795,352
March	5,273,108	57,088	35,422	415,896	1,808,347	7,089,861	896,488	7,486,289
April	4,834,027	31,361	32,072	307,340	1,143,185	6,049,985	727,034	6,777,019
May	5,364,605	46,323	35,310	336,562	1,399,296	7,182,086	461,308	7,643,394
June	4,966,156	37,531	12,272	308,520	1,510,309	6,924,788	442,844	7,367,632
Total	58,832,992	747,489	191,830	4,505,477	20,007,919	84,285,189	6,178,698	90,463,887

<sup>1</sup> These figures represent withdrawals subject to tax at the following rate: On and after Apr. 1, 1944, \$9 per tax gallon; before Apr. 1, 1944, \$6 per tax gallon. Includes bottled-in-bond tax-paid withdrawals as reported in table 71.

<sup>2</sup> In addition, 14,120,764 tax gallons of brandy were withdrawn from fruit distilleries and 1,324,338 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 70.—Withdrawals: Distilled spirits, total tax-paid,<sup>1</sup> by kinds and by States, fiscal year 1944

[Tax gallons]

State	Whisky	Rum	Gin	Brandy <sup>2</sup>	Other spirits	Total	Alcohol	Grand total
Arizona	3,403					3,403		8,403
California	2,913,012	18,311		1,745,802	994,540	5,671,665	249,776	5,921,441
Colorado	2,943			6,577		9,520	5,838	16,358
Connecticut	45,863		7,394	3,145	27,421	83,823	83,823	3,823
Georgia				2,913	172	3,085		3,085
Hawaii							522,730	522,730
Idaho							85,261	85,261
Illinois	9,097,944	99,401		27,062	2,964,530	12,601,176	343,819	12,944,997
Indiana	6,532,988	44,653	138,509	215,247	5,002,344	11,934,651	770,520	12,705,171
Kentucky	21,123,963	9,182	322	19,438	3,606,978	24,840,883	1,928	24,851,791
Louisiana	11,264	1,161			12,425	650,631		663,056
Maryland	6,684,681	3,993	13,733	26,867	3,916,349	19,541,023	546,622	11,088,845
Massachusetts	483,435	406,179	1,489	144,255	144,568	1,179,926	443,553	1,623,479
Michigan							83,570	83,570
Minnesota	140,599			2,902	273,784	273,784		273,784
Missouri	339,753	52		54,081	393,836	151,440		545,326
New Jersey	386,968	856		447,250	184,888	1,022,362	1,184,450	2,206,812
New York	99,171	26,060		435,486	9,430	572,147		572,147
Ohio	4,273,951		642	405,416	308,439	5,188,443	130,149	5,318,597
Oregon				375		575		575
Pennsylvania	6,568,235	135,652	2,179	420,733	2,555,496	9,662,296	985,306	10,647,601
Tennessee	118,559			867		119,426		119,426
Vermont					5,853	5,853		5,853
Virginia	90,979			31,351		122,330		122,330
Washington	6,344					6,344		6,344
West Virginia							1,086	1,086
Wisconsin	6,627					6,627	22,019	28,646
Total	58,832,992	747,489	181,330	4,505,477	20,007,919	84,285,189	6,178,698	90,463,887

<sup>1</sup> These figures represent withdrawals subject to tax at the following rate: On and after Apr. 1, 1944, \$9 per tax gallon; before Apr. 1, 1944, \$6 per tax gallon. Includes bottled-in-bond tax-paid withdrawals as reported in table 72.

<sup>2</sup> In addition, 14,120,764 tax gallons of brandy were withdrawn from fruit distilleries and 1,324,338 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 71.—Withdrawals: Bottled-in-bond distilled spirits,<sup>1</sup> tax-paid, by kinds and by months, fiscal year 1944

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy	Spirits	Total
July	653,024	4,406	78	7,041		664,549
August	649,076	3,145	855	8,032		661,108
September	603,559	572	43	5,466	30	609,629
October	1,065,929	3,289	401	2,590	225	1,072,424
November	1,089,412	1,697	1,661	1,554	120	1,093,844
December	906,842	267	1,044	2,459		910,377
January	597,961	882		870		599,613
February	830,828	169	24	789		831,519
March	793,123	189	75	619		793,987
April	571,848	117		684		572,649
May	887,269	75	87	973		888,404
June	681,216	120		912		682,248
Total	9,330,681	14,919	3,668	31,989	375	9,381,032

<sup>1</sup> Figures in this table are included in total tax-paid withdrawals reported in table 69. These distilled spirits were bottled in bond prior to the payment of tax, with the exception of 1,413,319 tax gallons of whisky and 3,025 tax gallons of brandy bottled in bond after payment of tax.

TABLE 72.—Withdrawals: Bottled-in-bond distilled spirits,<sup>1</sup> tax-paid, by kinds and by States, fiscal year 1944

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Spirits	Total
California	322,865			26,146		349,011
Colorado	330					330
Connecticut	6,212			42		6,254
Illinois	1,000,405			211		1,000,616
Indiana	87,367					87,367
Kentucky	6,139,727			4,877		6,144,604
Maryland	683,682					683,682
Massachusetts	25,351	14,864	1,489			41,704
Minnesota	4,686					4,686
Missouri	79,647	52				79,759
New Jersey	124,516			644		125,160
New York	9,795				375	19,170
Ohio	119,010					119,010
Pennsylvania	714,852	3	2,179	9		717,043
Virginia	11,636					11,636
Total	9,330,681	14,919	3,668	31,989	375	9,381,032

<sup>1</sup> Figures in this table are included in total tax-paid withdrawals reported in table 70. These distilled spirits were bottled in bond prior to the payment of tax, with the exception of 1,413,319 tax gallons of whisky and 3,025 tax gallons of brandy bottled in bond after payment of tax.

TABLE 73.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and by States, June 30, 1944<sup>1</sup>

State	[Tax gallons]				
	Whisky	Rum	Gin	Brandy	Total
Arizona	166,337				166,337
California	5,658,170	7,580	197	7,585,229	13,251,176
Connecticut	98,033	6,668	90	19,046	123,837
Georgia				16,860	16,860
Hawaii				1,717	1,717
Illinois	52,782,127	118,841	12,197	544,143	53,437,308
Indiana	49,096,555	6,903	43	1,021,930	51,025,431
Kentucky	162,411,120	63,497	447	197,549	162,582,613
Maryland	29,510,020	4,108	142	116,240	29,630,510
Massachusetts	513,207	962,004	138	174,943	1,650,292
Minnesota	174,079			32,727	206,806
Missouri	472,908			9,714	482,622
New Jersey	392,296			541,414	933,710
New York	16,168			468,216	484,384
Ohio	10,737,175			134,803	10,871,978
Oregon				5,737	5,737
Pennsylvania	34,907,535	200,932	1,354	679,379	35,788,200
Tennessee	408,046			2,568	410,614
Virginia	427,611			65,631	493,242
Washington				271	271
Wisconsin	2,964				2,964
Total	348,646,381	1,370,538	14,608	11,528,107	361,559,629

<sup>1</sup> 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.

TABLE 74.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds, and by years and seasons of production, June 30, 1944<sup>1</sup>

Year	Season	[Tax gallons]				
		Whisky	Rum	Gin	Brandy	Total
1911	Spring	47				47
	Fall	135				135
1912	Spring	426				426
	Fall	21			141	162
1913	Spring	1,517				1,517
	Fall	513				513
1914	Spring	1,070				1,070
	Fall				168	168
1915	Spring	413				413
	Fall	276			24	300
1916	Spring	3,761				3,761
	Fall	6,162	132		132	6,426
1917	Spring	2,671	60	49	99	2,879
	Fall	3,129	151	595	6	3,881
1921	Spring	477				477
	Fall				597	597
1925	Spring				487	487
	Fall				972	972
1926	Spring	2,303			365	3,168
	Fall	2,078,442	11,498	803	15,299	3,106,042
1937	Spring	5,543,429	9,313		7,068	5,559,810
	Fall	3,832,394	14,175		131,876	3,978,145
1938	Spring	7,785,271	8,255	689	50,884	7,794,099
	Fall	7,829,971	89,621		3,127,723	11,547,315
1939	Spring	18,287,820	5,773		83,819	18,377,412
	Fall	21,020,419	12,690		462,909	21,495,018
1940	Spring	42,041,408	43,492		129,331	42,214,231
	Fall	42,789,820	13,213		966,900	43,769,933
1941	Spring	65,978,325	122,064		108,597	66,218,986
	Fall	59,609,020	252,699	90	1,556,681	61,418,490
1942	Spring	63,045,354	141,439		379,059	63,565,852
	Fall	13,383,787	94,947	12,382	308,551	13,799,667
1943	Spring		191,767		584,433	776,200
	Fall		128,004		1,992,742	2,120,746
1944	Spring		220,240		1,419,244	1,639,484
	Fall					
Total		348,646,381	1,370,538	14,608	11,528,107	361,559,629

<sup>1</sup> 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.

TABLE 75.—Losses: Distilled spirits in internal revenue bonded warehouses due to leakage and evaporation, by kinds and by States, and losses due to other causes, by kinds, fiscal year 1944

State	[Tax gallons]					
	Whisky	Rum	Gin	Brandy	Other spirits	Total
Losses (allowed) from leakage and evaporation: <sup>1</sup>						
Arizona	880					880
California	804,166	2,341		250,389	63,519	1,130,415
Colorado	12,343			809		1,379
Connecticut			21	154	2,004	14,532
Georgia				956	205	1,161
Illinois	2,294,306	26,163	29	33,292	195,530	2,469,320
Indiana	2,145,060	1,148	8,723	32,596	809,378	2,466,935
Kentucky	6,515,336	2,602	1,016	3,654	279,490	5,802,178
Maryland	2,155,523	741	4,713	4,428	291,935	2,457,340
Massachusetts	106,082	62,211		16,204	1,398	185,965
Minnesota	21,962			12,510		34,472
Missouri	67,036			92		67,128
New Jersey	82,094	114		45,511	3,666	111,385
New York	18,004	7,543	23	49,102	299	74,971
Ohio	932,888		392	65,885	32,251	1,031,416
Oregon			198			198
Pennsylvania	2,417,772	6,205		63,907	172,959	2,660,998
Tennessee	21,324			20		21,344
Vermont	26,562			3,610	3,272	3,282
Virginia	2,530			12	5,074	85,246
Washington	1,568					2,568
Wisconsin					82	1,691
Total	16,655,843	109,248	16,071	592,325	1,271,012	18,644,499
Losses from other causes <sup>2</sup>	6,795	1,663	832	7,216	791,838	807,344
Total losses	18,661,638	110,911	16,903	599,541	2,062,850	19,451,843

<sup>1</sup> Difference between entry and withdrawal gauge of all spirits withdrawn from bonded warehouses. Losses disallowed are included in tax-paid withdrawals.

<sup>2</sup> Losses from fire, theft, casualty, etc.

TABLE 76.—Summary: Production, withdrawals, and stocks of distilled spirits, by months, fiscal year 1944

Month	Production <sup>1</sup>	Tax-paid withdrawals				Stocks end of month <sup>1</sup>
		Bottled-in-bond distilled spirits	Other distilled spirits	Alcohol	Total	
July	443,785	664,549	6,417,391	648,197	7,730,137	432,805,367
August	734,257	661,108	5,552,413	558,125	7,771,640	426,209,423
September	3,504,291	609,670	6,312,738	418,309	7,340,717	419,325,182
October	5,204,766	1,072,434	6,514,979	490,831	8,074,244	412,607,518
November	4,369,106	1,093,844	6,384,807	438,398	8,017,550	408,121,168
December	1,708,252	911,227	6,669,968	418,762	7,689,957	399,196,652
January	1,022,495	899,098	5,661,861	719,648	6,970,447	398,952,325
February	797,879	831,810	5,500,632	462,910	6,796,352	388,335,511
March	772,059	793,997	5,295,364	396,428	6,270,848	375,402,448
April	781,650	572,649	5,477,336	727,034	6,777,019	368,411,095
May	733,447	585,404	6,293,693	461,305	7,643,394	361,559,629
June	662,724	682,242	6,242,646	442,644	7,367,652	
Total	23,804,545	9,381,032	74,904,187	6,178,698	90,463,887	

<sup>1</sup> Exclusive of unfinished and high-proof spirits produced at registered distilleries and alcohol produced at industrial alcohol plants. Not available for publication.

TABLE 77.—Summary: Production, withdrawals, and stocks of distilled spirits, and premises operated, by States, fiscal year 1944

[Tax gallons]

State	Production <sup>1</sup>	Tax-paid withdrawals				Stocks as of June 30 <sup>1</sup>	Premises operated <sup>2</sup>		
		Bottled-in-bond distilled spirits	Other distilled spirits	Alcohol	Total		Registered distilleries <sup>3</sup>	Fruit distilleries	Internal revenue bonded warehouses
Arizona			3,403		3,403	158,337		1	
Arkansas	24,997						1		
California	20,733,277	349,011	5,322,654	249,776	5,921,441	13,251,175	164	75	
Colorado		330	9,190	5,838	15,358			1	
Connecticut	17,381	6,254	77,669		83,823	128,837		4	
Georgia	36,215				3,085	16,861		2	
Hawaii				523,730	523,730	1,717			
Idaho				85,261	85,261				
Illinois		1,000,516	11,600,562	343,819	12,944,997	53,437,308		11	
Indiana		87,367	11,847,284	770,520	12,705,171	51,025,431		9	
Kentucky	992,855	6,144,604	18,705,259	1,928	24,851,791	162,582,613	1	72	
Louisiana			12,425	650,631	663,056			1	
Maryland		683,682	9,857,941	546,622	11,088,245	29,630,510		17	
Massachusetts	1,064,207	41,704	1,138,222	443,553	1,623,479	1,650,292	3	7	
Michigan				83,570	83,570				
Minnesota		4,686	269,048		273,734	206,806		2	
Missouri		79,759	314,127	151,440	545,326	482,621		4	
New Jersey	201,598	125,160	897,202	1,184,450	2,208,812	933,710	5	7	
New York	170,873	10,170	561,977	572,147	494,384		5	4	
Ohio	37,036	119,010	5,069,438	130,149	5,318,597	19,871,978	4	5	
Oregon	180,609		575		575	5,737	3	3	
Pennsylvania	184,361	717,043	8,965,252	985,306	10,667,601	35,789,200	2	20	
Tennessee	1,719		119,426		119,426	410,604	2	1	
Vermont			5,853		5,853			1	
Virginia	15,894	11,636	110,694		128,330	493,242		3	
Washington	143,824		5,344		5,344	271		6	
West Virginia				1,086	1,086				
Wisconsin			5,627	22,019	28,646	2,994		1	
Total	23,804,845	9,381,082	74,904,157	6,178,698	90,463,887	361,559,629	6	137	

<sup>1</sup> Exclusive of unfinished spirits and high-proof spirits produced at registered distilleries and alcohol produced at industrial alcohol plants. Not available for publication.  
<sup>2</sup> Represents number operated during any part of the year.  
<sup>3</sup> Represents distilleries producing rum. Other registered distilleries were engaged in the production of spirits for war purposes not available for publication.

TABLE 78.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of whisky and of total distilled spirits, fiscal years 1934 to 1944, inclusive

[Tax gallons]

Fiscal year ended June 30	Production <sup>1</sup>		Tax-paid withdrawals		Stocks, June 30 <sup>1</sup>	
	Whisky	Total distilled spirits	Whisky	Total distilled spirits <sup>2</sup>	Whisky	Total distilled spirits
1934	62,352,866	76,506,399	18,875,964	38,001,236	57,717,062	63,065,017
1935	149,112,923	169,126,472	50,780,940	76,073,993	152,807,235	150,755,394
1936	223,659,539	233,867,925	87,269,166	100,383,056	300,658,508	310,803,839
1937	223,457,850	238,956,896	72,616,195	120,011,284	445,285,063	462,907,960
1938	102,896,672	130,155,924	98,611,630	114,926,395	471,189,539	497,527,755
1939	93,003,017	145,323,176	72,959,028	114,578,069	478,899,618	522,068,134
1940	98,993,303	143,455,192	81,267,368	128,325,941	480,937,609	525,394,924
1941	121,851,963	175,208,746	80,541,974	130,552,148	504,080,691	551,424,175
1942	120,257,424	157,981,706	84,709,171	144,207,616	518,918,667	538,910,266
1943	19,529,698	39,916,974	87,913,792	136,636,551	424,824,966	439,508,771
1944		23,804,845	58,832,992	90,403,887	348,646,381	361,559,629

<sup>1</sup> Exclusive of ethyl alcohol.  
<sup>2</sup> Includes ethyl alcohol.  
<sup>3</sup> Exclusive of high-proof spirits and unfinished spirits produced at registered distilleries. Not available for publication.

BY RECTIFIED DISTILLED SPIRITS AND WINES

TABLE 79.—Materials: <sup>1</sup> Used in production of rectified spirits and wines, by kinds and by months, fiscal year 1944

[Proof gallons]

Month	Alcohol	Spirits <sup>2</sup>	Whisky	Brandy	Wines	Other	Total
July	272,170	1,987,010	2,315,503	203,379	61,778	101,649	4,941,489
August	238,070	2,056,070	2,627,978	244,929	32,828	148,117	5,267,932
September	58,749	2,057,044	2,512,320	211,048	56,761	137,755	5,082,698
October	124,319	1,912,852	2,516,306	213,332	68,716	648,787	5,484,312
November	241,078	2,305,070	3,009,788	249,721	72,722	424,822	5,906,169
December	235,627	2,304,150	3,102,853	259,043	33,650	252,276	6,185,569
January	178,261	2,432,716	2,410,414	215,959	24,783	281,766	5,343,899
February	157,498	2,320,471	2,545,879	192,028	46,656	465,570	5,228,192
March	156,473	2,314,229	3,062,463	249,342	59,893	440,763	5,188,147
April	282,874	1,898,479	2,701,956	228,708	66,985	413,921	5,570,968
May	244,408	1,868,512	2,928,236	256,169	51,932	588,157	5,937,706
June	164,456	1,813,825	2,777,751	250,581		996,907	6,073,704
Total	2,331,970	25,160,722	32,111,417	2,772,289	654,884	4,902,491	57,933,773

<sup>1</sup> Includes imported liquors as follows: 1,221,289 proof gallons of alcohol, 4,585,344 proof gallons of spirits, 50,492 proof gallons of whisky, 38,908 proof gallons of brandy, 15,072 proof gallons of wines, and 4,382,220 proof gallons of other liquors consisting of 2,454,576 proof gallons of rum, 672,265 proof gallons of gin, 5,207 proof gallons of vermouth, 24,437 proof gallons of cordials and liqueurs, 1,302,670 proof gallons of unclassified spirits, and 28,065 proof gallons of products for exportation.  
<sup>2</sup> Represents high-proof spirits produced at registered and fruit distilleries.  
<sup>3</sup> Includes 2,714,755 proof gallons of rum, 723,104 proof gallons of gin, 33,946 proof gallons of vermouth, 32,207 proof gallons of cordials and liqueurs, 1,316,251 proof gallons of unclassified spirits, and 82,225 proof gallons of products for exportation.

TABLE 80.—Materials: <sup>1</sup> Used in production of rectified spirits and wines, by kinds and by States, fiscal year 1944

[Proof gallons]

State	Alcohol	Spirits <sup>2</sup>	Whisky	Brandy	Wines	Other	Total
California	544,155	1,127,246	1,336,412	697,769	16,441	154,047	3,670,090
Colorado	4,301	1,095			20		5,415
Connecticut	513	144,101	279,325	5,804	370	51,767	481,880
Georgia		6,119		523			6,642
Hawaii	503,791		829				504,620
Illinois	59,311	3,105,811	4,647,604	199,826	80,377	183,312	8,275,743
Indiana	687,660	5,751,576	5,940,853	216,176	27,825	1,128,779	13,220,869
Kentucky		3,273,958	5,264,449	12,840	3,398	68,559	8,715,204
Louisiana	513	323	3,423	5,438		19,194	23,891
Maine		3,827			18		5,852
Maryland	3,775	4,252,111	5,613,850	13,565	17,472	121,232	9,422,005
Massachusetts	21,136	256,294	607,620	105,621	9,879	402,510	1,302,060
Michigan	6,215	85,580	31,315	321,246	14,106	190,135	558,597
Minnesota	1,641	83,955	142,597	22,359	11,190	313,908	575,645
Missouri	80,780	25,996	156,143	110,917	56,043	391,606	591,606
New Jersey	49,645	645,567	149,601	197,123	6,923	221,762	1,270,626
New Mexico			1,439				4,409
New York		1,362,824	1,238,064	320,444	26,647	198,956	3,146,994
Ohio	23,039	767,190	2,916,054	80,838	54,435	223,251	3,184,807
Oregon					7,188		7,188
Pennsylvania	407,535	4,171,815	5,248,941	441,713	285,120	1,679,603	12,244,728
Rhode Island		3,142				1,968	10,770
Washington	12,705	3,535	7,077				23,492
Wisconsin	5,254	90,496	24,346	20,090	111	26,963	198,457
Total	2,331,970	25,160,722	32,111,417	2,772,289	654,884	4,902,491	67,933,773

<sup>1</sup> Includes imported liquors as follows: 1,221,289 proof gallons of alcohol, 4,585,344 proof gallons of spirits, 50,492 proof gallons of whisky, 38,908 proof gallons of brandy, 15,072 proof gallons of wines, and 4,382,220 proof gallons of other liquors consisting of 2,454,576 proof gallons of rum, 672,265 proof gallons of gin, 5,207 proof gallons of vermouth, 24,437 proof gallons of cordials and liqueurs, 1,302,670 proof gallons of unclassified spirits, and 28,065 proof gallons of products for exportation.  
<sup>2</sup> Represents high-proof spirits produced at registered and fruit distilleries.  
<sup>3</sup> Includes 2,714,755 proof gallons of rum, 723,104 proof gallons of gin, 33,946 proof gallons of vermouth, 32,207 proof gallons of cordials and liqueurs, 1,316,251 proof gallons of unclassified spirits, and 82,225 proof gallons of products for exportation.

TABLE 81.—Production:<sup>1</sup> Rectified spirits and wines, by kinds and by months, fiscal year 1944

[Proof gallons]

Month	Whisky	Gin	Cordials and liqueurs	Brandy	Other	Total
July	4,809,689	81,762	225,262	112,242	177,062	4,906,967
August	4,700,422	85,680	258,685	107,721	186,234	5,339,722
September	4,550,868	79,362	245,954	132,244	70,975	5,069,523
October	4,364,960	108,820	283,808	169,955	523,577	5,369,120
November	4,985,246	38,445	314,997	119,998	364,271	6,828,957
December	5,064,294	80,630	364,263	142,104	161,442	6,413,033
January	4,584,424	72,722	333,063	129,900	204,262	6,326,365
February	4,801,793	55,054	501,578	109,681	224,854	6,702,958
March	5,082,722	101,595	496,487	135,597	286,010	6,115,481
April	4,578,792	73,314	340,886	137,314	489,881	6,019,674
May	6,211,556	16,693	296,705	151,119	334,951	6,019,925
June	5,043,761	105,316	310,663	140,186	390,724	6,990,650
Total	57,868,477	898,304	3,985,429	1,515,052	3,425,143	67,688,405

<sup>1</sup> For production of distilled spirits at registered distilleries, see table 66.  
<sup>2</sup> Includes 281,114 proof gallons of high-proof spirits, 2,208,891 proof gallons of rum, 1,571 proof gallons of vermouth, 371,218 proof gallons of wine, 527,505 proof gallons of unclassified spirits, and 34,844 proof gallons of products for exportation.

TABLE 82.—Production:<sup>1</sup> Rectified spirits and wines, by kinds and by States, and premises operated, fiscal year 1944

[Proof gallons]

State	Whisky	Gin	Cordials and liqueurs	Brandy	Other	Total	Number of plants operated <sup>2</sup>
California	2,953,903	48,535	169,400	607,827	22,315	3,801,980	35
Colorado	5,413					5,413	1
Connecticut	270,167	8,940	186,774		8,512	474,693	10
Georgia			521			6,494	1
Hawaii	233,342	88,763			189,327	511,437	3
Illinois	7,175,816	1,070	695,312	101,112	239,182	8,213,492	21
Indiana	12,622,626	47,108	778	148,550	960,451	13,779,513	6
Kentucky	8,674,375	2,023			6,379	8,682,777	15
Louisiana	1,265		24,382			25,537	2
Maine	5,719		6,328	710		10,757	1
Maryland	9,259,838	3,439	63,952	4,048	84,921	9,420,238	19
Massachusetts	708,550	44,753	449,206	11,439	102,201	1,311,149	22
Michigan		17,648	434,471	9,055	87,136	548,310	3
Minnesota	169,667	26,805	328,312	13,069	48,532	576,385	5
Missouri	150,150	12,632	227,144			389,936	5
New Jersey	607,751	24,420	621,799	1,971	79,062	1,224,994	14
New Mexico	1,451		4,954			6,407	1
New York	2,697,912	31,245	144,079	272,619	91,452	3,142,337	14
Ohio	2,424,903	58,221	211,624	1,459	83,842	3,282,579	9
Oregon					7,121	7,121	3
Pennsylvania	9,976,985		592,458	327,391	1,378,188	12,074,422	30
Rhode Island	10,450		280			10,730	1
Vermont	24,019					24,019	1
Washington	104,984					104,984	1
Wisconsin	24,194	13,724	82,089	15,961	30,526	196,584	6
Total	57,868,477	898,304	3,985,429	1,515,052	3,425,143	67,688,405	229

<sup>1</sup> For production of distilled spirits at registered distilleries, see table 67.  
<sup>2</sup> Represents the number of plants which operated during any part of the year.  
<sup>3</sup> Includes 281,114 proof gallons of high-proof spirits, 2,208,891 proof gallons of rum, 1,571 proof gallons of vermouth, 371,218 proof gallons of wine, 527,505 proof gallons of unclassified spirits, and 34,844 proof gallons of products for exportation.

TABLE 83.—Bottling: Distilled spirits (rectified and unrectified) bottled for consumption,<sup>1</sup> fiscal year 1944

[Wine gallons]

Kind	Rectified products			Unrectified products			Bottled-in-bond with- drawals upon payment of tax	Grand total
	Bottled at rectifying plants	Bottled at tax-paid bottling houses	Total	Bottled at rectifying plants	Bottled at tax-paid bottling houses	Total		
Whisky	68,196,516	723,303	68,919,819	10,843,287	9,337,712	20,180,999	9,330,081	96,430,609
Rum	2,499,472	10,075	2,510,147	8,182,998	2,295,402	10,469,469	14,019	12,994,486
Gin	1,537,209	108,799	1,697,008	4,170,079	1,591,915	6,761,994	3,668	7,461,770
Brandy	1,233,624	558,398	1,812,023	1,691,217	1,002,819	2,694,036	31,969	4,538,048
Cordials and liqueurs	5,891,382	58,149	5,949,531					5,949,531
Alcohol				30,982	4,934	35,916		35,916
Other spirits	1,587,906	416,132	1,774,038	688,161	328,726	1,016,877	375	2,791,200
Total	78,726,109	1,936,457	80,662,566	26,606,714	14,551,808	40,158,522	9,381,032	130,201,920

<sup>1</sup> Represents distilled spirits bottled at rectifying plants and tax-paid bottling houses, and bottled-in-bond spirits withdrawn on payment of tax from internal revenue bonded warehouses. Includes imported spirits bottled after withdrawal from customs custody or used by rectifiers.

V. FERMENTED MALT LIQUORS AND CEREAL BEVERAGES

TABLE 84.—Materials: Used in production of fermented malt liquors, by kinds and by States, fiscal year 1944

[Pounds]

State	Grain and grain products					Sugar and sirups	Hops and hop ex- tract	Other materials
	Malt	Corn	Barley	Rice	Wheat			
Arizona	1,221,524	463,380	328,000					
California	128,006,411	61,023,777	9,765,480	6,148,988	1,772,291	5,044,008	15,873	15,484
Colorado	13,504,958	3,090,822	432,464	3,744,800		10,011	2,051,849	995,152
Connecticut	10,116,869	10,012,063	598,600			35,600	1,862,199	213,396
Delaware	2,490,949	1,323,490	683,570			65,400	18,002	66,808
District of Columbia	5,866,038	2,977,100		168,224		152,250	85,269	37,800
Florida	14,420,158	4,946,425	1,037,305	1,861,860	67,600	964,928	249,065	147,434
Georgia	3,911,700	2,104,600	960,508			552,975	68,716	23,949
Hawaii	5,553,262	618,280				413,750	71,648	77,204
Idaho	2,641,006	1,611,100	16,380			20,189	13,497	29,836
Illinois	182,649,863	79,407,594	15,918,588	4,114,148	3,471,900	7,174,636	2,041,723	1,063,365
Indiana	79,387,483	29,743,431	3,879,955	1,150,240	101,500	3,697,139	1,009,414	44,355
Iowa	4,899,842	2,675,926	468,119			8,990	556,572	84,699
Kentucky	36,096,342	15,648,448	1,182,800			2,308,637	1,722,834	483,404
Louisiana	36,465,746	4,719,630	6,788,500	7,585,226	82,896	4,833,386	540,230	90,360
Maryland	52,110,831	12,209,534	6,283,217	4,690,868	1,745,700	3,714,173	738,241	1,000
Massachusetts	55,521,922	23,674,515	5,168,650	2,644,900	25,400	12,076,468	1,238,382	226,525
Michigan	114,155,926	42,996,531	11,265,364	7,766,535	103,400	2,542,226	1,637,290	124,982
Minnesota	68,866,328	15,038,778	13,556,851	4,291,672	352,156	12,406,116	1,123,291	89,101
Missouri	187,567,663	24,621,695	3,244,280	75,431,455	269,250	2,195,649	3,269,556	1,138,796
Montana	7,751,345	2,121,650				533,055	106,663	8,308
Nevada	20,736,134	7,122,500	472,190	108,900		746,204	312,716	16,398
Nevada	725,801	244,400	31,780			8,626	10,662	
New Hamp- shire	1,290,490	363,020	375,400			790,490	22,770	700
New Jersey	158,559,242	69,038,887	3,925,800	2,861,886	6,138,440	14,857,187	2,451,775	1,240,000
New York	335,748,797	149,131,732	20,969,167	11,662,254	10,625,360	30,341,661	5,806,069	969,969
North Carolina	4,087,150	1,769,800	413,100			461,700	83,720	
Ohio	169,079,941	69,949,950	12,381,005	8,303,399	1,867,255	12,895,988	2,419,077	1,677,034
Oklahoma	4,773,286	3,405,822	317,490			113,928	79,296	16,635
Oregon	7,935,700	1,803,140	750,700			3,800	134,175	20,990
Pennsylvania	252,786,867	92,735,158	29,305,928	4,325,117	4,335,775	35,802,372	4,036,380	380,020
Rhode Island	24,624,428	7,934,194	99,200			7,239,175	623,986	120,150
Tennessee	7,427,800	1,389,700	263,900	1,904,200		678,250	192,845	43,200
Texas	40,576,512	11,620,754	2,726,696	5,808,900	1,960	2,366,947	561,778	1,800
Utah	5,464,642	1,517,820	307,215				81,447	
Virginia	9,331,650	3,448,218	1,394,142			308,025	136,849	6,150
Washington	42,962,729	14,040,730	3,544,715	1,849,191	68,400	890,530	687,315	41,519
West Virginia	1,688,390	316,560	487,500				22,444	
Wisconsin	255,330,197	96,168,601	24,764,264	28,682,600	8,850,490	10,585,955	3,421,209	517,398
Wyoming	2,378,301	1,168,442				266,059	44,102	
Total	2,290,435,572	373,894,600	187,375,446	185,309,432	36,379,734	183,995,023	36,514,843	9,183,202

TABLE 85.—Summary: Production, withdrawals, losses, and stocks of fermented malt liquors, by months, fiscal year 1944

[Barrels of 31 gallons]

Month	Production	Tax-paid withdrawals <sup>1</sup>		
		By pipe line for bottling	In barrels and kegs	Total
July	7,345,785	4,378,937	3,064,071	7,443,008
August	6,959,177	4,245,239	2,942,091	7,187,330
September	7,388,972	3,999,919	2,620,236	6,620,155
October	6,686,158	3,903,970	2,420,359	6,324,329
November	5,869,562	3,664,586	2,265,611	5,930,197
December	6,241,803	3,422,561	2,142,786	5,565,347
January	5,806,921	3,422,561	1,998,151	5,420,712
February	5,652,018	3,451,959	2,080,066	5,532,025
March	7,461,736	3,872,135	2,309,823	6,181,958
April	6,782,193	3,857,024	2,293,966	6,150,990
May	7,261,148	4,322,615	2,692,092	7,014,707
June	8,170,817	4,466,328	2,907,641	7,373,969
Total	81,725,820	47,232,871	29,736,893	75,969,764

Month	Tax-free withdrawals				Total withdrawals	Losses	Stocks end of month
	Consumed on premises	For cereal beverages	For export	Total			
July	25,606	3,411	28,826	67,845	7,510,853	233,605	7,887,566
August	24,482	260	55,197	80,939	7,277,269	225,950	7,344,735
September	22,277	1,881	71,064	95,252	6,728,407	230,890	7,777,670
October	21,411		60,225	81,636	6,405,865	210,009	7,848,658
November	19,806	1,838	73,161	94,807	6,016,004	189,088	7,514,894
December	19,875	448	91,676	111,994	5,902,378	201,128	7,745,473
January	19,076	188	93,672	112,936	5,535,648	195,559	7,833,842
February	18,980	1,515	113,331	133,826	5,655,851	181,089	7,637,033
March	19,668	771	141,702	164,133	6,346,091	216,286	8,478,699
April	22,379	2,000	157,264	177,693	6,328,683	206,906	8,751,966
May	24,016	1,195	194,232	218,611	7,333,318	226,401	8,594,551
June			238,131	263,342	7,637,311	251,330	8,862,356
Total	258,080	15,433	1,338,611	1,612,024	78,881,788	2,572,262	8,862,356

<sup>1</sup> These figures represent withdrawals subject to tax at the following rates: On and after Apr. 1, 1944, \$5 per barrel; before Apr. 1, 1944, \$7 per barrel.

TABLE 86.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, by States, fiscal year 1944

[Barrels of 31 gallons]

State	Production	Tax-paid withdrawals <sup>1</sup>			Tax-free with- drawals	
		By pipe line for bottling	In barrels and kegs	Total	Consumed on premises	For cereal beverages
Arizona	44,167	23,352	18,461	41,813	206	
California	4,646,537	3,865,937	399,114	4,265,051	7,412	
Colorado	493,588	235,202	232,269	467,471	1,302	
Connecticut	494,925	257,113	204,244	461,357	2,386	
Delaware	90,380	52,162	29,343	81,505	542	
District of Columbia	204,471	144,844	45,318	190,162	658	
Florida	518,521	437,841	55,493	493,334	1,246	
Georgia	179,968	110,128	60,678	170,806	446	
Hawaii	142,732	132,941	3,945	136,886	25	
Idaho	65,111	41,401	19,224	60,625	369	
Illinois	5,376,611	3,402,946	1,707,296	5,110,242	19,526	
Indiana	2,534,108	1,963,954	484,959	2,448,913	6,910	
Iowa	301,447	114,189	76,840	190,699	619	
Kentucky	1,275,316	912,933	312,196	1,225,129	3,686	1,641
Louisiana	1,234,437	1,097,366	85,328	1,185,692	3,194	
Maryland	1,694,907	1,042,037	592,129	1,634,160	5,515	
Massachusetts	2,054,153	897,369	1,033,378	1,930,747	10,533	
Michigan	4,017,112	2,442,501	1,392,340	3,834,841	9,051	
Minnesota	2,661,813	1,494,978	1,070,149	2,565,110	7,630	9,560
Missouri	5,258,301	3,689,935	2,251,049	5,940,984	27,197	
Montana	237,601	125,379	103,639	229,018	982	
Nebraska	716,032	510,572	179,472	690,044	2,001	
Nevada	25,705	6,553	16,895	23,448	74	
New Hampshire	65,447	30,648	31,389	62,037	422	
New Jersey	5,137,570	2,421,817	2,390,637	4,812,454	14,842	
New York	12,234,250	5,370,271	6,023,835	11,394,106	40,366	
North Carolina	147,898	111,824	29,142	140,976	421	
Ohio	5,854,699	3,565,873	2,060,210	5,616,083	18,367	
Oklahoma	218,316	143,788	62,816	206,604	45	
Oregon	265,748	144,848	111,972	266,820	505	
Pennsylvania	8,889,205	4,471,030	3,973,510	8,444,540	35,958	
Rhode Island	914,025	389,733	478,880	868,663	3,617	
Tennessee	252,294	103,307	47,393	240,700	1,236	
Texas	1,424,667	1,236,939	145,945	1,382,884	3,641	
Utah	170,645	82,978	77,359	160,330	607	
Virginia	331,706	206,596	106,218	315,784	1,450	
Washington	1,450,714	805,918	600,639	1,406,557	2,868	
West Virginia	57,362	47,075	7,101	54,176	361	
Wisconsin	9,036,006	4,954,754	3,192,593	8,147,347	21,104	4,233
Wyoming	89,305	50,697	31,019	81,716	369	
Total	81,725,820	47,232,871	29,736,893	78,969,764	258,080	15,433

TABLE 86.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, by States, fiscal year 1944—Continued

State	Tax-free withdrawals—Continued		Total withdrawals	Losses	Stocks June 30	Number of breweries operated <sup>1</sup>
	For export	Total				
Arizona		206	42,019	1,418	6,061	1
California	218,496	225,906	4,491,009	163,420	325,984	19
Colorado	2,612	8,914	471,385	10,287	63,741	4
Connecticut	4,091	6,477	467,384	27,930	85,743	4
Delaware		542	62,947	9,317	4,060	2
District of Columbia		658	190,830	9,688	20,909	1
Florida		1,246	494,530	18,920	43,336	6
Georgia		44	171,252	7,173	12,291	1
Hawaii		26	186,911	6,553	10,709	2
Idaho		358	60,984	1,573	7,980	3
Illinois	33,053	52,679	5,162,821	160,767	597,155	40
Indiana	12,892	18,302	2,466,715	58,310	295,232	13
Iowa		519	191,318	6,569	19,932	3
Kentucky	2,263	7,590	1,222,719	28,385	132,318	6
Louisiana	767	8,961	1,189,658	49,329	90,964	1
Maryland	1,169	7,685	1,641,845	39,284	176,135	7
Massachusetts	435	10,966	1,941,513	103,426	172,922	14
Michigan	27,914	26,965	8,871,806	99,853	448,366	22
Minnesota	20,164	37,354	2,602,464	83,526	318,940	19
Missouri	92,489	119,686	6,060,670	181,852	315,797	13
Montana		982	230,000	5,398	31,537	3
Nebraska		2,001	692,145	18,909	73,201	4
Nevada		74	23,524	902	5,024	2
New Hampshire		422	62,450	8,400	5,074	1
New Jersey	65,707	80,549	4,893,603	202,351	548,850	13
New York	209,585	338,951	11,728,057	382,373	1,428,368	43
North Carolina		421	141,897	4,740	17,643	1
Ohio	82,061	60,458	5,686,541	164,245	590,518	40
Oklahoma		45	206,640	5,822	18,189	2
Oregon		608	287,325	6,359	33,861	4
Pennsylvania	73,904	109,952	8,554,492	284,548	886,712	65
Rhode Island	1,430	4,047	873,710	49,118	78,237	2
Tennessee		1,236	241,936	11,480	19,358	2
Texas		8,941	1,385,925	48,189	122,608	7
Utah		8,607	160,637	7,245	23,622	2
Virginia		1,450	317,284	10,122	32,568	4
Washington	14,658	17,521	1,424,078	34,816	170,191	13
West Virginia		361	54,537	1,738	8,475	1
Wisconsin	440,708	466,044	8,613,391	270,852	1,164,268	65
Wyoming		369	82,085	5,752	11,961	3
Total	1,338,511	1,612,024	78,581,788	2,572,292	8,862,356	469

<sup>1</sup> These figures represent withdrawals subject to tax at the following rates: On and after Apr. 1, 1944, \$6 per barrel; before Apr. 1, 1944, \$7 per barrel.  
<sup>2</sup> Represents number operated during any part of the year.

TABLE 87.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, fiscal years 1934-1944, inclusive

Fiscal year ended June 30	Production	Withdrawals				Losses	Stocks June 30	Number of breweries operated	
		Tax-paid			Tax-free				
		By pipe line for bottling	In barrels and kegs	Total					Grand total
1934	37,678,318	8,011,588	24,254,451	32,266,039	450,508	32,716,542	1,304,262	8,908,581	714
1935	45,228,605	10,964,762	31,274,069	42,228,831	553,547	42,782,378	1,587,256	7,766,433	730
1936	51,812,062	16,328,542	32,431,298	48,759,840	555,643	49,315,483	1,603,530	8,659,482	732
1937	58,748,087	22,929,824	32,462,136	55,391,960	532,904	55,924,864	1,895,607	9,591,466	720
1938	59,340,163	24,266,068	29,659,955	53,926,018	460,813	54,386,831	1,891,617	9,660,908	696
1939	53,870,553	24,729,968	27,086,889	51,816,874	416,306	52,233,180	1,857,924	9,447,166	658
1940	54,891,787	27,004,965	26,010,165	53,014,280	399,186	53,413,466	1,911,340	9,447,354	611
1941	55,213,850	27,840,167	24,956,014	52,799,181	479,034	53,278,215	1,922,057	9,037,708	574
1942	63,716,697	35,266,910	25,599,809	60,856,219	798,873	61,655,092	2,173,238	8,935,242	530
1943	71,018,257	41,112,864	27,523,570	63,636,434	682,268	64,318,702	2,862,051	8,285,508	491
1944	81,725,820	47,232,871	29,736,898	76,969,764	1,612,024	78,581,788	2,572,292	8,862,356	469

TABLE 88.—Summary: Production, withdrawals, and stocks of cereal beverages, by months, fiscal year 1944

Month	[Barrels of 31 gallons]		
	Production	Withdrawals	Stocks end of month
July	8,056	3,013	2,652
August	1,366	1,647	1,539
September	2,133	1,338	2,143
October	1,090	1,461	1,737
November	1,813	1,287	2,090
December	767	1,743	1,958
January	540	666	906
February	1,291	836	1,244
March	2,115	1,667	1,828
April	1,688	1,685	1,618
May	1,976	1,469	2,090
June	1,465	1,404	2,020
Total	19,284	18,356	2,020

<sup>1</sup> Containing less than one-half of 1 per cent of alcohol by volume.

TABLE 89.—Summary: Production, withdrawals, and stocks on hand June 30, of cereal beverages, and plants operated, by States, fiscal year 1944

State	[Barrels of 31 gallons]			Number of breweries at which cereal beverage transactions occurred <sup>1</sup>
	Production	Withdrawals	Stocks June 30	
Kentucky	1,642	1,680	138	1
Minnesota	7,596	5,564	1,322	2
New York	5,766	6,358	258	2
Wisconsin	3,263	3,263	302	2
Total	19,284	18,356	2,020	8

<sup>1</sup> Number operated during any part of the year.

VI. STILL WINE, SPARKLING WINES, AND VERMOUTH

TABLE 90.—Materials:<sup>1</sup> Used in production of still wines, by kinds and by States, fiscal year 1944

Kind	Arkansas	California	New Jersey	New York	Ohio	Oregon	Washington	All other States <sup>2</sup>	Total
<b>A. Fruits, berries, etc. (pounds):</b>									
Grapes.....	1,918,718	1,553,845,965	1,622,519	16,863,309	5,334,279	393,837	8,507,560	<sup>3</sup> 14,055,324	1,602,431,511
Peaches.....		31,573,306	61,122	1,165,433	88,435		181,715	<sup>4</sup> 1,614,822	34,085,307
Raisins.....		21,080,439	232,500	2,700,382				<sup>5</sup> 663,601	24,076,922
Mixed fruit.....		20,054,576					320,045		20,374,721
Apples.....	2,910,222	3,695,280		353,273	257,946	6,426,254	6,640,613	91,701	20,271,289
Pears.....		13,461,152				5,382,422	3,388		18,846,932
Figs.....		13,601,728			50				13,654,551
Plums.....	761	9,402,822	17,550	54,095		2,114,682			11,589,900
Dates.....		6,470,694							6,470,694
Prunes.....		5,808,173							5,808,173
Blackberries.....	939		100,100	1,139		57,419	59,055		6,470,694
Elderberries.....	6,480		553,368	482,549	663,086	116,853	418,795	<sup>6</sup> 1,815,501	3,697,608
Oranges.....		1,995,990		2,143,585	194,423		104,442		3,331,038
Cherries.....		335,310		128,196				314,980	2,439,146
Cantaloupes.....		1,637,315		138,095	3,302	1,611,234	874,637		2,430,746
Grapelites.....							1,422	<sup>7</sup> 1,192,701	1,637,315
Currants.....							40,300		1,234,423
Loganberries.....							128,591		834,308
Honey.....		44,960	117,960	208,287			224,822	9,240	828,674
Artichokes.....		274,160						319,340	690,547
Apricots.....		126,200		109,760					274,160
Rhubarb.....							52,608		268,721
Gooseberries.....							165,718		218,336
Watermelons.....				75,900			91,058		81,058
Neotomas.....		58,660							75,900
Strawberries.....	1,864	24,300			2,016		13,461	10,745	58,660
Raspberries.....	498				23,310		2,250		53,888
Boysenberries.....		14,289					16,890		48,677
Pomegranates.....		21,660							31,120
Quinces.....					16,780				21,660
Other.....	3,890	195			240				16,780
<b>B. Juices, including concentrates (gallons):</b>									
Apple.....	14,510	479,289	265,934	304,657	211,793	9,518	136,249	<sup>8</sup> 554,572	1,976,429
Grape.....	1,273	157,628	132,570	612,100	296,624	3,324	500	160,614	1,354,637
Orange.....		1,291,553	6,299	523				19,567	1,317,942
Peach.....				8,760	6,140			<sup>9</sup> 192,514	207,434
Pear.....				1,139	10,666	188,609			200,404
Watermelon.....				111,435					111,435
Cherry.....			5,090	30,949	10,528		21,977	10,207	78,751
Blackberry.....				36,195	18,185			113	54,443
Raisin.....				30,606					30,606

Elderberry.....				12,620	7,937			2,965	23,552
Prune.....							12,572	3,475	12,572
Other.....					4,333	1,773			9,581

- <sup>1</sup> Exclusive of sugar and other sweetening materials. Represents fermenting materials crushed or pressed and deposited in fermenters for the production of wines, including wine used in the production of brandy.
- <sup>2</sup> States in which more than 250,000 pounds or 100,000 gallons of a given material were used are footnoted.
- <sup>3</sup> Includes 347,864 pounds used in Alabama, 276,126 pounds in Georgia, 837,359 pounds in Illinois, 377,808 pounds in Maryland, 9,079,660 pounds in Michigan, 1,217,649 pounds in North Carolina, and 641,544 pounds in Texas.
- <sup>4</sup> Includes 1,558,289 pounds used in Georgia.
- <sup>5</sup> Includes 429,676 pounds used in Illinois.
- <sup>6</sup> Includes 942,889 pounds used in Georgia and 310,323 pounds in Illinois.
- <sup>7</sup> Includes 1,173,731 pounds used in Florida.
- <sup>8</sup> Includes 137,130 gallons used in Michigan, 161,135 gallons in Pennsylvania, and 131,400 gallons in Virginia.
- <sup>9</sup> Includes 182,334 gallons used in Georgia.

TABLE 91.—Production: Still wines produced and treatment of wines after fermentation, by months, fiscal year 1944

Month	Production					Treatment of wines				
	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Total <sup>1</sup>	Distilling materials <sup>2</sup>	Grand total	Amelioration		Fortification		Blending
						Wines used	Resulting product	Wines used	Resulting product	
July.....	1,196,535	15,728	1,212,263	2,396,079	3,608,342	666,492	705,411	34,878	41,202	2,126,518
August.....	1,596,566	13,552	1,550,118	6,559,948	8,110,066	1,268,699	1,383,891	385,926	445,722	1,671,287
September.....	21,006,045	40,168	21,048,213	30,851,294	51,899,507	1,380,282	1,488,750	7,952,092	9,418,097	3,089,489
October.....	48,348,315	156,715	48,505,030	62,216,497	110,719,527	1,797,216	2,050,276	20,209,739	23,883,606	4,423,376
November.....	16,674,610	197,553	16,872,163	28,758,520	45,630,663	1,421,377	1,579,240	11,207,779	12,900,196	4,817,851
December.....	3,424,552	115,142	3,540,694	10,841,822	14,382,316	2,011,859	2,224,162	3,840,334	4,363,164	5,189,664
January.....	1,246,387	62,353	1,308,740	4,881,897	6,190,567	1,484,883	1,578,873	1,191,765	1,246,550	2,623,103
February.....	1,291,025	4,799	1,295,824	3,546,724	4,842,548	1,716,354	1,908,154	965,024	965,024	3,591,330
March.....	1,112,220	9,002	1,121,222	4,039,787	5,160,929	1,443,552	1,528,833	477,227	561,466	4,324,541
April.....	1,195,149	21,632	1,218,781	4,266,861	5,482,342	1,333,390	1,425,911	733,730	830,305	3,005,533
May.....	1,389,541	2,435	1,391,976	2,952,898	4,344,674	1,599,783	1,748,973	539,118	660,348	2,531,532
June.....	1,106,516	5,839	1,112,355	3,368,999	4,481,354	1,019,349	1,078,155	498,375	566,800	4,223,637
Total.....	99,530,461	644,918	100,175,379	184,677,476	264,852,865	17,143,106	18,696,430	47,993,080	<sup>3</sup> 55,990,527	43,349,702

- <sup>1</sup> Represents the amount removed from fermenters exclusive of substandard wines produced as distilling materials for the production of brandy reported in column 5.
- <sup>2</sup> Represents substandard wines produced with excessive water or residue materials for use as distilling materials in the production of brandy. (See column 13, table 93.)
- <sup>3</sup> In producing fortified wine, a total of 15,405,648 proof gallons of brandy were used.

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TABLE 92.—Production: Still wines produced and treatment of wines after fermentation, by States, fiscal year 1944

[Wine gallons]

State	Production					Treatment of wines				
	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Total <sup>1</sup>	Distilling materials <sup>2</sup>	Grand total	Amelioration		Fortification		Blending
						Wines used	Resulting product	Wines used	Resulting product	Wines used
Alabama	720		720		720					
Arkansas	320,980		320,980	108,037	437,967	534,018	620,179	271,808	310,150	20,307
California	81,823,529	334,478	82,158,007	161,794,561	243,952,569	3,065,933	3,726,196	45,957,393	53,717,531	37,437,800
Colorado	35,188		35,188		35,188	31,270	33,343			
Connecticut	199,608		199,608		199,608	23,080	24,916	118,851	130,704	
Florida	234,016		234,016		234,016	29,871	31,537			
Georgia	1,102,386		1,102,386		1,102,386	1,175,752	1,238,787			
Hawaii	1,151		1,151		1,151	1,315	1,388	778	840	575
Idaho		1,462	1,462		1,462					
Illinois	584,871		584,871		584,871	536,925	573,694			118,970
Iowa	9,149	19,125	28,274		28,274					
Louisiana	7,187	8,876	16,063		16,063	1,478	1,506			
Maryland	75,207	26,088	101,295	10,243	111,538	68,310	71,084			
Massachusetts	39,985		39,985		39,985			3,491	221,566	1,083,534
Michigan	1,277,735	9,348	1,287,083		1,287,083	1,193,105	1,328,660	306,332	5,273	22,351
Minnesota	14,392		14,392		14,392	9,489	10,405			4,300
Missouri	17,643		17,643		17,643	17,300	22,597	815	807	97,750
Nevada		458	458		458					
New Jersey	1,142,143		1,142,143		1,142,143	683,968	709,356	3,753	4,687	604,573
New Mexico	13,467		13,467		13,467	1,302	1,350			98
New York	8,513,319	48,629	8,561,947	22,202	8,584,149	7,115,947	7,504,769	525,425	589,446	3,471,596
North Carolina	244,089		244,089		244,089	116,279	123,875			44,722
Ohio	1,437,856	7,687	1,445,543	97,008	1,542,551	618,860	663,300	848,200	403,999	302,106
Oregon	361,125	1,432	362,557	1,996,346	2,358,903	221,791	232,483	92,860	108,156	34,463
Pennsylvania	198,945		198,945		198,945	163,700	171,531			2,603
South Carolina	19,489	1,904	21,393		21,393	12,639	13,162			
Texas	97,720		97,720		97,720	47,931	53,308			50,616
Virginia	237,060		237,060		237,060	70,167	72,685			4,600
Washington	1,526,799	188,889	1,715,688	649,079	2,364,767	1,402,735	1,466,290	463,379	499,320	48,452
Wisconsin										591
Total	99,530,461	644,918	100,175,379	164,677,476	264,852,855	17,143,106	18,066,430	47,963,080	55,990,527	43,349,702

<sup>1</sup> Represents the amount removed from fermenters exclusive of substandard wines produced as distilling materials for the production of brandy reported in column 5.

<sup>2</sup> Represents substandard wines produced with excessive water or residue materials for use as distilling materials in the production of brandy. (See column 13, table 94.) It is exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy. (See column 12, table 94.)

<sup>3</sup> In producing fortified wine, a total of 18,406,646 proof gallons of brandy were used.

TABLE 93.—Withdrawals: Still wines, by months, fiscal year 1944

[Wine gallons]

Month	Tax-paid withdrawals <sup>1</sup>				Tax-free withdrawals								Total
	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Over 21 and not over 24 per cent alcohol	Total	Used in production of sparkling wines	Used in production of vermouth	Removed for production of vinegar	Removed for export	Removed for family use	Removed for use of the United States	Standard wines removed for use as distilling materials	Substandard wines removed for use as distilling materials	
July	3,049,983	3,562,480	1,153	6,613,616	130,804	170,172	3,211	86,424	2,912		166,281	2,346,759	2,862,335
August	2,902,121	4,093,675	1,211	7,000,007	101,742	204,332	5,647	18,140	2,238	72	211,900	6,204,150	6,748,228
September	2,729,070	3,847,403	460	6,576,933	91,434	227,356	11,847	62,671	2,198		536,436	27,650,965	28,862,937
October	2,877,066	3,990,549	462	6,868,077	86,139	185,890	3,625	4,464	2,095		1,580,775	63,019,882	64,862,899
November	3,198,149	3,753,917		6,952,066	186,898	373,601	13,605	28,025	2,079	71	1,456,164	29,303,321	31,315,784
December	3,243,479	4,151,379	307	7,395,165	121,490	212,276	3,987	19,904	3,796	12	1,849,603	12,062,469	14,275,822
January	2,943,536	3,651,775	1,987	6,627,298	105,718	202,655	7,877	13,917	1,766	989	1,520,630	5,426,058	7,279,619
February	3,067,035	3,671,920	8,493	6,747,448	107,424	204,834	17,893	31,698	1,689	130	1,044,927	3,600,755	5,006,130
March	3,779,196	4,437,582	2,019	8,218,797	209,082	229,957	12,541	29,701	2,210	36	739,698	4,125,582	5,242,737
April	3,054,264	3,881,844		6,936,108	182,923	149,187	29,478	11,991	2,512	122	517,105	4,593,097	5,486,413
May	3,601,582	4,199,367	36	7,800,985	126,061	254,559	13,766	36,856	2,134	1,202	198,793	2,935,165	3,568,538
June	3,135,042	3,915,400	3,710	7,054,152	180,240	307,704	23,563	9,990	4,572	166	263,466	2,394,201	4,188,702
Total	37,480,603	47,177,291	14,744	84,672,638	1,581,695	2,692,513	157,040	296,311	29,301	2,800	10,085,728	164,662,434	179,567,822

<sup>1</sup> These figures represent withdrawals subject to tax at the following rates: On and after Apr. 1, 1944, 15 cents per wine gallon on wine not over 14 per cent alcohol, 60 cents on wine over 14 and not over 21 per cent alcohol, and \$2 on wine over 21 and not over 24 per cent alcohol; before Apr. 1, 1944, 19 cents, 40 cents, and \$1, respectively.

TABLE 94.—Withdrawals: Still wines, by States, fiscal year 1944

[Wine gallons]

State	Tax-paid withdrawals <sup>1</sup>				Tax-free withdrawals								Total
	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Over 21 and not over 24 per cent alcohol	Total	Used in production of sparkling wines	Used in production of vermouth	Removed for production of vinegar	Removed for export	Removed for family use	Removed for use of the United States	Standard wines removed for use as distilling materials	Substandard wines removed for use as distilling materials	
Alabama	640	1,008		1,643					200				200
Arkansas	407,644	214,082	10,112	632,038	10				3,582		50,414	108,037	162,053
California	14,441,289	29,451,187	1,901	43,894,468	597,241	1,424,232	97,435	275,581	13,287	2,695	9,202,036	161,784,860	173,397,417
Colorado	190,453	499,141		689,594									117,785
Connecticut	240,379	95,055		335,434		117,785							200
Florida	104,942			104,942					200				200
Georgia	817,581	21,718		839,299							164,146		154,146
Hawaii	577			577					30				70
Idaho	547	2,414		2,961					73				33
Illinois	1,359,795	2,440,481		3,800,276		1,470							1,470
Iowa	32,272	97,512		129,784									284
Kentucky	127,490	1,187,188		1,314,678	260								260
Louisiana	60,053	764,793		824,846					24				24
Maryland	216,679	121,214		340,893							1,265	10,243	11,508
Massachusetts	200,194	633,301		833,495									945
Michigan	1,085,232	720,787		1,755,969	21,296	11,270	1,446						34,012
Minnesota	5,394	3,889		12,233			5,000						5,000
Missouri	171,459	493,038	434	664,931	109,180			1,674	652				111,506
Nevada	61,575	35,072		96,647									
New Jersey	2,328,473	1,008,412		3,336,885	171,178	491,233	22,385	46	1,444		25,670		411,988
New Mexico	18,048	2,723		20,771					424				424
New York	11,251,291	6,748,754		17,999,045	659,200	911,414	18,254	19,058	403		34,982	10,644	1,668,055
North Carolina	440,600	167,479		608,079					740				740
Ohio	1,106,035	798,040		1,904,075	18,110	35,109	180		5,724		196,011	97,008	352,142
Oregon	175,203	18,569		193,772					1,076				1,076
Pennsylvania	828,486	1,223,947		2,047,433							98		98
South Carolina	8,704	9,159		17,863									
Texas	215,605	72,172		287,777					37		12		49
Virginia	862,239	58,306		920,545				789			6,400		7,476
Washington	708,080	808,857	2,297	1,517,134			10,626		804		238,185	655,296	904,911
West Virginia		66,845		66,845									
Wisconsin	64,113	41,583		105,696	5,030								5,030
Total	37,480,603	47,177,291	14,744	84,672,638	1,581,695	2,692,513	157,040	296,311	29,301	2,800	10,085,723	164,662,434	179,507,822

<sup>1</sup> These figures represent withdrawals subject to tax at the following rates: On and after Apr. 1, 1944, 15 cents per wine gallon on wine not over 14 per cent alcohol, 60 cents on wine over 14 and not over 21 per cent alcohol, and \$2 on wine over 21 and not over 24 per cent alcohol; before Apr. 1, 1944, 10 cents, 40 cents, and \$1, respectively.

TABLE 95.—Summary: Production, withdrawals, losses, and stocks of still wines, by months, fiscal year 1944

[Wine gallons]

Month	Production <sup>1</sup>	Withdrawals			Losses	Stocks end of month <sup>2</sup>			
		Tax-paid	Tax-free <sup>3</sup>	Total		Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Over 21 and not over 24 per cent alcohol	Total
July	3,608,242	6,603,596	2,862,813	9,465,909	49,578	34,855,371	48,369,354	1,921,489	85,146,214
August	3,110,066	5,997,007	3,745,221	13,745,228	64,143	33,876,308	44,572,365	1,673,298	79,121,965
September	51,899,507	6,576,889	28,582,937	35,159,876	63,934	42,545,271	50,002,644	1,893,563	94,241,478
October	110,719,527	6,368,077	64,852,890	71,720,937	98,106	66,502,686	68,336,403	2,713,867	137,602,956
November	45,630,683	6,952,066	31,315,764	38,267,830	1,115,051	67,518,279	75,720,676	2,957,881	146,196,836
December	14,382,316	7,295,065	14,275,527	21,670,592	2,156,685	61,911,146	74,024,145	2,817,213	138,762,504
January	6,190,567	6,527,298	7,279,810	13,906,908	166,379	57,794,767	70,764,473	3,074,707	131,633,953
February	4,842,545	6,742,448	5,609,190	11,351,628	185,381	54,427,228	67,421,751	3,032,522	124,881,501
March	5,180,929	5,213,737	5,342,757	13,561,554	232,809	50,672,997	63,300,089	2,422,574	115,395,660
April	5,492,342	6,336,206	5,486,415	12,422,628	92,175	47,534,459	60,024,075	2,254,779	109,813,313
May	4,344,674	7,700,985	3,563,536	11,269,521	183,272	44,488,677	56,497,556	2,094,937	103,081,190
June	4,481,354	7,654,152	4,133,702	11,237,854	1,744,202	45,642,632	52,220,437	1,449,958	94,313,027
Total	264,852,855	84,672,638	179,507,822	264,180,460	6,162,217	40,642,632	52,220,437	1,449,958	94,313,027

<sup>1</sup> Includes distilling materials (substandard wines produced with excessive water or residue materials).

<sup>2</sup> Includes 174,743,162 wine gallons removed as distilling materials for use in the production of brandy, consisting of 10,085,723 wine gallons of still wines and 164,662,434 wine gallons of distilling materials (substandard wines produced with excessive water or residue materials).

<sup>3</sup> Exclusive of distilling materials (substandard wines produced with excessive water or residue materials).

TABLE 96.—Summary: Production, withdrawals, losses, and stocks, June 30, of still wines, and bonded wineries and bonded storerooms operated, by States, fiscal year 1944

States	Production <sup>1</sup>	Withdrawals			Losses	Stocks June 30 <sup>2</sup>			Number of premises operated <sup>3</sup>
		Tax-paid	Tax-free	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	
Alabama	720	1,043	200	1,843	94	683	383	1,036	1
Arkansas	437,967	632,038	462,053	794,091	27,094	68,506	5,473	74,712	76
California	243,952,568	49,894,468	173,397,417	217,291,886	4,074,043	32,570,951	46,177,407	79,965,740	400
Colorado	35,198	650,594	117,785	454,210	6,668	46,285	14,114	114,210	2
Illinois	109,608	336,434	200	474,068	14,003	144,406	64,978	344,696	3
Connecticut	234,019	104,842	154,146	324,590	34,400	324,491	740	324,591	4
Florida	1,102,366	889,877	70	984	149	1,274	2,688	2,688	2
Georgia	1,151	2,961	33	2,994	149	2,845	2,845	2,845	2
Hawaii	534,871	8,000,276	1,470	3,801,746	38,602	285,614	474,498	740,112	10
Idaho	28,274	1,126,784	284	1,190,068	8,284	12,990	11,899	28,898	10
Illinois	1,314,868	224,846	24	1,514,928	8,438	17,670	41,674	63,511	2
Iowa	111,638	340,833	11,908	352,401	6,015	67,500	85,400	50,043	2
Kentucky	36,985	838,495	94,045	834,440	12,145	38,355	97,568	152,920	5
Louisiana	1,297,093	1,755,989	34,012	1,790,001	26,079	822,483	308,940	1,25,924	2
Massachusetts	14,392	12,283	5,000	17,283	3,307	25,782	40,607	1,41,423	2
Michigan	17,458	664,031	111,506	776,457	20,899	17,728	40,607	157,212	3
Minnesota	1,143,143	3,336,885	411,988	3,748,943	63,315	637,048	347,979	971,801	40
Missouri	15,467	20,771	21,196	21,196	204	3,278,602	3,219,434	5,605	0
Nevada	8,984,146	17,998,045	1,688,055	19,686,100	732,974	3,102,390	4,219,54	6,719,752	113
New Jersey	244,089	908,079	608,519	1,516,598	15,501	1,437,429	760,531	102,384	18
New Mexico	1,634,866	1,904,075	362,142	2,266,217	17,632	1,77,830	4,087	2,199,039	104
New York	2,858,908	1,988,772	2,170,661	2,399,433	22,957	137,880	60,871	75,417	21
North Carolina	198,945	2,047,433	93	2,047,526	2,957	137,880	60,871	199,251	3
Ohio	21,893	17,863	49	17,912	1,240	17,810	17,205	32,044	3
Oregon	97,720	920,545	7,476	928,021	19,657	125,174	382,573	122,173	9
Pennsylvania	237,060	1,577,184	904,911	2,482,095	95,395	213,641	6,133	596,214	25
South Carolina	2,361,787	105,695	5,686	110,726	470	7,071	11,868	6,183	2
Texas	264,852,565	84,472,638	179,597,822	264,180,460	6,163,217	40,642,652	52,220,437	1,449,958	911
Virginia									
Washington									
West Virginia									
Wisconsin									
Total	264,852,565	84,472,638	179,597,822	264,180,460	6,163,217	40,642,652	52,220,437	1,449,958	911

<sup>1</sup> Includes distilling materials (substandard wines produced with excessive water or residue materials).  
<sup>2</sup> Includes 174,748,152 wine gallons removed as distilling materials for use in the production of brandy, consisting of 10,065,728 wine gallons of still wines and 164,689,484 wine gallons of distilling materials (substandard wines produced with excessive water or residue materials).  
<sup>3</sup> Exclusive of distilling materials (substandard wines produced with excessive water or residue materials).  
<sup>4</sup> Represents number of premises operated during any part of the year.

TABLE 97.—Production, withdrawals, losses, and stocks of sparkling wines,<sup>1</sup> by months, fiscal year 1944

Month	Production	Withdrawals			Losses	Stocks end of month
		Tax-paid <sup>2</sup>	Tax-free	Total		
		July	2,529,954	1,867,056		
August	1,681,908	1,912,147	33,262	1,945,399	45,174	17,028,538
September	1,833,000	2,093,399	136,965	2,170,364	40,474	17,576,508
October	1,508,199	2,354,098	18,560	2,372,658	49,731	16,658,893
November	2,637,262	2,868,923	26,767	2,894,690	56,652	16,318,081
December	2,356,059	3,534,779	91,165	3,626,944	324,634	14,726,034
January	1,997,549	1,713,065	26,048	1,739,113	40,244	14,351,878
February	2,166,726	2,108,971	73,673	2,177,644	78,907	14,840,354
March	4,044,527	2,334,234	317,641	2,651,875	68,916	16,199,264
April	3,383,984	2,894,251	42,410	2,936,661	199,069	16,988,580
May	2,656,519	2,123,928	146,690	2,270,618	87,078	17,273,779
June	3,400,985	1,719,740	21,671	1,741,411	176,306	18,714,510
Total	30,191,562	26,960,591	976,761	27,987,352	1,188,428	18,714,510

<sup>1</sup> Includes artificially carbonated wines as follows: Production, 2,083,509; tax-paid withdrawals, 1,850,468; tax-free withdrawals, 66,507; losses, 7,064; and stocks June 30, 316,056 half-pint units.  
<sup>2</sup> These figures represent withdrawals subject to tax at the following rates: On and after Apr. 1, 1944, 15 cents per half-pint unit on naturally carbonated wine and 19 cents on artificially carbonated wine; before Apr. 1, 1944, 19 cents and 5 cents, respectively.  
<sup>3</sup> Represents removals for conversion to still wines with the exception of 304,224 half-pint units removed for export from California, Missouri, New Jersey, and New York.

TABLE 98.—Production, withdrawals, losses, and stocks of sparkling wines,<sup>1</sup> and number of premises operated, by States, fiscal year 1944

State	Production	Withdrawals			Losses	Stocks June 30	Number of premises operated <sup>2</sup>
		Tax-paid <sup>2</sup>	Tax-free	Total			
Arkansas	200	320		320		156	1
California	11,173,737	9,489,766	240,520	9,730,286	171,918	4,422,643	81
Colorado		7,200		7,200			1
Illinois		563,554		563,554	52	91,020	3
Kentucky		74,244		74,244	11,236	51,088	1
Maryland		48		48			1
Massachusetts		5,804		5,804	374	1,348	2
Michigan		413,272	374,326	787,598	2,435	85,376	3
Missouri		2,150,265	484,268	2,634,533	208,164	2,041,419	2
New Jersey		3,349,119	77,688	3,426,807	42,303	1,408,282	11
New York		12,643,667	163,784	12,807,451	461,917	9,739,066	40
Ohio		355,714	8,488	364,202	226,690	853,762	11
Pennsylvania		96,648	61	96,709	7		2
Wisconsin		86,966		86,966	229	30,466	2
Total	30,191,562	26,960,591	976,761	27,987,352	1,188,428	18,714,510	112

<sup>1</sup> Includes artificially carbonated wines as follows: Production, 2,083,509; tax-paid withdrawals, 1,850,468; tax-free withdrawals, 66,507; losses, 7,064; and stocks June 30, 316,056 half-pint units.  
<sup>2</sup> These figures represent withdrawals subject to tax at the following rates: On and after Apr. 1, 1944, 15 cents per half-pint unit on naturally carbonated wine and 19 cents on artificially carbonated wine; before Apr. 1, 1944, 19 cents and 5 cents, respectively.  
<sup>3</sup> Represents wineries, bonded storerooms, and field warehouses that operated during any part of the year.  
<sup>4</sup> Represents removals for conversion to still wines with the exception of 304,224 half-pint units removed for export from California, Missouri, New Jersey, and New York.

TABLE 99.—Production, withdrawals, losses, and stocks of vermouth,<sup>1</sup> by months, fiscal year 1944

[Wine gallons]

Month	Production	Withdrawals					Losses	Stocks end of month
		Tax-paid <sup>2</sup>			Tax-free for export	Total		
		Over 14 and not over 21 per cent alcohol	Over 21 and not over 24 per cent alcohol	Total				
July	182,142	157,988	-----	157,988	487	158,425	792,605	
August	219,408	221,860	6	221,868	146	222,014	796,997	
September	222,331	221,695	-----	221,695	5,840	227,535	784,127	
October	185,282	274,705	11	274,716	-----	274,977	674,175	
November	322,024	332,053	2	332,055	8,266	335,321	660,452	
December	289,537	247,175	53	247,228	305	247,533	675,450	
January	238,749	190,948	7	190,955	248	191,203	729,867	
February	165,042	125,680	7	125,687	2,512	128,199	763,518	
March	217,711	200,007	6	200,013	714	200,727	779,178	
April	178,084	176,731	4	176,735	1,259	177,994	779,931	
May	258,775	183,092	23	183,115	4,433	197,548	839,264	
June	340,695	244,479	5	244,484	2,592	247,076	916,032	
Total	2,799,750	2,586,363	126	2,586,489	22,063	2,608,552	916,032	

<sup>1</sup> For production of vermouth at rectifying plants, see table 61.  
<sup>2</sup> These figures represent withdrawals subject to tax at the following rates: On and after Apr. 1, 1944, 60 cents per wine gallon on vermouth over 14 and not over 21 per cent alcohol, and \$2 on vermouth over 21 and not over 24 per cent alcohol; before Apr. 1, 1944, 40 cents and \$1, respectively.

TABLE 100.—Production, withdrawals, losses, and stocks on hand June 30, of vermouth,<sup>1</sup> and number of premises operated, by States, fiscal year 1944

[Wine gallons]

State	Production	Withdrawals			Losses	Stocks June 30	Number of premises operated <sup>2</sup>
		Tax-paid <sup>3</sup>	Tax-free for export	Total			
California	1,397,701	1,108,866	14,197	1,123,063	40,296	641,723	58
Connecticut	118,887	116,892	-----	116,892	845	2,573	2
Illinois	1,960	47,353	-----	47,353	45	9,394	1
Kentucky	-----	6,187	-----	6,187	107	5,970	1
Maryland	-----	2,145	-----	2,145	18	-----	1
Massachusetts	-----	3,880	-----	3,880	118	-----	3
Michigan	7,665	9,367	-----	9,367	31	5,042	1
Missouri	-----	-----	-----	-----	-----	299	-----
New Jersey	192,930	207,879	-----	207,879	1,123	36,797	25
New York	1,059,960	1,029,919	7,966	1,037,885	12,521	207,630	62
Ohio	30,847	35,575	-----	35,575	357	3,661	5
Pennsylvania	-----	17,021	-----	17,021	399	1,048	4
Wisconsin	-----	1,388	-----	1,388	47	1,588	2
Total	2,799,750	2,586,489	22,063	2,608,552	55,698	916,032	169

<sup>1</sup> For production of vermouth at rectifying plants, see table 62.  
<sup>2</sup> Represents over 14 and not over 21 per cent alcohol with the exception of New York, which includes 126 gallons of vermouth over 21 and not over 24 per cent alcohol. These withdrawals were subject to tax at the following rates: On and after Apr. 1, 1944, 60 cents per wine gallon on vermouth over 14 and not over 21 per cent alcohol, and \$2 on vermouth over 21 and not over 24 per cent alcohol; before Apr. 1, 1944, 40 cents and \$1, respectively.  
<sup>3</sup> Represents wineries, bonded storerooms, and field warehouses that operated during any part of the year.

TABLE 101.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30 of still and sparkling wines, fiscal years 1934-1944, inclusive

Fiscal year ended June 30—	Still wines (wine gallons)			Sparkling wines <sup>1</sup> (half-pint units)			Vermouth <sup>2</sup> (wine gallons)		
	Production <sup>3</sup>	Tax-paid withdrawals	Stocks June 30 <sup>4</sup>	Production	Tax-paid withdrawals	Stocks June 30	Production	Tax-paid withdrawals	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	25,416,512	56,476,590	6,214,445	5,276,263	9,273,563	-----	-----	-----
1936	170,903,108	47,483,552	78,471,573	8,277,011	5,799,429	10,781,785	-----	-----	-----
1937	122,045,241	62,036,287	68,107,991	9,622,625	7,906,213	11,648,068	164,747	82,712	68,314
1938	229,726,368	61,175,582	102,016,707	9,780,274	7,223,416	12,248,748	201,481	153,207	103,089
1939	211,959,287	67,376,394	94,845,574	6,683,762	6,337,846	12,943,627	206,194	187,288	102,024
1940	232,867,737	82,176,586	93,244,603	9,634,791	8,376,590	13,207,501	479,074	394,245	170,576
1941	286,371,423	88,692,333	117,886,723	18,210,635	14,464,136	15,872,251	1,610,701	1,077,882	648,016
1942	313,706,263	162,016,313	133,196,452	24,581,516	17,559,881	20,991,573	1,921,514	1,471,105	979,896
1943	196,224,785	108,426,467	91,631,471	20,347,950	22,070,527	17,647,807	2,107,056	2,210,457	773,302
1944	264,852,856	84,672,638	94,313,027	30,191,562	26,960,591	18,714,510	2,799,750	2,586,489	916,032

<sup>1</sup> Includes champagne, other sparkling wines, and artificially carbonated wines.  
<sup>2</sup> Represents production at wineries under provision of sec. 2801, I. R. C. (see 319, Liquor Tax Administration Act, approved June 26, 1936).  
<sup>3</sup> Represents total amount removed from fermenters, including distilling materials (substandard wines produced with excessive water or residue materials).  
<sup>4</sup> Exclusive of distilling materials (substandard wines produced with excessive water or residue materials).

VII. ENFORCEMENT, ALCOHOL TAX UNIT

TABLE 102.—Enforcement, Alcohol Tax Unit:<sup>1</sup> Seizures and persons arrested, by months, fiscal year 1944

Month	Seizures						Persons arrested	
	Stills	Nontax-paid distilled spirits (wine gallons)	Nontax-paid wine (wine gallons)	Mash (wine gallons)	Automobiles	Trucks		Property (appraised value) <sup>2</sup>
July	508	4,477	448	124,555	72	10	\$66,324	867
August	473	3,183	420	136,845	67	11	74,740	875
September	489	4,829	10	127,652	83	13	71,804	823
October	554	4,650	56	156,779	93	22	147,587	952
November	554	6,194	795	191,716	84	13	155,923	836
December	680	7,240	2,080	243,666	130	20	320,960	1,146
January	414	5,040	970	188,285	105	8	185,482	897
February	545	10,572	7	233,842	114	19	358,656	946
March	554	7,956	585	236,812	144	20	183,996	1,015
April	677	8,294	450	287,847	127	26	227,578	939
May	717	7,751	48	259,135	156	16	209,618	1,162
June	636	8,674	213	249,515	139	26	128,261	984
Total	6,801	78,840	6,089	2,427,649	1,349	204	2,102,394	11,525

<sup>1</sup> Includes seizures and arrests in cases adopted, as well as originated by the Alcohol Tax Unit.  
<sup>2</sup> Includes \$69,289, representing the appraised value of 66 automobiles, 3 trucks, and 1,668 gallons of tax-paid liquors, seized for violations of the Liquor Enforcement Act of 1936; and \$691,033, representing the appraised value of 55,712 wine gallons of tax-paid liquors seized for violations of internal revenue laws and the Federal Alcohol Administration Act, resulting from the shortage of distilled spirits. In addition, as a result of floor stocks tax evasions, there were seized 54,234 wine gallons of tax-paid distilled spirits, 7,471 wine gallons of tax-paid wine, and 4,390 wine gallons of tax-paid fermented malt liquors, valued at \$717,457.

TABLE 103.—Enforcement, Alcohol Tax Unit: <sup>1</sup> Seizures and persons arrested, by States, fiscal year 1944

State	Seizures						Persons arrested	
	Stillts	Nontax-paid distilled spirits (wine gallons)	Nontax-paid wine (wine gallons)	Mash (wine gallons)	Auto-mobiles	Trucks		Property (appraised value) <sup>2</sup>
Alabama	703	2,888		113,206	187	13	\$215,356	1,239
Alaska							6	1
Arizona	1	7		20	2		800	3
Arkansas	52	176		9,430	0	2	7,494	108
California	17	708	725	2,265	5	1	98,958	54
Colorado		16			4		3,949	13
Connecticut	2	210		20	5		2,685	22
Delaware	3	62		35	3	1	1,265	14
District of Columbia		12		1,060	2		18,657	73
Florida	455	3,612	13	191,063	59	20	88,267	618
Georgia	1,485	19,677		573,346	132	37	206,658	1,663
Hawaii	4	28		649	1		334	31
Idaho	5			15			634	12
Illinois	33	2,176	4	21,397	29	1	69,771	330
Indiana	6	73		1,350	2		2,766	23
Iowa		185	6		2		4,695	14
Kansas	6	77		775	21	1	23,734	50
Kentucky	294	2,081	1	69,205	36	6	26,243	625
Louisiana	7	25		1,290	2	2	15,372	20
Maine							85	12
Maryland	33	1,211	32	11,285	13	3	14,737	139
Massachusetts	11	411	42	9,865	9	1	6,483	15
Michigan	5	30		119	1		1,214	90
Minnesota	2	11		22			165,909	21
Mississippi	343	1,380		64,162	30	9	34,212	661
Missouri	3	39		250	28	2	97,177	171
Montana		1		200		2	36,486	26
Nebraska	1			35	4		8,109	5
Nevada	2	12					90	4
New Hampshire	1	150		8,342		2	1,922	20
New Jersey	27	2,593	372	168,713	9	6	28,000	119
New Mexico	1	49	1		3		6,449	13
New York	115	11,606	3,799	157,690	63	17	209,659	610
North Carolina	1,073	10,102		484,845	311	27	173,805	1,621
North Dakota								3
Ohio	19	370		845	5		50,606	70
Oklahoma	141	909	18	21,134	53	5	31,666	373
Oregon	10	61		160	2		14,533	67
Pennsylvania	45	2,733	201	34,567	25	6	47,702	323
Rhode Island	2	259		2,225	5		1,555	5
South Carolina	906	4,409		184,485	85	4	96,884	647
South Dakota							39	
Tennessee	325	3,272	1	88,959	100	19	162,419	548
Texas	89	319	6	7,707	22	7	14,679	225
Utah								
Vermont		3					47	4
Virginia	456	6,664		197,599	113	16	77,085	725
Washington	7	18	500	265			17,090	59
West Virginia	128	213	367	8,896	8	2	6,688	232
Wisconsin	2	10		52			57	2
Wyoming							18,912	3
Total	6,801	78,840	5,089	2,427,649	1,349	204	2,169,894	11,625

<sup>1</sup> See footnote 1, table 102.  
<sup>2</sup> See footnotes 2, table 102.

## TECHNICAL STAFF

TABLE 104.—Analysis of the work of the Technical Staff during the fiscal year 1944—Income, profits, estate, and gift tax cases

## FIELD OPERATIONS—ALL DIVISIONS, CONSOLIDATED

## PART I—CASES NOT BEFORE THE TAX COURT

## (A) PROGRESS OF WORK

	Number of cases	Revenue agent's finding or statutory notice <sup>1</sup>		
		Deficiency in tax	Penalty	Overassessment
Pending at beginning of year:				
Awaiting Staff action	3,432	\$89,671,037	\$4,785,593	\$6,091,475
Awaiting taxpayer's action on statutory notice directed or sustained	598	11,619,172	358,910	551,848
Received during year (net—transfers, etc., deducted)	5,845	119,172,579	5,120,351	15,479,294
Total	10,865	220,462,788	10,264,854	22,122,617
Disposed of:				
Closed	5,019	54,610,105	2,058,451	7,010,812
Petitioned to Tax Court	1,461	40,891,133	769,168	2,198,640
Total disposed of	6,480	95,501,238	2,827,619	9,209,452
Pending at end of year:				
Awaiting Staff action	3,788	110,524,149	7,183,269	11,805,988
Awaiting taxpayer's action on statutory notice directed or sustained	597	14,437,401	233,966	1,108,627
Total	4,385	124,961,550	7,417,235	12,914,615

<sup>1</sup> For cases originally received in pre-90-day status, amount of finding of internal revenue agent in charge; for cases originally received in 90-day status, amount of statutory notice; for estate tax cases, net amount after deducting additional State tax credit allowable if substantiated.

## (B) RESULTS OBTAINED IN CASES CLOSED

	Number of cases	Staff decision		
		Deficiency in tax	Penalty	Overassessment
Agreements before statutory notice (including agreed overassessments and agreed claim rejections)	3,547	\$22,296,579	\$100,627	\$5,411,552
Agreements on agents' statutory notices during 90-day period	353	819,178	3,717	13,437
Agreements on reconsideration after Staff's statutory notices	53	571,612	2,122	4,581
Defaults on Staff's statutory notices (no petition filed)	630	4,052,201	39,836	161,772
Defaults on agents' statutory notices sustained by Staff (no petition filed)	121	65,353	3,588	1,285
Unagreed overassessments and claim rejections	315			850,394
Total	5,019	27,304,923	209,890	6,465,019

NOTE.—Per cent of deficiency in tax sustained, 50.9; per cent of net deficiency and penalty sustained, 43.4.

TABLE 104.—Analysis of the work of the Technical Staff during the fiscal year 1944—Income, profits, estate, and gift tax cases—Continued

PART II—CASES DOCKETED BY THE TAX COURT  
(A) PROGRESS OF WORK

	Number of cases	Amount stated in statutory notice <sup>1</sup>		
		Deficiency in tax	Penalty	Overassessment
Pending at beginning of year.....	3,479	\$172,223,147	\$9,349,483	\$4,934,131
Received during year (net—transfers, etc., deducted):				
Cases considered before petition.....	1,451			
Cases not considered before petition.....	1,747			
Cases reopened after trial.....	80			
Total receipts.....	3,278	117,442,713	3,525,329	4,962,551
Total to be accounted for.....	6,757	289,665,860	12,874,812	9,926,682
Disposed of during year:				
Closed by stipulation—agreed settlement.....	1,912	60,061,238	2,232,256	1,483,744
Closed by dismissal or default.....	180	795,359	123,912	9,068
Tried before Tax Court on merits.....	927	29,952,267	896,418	2,842,056
Total disposed of.....	3,019	90,828,894	2,751,586	4,334,888
Pending at end of year:				
In hands of technical advisors.....	1,794	137,611,077	7,178,065	2,841,169
In hands of the division counsel.....	1,944	51,225,889	2,945,151	2,750,636
Total.....	3,738	188,836,966	10,123,226	5,591,794

<sup>1</sup> Includes amount of overassessments stated in statutory notice, and, in addition, overassessments in certain associated cases in the amount of prior findings of the internal revenue agent in charge or of the Staff. For estate tax cases net amounts are used after deducting additional State tax credits allowable if substantiated.

(B) RESULTS OBTAINED IN STIPULATED CASES

	Stipulations filed	Percentage sustained
Number of cases.....	1,912	
Deficiency in tax.....	\$23,156,320	38.5
Penalty.....	640,314	28.7
Overassessment.....	1,287,529	
Net deficiency and penalty.....	22,509,105	37.0

TABLE 105.—Analysis of work on compromise, extension of time, and final closing agreement cases, fiscal year 1944

Cases	Compromise cases	Extension of time cases	Final closing agreement cases
On hand, July 1, 1943.....	453	5	5
Received (net).....	783	232	204
Total to be disposed of.....	1,236	238	209
Accepted, granted, or approved.....	392	71	170
Rejected.....	288	162	24
Withdrawn.....	118	1	
Transferred.....	19		
Total disposed of.....	817	234	194
On hand, June 30, 1944.....	419	4	15

OFFICE OF THE CHIEF COUNSEL  
APPEALS DIVISION—WASHINGTON OFFICE

TABLE 106.—Cases appealed to The Tax Court of the United States, including those appealed from Tax Court decisions to appellate courts for fiscal year 1944

Pending beginning of fiscal year.....	560
Filed—new and reopened cases.....	3
Received from field for appeal to circuit courts of appeals.....	408
Total.....	1,071
Closed:	
By decision on merits.....	500
By agreed settlement.....	36
Total closed.....	536
Transferred to field—remanded for further hearing.....	31
Total.....	567
Pending end of fiscal year.....	504

TABLE 107.—Number and amounts of cases shown in table 106 for the fiscal year 1944 only, by class of tax and amounts involved

Class of tax	Pending July 1, 1943		Filed, reopened, and received from field, fiscal year 1944		Closed and transferred to field, fiscal year 1944		Pending June 30, 1944	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income.....	591	\$28,088,137	323	\$15,498,015	487	\$17,920,120	427	\$25,606,032
Estate.....	39	16,806,168	52	12,377,218	60	16,826,852	31	12,246,594
Gift.....	30	646,488	36	1,879,595	20	634,114	46	1,891,969
Total.....	660	45,430,793	411	29,754,828	567	35,381,086	504	39,504,535

TABLE 108.—Circuit and Supreme Court cases pending June 30, 1944

Class of tax	Pending July 1, 1943		New appeals to circuit courts of appeals and reopened		Closed during fiscal year 1944		Pending June 30, 1944	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income.....	517	\$21,804,662	316	\$14,955,796	421	\$13,714,127	412	\$23,646,331
Estate.....	36	5,150,799	27	11,872,315	36	5,021,658	27	11,601,456
Gift.....	28	643,639	38	1,882,444	20	634,114	46	1,891,969
Total.....	581	27,609,100	381	28,510,555	477	19,369,899	485	36,739,756

TABLE 109.—Status of cases pending before The Tax Court of the United States June 30, 1944

On reserve calendar.....	2
In process of preparation:	
On field calendar.....	4
Tried by The Tax Court of the United States:	
Awaiting decision.....	3
Awaiting expiration of appeal period.....	10
Total.....	19

TABLE 110.—Progress of cases in appellate courts on appeals from decisions of the Tax Court of the United States for the fiscal year ended June 30, 1944

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	188	8	Favorable to Commissioner	218	13
Appealed by taxpayers	340	13	Favorable to taxpayers	172	6
Appealed by both	37		Modified	64	4
Total	565	16	Total	454	23
Appealed during fiscal year:			Pending end of fiscal year:		
By Commissioner	90	6	Appealed by Commissioner	145	4
By taxpayers	276	9	Appealed by taxpayers	301	4
By both	15		Appealed by both	81	
Total	381	15	Total	477	8

TABLE 111.—Disposition of Supreme Court, circuit court, and Tax Court cases closed during the fiscal year 1944

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Decision on merits	500	\$15,135,498	\$2,213,539	\$8,888,792	\$234,733	\$8,867,508	51.11
Agreed settlement	36	15,446,401		1,737,919		1,737,919	11.25
Total	536	30,581,899	2,213,539	8,626,621	234,733	10,605,427	32.34

TABLE 112.—Disposition of cases closed by The Tax Court of the United States during the fiscal year 1944

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Decision on merits	54	\$492,137	\$72,649	\$35,810	\$70,514	\$67,945	15.57
Agreed settlement	36	15,446,401		1,737,919		1,737,919	11.25
Total	90	15,938,538	72,649	1,823,729	70,514	1,825,964	11.44

## APPEALS DIVISION—FIELD OFFICES

TABLE 113.—Number and amounts of cases pending in field divisions by class of tax and amounts involved

Class of tax	Pending June 30, 1943		Filed and reopened fiscal year 1944		Closed, fiscal year 1944		Pending June 30, 1944	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income and profits	3,662	\$140,325,237	2,801	\$84,410,560	2,633	\$65,240,190	3,830	\$159,495,607
Estate and gift	517	109,656,035	443	54,520,681	453	52,550,160	607	111,593,556
Total	4,279	249,981,272	3,244	138,931,241	3,086	117,830,350	4,437	271,082,163

TABLE 114.—Disposition of cases by The Tax Court of the United States during fiscal year 1944

Character of closing	Number of cases	Amount of dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Default	180	\$918,301	\$19,336	\$917,510	\$450	\$936,396	96.9
Decision on merits	994	38,635,511	1,933,698	23,006,322	780,373	24,158,647	59.5
Agreed settlement	1,912	62,313,494	14,019,010	23,796,634	319,912	37,486,732	49.1
Total	3,086	101,867,306	15,963,044	47,719,466	1,100,735	62,581,775	53.1

## CLAIMS DIVISION

TABLE 115.—Processing tax cases appealed to the United States Processing Tax Board of Review<sup>1</sup> and The Tax Court of the United States, including those appealed to appellate courts, fiscal years 1939-1944, inclusive

	1939	1940	1941	1942	1943	1944
Pending beginning of fiscal year	52	83	93	198	70	60
Filed during year	107	120	103	38	22	5
Total	159	203	196	141	92	65
Closed:						
By dismissal	76	89	61	20	1	1
By agreed settlement		9	8	22	16	3
By decisions on merits		12	24	29	15	7
Total	76	110	93	71	32	11

<sup>1</sup> United States Processing Tax Board of Review was abolished Dec. 31, 1942, and its jurisdiction and functions were transferred to The Tax Court of the United States. (Sec. 510, Revenue Act of 1942.)

TABLE 116.—Number and amounts of cases shown in table 115 for the fiscal year 1944 only, by class of tax and amounts involved

Class of tax	Pending June 30, 1943		Filed during fiscal year 1944		Closed during fiscal year 1944		Pending June 30, 1944	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Processing	60	\$9,548,952	5	\$8,593,395	11	\$512,274	54	\$17,330,074

TABLE 117.—Status of processing tax cases pending before The Tax Court of the United States, including those appealed to appellate courts, June 30, 1944

	Number
Unanswered	6
On reserve calendar	5
Ready for trial but not set:	
On Washington calendar	1
On field calendar	16
Tried by The Tax Court of the United States:	
Awaiting decision	6
Awaiting expiration of appeal period	3
In circuit courts of appeals:	
Awaiting decision	10
Awaiting expiration of appeal period	6
In process of closing	1
Total	54

TABLE 118.—Results obtained in processing tax cases closed before The Tax Court of the United States, including those appealed to appellate courts, fiscal year 1944

Character of closing	Number of cases	Amount of claims in dispute	Amount of claims recovered by taxpayers	Percentage of claims recovered by taxpayers
Dismissal.....	1	\$26,892		0.00
Agreed settlement.....	3	582,847	\$42,400	7.27
Decision on merits.....	7	202,635	48,484	23.94
<b>Total.....</b>	<b>11</b>	<b>812,274</b>	<b>90,884</b>	<b>11.19</b>

TABLE 119.—Civil cases received and disposed of by Processing Tax Section, Claims Division, and number decided by courts during the fiscal year 1944

	Not in suit	District courts	Circuit courts of appeals	Court of Claims	Supreme Court	Total
Pending beginning of fiscal year.....	10	156	11	23		200
Received during fiscal year.....	1	0	5	2	5	22
<b>Total.....</b>	<b>11</b>	<b>156</b>	<b>16</b>	<b>25</b>	<b>5</b>	<b>222</b>
Disposed of during fiscal year.....	8	43	7	15	4	77
Pending end of fiscal year.....	3	122	9	10	1	145
Cases decided—						
For Government.....		9	5	2	3	20
Against Government.....		4	2	1		7
Partly for and partly against Government.....		1				1
<b>Total.....</b>		<b>14</b>	<b>8</b>	<b>3</b>	<b>3</b>	<b>28</b>

TABLE 120.—Interpretative, corporate reorganization, and bankruptcy and receivership cases received and disposed of by Processing Tax Section, Claims Division, during fiscal year 1944

	Interpretative	Corporate reorganization	Bankruptcy and receivership
Pending beginning of fiscal year.....	2	4	6
Received during fiscal year.....	1		
<b>Total.....</b>	<b>3</b>	<b>4</b>	<b>6</b>
Disposed of during fiscal year.....	3	4	6
Pending end of fiscal year.....			

TABLE 121.—Review cases received and disposed of by Processing Tax Section, Claims Division, for fiscal year 1944

	Cases	Claims	Amount involved
Pending beginning of fiscal year.....	7	13	\$21,110,821.60
Received during fiscal year.....	2	5	12,404,306.69
<b>Total.....</b>	<b>9</b>	<b>18</b>	<b>33,515,128.29</b>
Disposed of during fiscal year.....	6	12	24,312,939.79
Pending end of fiscal year.....	3	6	9,202,188.50

TABLE 122.—Civil cases received and disposed of by Processing Tax Section, Claims Division, during the fiscal year 1944, by number of cases and amounts involved

	Number of cases	Amount involved
Pending beginning of fiscal year.....		
Received during fiscal year.....	200	\$8,317,163.74
<b>Total.....</b>	<b>222</b>	<b>292,455.10</b>
Disposed of during fiscal year.....	77	8,609,618.84
Pending end of fiscal year.....	145	5,338,851.03
<b>Total.....</b>	<b>145</b>	<b>3,270,767.81</b>

TABLE 123.—Cases received and disposed of by Reorganization Section, Claims Division, during fiscal year 1944

Pending beginning of fiscal year.....	1,223
Received during fiscal year.....	241
<b>Total.....</b>	<b>1,464</b>
Disposed of during fiscal year.....	1,064
Pending end of fiscal year.....	400

TABLE 124.—Liability involved in cases of Reorganization Section, Claims Division, pending June 30, 1944

Taxes.....	\$27,946,466.60
Interest.....	4,335,560.85
Penalties.....	159,881.22
<b>Total.....</b>	<b>32,441,908.67</b>

TABLE 125.—Cases received and disposed of by Bankruptcy and Receivership Section, Claims Division, during fiscal year 1944

Pending beginning of fiscal year.....	3,980
Received during fiscal year.....	2,494
<b>Total.....</b>	<b>6,474</b>
Disposed of during fiscal year.....	3,948
Pending end of fiscal year.....	2,526

TABLE 126.—Cases received and disposed of by Compromise Section, Claims Division, during fiscal year 1944

Pending beginning of fiscal year.....	2,974
Received during fiscal year.....	2,069
<b>Total.....</b>	<b>5,043</b>
Disposed of during fiscal year.....	2,259
Pending end of fiscal year.....	2,784

TABLE 127.—Liability involved in cases of Compromise Section, Claims Division, pending June 30, 1944

Taxes.....	\$54,555,829.04
Interest assessed.....	4,931,315.28
Interest accrued.....	262,047.35
Penalties.....	5,518,124.83
Lien fees.....	69.95
<b>Total.....</b>	<b>65,267,385.95</b>

TABLE 128.—Results obtained in cases closed in Compromise Section, Claims Division, fiscal year 1944

Character of closing	Number of cases	Amount involved	Amount collected
Payment.....	1,660	\$4,701,479.13	\$2,532,572.37
Compromise.....	103	2,097,876.04	316,784.11
Abatement.....	25	115,791.52	
Uncollectible.....	411	1,117,867.34	
Transferred from section.....	18	23,859.42	
Other.....	42	131,951.10	
Total.....	2,269	5,187,910.45	2,849,356.48

CIVIL DIVISION

TABLE 129.—Cases received and disposed of during the fiscal year 1944<sup>1</sup>

	Number
Pending July 1, 1943:	
In court (exclusive of lien cases).....	1,613
Not pending in court (exclusive of lien cases).....	157
Cases in court involving liens.....	628
Cases not in court involving liens.....	55
Total.....	2,453
Received during the year:	
Suits by taxpayers.....	515
Suits involving liens.....	773
Cases for suit by the United States.....	148
Lien cases not in court.....	218
Total.....	1,654
Total to be disposed of.....	4,107
Closed during the year:	
Cases (exclusive of lien cases).....	781
Cases involving liens.....	1,131
Total.....	1,912
Pending June 30, 1944.....	2,195
Pending July 1, 1943.....	\$149,120,288.52
Received during fiscal year.....	9,092,803.30
Total.....	158,213,091.82
Closed during fiscal year.....	8,410,454.08
Pending June 30, 1944.....	149,802,637.74

<sup>1</sup> Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.

TABLE 130.—Results obtained in cases closed during the fiscal year 1944<sup>1</sup>

	Number of cases	Amount claimed	Recovered from taxpayers	Amount refunded
Suits instituted by taxpayers.....	582	\$12,679,678.10		\$4,441,521.06
Suits and claims by the United States.....	199	2,781,680.19	\$624,277.96	
Total.....	781	15,461,358.29	624,277.96	4,441,521.06

<sup>1</sup> Excludes bankruptcy, receivership, insolvency, compromise, lien, and liquor cases.

TABLE 131.—Results obtained in lien cases closed during the fiscal year 1944<sup>1</sup>

	Number of cases	Amount collected
Lien cases pending in court.....	908	\$561,271.56
Lien cases not pending in court.....	226	117,261.73
Total.....	1,131	678,533.29

<sup>1</sup> Excludes bankruptcy, receivership, insolvency, compromise, lien, and liquor cases.

TABLE 132.—Civil cases pending at the beginning and end of the fiscal year 1944<sup>1</sup>

	Pending July 1, 1943	Pending June 30, 1944
For suit by the United States.....	157	151
Pending in district courts.....	1,247	1,192
Involving liens.....	683	548
Pending in circuit courts of appeals.....	67	50
Pending in Court of Claims.....	229	198
Pending in Supreme Court.....	0	0
Pending payment of judgment claims.....	65	59
State courts and miscellaneous.....	2	2
Total.....	2,453	2,195

<sup>1</sup> Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.

TABLE 133.—Number of Civil Division cases tried by the Department of Justice and number decided by the courts during the fiscal year 1944

Courts	Cases tried	Cases decided			Total
		For the Government	Against Government	Partly for and partly against Government	
District courts.....	171	116	94	12	222
Circuit courts of appeals.....	78	59	35	2	96
Court of Claims.....	90	84	7	1	92
Supreme Court.....	1	1	0	0	1
Total.....	340	260	136	15	411

REVIEW DIVISION

TABLE 134.—Number of cases received and disposed of during the fiscal year 1944

	Estate and other miscellaneous taxes	Income and excess profits taxes	Total
On hand July 1, 1943.....			
Received to July 1, 1944.....	15	203	218
Total.....	61	780	861
Disposed of during year.....	96	983	1,079
	66	649	715
On hand July 1, 1944.....	30	334	364
Amounts involved:			
Claimed by taxpayer.....	\$3,551,240.84	\$33,632,340.91	\$37,183,581.75
Approved by Review Division.....	2,790,742.12	28,412,539.86	31,203,281.98

TABLE 135.—Public decisions, promulgated under Treasury Decisions 4359 and 4588, during the fiscal year, by months

Month	Decisions numbered	Income tax cases		Estate tax cases		Gift tax cases	
		Number	Amount approved	Number	Amount approved	Number	Amount approved
July 1943	7451-7486	35	\$1,389,724.25	1	\$41,432.45		
August 1943	7487-7530	39	2,702,121.75	5	522,648.59		
September 1943	7531-7556	22	1,368,199.40	3	128,095.59	1	\$23,089.11
October 1943	7557-7576	18	1,194,163.11	2	145,695.33		
November 1943	7577-7608	30	4,235,973.42	2	42,528.91		
December 1943	7609-7638	29	1,638,126.32	1	461,585.41		
January 1944	7639-7653	14	948,228.76	1	55,622.26		
February 1944	7654-7706	46	2,563,999.46	3	167,361.91	1	25,329.39
March 1944	7707-7746	39	4,980,440.94	1	31,080.66		
April 1944	7747-7778	30	1,091,412.39	2	126,771.93		
May 1944	7779-7816	35	1,988,347.82	2	145,726.49		
June 1944	7816-7849	32	1,460,836.00	2	79,737.88		
Total for fiscal year		372	25,751,573.61	25	1,948,287.41	2	48,418.50
Abatements			5,389,532.99		827,912.02		
Credits			6,479,591.59				
Refunds			13,847,681.62		1,120,375.39		48,418.60
Unadjusted			64,767.41				

NOTE.—The difference between the total of \$31,203,282.10 approved in all cases reviewed and the above total of \$27,755,279.52, 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 136.—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 168), year ended June 30, 1944

Districts	In rem cases proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama			\$24,462.00		\$104.58	\$24,646.58
Arizona			500.00			500.00
Arkansas			325.00			325.00
First California			20,506.67		61.30	20,567.97
Sixth California		\$5,976.36	13,164.34		320.36	19,461.06
Colorado			1,900.60		202.91	1,502.61
Connecticut			22,269.63		64.19	22,332.72
Delaware			440.00			440.00
Florida			1,700.00		377.26	2,077.26
Georgia	1,350.00		23,219.32	\$12.35	362.78	23,944.95
Hawaii			4,990.00			4,990.00
Idaho			500.00			500.00
First Illinois			6,911.06		399.67	7,310.67
Eighth Illinois		372.74	3,284.00			3,756.74
Indiana		599.61	11,325.00		97.96	12,022.57
Iowa			25,192.13		333.55	25,525.68
Kansas		2,023.68	11,632.85		304.86	13,961.39
Kentucky		843.72	4,185.75	717.12	152.00	5,898.57
Louisiana		8,062.67	31,384.65			39,437.32
Maine			950.60			950.60
Maryland, including District of Columbia			57,950.00		2,077.74	60,027.74
Massachusetts			1,475.00		237.52	1,712.52
Michigan			670.00		60.00	730.00
Minnesota			30,450.00		35.00	30,485.00
Mississippi			16,631.00		35.60	16,666.60
First Missouri			11,878.00		500.60	12,378.60
Sixth Missouri			3,745.00		157.17	3,902.17
Montana			760.60			760.60
Nebraska			10.60		214.03	224.63
Nevada			6,095.00			6,095.00
New Hampshire			611.60			611.60
First New Jersey	\$1,642.92		690.00		2,166.35	3,837.27
Fifth New Jersey		276.00	525.00			801.00
New Mexico			706.00			706.00
First New York			12,689.84		50.00	12,739.84
Second New York			30,796.29			30,796.29
Third New York			11,357.65			11,357.65
Fourteenth New York			7,790.09		258.91	7,958.91
Twenty-first New York			981.00			981.00
Twenty-eighth New York			2,716.00			2,716.00
North Carolina			61,307.10		486.22	61,793.41
North Dakota						
First Ohio					65.00	65.00
Tenth Ohio			17,600.00		396.42	17,996.42
Eleventh Ohio			1,200.60		63.05	1,263.65
Eighteenth Ohio			2,955.40		401.89	3,447.29
Oklahoma			14,742.60		241.25	15,084.75
Oregon			615.09			615.09
First Pennsylvania			6,178.00		44.00	6,222.00
Twelfth Pennsylvania			675.60		25.00	700.60
Twenty-third Pennsylvania			4,650.99		162.47	4,813.46
Rhode Island			200.60			200.60
South Carolina		1,000.00	15,310.60		31.20	16,341.80
South Dakota			725.00			725.00
Tennessee			23,478.02		740.60	24,218.62
First Texas	620.00		1,934.56		10.00	1,944.56
Second Texas			7,080.60			7,080.60
Utah			90.00			90.00
Vermont			175.00			175.00
Virginia		100.00	25,284.60		571.05	25,955.65
Washington, including Alaska			3,746.60		60.00	3,806.60
West Virginia			2,285.00			2,285.00
Wisconsin			929.22			929.22
Wyoming						
Philippine Islands						
Total	1,660.92	20,594.98	598,735.38	720.47	12,090.79	621,820.54

TABLE 137.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1944

A. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE<sup>1</sup>

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	\$683,232.58	\$33,086.09	\$3,336.25	\$76.48	\$2,287.58	\$14,103.23	\$1,065.74	\$627,737.95
Arizona	241,212.93	22,146.62	1,515.82	10.61	1,165.84	6,230.29	598.56	272,890.67
Arkansas	408,018.87	39,870.58	1,187.80	4.11	1,632.64	10,638.54	983.69	462,965.93
California:								
First district	1,979,903.60	73,505.25	25,371.64	43.05	12,582.25	48,447.03	4,918.11	2,144,860.93
Sixth district	2,435,881.61	75,837.10	49,527.53	47.34	16,982.09	66,260.58	11,206.92	2,745,773.17
Colorado	542,021.19	24,703.02	1,749.64	68.83	3,104.33	20,038.71	2,890.95	594,951.67
Connecticut	1,144,783.74	18,235.10	71,645.07	5.74	4,887.34	27,426.76	3,187.14	1,270,163.89
Delaware	179,675.68	4,459.41	1,348.44	4.79	399.08	6,142.66	554.13	192,513.69
Florida	707,262.04	45,698.64	5,296.54	78.28	3,048.15	21,149.44	3,683.82	890,838.31
Georgia	692,372.73	59,798.60	13,619.75	189.37	3,321.75	18,604.87	2,174.13	781,229.26
Hawaii	293,438.03	13,616.29	5,885.50	269.73	1,375.92	16,319.24	1,771.15	321,068.37
Idaho	262,198.99	12,824.70	2,277.00	68.90	789.27	5,801.07	812.53	284,863.26
Illinois:								
First district	3,232,940.63	31,826.74	55,948.33	18.05	21,758.47	78,604.82	14,862.99	3,435,620.62
Eighth district	1,244,886.88	52,728.22	33,195.50	20.60	4,718.78	22,057.77	3,027.19	1,360,694.14
Indiana	1,448,636.47	34,808.38	28,234.54	55.41	3,439.32	35,622.76	5,796.08	1,527,594.25
Iowa	1,176,482.37	28,674.18	13,341.69	89.19	2,671.13	24,160.81	2,850.25	1,245,010.32
Kansas	859,420.01	63,192.73	21,200.89	10.08	3,459.68	20,582.13	1,375.20	968,146.79
Kentucky	727,192.23	35,353.51	1,998.75	13.71	3,860.25	20,078.07	2,841.63	791,585.26
Louisiana	624,136.74	21,353.17	10,340.66	42.73	2,656.01	15,063.14	3,595.71	677,187.36
Maine	489,883.54	36,473.23	2,618.00	19.12	1,961.57	10,468.08	1,684.36	562,963.90
Maryland	1,599,021.38	16,048.66	4,484.28	64.93	7,261.24	42,791.12	5,184.03	1,674,866.24
Massachusetts	2,009,203.44	13,243.08	91,756.42	12.98	9,363.52	42,546.71	11,689.97	2,207,844.07
Michigan	2,285,298.93	63,486.16	47,786.17	76.43	13,185.07	70,880.65	16,985.45	2,494,622.73
Minnesota	1,268,342.45	55,799.78	10,74	10.74	4,954.07	32,731.40	3,083.95	1,394,762.89
Mississippi	365,018.00	34,028.84	4,536.00	20.38	1,573.49	9,610.55	1,155.84	415,942.56
Missouri:								
First district	963,063.66	30,559.13	3,802.60	6.23	3,744.20	14,700.67	1,128.70	1,027,009.54
Sixth district	900,694.69	40,482.74	3,680.00	12.10	2,954.80	15,616.78	1,065.78	754,916.37
Montana	302,148.15	25,000.56	2,841.63	28.31	2,063.92	7,711.77	1,260.73	341,133.07
Nebraska	613,904.12	40,502.51	1,928.12	12.92	2,354.84	15,793.40	928.32	697,801.23
Nevada	133,552.17	8,833.89	3,630.00	25.07	513.25	3,948.75	690.45	149,202.29
New Hampshire	302,840.29	10,786.05	6,197.50		1,454.74	7,886.20	922.34	320,089.03
New Jersey:								
First district	583,119.74	7,499.79	896.75		1,406.53	15,144.41	3,085.20	611,705.42
Fifth district	1,677,171.87	13,340.83	34,521.69	1.28	12,800.33	31,063.87	5,494.91	1,774,464.69
New Mexico	162,886.59	17,613.01	3,570.80	35.86	600.40	5,027.36	527.19	201,270.92
New York:								
First district	3,232,368.97	4,097.54	178,529.93	.33	15,297.19	42,813.89	6,708.28	3,475,404.34
Second district	1,417,487.55	562.44	20,011.78	2.53	10,982.34	11,068.36	5,047.73	1,466,730.75
North Carolina	1,566,205.87	205.78	31,612.13	20.88	16,886.67	21,062.05	6,575.24	1,642,890.72
North Dakota	1,483,681.37	20,494.40	104,068.05	4.32	9,282.44	25,034.92	5,145.01	1,647,645.71
Ohio:								
First district	208,876.65	16,890.51	2,288.63	29.88	1,798.74	18,284.91	2,088.98	249,376.29
Second district	1,183,904.91	28,698.61	4,288.89	.20	3,887.12	18,208.82	2,883.44	1,233,863.05
Oklahoma	751,814.28	45,453.89	25,002.32	87.28	2,520.46	33,088.66	4,885.43	843,784.26
Oregon	257,031.47	17,736.71	2,670.26	6.64	729.39	4,186.94	236.41	282,086.66
Pennsylvania:								
First district	807,611.23	12,062.89	3,208.00	5.88	1,722.11	16,144.43	4,679.21	844,783.74
Fifth district	514,878.40	14,242.44	9,129.00	15.33	2,993.75	19,135.91	1,574.66	561,453.89
Seventh district	555,638.61	14,101.61	8,854.89	11.75	2,493.28	16,982.84	2,088.98	599,151.96
Eighth district	1,578,742.09	32,813.48	132,288.85	25.95	6,416.84	28,288.63	18,136.55	1,788,685.35
Rhode Island	679,711.18	45,398.83	6,118.84	46.81	4,161.85	18,277.63	1,628.59	755,147.09
South Carolina	662,074.22	24,766.96	9,787.95	14.98	3,884.39	26,494.86	1,778.59	727,395.95
South Dakota	2,367,877.62	45,775.66	54,554.41	18.88	14,429.19	42,289.25	8,398.47	2,493,074.38
Tennessee	619,882.80	13,960.84	7,179.90	6.82	1,891.45	14,677.63	1,898.55	657,700.37
Texas:								
First district	1,304,562.96	22,628.86	25,214.26	4.51	1,863.41	20,682.83	3,187.14	1,382,069.93
Second district	498,370.94	3,321.62	65,028.17	5.91	2,789.14	15,612.21	2,088.98	589,130.07
Utah	328,188.30	26,444.96	3,520.66	3.13	2,003.25	16,612.21	781.77	378,551.17
Vermont	282,142.58	27,060.30	3,048.27	14.08	1,282.65	5,324.73	1,219.89	329,878.43
Virginia	726,630.67	27,379.51	3,628.86	28.22	2,487.44	25,789.49	3,288.96	787,205.75
Washington	1,245,654.69	49,821.30	20,321.19	146.12	7,604.79	21,289.66	4,681.44	1,349,373.75
West Virginia	1,200,522.98	83,175.37	20,184.30	54.28	5,044.05	26,889.66	4,588.91	1,339,360.57
Wisconsin	255,862.01	9,005.83		5.88				264,867.84
Wyoming	191,688.62	10,046.43	3,110.00		1,291.47	5,889.63	1,088.91	212,014.03
Total	60,615,428.58	1,862,455.55	1,432,968.10	2,308.79	311,683.42	1,412,271.00	240,186.20	65,877,396.63

<sup>1</sup> From the appropriation "Collecting the Internal Revenue, 1944."

REPORT OF COMMISSIONER OF INTERNAL REVENUE

TABLE 137.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1944—Continued

B. DISBURSEMENTS FOR INTERNAL REVENUE AGENTS:

Districts	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	\$233,095.35	\$11,925.79		\$6.88	\$531.18	\$923.46	\$679.76	\$247,162.42
Baltimore	313,698.69	11,637.22	\$32,213.50		2,508.01	2,058.86	819.08	863,065.35
Boston	903,274.01	24,906.94	28,602.82	1.41	3,273.28	2,555.38	3,011.55	963,125.34
Brooklyn	595,252.17	24,148.94	15,414.19		2,534.47	2,655.33	1,162.13	639,655.15
Buffalo	450,342.70	13,356.89	22,630.89	1.06	2,175.53	1,491.45	674.84	490,572.86
Chicago	1,420,325.59	23,211.74	50,569.50	7.93	6,479.62	4,640.43	7,021.83	1,531,256.64
Cincinnati	377,468.85	19,170.65	19,549.33	2.11	1,593.43	2,233.33	930.54	420,948.24
Cleveland	695,713.97	24,551.41	32,718.60	2.75	3,813.42	2,710.23	2,467.66	754,730.94
Columbia	123,221.66	7,960.28	5,278.69	3.26	719.80	893.42	373.13	143,449.24
Dallas	899,308.73	43,789.24	39,704.14	37.73	2,707.21	2,590.46	1,772.24	949,909.75
Denver	268,879.81	8,973.78	9,712.00	17.94	1,027.78	978.79	693.65	280,384.75
Detroit	777,549.43	32,546.62	42,158.56	10.16	3,843.17	2,567.99	3,191.68	861,666.61
Greensboro	286,602.79	27,571.04	4,387.73	11.44	1,520.21	1,553.98	968.28	322,615.47
Honolulu	85,005.95	8,052.71	2,362.00		268.56	1,391.86	451.62	91,532.12
Huntington	138,150.43	8,787.87	1,928.66	7.11	567.32	1,001.74	1,282.16	150,950.33
Indianapolis	321,830.54	17,039.00	20,150.04	1.27	1,622.72	3,017.96	1,881.08	335,691.08
Jacksonville	345,154.76	20,847.09	13,667.50	20.32	1,802.47	3,480.38	1,661.93	909,198.17
Los Angeles	821,003.17	23,664.26	55,166.93	17.09	4,112.31	1,259.95	1,458.76	935,991.08
Louisville	229,625.00	13,020.08	8,729.50	2.69	828.45	1,685.92	1,137.81	249,736.55
Milwaukee	325,391.02	8,165.02	11,760.17	.94	1,604.98	1,685.92	875.41	328,897.37
Nashville	296,916.82	12,489.46	13,737.01	6.17	968.96	1,685.92	2,457.31	315,181.55
Newark	824,290.98	16,804.22	32,968.14	.49	5,994.25	2,616.18	1,378.19	874,078.96
New Haven	475,872.78	10,729.73	21,314.99	9.0	2,943.44	2,068.01	1,573.30	516,730.00
New Orleans	328,910.89	24,962.39	16,824.27	10.27	1,799.79	1,640.18	1,573.30	375,730.00
New York								
Second division	1,663,208.72	14,734.13	72,580.42	4.47	6,501.67	3,519.76	3,808.25	1,764,157.42
Upper division	1,552,578.73	21,631.47	1,155.00	18.45	5,809.02	4,145.45	2,809.01	1,587,947.14
Oklahoma City	345,738.07	33,340.34	16,328.00	10.37	1,426.05	1,912.37	852.13	399,698.49
Omaha	343,550.42	17,018.83	12,822.26	4.14	1,185.80	1,271.24	953.77	376,507.46
Philadelphia	938,237.04	23,199.87	26,289.00	2.61	3,658.32	3,428.70	1,768.29	990,581.39
Pittsburgh	626,873.12	14,091.01	27,844.80	1.09	1,423.17	2,442.55	942.73	673,418.47
Richmond	268,264.93	18,470.66	2,462.35	1.04	1,030.52	1,144.73	900.60	286,264.93
Salt Lake City	187,315.70	12,829.66	5,012.58	7.72	1,063.31	1,221.68	509.98	207,969.53
San Francisco	672,721.79	22,982.16	26,802.12	4.26	3,455.84	2,451.68	1,518.78	729,676.91
Seattle	371,048.19	13,573.04	1,591.20	2.78	1,968.53	2,306.14	1,684.69	386,518.47
Springfield	189,172.86	22,666.39	7,837.50	.90	643.75	801.24	710.37	222,023.01
St. Louis	568,915.31	13,752.83	18,934.76	5.94	2,000.67	1,637.65	1,601.14	605,845.24
St. Paul	350,876.19	26,823.79	18,158.75	2.70	1,325.97	1,465.27	1,612.12	400,163.73
Wichita	228,217.09	21,168.65	7,975.00	4.93	794.93	1,068.21	488.67	260,649.48
Total	20,274,594.35	708,433.38	764,742.50	250.33	86,951.83	76,372.75	58,086.19	21,967,380.89

C. DISBURSEMENTS FOR DISTRICT SUPERVISORS OFFICES:

District	Salaries super- visors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston	\$827,143.94	\$31,193.25	\$28,237.02	\$37.66	\$3,748.51	\$11,145.94	\$16,311.62	\$917,872.94
New York	1,069,450.61	42,172.72	58,744.60	90.75	13,630.18	12,782.92	24,388.91	1,211,269.60
Philadelphia	1,138,022.62	55,712.54	6,003.25	94.79	2,988.94	12,133.53	17,574.20	1,235,196.87
Newark	563,384.81	17,646.58	31,437.84	36.69	2,620.50	5,687.90	7,898.71	628,069.48
Baltimore	1,245,347.95	86,754.00	10,162.11	315.94	4,542.75	3,073.45	32,465.89	1,405,652.15
Atlanta	691,126.76	79,739.69	15,449.67	385.27	4,048.03	37,029.11	44,879.33	863,696.86
Louisville	1,553,656.15	78,066.86	6,489.47	73.84	2,954.68	16,299.75	21,889.62	1,674,496.37
Detroit	749,781.75	58,073.64	10,318.79	234.32	5,358.80	12,590.25	23,154.03	800,100.35
Chicago	1,628,436.68	94,946.98	15,879.48	190.68	3,115.39	19,648.22	28,531.14	1,788,714.37
New Orleans	700,393.97	73,566.49	18,588.85	198.32	3,050.82	14,993.31	24,542.95	835,672.21
Kansas City	641,807.01	66,284.06	4,219.77	33.67	4,803.69	15,614.90	31,471.69	753,185.46
St. Paul	474,336.06	58,804.05	11,769.73	171.20	3,113.82	10,954.31	15,906.07	575,044.84
Denver	204,415.19	18,441.78	6,475.15	30.11	1,012.83	2,946.82	5,897.45	230,225.33
San Francisco	1,210,267.31	87,549.98	7,069.44	174.30	4,924.29	9,686.71	16,618.32	1,336,189.48
Honolulu	30,498.23	1,007.44			75.00	449.21	579.35	32,600.28
Seattle	291,481.76	35,888.26	638.00	104.78	2,169.44	8,007.69	9,277.20	345,567.23
Total	13,011,080.80	880,551.66	232,113.12	2,203.62	61,938.57	268,283.53	324,375.57	14,720,545.92

D. DISBURSEMENTS FOR TECHNICAL STAFF, FIELD DIVISIONS:

District	Salaries of Technical Staff field employees	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlantic	\$130,910.23	\$1,502.84	\$4,808.10	\$3.64	\$1,236.43	\$1,458.18	\$599.52	\$140,518.94
Central	210,284.78	2,888.31	34,924.45	20.86	3,301.77	3,245.52	3,793.31	269,457.00
Chicago	237,662.32	1,371.83	40,524.97	9.50	2,979.07	2,739.84	3,912.86	286,190.19
Eastern	804,373.28	1,878.11	55,382.74	8.32	3,567.10	3,374.81	1,285.85	870,912.19
New England	96,843.60	616.30	20,242.75	12.42	1,283.75	1,072.40	2,057.73	123,189.68
New York	399,809.92	8,893.27	95,556.78	28.86	4,134.15	3,652.13	5,618.56	506,788.17
Pacific	173,449.14	2,164.59	16,658.68	128.23	3,761.70	2,144.65	1,530.50	199,637.53
Southern	111,178.85	2,015.75	17,277.15	23.88	2,993.19	774.70	1,241.50	135,890.82
Southwestern	180,780.58	2,223.67	34,579.05	74.17	3,259.48	1,988.39	1,296.81	226,211.65
Western	129,783.17	2,129.75	19,055.76	6.10	2,013.06	1,237.99	918.09	156,193.91
Total	1,965,975.91	20,679.42	342,960.43	320.98	28,529.69	21,696.94	22,061.32	2,402,344.39

From the appropriation "Collecting the internal revenue, 1944."

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TABLE 137.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1944—Continued

E. DISBURSEMENTS FOR CHIEF COUNSEL, FIELD DIVISIONS:

Division	Salaries of Chief Counsel field employees	Travel expenses	Total	Division	Salaries of Chief Counsel field employees	Travel expenses	Total
Atlantic.....	\$58,087.86	\$1,690.32	\$59,778.08	Pacific.....	\$108,714.39	\$4,546.81	\$113,261.20
Central.....	89,280.78	2,997.16	92,277.94	Southern.....	57,737.42	2,862.08	60,600.80
Chicago.....	134,196.83	1,844.12	136,040.95	Southwestern.....	30,736.58	2,678.88	33,415.46
Eastern.....	124,593.42	1,807.42	126,400.84	Western.....	42,062.25	1,879.25	43,941.50
New England.....	37,563.16	345.61	37,908.77	Total.....	940,941.61	22,217.33	963,158.94
New York.....	207,978.92	1,664.57	209,643.49				

From the appropriation "Collecting the Internal Revenue, 1944."

F. DISBURSEMENTS FOR DEPARTMENTAL SERVICE AND FIELD FORCES OPERATING FROM WASHINGTON

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Stationery, office supplies, and printing	Supplies and equipment	Express and freight	Miscellaneous	Total
Collecting the internal revenue, 1944.....	\$16,883,429.28	\$484,804.12	\$140,449.16	\$17,668.81	\$55,075.32	\$1,924,821.55	\$227,213.14	\$316,836.63	\$228,902.42	\$20,274,290.83

G. RECAPITULATION:

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the internal revenue, 1944:								
Collectors.....	\$80,615,429.68	\$1,962,455.55	\$1,432,908.10	\$2,303.79	\$311,682.42	\$1,412,371.00	\$240,186.30	\$85,977,236.84
Agents.....	20,274,594.35	708,432.82	768,742.50	236.33	86,651.38	75,272.75	56,086.19	21,867,336.32
Supervisors.....	13,011,060.80	880,551.66	282,112.12	2,303.62	61,938.57	268,283.88	324,376.57	14,729,549.12
Technical Staff, field force.....	1,965,978.91	20,679.42	342,960.43	320.98	28,629.69	21,826.64	22,051.32	2,402,354.41
Chief Counsel, field force.....	940,941.61	22,217.33						963,158.94
Departmental service and field forces operating from Washington.....	16,883,429.28	484,804.12	140,449.16	17,668.81	55,075.32	2,152,034.60	540,789.05	20,274,290.83
Total.....	113,691,451.63	3,979,141.46	2,913,233.81	22,747.53	544,177.38	3,870,788.66	1,183,438.52	126,204,078.49

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, 1943.....	\$3,854,744.88
Collecting the internal revenue, 1942.....	4,040.13
Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Acts of 1936, 1943.....	4,849.22
Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Acts of 1936, 1942.....	—68.79
Emergency fund for the President, National Defense, allotment to Treasury, Internal Revenue, 1943 and 1944.....	—2.10

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	Amount
Refunding internal revenue collections, 1944 and prior years.....	\$147,539,229.76
Refunds and payments of processing and related taxes, Bureau of Internal Revenue, 1944.....	428,230.82

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RECAPITULATION OF DISBURSEMENTS OF INTERNAL REVENUE

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TABLE 138.—Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1943 and 1944

Kind	Quantity		Value	
	1943	1944	1943	1944
<b>Liquors:</b>				
Distilled spirits cask stamps.....	3, 099, 810	1, 890, 600	\$749, 863, 700. 00	\$714, 238, 080. 00
Certificate of tax payment, distilled spirits for shipment in tank cars.....	450	300	(1)	(1)
Export (secs. 2878 and 2885, I. R. C.).....	7, 200	12, 400	720. 00	1, 240. 00
Bottled-in-bond, export (blue strips).....	980, 532	684, 600	9, 805. 32	6, 846. 00
Bottled-in-bond, domestic (green strips).....	143, 262, 000	66, 632, 000	1, 424, 745. 00	661, 445. 00
Container or bottle stamps (red strips).....	1, 050, 564, 750	932, 975, 500	10, 453, 522. 50	9, 290, 755. 00
Rectified, class B.....	22, 000	7, 700	360, 540. 00	128, 769. 00
Rectified, Puerto Rico.....	655, 000	11, 400, 000	240, 050. 00	3, 630, 750. 00
Rectified, class A.....	8, 200	1, 400	(2)	(2)
Industrial alcohol transfer.....	39, 600	58, 400	(2)	(2)
Alcohol warehousing.....	24, 000	28, 350	(2)	(2)
Wholesale liquor dealer's packages.....		800		(2)
Wine.....	48, 493, 600	38, 321, 950	49, 560, 084. 00	40, 461, 389. 50
Fermented malt liquor.....	59, 256, 720	60, 396, 300	519, 439, 250. 00	592, 857, 375. 00
<b>Tobacco:</b>				
Manufactured tobacco.....	1, 827, 124, 220	1, 526, 516, 180	48, 783, 899. 71	47, 558, 031. 57
Snuff.....	422, 808, 458	386, 023, 864	7, 913, 125. 58	7, 558, 786. 87
Cigars, large.....	195, 006, 040	138, 008, 500	30, 013, 310. 02	33, 618, 176. 73
Cigars, small.....	11, 827, 400	15, 315, 300	93, 799. 35	117, 905. 40
Cigarettes, class A.....	12, 578, 350, 500	12, 911, 542, 100	860, 872, 134. 60	906, 343, 551. 05
Cigarettes, class B.....	274, 300	788, 800	51, 122. 28	141, 600. 48
Cigarette tubes.....	500, 000	300, 000	8, 000. 00	5, 000. 00
<b>Oleomargarine:</b>				
Domestic, colored.....	236, 900	742, 300	571, 450. 00	1, 727, 470. 00
Domestic, uncolored.....	24, 569, 225	21, 924, 500	1, 309, 516. 25	1, 083, 377. 50
Process or renovated butter.....	307, 000	220, 000	8, 435. 00	8, 500. 00
Mixed flour.....	618, 000		8, 225. 00	
Playing card.....	57, 381, 000	55, 077, 200	7, 459, 530. 00	7, 160, 036. 00
Documentary.....	24, 776, 508	26, 663, 544	28, 637, 289. 00	33, 991, 476. 00
Stock transfer.....	13, 556, 408	8, 011, 780	16, 254, 357. 00	22, 679, 624. 00
Silver transfer.....	84, 104	60, 336	192, 247. 00	69, 193. 00
Narcotic.....	10, 644, 250	6, 706, 150	328, 398. 75	298, 264. 75
Order forms for opium.....	1, 058, 000	995, 500	10, 580. 00	9, 955. 00
Marihuana.....	200	300	200. 00	300. 00
Order forms for marihuana.....	120	120	2. 40	2. 40
National Firearms Act (sec. 2720, I. R. C.):				
Machine guns, silencers, etc.....	20	20	4, 000. 00	4, 000. 00
Certain short 2-barrel guns.....	1, 900	400	1, 900. 00	400. 00
Special or occupational stamps.....	2, 126, 840	1, 664, 350	552, 803, 337. 00	669, 888, 011. 00
Motor vehicle use tax.....	51, 541, 650	44, 232, 900	235, 347, 112. 50	210, 153, 072. 00
<b>Total.....</b>	<b>16, 529, 206, 905</b>	<b>16, 257, 204, 444</b>	<b>3, 122, 024, 388. 26</b>	<b>3, 303, 693, 383. 52</b>

<sup>1</sup> Value inserted when purchased.

<sup>2</sup> Have no money value.

TABLE 139.—Cost of printing and binding for the Internal Revenue Service, fiscal years 1943 and 1944

Class of work	1943		1944	
	Quantity	Cost	Quantity	Cost
Tax returns, forms, and records.....	1, 061, 185, 000	\$1, 071, 802. 12	1, 123, 306, 000	\$1, 335, 677. 23
Instructions for tax returns.....	165, 142, 000	336, 353. 53	300, 983, 000	500, 450. 85
Tax regulations.....	1, 069, 500	79, 151. 19	1, 119, 000	14, 994. 14
Reports, manuals, etc.....	1, 712, 140	93, 940. 42	1, 478, 000	107, 949. 54
Miscellaneous, letterheads, analysis paper, tabulating cards, binding, instructions to taxpayers, etc.....	51, 348, 049	424, 654. 74	68, 679, 000	107, 454. 14
<b>Total.....</b>	<b>1, 280, 456, 689</b>	<b>2, 005, 902. 00</b>	<b>1, 495, 465, 000</b>	<b>2, 066, 526. 00</b>