

ANNUAL REPORT
OF THE
COMMISSIONER OF
INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1946



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1947

TREASURY DEPARTMENT
Document No. 3147
Internal Revenue

CONTENTS

	Page
Introduction.....	1
General:	
Internal revenue collections.....	1
Refunds and repayments.....	2
Additional tax assessed as a direct result of enforcement efforts.....	3
Expansion of enforcement activities.....	4
Personnel recruitment and training.....	4
Cost of administration.....	5
The impact of tax administration on the national economy.....	6
Important legislation affecting the Bureau.....	7
Accounts and Collections Unit:	
General functions.....	12
Collectors of internal revenue.....	12
Supervisors of accounts and collections.....	13
Processing Division.....	13
Planning Division.....	13
Disbursement Accounting Division.....	13
Employment Tax Unit established.....	14
Employment Tax Unit:	
General functions.....	14
Assessment of employment taxes.....	14
Taxes under the Federal Insurance Contributions Act.....	15
Claims adjusted.....	15
Special refunds.....	15
Offers in compromise.....	16
Coordination with the Social Security Board.....	16
Tax under the Federal Unemployment Tax Act.....	16
Claims adjusted.....	18
Offers in compromise.....	18
Carriers taxes.....	19
Claims adjusted.....	19
Coordination with Railroad Retirement Board.....	19
Income Tax Unit:	
General functions.....	20
Collections.....	20
Returns and declarations filed.....	21
Examination of income and excess profits tax returns upon receipt by the Income Tax Unit.....	21
Investigation of tax returns by field offices.....	22
Revenue results of investigation of income and excess profits tax returns.....	23
Stage at which additional tax was assessed.....	23
Action taken on excess profits tax relief claims.....	24
Refunds, abatements, and credits.....	25
Tentative amortization adjustments and carry-back adjustments.....	26
Inventory of returns on hand in the field offices.....	27
Pension trust work.....	28
Miscellaneous Tax Unit:	
Estate Tax Division—	
Returns.....	29
Claims.....	29
Court decisions.....	30
Tobacco and Capital Stock Tax Division—	
Tobacco taxes.....	31
Capital stock tax.....	33

CONTENTS

Miscellaneous Tax Unit—Continued	
Sales Tax Division—	Page
Assessments.....	34
Field reports and returns.....	34
Claims.....	35
Credit cases.....	35
Offers in compromise.....	35
Miscellaneous tax special squads.....	35
Miscellaneous Division—	
Collections, by source.....	36
Field and special squad reports.....	37
Miscellaneous claims.....	38
Credit cases.....	38
Claims; processing taxes.....	39
Alcohol Tax Unit:	
General functions.....	39
Permissive activities—	
Plants and permittees.....	39
Collections.....	40
Production of beverage distilled spirits.....	40
Tax-paid withdrawals of distilled spirits.....	41
Consumption of distilled spirits.....	41
Stocks of distilled spirits.....	41
Fermented malt liquors.....	41
Wines.....	41
Production of ethyl alcohol and spirits.....	41
Tax-free withdrawals of industrial alcohol and spirits.....	42
Stocks of industrial alcohol and spirits.....	42
Production of denatured alcohol.....	42
Specially denatured rum.....	42
Assessments.....	42
Claims for drawback of distilled spirits used in nonbeverage products.....	42
Claims for remission of taxes on distilled spirits and wines.....	43
Claims for redemption of stamps, abatement and refund of taxes.....	43
Export claims.....	43
Offers in compromise under internal revenue laws.....	43
Offers in compromise under Federal Alcohol Administration Act.....	43
Laboratory activities.....	43
Field inspection.....	44
Other statistics.....	44
Administrative procedure.....	44
Basic Permit and Trade Practice Activities—	
Permits.....	44
Labels.....	45
Advertising.....	45
Trade practice.....	45
Interlocking directorates.....	46
Enforcement activities—	
Seizures.....	46
Arrests and prosecutions.....	46
Applications for pardon and parole.....	46
Transportation of liquor into dry territory.....	46
Floor stocks tax violations.....	46
Federal Alcohol Administration Act violations.....	46
Violations resulting from shortage of distilled spirits.....	46
Joint sugar program with Office of Price Administration.....	47
Firearms program.....	47
Technical Staff:	
Field operations.....	47
Coordination of field activities.....	49
Compromise, extension of time, and closing agreements.....	50
Special procedure for claims under section 722.....	50
Office of the Chief Counsel:	
Chief Counsel's Committee.....	51
Engineers and Auditors Section.....	52

CONTENTS

Office of the Chief Counsel—Continued	Page
Alcohol Tax Division.....	52
Appeals Division.....	53
Civil Division.....	53
Claims Division.....	53
Interpretative Division.....	54
Legislation and Regulations Division.....	55
Penal Division.....	55
Review Division.....	55
Intelligence Unit.....	56
Salary Stabilization Unit:	
General functions.....	56
Important phases of the work of the Unit.....	57
Salary adjustments requiring no prior approval.....	57
New adjustments which may be made with approval of the Commissioner.....	58
Conclusion.....	58

STATISTICAL TABLES

RECEIPTS FROM INTERNAL REVENUE TAXES

Table	
1. Receipts from specified sources of internal revenue, fiscal year ended June 30, 1946, by collection districts, States, and Territories.....	60
2. Comparative internal revenue collections, fiscal years 1945 and 1946, by collection districts, States, and Territories.....	102
3. Summary of internal revenue collections, year ended June 30, 1946, by States and Territories.....	106
4. Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1946, by sources.....	108
5. Summary of internal revenue collections, years ended June 30, 1945 and 1946, by sources.....	113
6. Total internal revenue collections, years ended June 30, 1863 to 1946.....	115
7. Internal revenue tax on manufactured products from Puerto Rico, fiscal years 1945 and 1946, by objects of taxation.....	115

INCOME TAX AUDIT

8. Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1946, by tax years.....	116
9. Tax items appealed to The Tax Court, fiscal year ended June 30, 1946.....	121

TOBACCO, CIGARS, CIGARETTES, ETC.

10. Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1945, by collection districts and by States.....	122
11. Tobacco and snuff manufactured and removed, calendar year 1945, by collection districts and by States.....	124
12. Cigars weighing more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigars manufactured and removed, calendar year 1945, by collection districts and by States.....	126
13. Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1945, by collection districts and by States.....	128
14. Cigars weighing more than 3 pounds per thousand: Manufactured and removed tax-paid for domestic consumption from customs bonded manufacturing warehouses, class 6, by classes, calendar year 1945.....	130
15. Cigars weighing not more than 3 pounds per thousand: Quantity of tobacco used, number of cigars manufactured and removed, calendar year 1945, by collection districts.....	130

Table	Page
16. Cigarettes weighing not more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigarettes manufactured and removed, calendar year 1945, by collection districts and by States.....	131
17. Cigarettes weighing more than 3 pounds per thousand: Quantity of tobacco used, number of cigarettes manufactured and removed, calendar year 1945, by collection districts and by States.....	132
18. Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1936 to 1945.....	132
19. Production of manufactured tobacco, snuff, cigars, and cigarettes, calendar years 1936 to 1945.....	133
20. Summary of operations of manufacturers of tobacco and cigars, calendar year 1945.....	134
21. Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1946, by collection districts.....	136
22. Withdrawals of manufactured tobacco, snuff, cigars, and cigarettes from factory in bond, for shipment or delivery as sea stores, year ended June 30, 1946.....	137
23. Withdrawals of manufactured tobacco, snuff, cigars, and cigarettes from bonded internal revenue tobacco sea stores warehouses, for shipment or delivery as sea stores or export, year ended June 30, 1946.....	137
24. Domestic and imported cigarette papers and tubes withdrawn and internal revenue receipts from taxes during fiscal years ended June 30, 1937 to 1946, inclusive.....	138
25. Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1946.....	139
26. Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1945, by collection districts.....	140
27. Quasi tobacco manufacturers classified: Number of factories operated and tobacco material handled, calendar year 1945.....	141
OCCUPATIONS SUBJECT TO SPECIAL TAXES	
28. Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1946, or portion thereof, under the various annual rates, by collection districts and States.....	142
OLEOMARGARINE, RENOVATED BUTTER, ETC.	
29. Production and withdrawals of colored oleomargarine, year ended June 30, 1946, by collection districts.....	151
30. Production and withdrawals of uncolored oleomargarine, year ended June 30, 1946, by collection districts.....	151
31. Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1946, by months.....	152
32. Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1937 to 1946.....	152
33. Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1946.....	153
34. Production and withdrawals of renovated butter, year ended June 30, 1946, by collection districts.....	153
35. Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1937 to 1946.....	153
36. Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1946.....	153
ALCOHOL, DISTILLED SPIRITS, BEER, AND WINE	
37. Plants and permittees qualified to engage in the production, distribution, or use of alcohol and alcoholic liquors as of June 30, 1946.....	154
38. Basic permits under the Federal Alcohol Administration Act amended, issued, terminated, and in effect for the fiscal year ended June 30, 1946.....	154
39. Production: Undenatured ethyl alcohol produced by industrial alcohol plants, and spirits and unfinished spirits produced by registered distilleries, by months, fiscal year 1946.....	155

Table	Page
40. Production: Undenatured ethyl alcohol produced by industrial alcohol plants, and spirits and unfinished spirits produced by registered distilleries, by States, fiscal year 1946.....	156
41. Withdrawals: Undenatured ethyl alcohol and spirits, by months, fiscal year 1946.....	157
42. Withdrawals: Undenatured ethyl alcohol and spirits, by States, fiscal year 1946.....	158
43. Stocks: Undenatured ethyl alcohol, spirits, and unfinished spirits, by States, June 30, 1946.....	160
44. Materials: Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by months, fiscal year 1946.....	161
45. Materials: Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by States, fiscal year 1946.....	162
46. Materials: Used at industrial alcohol plants in the production of undenatured ethyl alcohol, by kinds, and quantities of undenatured ethyl alcohol produced therefrom, fiscal year 1946.....	163
47. Summary: Production, withdrawals, and stocks of undenatured ethyl alcohol, by months, fiscal year 1946.....	163
48. Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, and premises operated, by States, fiscal year 1946.....	164
49. Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, fiscal years 1934-1946, inclusive.....	165
50. Production: Completely and specially denatured alcohol, by months, fiscal year 1946.....	166
51. Withdrawals: Completely denatured alcohol, by formulas and by months, fiscal year 1946.....	167
52. Withdrawals: Specially denatured alcohol, by formulas, fiscal year 1946.....	167
53. Withdrawals: Specially denatured alcohol, by leading formulas and by months, fiscal year 1946.....	167
54. Summary: Production, withdrawals, stocks, and losses of denatured alcohol, and denaturing plants operated, by States, fiscal year 1946.....	168
55. Operations in specially denatured alcohol: By bonded dealers, by States, fiscal year 1946.....	169
56. Operations in specially denatured alcohol: By manufacturers, by States, fiscal year 1946.....	170
57. Summary: Production, withdrawals, and stocks of denatured alcohol, fiscal years 1934-1946, inclusive.....	171
58. Summary: Production, withdrawals, and stocks of specially denatured rum at distillery denaturing bonded warehouses, by months, fiscal year 1946.....	171
59. Summary: Production, withdrawals, losses, and stocks of specially denatured rum at distillery denaturing bonded warehouses, by States, fiscal year 1946.....	171
60. Operations in specially denatured rum: By manufacturers, by States, fiscal year 1946.....	172
61. Materials: Used at registered distilleries in production of distilled spirits, by kinds and by months, fiscal year 1946.....	172
62. Materials: Used at registered distilleries in production of distilled spirits, by kinds and by States, fiscal year 1946.....	173
63. Materials: Used at fruit distilleries in the production of brandy and spirits, by kinds and by months, fiscal year 1946.....	174
64. Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and by States, fiscal year 1946.....	175
65. Production: Distilled spirits, by kinds and by months, fiscal year 1946.....	176
66. Production: Distilled spirits, by kinds and by States, fiscal year 1946.....	177
67. Production: Brandy and spirits by fruit distilleries, by kinds and by months, fiscal year 1946.....	177
68. Production: Brandy and spirits by fruit distilleries, by kinds and by States, fiscal year 1946.....	178
69. Withdrawals: Distilled spirits, total tax-paid, by kinds and by months, fiscal year 1946.....	178
70. Withdrawals: Distilled spirits, total tax-paid, by kinds and by States, fiscal year 1946.....	179
71. Withdrawals: Bottled-in-bond distilled spirits, tax-paid, by kinds and by months, fiscal year 1946.....	179

Table	Page
72. Withdrawals: Bottled-in-bond distilled spirits, tax-paid, by kinds and by States, fiscal year 1946.....	180
73. Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and by months, fiscal year 1946.....	180
74. Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and by States, June 30, 1946.....	181
75. Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds, and by years and seasons of production, June 30, 1946.....	181
76. 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 1946.....	182
77. Summary: Production, withdrawals, and stocks of distilled spirits, by months, fiscal year 1946.....	182
78. Summary: Production, withdrawals, and stocks of distilled spirits, and premises operated, by States, fiscal year 1946.....	183
79. Summary: Production, tax-paid withdrawals, and stocks on hand June 30 of whisky and of total distilled spirits, fiscal years 1934 to 1946, inclusive.....	185
80. Materials: Used in production of rectified spirits and wines, by kinds and by months, fiscal year 1946.....	185
81. Materials: Used in production of rectified spirits and wines, by kinds and by States, fiscal year 1946.....	186
82. Production: Rectified spirits and wines, by kinds and by months, fiscal year 1946.....	186
83. Production: Rectified spirits and wines, by kinds and by States, and premises operated, fiscal year 1946.....	187
84. Summary: Materials used for rectification and production of rectified spirits and wine, fiscal years 1936-1946, inclusive.....	187
85. Bottling: Distilled spirits (rectified and unrectified) bottled for consumption, fiscal year 1946.....	188
86. Summary: Distilled spirits (rectified and unrectified) bottled for consumption, fiscal years 1941-1946, inclusive.....	188
87. Materials: Used in production of fermented malt liquors, by kinds and by months, fiscal year 1946.....	189
88. Materials: Used in production of fermented malt liquors, by kinds and by States, fiscal year 1946.....	190
89. Summary: Production, withdrawals, losses, and stocks of fermented malt liquors, by months, fiscal year 1946.....	191
90. Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, by States, fiscal year 1946.....	192
91. Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, fiscal years 1934-1946, inclusive.....	193
92. Summary: Production, withdrawals, and stocks of cereal beverages, by months, fiscal year 1946.....	193
93. Summary: Production, withdrawals, and stocks on hand June 30, of cereal beverages, and plants operated, by States, fiscal year 1946.....	193
94. Materials: Used in production of still wines, by kinds and by months, fiscal year 1946.....	194
95. Materials: Used in production of still wines, by kinds and by States, fiscal year 1946.....	195
96. Production: Still wines produced and treatment of wines after fermentation, by months, fiscal year 1946.....	196
97. Production: Still wines produced and treatment of wines after fermentation, by States, fiscal year 1946.....	197
98. Withdrawals: Still wines, by months, fiscal year 1946.....	198
99. Withdrawals: Still wines, by States, fiscal year 1946.....	199
100. Summary: Production, withdrawals, losses, and stocks of still wines, by months, fiscal year 1946.....	200
101. Summary: Production, withdrawals, losses, and stocks, June 30, of still wines, and bonded wineries and bonded storerooms operated, by States, fiscal year 1946.....	201
102. Summary: Production, withdrawals, losses, and stocks of sparkling wines, by months, fiscal year 1946.....	202

Table	Page
103. Summary: Production, withdrawals, losses, and stocks of sparkling wines, and number of premises operated, by States, fiscal year 1946.....	202
104. Summary: Production, withdrawals, losses, and stocks of vermouth, by months, fiscal year 1946.....	203
105. Summary: Production, withdrawals, losses, and stocks on hand June 30, of vermouth, and number of premises operated, by States, fiscal year 1946.....	203
106. Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of still and sparkling wines, fiscal years 1934-1946, inclusive.....	204
107. Claims for redemption of stamps, abatement, and refund of taxes, fiscal year 1946.....	205
108. Claims for drawback, fiscal year 1946.....	205
109. Label activity under Federal Alcohol Administration Act, fiscal year 1946.....	206
110. Enforcement, Alcohol Tax Unit: Seizures and persons arrested, by months, fiscal year 1946.....	206
111. Enforcement, Alcohol Tax Unit: Seizures and persons arrested, by States, fiscal year 1946.....	207
TECHNICAL STAFF	
112. Analysis of the work of the Technical Staff during fiscal year 1946—Income, profits, estate, and gift tax cases.....	208
113. Summary: Income, profits, estate, and gift tax appeals docketed, stipulated, defaulted, and defended on the merits before The Tax Court (formerly Board of Tax Appeals), fiscal years 1940-1946, inclusive.....	210
114. Analysis of work on compromise, extension of time, and final closing agreement cases, fiscal year 1946.....	210
OFFICE OF THE CHIEF COUNSEL	
115. Appeals Division: Cases appealed from Tax Court decisions to appellate courts, fiscal year 1946.....	211
116. Appeals Division: Number, and amounts, of cases shown in table 115 for the fiscal year 1946 only, by class of tax and amounts involved.....	211
117. Appeals Division: Circuit and Supreme Court cases pending June 30, 1946.....	211
118. Appeals Division: Status of cases pending before The Tax Court of the United States June 30, 1946.....	211
119. Appeals Division: Progress of cases in appellate courts on appeals from decisions of The Tax Court of the United States, fiscal year 1946.....	212
120. Appeals Division: Disposition of Supreme Court, Circuit Court, and Tax Court cases closed during fiscal year 1946.....	212
121. Appeals Division: Disposition of cases closed by The Tax Court of the United States during fiscal year 1946.....	212
122. Appeals Division: Number, and amounts, of cases pending in field divisions, by class of tax and amounts involved.....	212
123. Appeals Division: Disposition of cases by The Tax Court of the United States during fiscal year 1946.....	213
124. Civil Division: Cases received and disposed of during the fiscal year 1946.....	213
125. Civil Division: Results obtained in cases closed during the fiscal year 1946.....	214
126. Civil Division: Results obtained in lien cases closed during the fiscal year 1946.....	214
127. Civil Division: Civil cases pending at the beginning and end of the fiscal year 1946.....	214
128. Civil Division: Number of Civil Division cases tried by the Department of Justice and number decided by the courts during the fiscal year 1946.....	214

CONTENTS

Table		Page
129.	Claims Division: Processing tax cases appealed to United States Processing Tax Board of Review and The Tax Court of the United States, including those appealed to appellate courts, fiscal years 1939 to 1946, inclusive.....	215
130.	Claims Division: Number, and amounts, of cases shown in table 129 for fiscal year 1946 only, by class of tax and amounts involved.....	215
131.	Claims Division: Status of processing tax cases pending before The Tax Court of the United States, including those appealed to appellate courts, June 30, 1946.....	215
132.	Claims Division: Results obtained in processing tax cases closed before The Tax Court of the United States, including those appealed to appellate courts, fiscal year 1946.....	215
133.	Claims Division: Civil cases received and disposed of by Processing Tax Section, and number decided by courts, fiscal year 1946.....	216
134.	Claims Division: Review cases received and disposed of by Processing Tax Section, fiscal year 1946.....	216
135.	Claims Division: Civil cases received and disposed of by Processing Tax Section during the fiscal year 1946, by number of cases and amounts involved.....	216
136.	Claims Division: Cases received and disposed of by Reorganization Section, fiscal year 1946.....	216
137.	Claims Division: Results obtained in cases closed in Reorganization Section during fiscal year 1946.....	217
138.	Claims Division: Liability involved in cases of Reorganization Section pending June 30, 1946.....	217
139.	Claims Division: Cases received and disposed of by Bankruptcy and Receivership Section, fiscal year 1946.....	217
140.	Claims Division: Cases received and disposed of by Compromise Section, fiscal year 1946.....	217
141.	Claims Division: Liability involved in cases of Compromise Section pending June 30, 1946.....	217
142.	Claims Division: Results obtained in cases closed in Compromise Section, fiscal year 1946.....	218
143.	Review Division: Number of cases received and disposed of during the fiscal year 1946.....	218
144.	Review Division: Public decisions, promulgated under Treasury Decisions 4859 and 4583, during the fiscal year 1946, by months.....	218

MISCELLANEOUS STATISTICS

145.	Monies paid to collectors as proceeds of In rem actions, judgments recovered in civil suits, fines and penalties imposed in criminal actions, and costs, as reported by clerks of United States courts (Form 158), year ended June 30, 1946.....	219
146.	Expenses of the Internal Revenue Service, fiscal year ended June 30, 1946.....	220
147.	Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1945 and 1946.....	226
148.	Cost of printing and binding for the Internal Revenue Service, fiscal years 1945 and 1946.....	226

ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,

OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C.

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, 1946:

GENERAL

The Bureau of Internal Revenue is responsible for the assessment and collection of all taxes imposed by any law providing internal revenue. It also has responsibilities under statutes which, while not imposing taxes, have some relation to internal revenue. These include the Federal Alcohol Administration Act (49 Stat., 977), as amended (27 U. S. C. and Sup., 201-212); the Liquor Enforcement Act of 1936 (49 Stat., 1928, 27 U. S. C., 221-228); the Federal Firearms Act (52 Stat., 1250, 15 U. S. C., 901-909); and the Stabilization Act of 1942 (56 Stat., 765), as amended (50 U. S. C., App. Sup., 961-971).

Internal revenue collections.—The following table shows the collections by general sources of revenue for 1946 as compared with 1945:

Summary of internal revenue collections, fiscal years 1945 and 1946

General source	Fiscal year		Increase or decrease (—)	
	1945	1946	Amount	Per cent
Income and profits taxes:				
Corporation income tax.....	\$4, 879, 715, 381	\$4, 639, 949, 184	—\$239, 766, 197	—4.9
Individual income tax.....	8, 770, 094, 034	8, 843, 947, 304	76, 853, 270	0.9
Withheld on salaries and wages.....	10, 264, 219, 340	9, 857, 658, 861	—406, 630, 479	—4.0
Excess profits, declared value.....	143, 797, 527	91, 129, 767	—52, 668, 060	—36.6
Excess profits, Revenue Acts of 1940, 1941, 1942.....	11, 003, 519, 623	7, 822, 488, 154	—3, 181, 031, 469	—28.9
Unjust enrichment.....	179, 995	34, 882	—145, 113	—80.6
Total.....	25, 061, 526, 200	31, 258, 138, 152	—3, 808, 388, 048	—10.8
Alcohol taxes:				
Distilled spirits, imported, excise.....	199, 690, 667	143, 060, 486	—56, 610, 181	—28.3
Distilled spirits, domestic, excise.....	1, 284, 614, 947	1, 603, 499, 559	318, 884, 612	24.8
Distilled spirits, rectification tax.....	32, 649, 440	41, 879, 585	9, 330, 145	28.7
Floor taxes, wines and liquors.....	83, 343, 159	14, 696, 212	—68, 646, 947	—89.2
Bottle or container stamps.....	12, 105, 343	14, 174, 206	2, 068, 863	17.1
Wines, including fortifying brandy.....	47, 442, 035	60, 844, 242	13, 402, 207	28.2
Fermented malt liquors.....	641, 811, 737	633, 923, 639	12, 117, 962	1.9
Special or occupational taxes.....	8, 308, 462	8, 060, 787	—247, 705	—3.0
Total.....	2, 309, 665, 790	2, 526, 164, 686	216, 268, 896	9.4

Summary of internal revenue collections, fiscal years 1945 and 1946—Continued

General source	Fiscal year		Increase or decrease (-)	
	1945	1946	Amount	Per cent
Employment taxes:				
Federal Insurance Contributions Act.....	\$1,307,931,218	\$1,237,825,431	-\$70,105,787	-5.4
Federal Unemployment Tax Act.....	186,488,617	178,744,606	-7,744,011	-4.2
Carriers' taxes.....	284,767,678	284,257,638	-499,040	-0.2
Total.....	1,779,177,412	1,700,827,675	-78,349,737	-4.4
Other miscellaneous taxes:				
Capital stock tax.....	371,999,131	352,120,833	-19,878,298	-5.3
Estate and gift tax.....	643,045,077	676,832,302	33,787,225	5.3
Tobacco taxes.....	932,144,822	1,165,619,285	233,474,461	25.0
Manufacturers' excise taxes.....	782,610,640	922,670,741	140,060,101	17.9
Retail excise taxes.....	424,104,925	492,046,069	67,941,144	16.0
Miscellaneous taxes (admissions, communications, oleomargarine, documentary stamps, motor vehicle stamps, coal, etc.).....	1,496,003,578	1,577,777,267	81,773,679	5.5
Total.....	4,649,818,173	6,186,968,485	1,537,148,312	11.6
Grand total.....	43,800,387,576	40,672,096,998	-3,128,290,678	-7.1

Refunds and repayments.—During the year refunds of tax collections, together with interest, were made from the following appropriations:

	<i>Amount, including interest</i>
Refunding internal revenue collections, 1946 and prior years.....	\$3,035,291,635
Refunds and payments of processing and related taxes, 1939-1946.....	585,798
Total.....	3,035,877,433

The following is a summary of the refunds, showing the number of claims, the amounts of refunds and repayments allowed (including drawbacks and stamp redemptions), and the amounts of interest paid thereon, with respect to each general class of tax during the fiscal year 1946 as compared with the fiscal year 1945:

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1945 and 1946

Class of tax	Number of claims		Amount refunded or repaid		Interest allowed (included in amount refunded)	
	1945	1946	1945	1946	1945	1946
Refund of internal revenue collections:						
Income and profits taxes:						
Individual.....	19,229,804		\$802,162,654		\$28,774,949	
Corporation.....	49,314		44,654,171		6,821,776	
Total income and profits taxes.....	19,279,118	49,314	846,816,825	\$2,968,330,537	34,596,724	\$64,080,733
Alcohol taxes.....	17,604	12,927	33,472,646	32,084,067	69,057	39,006
Employment taxes:						
Carriers.....	58	155	245,228	1,093,805	36,931	178,644
Federal Insurance Contributions Act.....	120,635	119,737	8,067,634	3,314,381	113,539	188,928

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1945 and 1946—Continued

Class of tax	Number of claims		Amount refunded or repaid		Interest allowed (included in amount refunded)	
	1945	1946	1945	1946	1945	1946
Refund of internal revenue collections—Continued						
Employment taxes—Con.						
Federal Unemployment Tax Act.....	20,252	12,862	\$4,353,800	\$2,871,160	\$151,214	\$157,744
Total employment taxes.....	140,945	132,754	7,666,662	7,279,346	301,734	525,316
Miscellaneous internal revenue taxes:						
Bituminous coal.....	16	7	1,642	3,719	43	176
Capital stock.....	968	819	794,446	2,714,404	54,122	19,945
Estate.....	1,568	1,416	5,031,653	7,937,330	796,324	971,778
Gift.....	318	317	1,736,776	1,509,756	25,327	94,646
Narcotics.....	124	140	814	284	5	
Sales.....	1,212	786	1,405,903	808,814	170,129	61,500
Sugar.....	335	337	276,464	441,309	110	235
Tobacco.....	232	65	11,149	4,826	337	63
Other.....	4,020	3,243	1,072,196	732,692	140,940	68,296
Total miscellaneous taxes.....	8,793	7,180	10,331,043	14,153,134	1,189,337	1,216,749
Total refunds of internal revenue collections.....	19,446,460	49,678,339	898,287,175	3,021,847,104	36,156,852	65,861,804
Repayments (not refund of taxes erroneously collected):						
Redemption of stamps:						
Alcohol tax.....	2,319	2,971	417,033	570,534	1,226	1,250
Miscellaneous taxes:						
Narcotics.....	82	66	1,545	4,536		
Silver.....	2		934		521	
Tobacco.....	1,547	2,055	2,423,101	9,204,730		
Other miscellaneous stamps.....	7,508	6,792	728,221	481,640	123,987	25,913
Total miscellaneous stamps.....	9,139	8,913	3,153,801	9,690,806	124,508	25,913
Total stamp redemptions.....	11,458	11,884	3,570,834	10,261,340	125,734	27,163
Drawbacks:						
Alcohol.....	1,202	2,306	1,357,201	3,038,621		
Tobacco.....	6	22	350,000	144,670		
Total drawbacks.....	1,208	2,328	1,707,201	3,183,191		
Total refunds and repayments of internal revenue.....	19,459,128	49,692,561	903,565,210	3,035,291,635	36,282,586	65,888,967
Refunds of processing and related taxes.....	30	16	670,025	585,798	209,689	236,263
Grand total.....	19,489,158	49,692,567	904,235,235	3,035,877,433	36,492,275	66,125,230

NOTE.—There was also refunded during the fiscal year 1946 the amount of \$1,048, with no interest, from Philippine Trust Fund collections (coconut oil tax), covering 1 claim, and the amount of \$315,180, with no interest, from Puerto Rico Trust Fund collections, covering 44 claims.

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.

Additional tax assessed as a direct result of enforcement efforts.—During the fiscal year ended June 30, 1946, additional assessments against all classes of taxpayers aggregated \$1,280,218,000. This represents an increase of \$357,790,000, or 38.8 per cent, as compared with the \$922,428,000 additional assessments made during the pre-

ceding fiscal year. Of the 1946 total of additional assessments, \$1,108,799,000, or 86.6 per cent, represents additional income and profits taxes. This amount is 48.1 per cent more than the \$748,430,000 additional assessments of income and profits taxes made during the 1945 fiscal year. A comparison of the additional assessments made during the fiscal year ended June 30, 1946, with that of the fiscal year ended June 30, 1945, for the four general classes of tax is shown below:

Additional assessments

[Tax, interest, and penalties, including duplicate and jeopardy assessments]

General class of tax	Fiscal year		Increase or decrease (-)	
	1945	1946	Amount	Per cent
	(Thousands of dollars)			
Income and profits taxes.....	748,430	1,108,799	360,369	48.1
Alcohol taxes.....	3,926	3,460	-466	-11.9
Employment taxes.....	23,566	20,519	-3,047	-12.9
Other miscellaneous taxes.....	146,506	147,440	934	.6
Total.....	922,428	1,280,218	357,790	38.8

The 1946 increase in additional assessments was attributable primarily to the program of vigorous enforcement. In addition to the amount shown above, this program should be credited with substantial amounts of additional revenue declared voluntarily by taxpayers in response to the publicized progress of the enforcement drive. The public support of the enforcement program was widespread and enthusiastic. The honest citizens approved strong measures to insure that the small minority of dishonest taxpayers should not shift their tax burdens to the honest majority.

Beside the additional assessments which were obtained through enforcement efforts during the fiscal year, the deputy collectors of internal revenue served 1,516,835 warrants for distraint, which resulted in the collection of \$198,731,494.

Expansion of enforcement activities.—The broadening of the tax base and the increases in rates of tax to meet wartime revenue needs caused tremendous increases in the number of individual income taxpayers and the amount of tax collected. As the tax burden increased there was more and more inclination by the greedy and dishonest to evade their taxes. Not only were there many who failed to pay their own taxes in full but also a shockingly large number who collected taxes from others on the Government's behalf and appropriated the funds for themselves as in the case of withholding and employment taxes and taxes on admissions and dues. Early in 1945, it became apparent that a more vigorous tax enforcement program was needed to cope with the situation. The importance of increasing the investigative personnel of the Bureau in order to carry out such a program was recognized and arrangements were made at the beginning of the fiscal year 1946 to recruit additional employees in sufficient number to enable the Bureau to put the program into operation.

Personnel recruitment and training.—Recruitment of additional personnel necessary to prosecute the drive against tax evaders was com-

pleted in June 1946. This recruitment was carried on at a time when thousands of capable young men were being released from the armed forces. Hence, it was possible to obtain additional personnel of high character and technical competency.

During the fiscal year ended June 30, 1946, there were 24,066 appointments and 14,187 separations in the field and departmental service of the Bureau. The distribution of personnel at that date as compared with June 30, 1945, was as follows:

Summary of personnel, Bureau of Internal Revenue, June 30, 1945, as compared with June 30, 1946

Branch of service	Number on pay roll as of		Increase or decrease (-)
	June 30, 1945	June 30, 1946	
Departmental service.....	4,441	5,144	703
Field service:			
Offices of collectors of internal revenue.....	30,945	35,062	4,117
Supervisors of accounts and collections.....	69	79	10
Internal revenue agents' forces:			
Income, profits, estate, and gift taxes.....	5,766	9,907	4,141
Miscellaneous and sales taxes.....	71	75	4
Alcohol Tax Unit:			
Offices of district supervisors.....	4,528	4,967	439
Field inspection force.....	17	13	-4
Intelligence Unit.....	465	1,557	1,092
Technical Staff.....	486	518	32
Office of the Chief Counsel.....	228	321	93
Salary Stabilization Unit.....	454	136	-318
Processing Division.....	2,344	1,914	-430
Total field service.....	45,373	54,549	9,176
Grand total.....	49,814	59,693	9,879

During the fiscal year ended June 30, 1946, there was a net increase of 8,175 in the investigative force of the Bureau. This increase is comprised of 2,547 field deputies, 842 office auditors, 3,508 revenue agents, 796 special agents, and 482 alcohol tax storekeeper-gaugers, inspectors, and investigators. It was necessary for the new investigative employees to complete training courses before entering on regular duties. As of June 30, 1946, practically all of the newly appointed investigative personnel had received training and had been placed on productive assignments.

Cost of administration.—The amount of \$176,650,000 was appropriated for the fiscal year 1946 for salaries and expenses in connection with the assessment and collection of internal revenue taxes and the administration of internal revenue laws. The Bureau transferred the sum of \$740,000 to the Post Office Department for expenses in connection with the sale of motor vehicle use stamps, and the expenditures and obligations against the Bureau appropriation were \$174,055,640, leaving an unexpended balance of \$1,854,360. The expenditures do not include amounts expended for refunding taxes illegally or erroneously collected and for the redemption of stamps. The cost of collecting \$40,558,913,040 (excluding \$113,183,958 collected by post offices) during the year was \$0.43 per \$100, compared with \$0.33 per \$100 for 1945.

Data on annual cost of administration, although of interest and value for certain purposes, can not be relied upon either as a guide to the proper scale of administrative activity or as a measure of relative efficiency of operation from year to year. An annual ratio of cost to collections is determined by many factors, most of which have no relationship to these objectives. To illustrate, one such factor is the nature of the tax system. The higher the level of tax rates and the more numerous the levies that are inherently economical to collect the lower will be the average cost ratio. Another factor is the prevailing level of salaries paid to Bureau personnel. A third factor is the volume of essential services performed for taxpayers, such as computation of tax liability, and the volume of investigative activity required with respect to refund claims, both of which have expanded markedly during recent years.

The impact of tax administration on the national economy.—Tax administration, considered apart from the nature of the tax system and the weight of the tax burden, has become an important factor in the operation of the country's economic system. The administrative practices and policies of the Bureau affect to some degree virtually every business unit. The manner in which the Bureau handles its manifold statutory responsibilities is therefore directly a matter of consequence with respect to national economic well-being.

Individual business men and business concerns are dependent in many ways upon the cooperation of the Bureau to aid them in the lawful operation of their financial affairs. Such dependence is a matter of law, and the Bureau policy is to assist taxpayers in every feasible way. Some of these activities are known as "service-investigation" work, by which term is meant the investigations that the Bureau is compelled to conduct in order to cooperate with and to aid the taxpayers. Examples are the activities of storekeeper-gaugers in alcohol plants and distilleries, and those of revenue agents and deputy collectors assigned to the examination of refund claims. Distillers can not operate lawfully without the aid of storekeeper-gaugers. Many taxpayers that have submitted refund claims must delay important business decisions until final action on claims has been taken.

Again, the intricate provisions of wartime tax measures make the final determination of tax liabilities for war years a lengthy and difficult task. Nevertheless, it is incumbent on the Bureau to cooperate fully with taxpayers in making such final determinations as promptly as possible; prolonged uncertainty with respect to the current financial status or the contingent tax liability of a business will generally delay and hamper the formulation and execution of plans for its future operations.

The investigative agents of the Bureau have access to the offices, the financial records, and sometimes even the homes of millions of taxpayers. These contacts are necessary to the proper performance of official duties. The policy of the Bureau is to minimize annoyance to taxpayers or disturbance of their affairs. Every reasonable effort is made to suit the convenience of taxpayers with respect to time, place, and manner of necessary investigations. Further, the greatest possible forbearance is shown, consistent with statutory requirements, in the handling of genuine "hardship" cases. A taxpayer who is in

difficult straits, but who comes with clean hands and no thought of tax evasion, can be assured of Bureau cooperation to the end that his tax responsibilities may be met without crippling effects.

IMPORTANT LEGISLATION ENACTED DURING THE FISCAL YEAR 1946 AFFECTING THE BUREAU OF INTERNAL REVENUE

Public Law 172 (Tax Adjustment Act of 1945), approved July 31, 1945, amends the Internal Revenue Code with a view to facilitating reconversion by improving the cash position of business enterprises and by relieving smaller businesses of some or all of the burdens of excess profits tax. Section 2(a) amends section 710(b)(1) of the Code so as to increase the specific exemption for excess profits tax purposes from \$10,000 to \$25,000, effective for taxable years beginning after December 31, 1945; a pro rata portion of the exemption is provided for corporations with taxable years beginning in 1945 and ending in 1946. Section 3 amends section 780(a) of the Code so as to limit the postwar credit and credit for debt retirement to taxable years beginning before January 1, 1944; amends section 781(c) of the Code to provide that for the taxable years beginning before January 1, 1944, the postwar credit attributable to payment of the excess profits tax or a deficiency on or after July 1, 1945, shall be paid in cash; adds a new section 784 to the Code to provide a 10 per cent credit against the excess profits tax for taxable years beginning after December 31, 1943; and amends section 780(c) of the Code to provide that the bonds which had been issued for taxable years beginning prior to January 1, 1944, shall be payable at the option of the owner on or after January 1, 1946. Section 4 adds to the Internal Revenue Code three new sections, 3779, 3780, and 3781, which provide for an extension of time for the payment of taxes by corporations expecting net operating loss carry-backs or unused excess profits credit carry-backs and for the speed-up of refunds resulting from such carry-backs. Section 3779 provides for the deferment by a corporation of current tax payments on the basis of anticipated net operating losses or unused excess profits credits for taxable years ending on or after September 30, 1945. Section 3780 provides for the prompt payment of refunds attributable to a carry-back after the net operating loss or unused excess profits credit has occurred. Section 3781 grants the Commissioner authority to promulgate regulations, with the approval of the Secretary, to carry out, in the case of corporations filing consolidated returns, the provisions relating to extensions of time for the payment of taxes, tentative carry-back adjustments, and tentative adjustments with respect to amortization deductions. Sections 5 and 6 provide for certain technical amendments of the Internal Revenue Code which are designed to aid in administering the law relating to carry-backs and in carrying out the purpose of section 4. Section 7 amends section 124 of the Code so as to provide for the speed-up of refunds resulting from the recomputation of deductions for amortization of emergency facilities.

Public Law 177, approved August 11, 1945, amends sections 2720(a) and 3260(a) of the Internal Revenue Code so as to reduce the tax on the transfer of certain nonautomatic, single-barreled guns (having a barrel 12 inches or more in length and designed to be held in one hand when fired) from \$200 to \$1 on each transfer and so as to reduce the

occupational tax with respect to such weapons from \$500 to \$25 per year in the case of manufacturers and importers and from \$200 to \$1 per year in the case of dealers.

Public Law 180, approved August 11, 1945, amends section 2400 of the Internal Revenue Code so as to exempt from the tax on jewelry mechanical pencils having as essential parts precious metals which are not used for ornamental purposes.

Public Law 201, approved October 23, 1945, amends sections 1426, 1606, and 1607 of the Internal Revenue Code and section 209 of the Social Security Act so as to (1) leave under the Civil Service Retirement Act all laborers, mechanics, and workmen employed by the Bonneville Power Administrator in connection with construction work or the operation and maintenance of electrical facilities who are now under that Act, (2) extend social security protection to all such employees who are not under the Civil Service Retirement Act and who have no retirement protection, (3) make the unemployment compensation tax provisions of the Internal Revenue Code applicable to all laborers, mechanics, and workmen employed by the Bonneville Power Administrator in connection with construction work or the operation and maintenance of electrical facilities, and (4) grant the States permission to extend their unemployment compensation acts to include these employees.

Public Law 210, approved November 5, 1945, adds to the Internal Revenue Code a new section 3126 which permits industrial alcohol plants to produce sugars and sirups from potatoes and from high moisture or damaged grain simultaneously with, or alternately with, the production of alcohol until July 1, 1946.

Public Law 214 (Revenue Act of 1945), approved November 8, 1945, amends the Internal Revenue Code so as to provide for tax reductions affecting both individuals and corporations. The income tax amendments are in general applicable to taxable years beginning after December 31, 1945. Section 101 reduces the 3 per cent normal income tax on individuals by 5 per cent; reduces the surtax rate in each surtax bracket by 3 percentage points; further reduces the surtax by 5 per cent of the amount computed under the reduced surtax rates; and reduces the over-all limitations on individual income taxes from 90 per cent to 85½ per cent of the taxpayer's net income. Section 102 in effect provides that the taxpayer's exemption and the credits for a spouse and dependents shall be allowed for the purpose of both the normal tax and the surtax; and makes certain technical amendments to conform the Internal Revenue Code to such change in the application of credits for spouse and dependents. Section 103 amends section 400 of the Internal Revenue Code so as to conform the table, under which taxpayers with an adjusted gross income of less than \$5,000 may compute their tax, to the rates and credits provided in sections 101 and 102. Section 104 amends section 1622 of the Code so as to conform the rates to be applied in the withholding of tax at source on wages to the rates and credits provided in sections 101 to 103, inclusive; the amendments of the withholding provisions are applicable only with respect to wages paid on or after January 1, 1946. Section 121 reduces the corporation surtax rate on surtax net incomes not over \$25,000 from 10 per cent to 6 per cent, and on surtax net incomes over \$50,000 from 16 per cent to 14 per cent; and on surtax

net incomes over \$25,000 but not over \$50,000, reduces the surtax to \$1,500 plus 22 per cent of the amount of surtax net income over \$25,000. Section 122 makes Subchapter E of Chapter 2 of the Code, which imposes the excess profits tax, inapplicable to taxable years beginning after December 31, 1945; provides for the carry-back of an unused excess profits credit for a taxable year beginning in 1946 and ending in 1947; and makes provision for the application of carry-backs from taxable years beginning after December 31, 1945, in the case of affiliated groups of corporations. Section 131 provides for the determination of the income tax of individuals and the income and excess profits taxes of corporations where the taxable year of the taxpayer begins in 1945 and ends in 1946. Section 141 provides for the exclusion from gross income of the entire service pay of enlisted personnel of the armed forces of the United States for taxable years beginning after December 31, 1940, and received prior to the termination of the war as proclaimed by the President. Section 142 provides that in the case of personnel of the armed forces that portion of the tax for taxable years beginning after December 31, 1939, and before January 1, 1947, which is attributable to service pay, and that portion of the tax for taxable years beginning after December 31, 1939, and before January 1, 1942, which is attributable to pre-service earned income, may, upon application by the taxpayer, be paid over a 3-year period, without interest, in 12 equal quarter-annual installments. Commissioned officers (or commissioned warrant officers) of the regular component of the Army, Navy, Marine Corps, or Coast Guard are entitled to the benefits of section 142 only for such of these taxable years for which payment of the tax may be deferred by reason of service on sea duty or outside the continental United States. Section 151 amends section 3777(c) of the Code so as to provide that credits and refunds allowed in connection with an application for a tentative adjustment with respect to a deduction for the amortization of an emergency facility need not be reported to the Joint Committee on Internal Revenue Taxation prior to the allowing or making of such credit or refund. Section 152 amends paragraphs (9) and (10) of section 22(b) of the Code, relating to the exclusion from gross income of income resulting from the discharge of indebtedness, so as to extend such provisions to taxable years beginning after December 31, 1945, and prior to January 1, 1947. Section 153 amends section 8(c) of the Government Losses in Shipment Act so as to confer authority for the issuance of new certificates to replace lost, stolen, or destroyed bonds issued under section 780 of the Internal Revenue Code, relating to the postwar refund of excess profits tax. Section 201 repeals Chapter 6 of the Code, imposing the capital stock tax, effective with respect to taxable years ending after June 30, 1945. Section 202 repeals Subchapter B of Chapter 2 of the Code, imposing the declared value excess-profits tax, effective with respect to income-tax taxable years ending after June 30, 1946. Section 203 amends section 600 of the Code so as to provide in effect an alternative declared value excess-profits tax limiting the rate of tax with respect to war loss recoveries occurring during income-tax taxable years ending after June 30, 1945, and before July 1, 1946, to the capital stock tax rate. Section 301 repeals Chapter 33A of the Code, imposing a tax on the use of motor vehicles and boats, effective with respect to

the period after June 30, 1946. Section 302 adds four new sections, 1656, 1657, 1658, and 1659, to Subchapter A of Chapter 9 of the Code, relating to war taxes and war tax rates. Section 1656 provides in respect of floor stocks of distilled spirits, perfumes containing distilled spirits, wines, cordials, and fermented malt liquors tax paid at the war tax rate and held for sale or for use in the manufacture of any article for sale, on the date the rate is reduced to that theretofore in effect for a credit or refund of the difference between the tax so paid and the tax which would have been paid if the war tax rate had not been applicable. Eligibility for such credit or refund is subject to the limitations: (1) That the claimant shall keep and file such records as may be prescribed; and (2) that the price at which each kind of article is sold for a specified period after the tax reduction date shall reflect the amount of the tax reduction. Section 1657 makes similar provision in the case of electric light bulbs. Section 1658 provides in effect that the war tax rates shall be inapplicable to payments made for telegraph, telephone, radio, and cable services pursuant to bills rendered on or after the rate reduction date for which no previous bill was rendered, except that the war tax rates shall apply to services rendered more than two months before such date. Section 1659 defines the term "rate reduction date," used in other sections of Subchapter A of Chapter 9, as amended, to mean the first day of the first month which begins six months or more after the date of the termination of hostilities in the war. Section 303 amends section 307(c) of the Revenue Act of 1943 by striking out the last sentence thereof, and thus continues the power of the Secretary of the Treasury to authorize Government exemption from certain excise taxes. Under the sentence stricken by section 303 the authority of the Secretary does not extend to any contract entered into on or after the first day of the first month which begin six months or more after the date of the termination of hostilities in the war. Section 401 postpones the increase in the taxes imposed by the Federal Insurance Contributions Act (Subchapter A of Chapter 9 of the Code). The rate of the income tax on employees imposed by section 1400 of the Code and the rate of the excise tax on employers of one or more employees imposed by section 1410 of the Code would, except for this amendment, be each automatically increased from 1 per cent to 2½ per cent on January 1, 1946. In the case of each such tax, section 401 provides that the 1 per cent rate shall remain in force throughout the calendar year 1946, and that the 2½ per cent rate shall be applicable with respect to wages paid and received during the calendar years 1947 and 1948.

Public Law 215, approved November 8, 1945, provides for the covering into the treasury of the Philippines certain Philippine funds held in separate or special funds in the Treasury of the United States. Included in such funds are the proceeds of the excise taxes imposed by section 2470 of the Internal Revenue Code, relating to the first domestic processing of coconut and certain other vegetable oils.

Public Law 291, approved December 29, 1945, amends the Internal Revenue Code (sections 116 (c) and (h)(1), 1426(b), 1607(c), 1621(a)(5), 3466(a), 3469(f)(1), 3475(b)(1), and 3797(a)) so as to exempt certain international organizations (as defined by the Act) and their officers and employees who are not citizens of the United States from Federal income taxes, social security taxes, communication taxes, and taxes

on the transportation of persons and property, and to exempt such organizations from the requirement to withhold tax at the source on wages paid to its employees regardless of citizenship. Public Law 291 also extends the time for filing claims for credit or refund based upon overpayments resulting from the taxpayer's failure to take as deduction war losses described in section 127 of the Internal Revenue Code and makes technical amendments to certain provisions of the Code relating to the time for filing petitions with The Tax Court of the United States.

Public Law 320, approved March 8, 1946, amends Chapter 23 (narcotics) and Chapter 27 (occupational taxes) of the Internal Revenue Code so as to include among the narcotic drugs taxable and otherwise controlled under the Code any opiate which is found by the Secretary of the Treasury, and proclaimed by the President to have been so found, to have an addiction-forming or addiction-sustaining liability similar to morphine or cocaine; and so as to permit producers of fiber or fiber products to secure supplies of the plant *Cannabis sativa* L., from which marihuana is produced, without payment of the tax on the transfer of marihuana.

Public Law 321, approved March 8, 1946, provides for certain tax adjustments in determining the adjustment under such Act of the price of war built vessels purchased from the United States Maritime Commission.

Public Law 371, approved April 30, 1946, contains a number of provisions relating to excise taxes necessitated by the fact that as of July 4, 1946, the Philippine Islands ceased to be a possession of the United States and became an independent country. Part 3 of Title II provides for nondiscriminatory excise tax treatment of articles imported from the Philippines, for exemption from excise taxes of Manila fiber and articles imported for official use of the Philippine Government, and that no export tax shall be levied on articles exported to the Philippines. Section 403(d) provides for the continuation of the 2-cent-per-pound processing tax rate preference accorded Philippine coconut oil by section 2470 of the Code, which imposes a tax on the processing of coconut oil. Section 505 amends section 2470(a)(2) of the Code to specify certain conditions under which such 2-cent preference may be discontinued. Certain of the excise tax provisions of the Code, applicable to the Philippines while a possession, are not necessary after independence nor consistent with such status, and sections 506 and 507 of the Act amend or repeal such provisions. The sections of the Code affected are sections 2476, 2800(a)(4), 3340, 3341, 3342, and 3343. Section 513 amends the Act of March 2, 1917 (39 Stat., 951), to insure that the provisions of the Philippine Trade Act respecting discriminatory excise tax treatment are applicable to Philippine products imported into Puerto Rico.

Public Law 393, approved May 29, 1946, amends sections 403(d)(3) and 452(c) of the Revenue Act of 1942 so as to extend to July 1, 1947, the period within which certain powers of appointment may be released free of estate or gift tax.

Public Law 427, approved June 24, 1946, amends section 2325 of the Internal Revenue Code so as to provide for the establishment and maintenance of continuous inspection of all qualified establishments which manufacture process or renovated butter. Provision is

made for the inspection of all raw materials entering into the manufacture of process or renovated butter, for the inspection and labeling of the finished product, for sanitary control over manufacturing plants, and for the adoption of regulations governing the sale and manufacture of the product. Authority is provided for the denaturing or destruction of ingredients unfit for use in the manufacture of process or renovated butter and of the finished product which is unfit for human consumption. Public Law 427 also amends section 2326(c) of the Internal Revenue Code by increasing from \$500 to \$1,000 the maximum fine which may be imposed on conviction for a violation of section 2325 of the Code. Public Law 427 also repeals subsections (b) and (c) of section 2327 of the Code, which made certain meat inspection laws applicable to process or renovated butter.

Public Law 437, approved June 24, 1946, amends section 3126 of the Internal Revenue Code (as added by Public Law 210, approved November 5, 1945) by extending to February 1, 1947, the period for the emergency production of sugars and sirups in industrial alcohol plants.

Public Law 548, approved July 25, 1946, amends the Stabilization Act of 1942, as amended, to extend to June 30, 1947, the provisions of the wage and salary stabilization program.

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.

There were 81,447,923 tax returns filed in collectors' offices during the fiscal year 1946, as compared with 83,828,115 returns filed during the previous year. Of the total returns filed, 64,180,952 were income tax and excess profits tax returns and declarations, as compared with 67,483,182 in the previous year.

A total of 19,451,286,218 revenue stamps, valued at \$4,252,548,712, was issued to collectors of internal revenue and to the Postmaster General, compared with 15,723,304,750 stamps, valued at \$3,844,488,531, issued during 1945.

Revenue stamps returned by collectors of internal revenue and by the Postmaster General, and credited to their accounts, amounted to \$675,239,885. There were 58 applications allowed for restamping packages from which the original stamps had been lost, mutilated, or destroyed, compared with 116 applications in the preceding year.

During the year, 552,056 income tax, 69,075 withholding tax, 171,298 miscellaneous tax, and 169,496 employment tax returns were investigated by field deputy collectors. At the close of business June 30, 1946, there were outstanding in the 64 collection districts, for field investigation, 248,124 income tax returns, compared with 120,212 as of June 30, 1945.

Collectors of internal revenue, after having taken the necessary administrative action, transmitted to the Bureau or otherwise disposed of 946,290 claims, as compared with 1,150,630 claims in 1945, a decrease of 204,340. The number of claims on hand in collectors' offices at the end of the fiscal year was 95,375, compared with 82,015 at the close of the previous fiscal year.

Field deputy collectors of internal revenue served 1,516,835 warrants for distraint, which resulted in the collection of \$198,731,494. An average of 10,658 deputy collectors made a total of 4,517,259 revenue-producing investigations, including the serving of warrants for distraint, compared with 4,009,421 revenue-producing investigations made by an average of 9,193 field deputy collectors in the preceding year. The total amount collected and reported for assessment by deputy collectors was \$469,662,049, compared with \$376,051,570 in the previous year. The average number of investigations made per deputy and the average amount of tax collected and reported for assessment were 424 and \$44,067, respectively, compared with 432 and \$40,906, respectively, in 1945. There were 713,338 warrants for distraint in custody of the collectors' field forces on June 30, 1946, as compared with 527,506 on hand June 30, 1945.

The supervisors of accounts and collections submitted 85 reports covering their examination of the accounts of collectors of internal revenue during the year, compared with 90 reports submitted during the year ended June 30, 1945. Seven new collectors and two acting collectors were installed by the supervisors during the fiscal year.

The Processing Division in New York City was engaged in assembling and sorting the documents evidencing withholding or prepayment of income tax, associating and comparing them with annual returns filed by individuals; and, in connection with overpayment returns filed in eight collection districts, prepared refund schedules for certification by the collectors concerned. During the fiscal year, approximately 160,000,000 documents of all kinds were received and were in process.

The Planning Division was engaged in drafting procedural instructions in the form of mimeographs, circulars, and general letters for offices of collectors of internal revenue. The principal operations dealt with were the crediting and refunding of overpayments disclosed on income tax returns and the subsequent verification and audit of the returns.

As a result of the improvements in procedures, refunds were scheduled earlier, despite an increase of more than 33% per cent in the number of refunds, and a very substantial saving was affected in interest paid; the audit of income tax returns was accomplished in a more efficient and profitable manner; and the statements of income tax due were prepared and forwarded to taxpayers at an earlier date.

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 of maintaining the usual high standard of requirement for employment.

The Disbursement Accounting Division administratively examined and recorded 1,557 monthly accounts of the collectors of internal revenue, internal revenue agents in charge, district supervisors, and heads of Technical Staff divisions, including the San Juan (P. R.) branch of the district of Maryland, comprising a total of 189,438

vouchers. In addition, 10,293 travel expense vouchers of employees and 25,288 vouchers covering passenger and freight transportation and miscellaneous expenses were audited and passed to the chief disbursing officer, Treasury Department, or to the General Accounting Office for payment, making a total of 225,019 vouchers handled during the 1946 fiscal year.

Under date of March 25, 1946, the employment tax activities, which formerly were administered by the Accounts and Collections Unit, were established as a separate unit entitled Employment Tax Unit. The duties performed by that Unit are shown in the following section.

EMPLOYMENT TAX UNIT

The Employment Tax Unit was created on March 25, 1946. Prior thereto the work of such Unit was under the Accounts and Collections Unit. The Unit 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. These provisions of law were formerly Titles VIII and IX of the Social Security Act and the Carriers Taxing Act of 1937.

Collections of employment taxes for the fiscal year 1946 were \$1,700,827,675, a decrease of \$78,349,737 compared with collections for the preceding year.

Assessments of employment taxes.—During the year, 4,441 assessment lists, consisting of 8,725,541 items totaling \$1,567,226,862, a decrease of \$181,702,419 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. Included in this total were 1,841 lists prepared by the collectors' offices and adjusted by the Bureau, consisting of 8,696,693 items totaling \$1,563,061,318, and 2,600 lists prepared in the Bureau, consisting of 28,848 items totaling \$4,165,544, as further analyzed in the following tabulations:

Analysis of employment tax assessments appearing on collectors' lists

Source	Items	Tax and penalty	Interest	Total
Federal Insurance Contributions Act.....	8,221,965	\$1,128,780,035.80	\$435,454.19	\$1,129,215,489.99
Federal Unemployment Tax Act.....	444,324	169,885,446.19	281,259.28	170,166,705.47
Carriers taxes.....	30,404	263,674,160.48	4,961.62	263,679,122.10
Total.....	8,696,693	1,562,339,642.47	721,675.09	1,563,061,317.56

Analysis of employment tax assessments appearing on Commissioner's lists

Source	Items	Tax	Penalty	Interest	Total
Federal Insurance Contributions Act.....	6,074	\$657,910.91	\$74,507.77	\$66,141.40	\$798,559.18
Federal Unemployment Tax Act.....	22,675	2,775,115.84	210,596.46	262,396.16	3,248,108.46
Carriers taxes.....	99	108,698.83		16,177.63	118,876.46
Total.....	28,848	3,541,724.68	285,104.28	338,715.19	4,165,544.10

Taxes under the Federal Insurance Contributions Act.—Collections of taxes imposed under the Federal Insurance Contributions Act amounted to \$1,237,825,431 for the year, as compared with \$1,307,931,218 for 1945, a decrease of \$70,105,787. 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, 8,906,198 being filed during the fiscal year, as compared with 8,365,375 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 1946

Claims:	Number
Pending at beginning of year.....	3,645
Filed during year (new claims).....	12,272
Received from other sources.....	220
Total to be disposed of.....	16,137
Allowed in full or in part.....	10,517
Rejected.....	1,739
Canceled.....	198
Total disposed of.....	12,454
Pending at end of year.....	3,683
Certificates of allowance issued when no claims were filed.....	758
Overassessments settled by:	Amount
Abatement.....	\$1,010,413.40
Credit.....	46,379.05
Refund.....	1,225,982.95
Total.....	2,282,775.40
Interest.....	202,008.42
Grand total.....	2,484,783.82

NOTE.—The amount involved in claims filed during the year 1946 was \$4,325,216. Included in the allowed claims shown in the above tabulation were 3,527 collectors' claims for abatement, of which 239 were multiple-item claims involving 2,795 items. There were also allowed 1,133 collectors' claims recommending refund of \$52,286 plus interest of \$1,235. The amount involved in the claims rejected during the year totaled \$620,376.

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 1946

Claims:	Number
Pending at beginning of year.....	21, 080
Filed during year (new claims).....	122, 300
Received from other sources.....	196
Total to be disposed of.....	143, 576
Allowed in full or in part.....	114, 752
Rejected.....	1, 220
Canceled.....	311
Total disposed of.....	116, 283
Pending at end of year.....	27, 293

NOTE.—The amount involved in claims filed during the year was \$1,964,722. In connection with the claims allowed, \$2,039,950 was recommended for refund, and the amount involved in the claims rejected was \$23,676.

Offers in compromise.—On July 1, 1945, there were on hand 268 offers in compromise, aggregating \$177,863, which had been submitted in settlement of an aggregate liability of \$231,763, incurred under Title VIII of the Social Security Act and/or the Federal Insurance Contributions Act. There were 432 offers received, in the total amount of \$117,961, involving an aggregate liability of \$582,635; 301 offers in the amount of \$123,904 were accepted in settlement of liability of \$424,590; 129 offers, amounting to \$42,279 and involving liability of \$228,419, were rejected; 7 offers, totaling \$10,250, for liability of \$19,064 were withdrawn; and 4 offers, amounting to \$2,713, payable on the installment basis, covering liability of \$19,078, were terminated by default, leaving on hand at the close of the year 259 offers, totaling \$116,678 and involving liability of \$123,247.

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, 33 inquiries from the Board relating to such provisions were pending before the Bureau. During the fiscal year, 377 similar inquiries were received from the Board, and 344 were disposed of, leaving 66 pending at the close of the fiscal year. Copies of 49 opinions of the General Counsel of the Federal Security Agency were furnished to the Bureau, and copies of 12 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 1945 with respect to employment. Collections amounted to \$178,744,606 as compared with \$186,488,617 for the fiscal year 1945, a decrease of \$7,744,011. Returns on Form 940 are required on an annual basis, 401,629 being filed during the fiscal year, as compared with 395,651 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 1945 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 763,944 such statements for the years 1936 to 1945, 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." Two States were added for the year 1944, and two for 1945, making a total of 44.

Field investigations conducted by the States in connection with the administration of State unemployment compensation laws resulted in numerous correction statements being submitted to the Bureau, showing changes in the amounts standing to the employers' credit in the State funds. This 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 1946 and the number pending at the beginning and close of the year, by tax years

Tax year	On hand July 1, 1945	Received during year	Reopened during year	Total	Disposed of during year	On hand June 30, 1946
1936 through 1941	1,820	2,328	6,086	10,234	9,141	1,093
1942	1,089	2,517	3,901	7,517	6,865	652
1943	11,778	9,040	11,391	32,209	31,009	1,200
1944	366,189	6,568	2,108	374,865	359,119	16,746
1945		381,176	162	381,338	1,217	380,121
Total	380,886	401,629	23,648	806,163	407,351	398,812

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 1946

Claims:	Number
Pending at beginning of year	6,774
Filed during the year (new claims)	16,634
Received from other sources	63
Total to be disposed of	23,471
Allowed in full or in part	13,060
Rejected	2,301
Canceled	198
Total disposed of	15,559
Pending at end of year	7,912
Certificates of overassessment and certificates of allowance issued when no claims were filed	3,298
Overassessments settled by:	Amount
Abatement	\$3,957,714.54
Credit	53,110.26
Refund	2,714,899.05
Total	6,725,723.85
Interest	160,533.29
Grand total	6,886,257.14

NOTE.—The amount involved in claims filed during the year 1946 was \$6,551,968. Included in the allowed claims shown in the above tabulation were 13,396 collectors' claims for abatement, of which 34 were multiple-item claims involving 1,214 items. There were also allowed 4,787 collectors' claims recommending refunds of \$186,540 plus interest of \$2,009. The amount involved in claims rejected during the year totaled \$1,194,843.

Offers in compromise.—On July 1, 1945, there were on hand 340 offers in compromise, aggregating \$142,344, which had been submitted in settlement of an aggregate liability of \$681,367, incurred under Title IX of the Social Security Act and/or the Federal Unemployment Tax Act. There were 366 offers received, in the total amount of \$84,640, involving an aggregate liability of \$249,774; 300 offers in the amount of \$86,751 were accepted in settlement of liability of \$230,528; 75 offers amounting to \$32,527 and involving liability of \$75,384 were rejected; 9 offers amounting to \$4,783 and involving liability of \$8,593

were withdrawn; and 11 offers totaling \$13,654, payable on the installment basis, covering liability of \$27,378, were terminated by default, leaving on hand at the close of the year 311 offers totaling \$89,269 and involving liability of \$589,257.

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 \$284,228,094, as compared with \$284,717,623 for the previous year, a decrease of \$489,529. Each tax was imposed at the rate of 3½ per cent of the taxable compensation earned during 1945, and at the rate of 3½ per cent for 1946. Collections of employee representatives' tax, which was imposed at the rate of 6½ per cent of the taxable compensation earned during 1945, and at the rate of 7 per cent for 1946, amounted to \$29,545, as compared with \$39,954 for the previous year, a decrease of \$10,409. Returns are required on a quarterly basis, 30,366 being filed by employers, a decrease of 96; 1,172 returns were filed by employee representatives, a decrease of 41 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 1946

Claims:	Number
Pending at beginning of year	115
Filed during year (new claims)	406
Received from other sources	1
Total to be disposed of	522
Allowed in full or in part	257
Rejected	195
Canceled	0
Total disposed of	452
Pending at end of year	70
Certificates of allowance issued when no claims were filed	2
Overassessments settled by:	Amount
Abatement	\$15,927.16
Credit	243,370.04
Refund	915,404.98
Total	1,174,702.18
Interest	178,682.76
Grand total	1,353,384.94

NOTE.—The amount involved in claims filed during the year 1946 was \$2,112,002. The amount involved in the claims rejected during the year totaled \$1,252,542.

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, two inquiries from the

Board relating to such provisions were pending before the Bureau; during the fiscal year two similar inquiries were received, and four were disposed of, leaving none pending at the close of the year.

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 of individuals and fiduciaries, and on both income and excess profits of corporations. The administration includes the preparation of regulations and interpretative and procedural rulings and instructions regarding such laws, the preparation of tax and information returns to be filed thereunder, 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 year 1946, collections of income and excess profits taxes amounted to \$31,258,103,270. This represents a decrease of \$3,803,242,935 as compared with the amount collected in 1945, which totaled \$35,061,346,205. The comparison in detail is as follows:

Collections during the fiscal years 1945 and 1946

Source	Fiscal year		Increase or decrease (-)
	1945	1946	
Corporation income tax: ¹			
Current collections ²	\$4,421,681,598	\$3,901,916,780	-\$519,764,818
Back collections ³	458,033,783	738,032,434	279,998,651
Total	4,879,715,381	4,639,949,184	-239,766,197
Declared value excess-profits tax:			
Current collections ²	\$117,917,203	70,700,188	-47,217,015
Back collections ³	\$25,880,624	20,429,879	-5,450,745
Total	143,797,827	91,129,767	-52,668,060
Excess profits tax:			
Current collections ²	\$10,111,895,400	6,782,021,933	-3,329,873,467
Back collections ³	\$891,624,223	1,090,466,221	198,841,998
Total	11,003,519,623	7,872,488,154	-3,131,031,469
Individual income tax:			
Withholding—Current Tax Payment Act of 1943.....	10,263,417,575	9,867,466,319	-395,951,256
Withholding—Victory tax.....	801,765	122,542	-679,223
Other current collections ²	\$8,567,147,087	8,430,876,772	-136,270,315
Back collections ³	202,946,947	416,570,832	213,623,885
Total	19,034,313,374	18,704,536,166	-329,777,208
Total income and excess profits tax	35,061,346,205	31,258,103,270	-3,803,242,935
Unjust enrichment taxes.....	179,995	34,882	-145,113
Grand total	35,061,526,200	31,258,138,152	-3,803,388,048

¹ The corporation income tax collections for the fiscal year 1945 include \$6,569 and for the fiscal year 1946 \$1,757 paid by the Alaska Railways under sections 1300 and 1301 of the Internal Revenue Code. In addition, these collections also include tax withheld at source under sections 143 and 144 of the Internal Revenue Code, and reported by withholding agents, although much of this tax was withheld from taxpayers other than corporations. The exact amount of these collections can not be stated as it has not been tabulated separately.

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

³ Revised.

⁴ Current individual income tax collections for the fiscal year 1945 include payments on unforgiven portion of 1942 tax, due March 15, 1945.

Returns and declarations filed.—The number of all types of income and excess profits tax returns filed during the past year on which tax was reported and assessed was 50,201,597, as compared with 52,007,315 returns filed in 1945, a decrease of 1,805,718. In addition, 6,860,126 returns were filed during the year 1946 showing no income subject to tax, compared with 6,057,364 such returns for the preceding year. The total number of income tax returns filed by individuals was 46,546,696, which represents a decrease of 3.8 per cent from 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.

Declarations of estimated tax filed in the period July 1945 through January 1946, relating to the 1945 tax year, numbered 1,532,046 and brought the total number of 1945 declarations to 7,941,644, of which 6,938,402 are taxable. As of June 30, 1946, the number of declarations filed with respect to the 1946 tax year had reached 5,587,183, of which 4,912,537 are taxable.

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

Type of return	Fiscal year					
	1945			1946		
	Taxable	Nontaxable	Total	Taxable	Nontaxable	Total
Individuals:						
Citizens and resident aliens.....	43,529,730	14,820,710	48,350,440	41,148,796	5,361,061	46,509,857
Nonresident aliens.....	19,786		19,786	36,839		36,839
Fiduciaries.....	103,698	242,410	346,108	122,989	226,328	351,317
Partnerships.....		567,413	567,413		659,572	659,572
Employers—Income and victory tax withheld.....	8,002,360	(¹)	8,002,360	8,541,915	(¹)	8,541,915
Withholding agents.....	13,552	(¹)	13,552	12,459	(¹)	12,459
Corporations:						
Income tax.....	275,571	195,734	471,305	281,187	180,116	461,303
Personal holding company surtax.....	934	3,606	4,542	669	3,603	4,272
Excess profits tax.....	61,874	64,038	125,912	56,743	60,724	117,467
Exempt organizations.....		159,826	159,826		92,593	92,593
All other.....		3,025	3,025		265,129	265,129
Total returns	52,007,315	6,057,364	58,064,679	50,201,597	6,860,126	57,061,723
Declarations of estimated tax.....	\$7,366,162	\$2,062,341	\$9,368,508	\$6,300,192	\$19,037	\$7,119,229
Grand total	59,373,477	8,059,705	67,433,182	56,501,789	7,679,163	64,180,952

¹ 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.

² Reported with the taxable returns.

³ 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 year 1946, as shown in the preceding table, those forwarded to the Income Tax Unit at Washington numbered 2,409,066, consisting of returns of individuals and partnerships reporting income of substantial amounts or involving complex transactions,¹ taxable returns of fiduciaries, returns of with-

¹ The collectors retained for audit all returns on Form W-2, together with returns on Form 1040 which show adjusted gross income of under \$7,000 (provided total receipts from business or profession were not in excess of \$25,000). During the year 1946, the number of Forms 1040 filed equaled 26,464,837, of which 24,943,741 were retained by collectors under this rule.

holding agents, corporation income tax and excess profits tax returns, personal holding company returns, and returns of exempt organizations.

Upon initial review of the returns forwarded to Washington (including those on hand in Washington on July 1, 1945, relating to previous taxable years), 1,584,666 were closed and 450,375 were found to require further consideration and investigation by the field offices of the Income Tax Unit.

Investigation of tax returns by field offices.—The number of income and excess profits tax returns investigated during the year 1946 was 424,551, as compared with 406,956 for the previous 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 year numbered 16,225, as compared with 16,253 for 1945.

The total number of income and excess profits tax returns on which action was completed by the field offices during the year was 820,564, consisting of 736,786 income tax returns and 83,778 excess profits tax returns. In addition, the field offices completed their work on 18,436 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 1946, 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 1945 and 1946

Type of return	Fiscal year	
	1945	1946
INCOME TAX		
Corporations, individuals, and taxable fiduciaries:		
No change.....	263,796	182,220
Deficiency adjustments.....	143,734	137,865
Overassessment adjustments.....	66,590	66,368
Total.....	474,120	386,453
Partnerships and nontaxable fiduciaries.....	487,661	350,533
Total income tax returns.....	961,771	736,786
EXCESS PROFITS TAX		
No change.....	60,320	44,803
Deficiency adjustments.....	25,477	26,317
Overassessment adjustments.....	11,137	12,658
Total excess profits tax returns.....	96,928	83,778
ESTATE AND GIFT TAX		
No change.....	6,706	6,747
Deficiency adjustments.....	10,856	10,635
Overassessment adjustments.....	1,030	1,034
Total estate and gift tax returns.....	18,592	18,436

Petitions to The Tax Court of the United States filed during 1946 involved 4,611 returns and proposed tax deficiencies of \$135,755,422. This compares with 4,843 returns and tax deficiencies of \$89,033,390

for the fiscal year 1945. For a statement showing the number of returns, amounts of proposed tax, and penalties in cases petitioned, classified by tax years, see page 121.

Revenue results of investigation of income and excess profits tax returns.—The amount of additional tax, interest, and penalty assessed by the Income Tax Unit during 1946 reached an unprecedented total of \$855,149,151, representing an increase of 54.6 per cent as compared with the preceding year. The portion of this total applicable to income tax returns is \$437,693,565, and the portion applicable to excess profits tax returns is \$417,455,586. Excluding jeopardy and duplicate items, the amounts for these two classes of taxes were \$412,838,664 and \$396,149,080, respectively. In relation to the total technical personnel assigned to the field offices, the amount of additional tax, interest, and penalty assessed in 1946 (including the estate and gift tax deficiencies set forth on page 29) represented an average of \$145,073 for each agent, as against \$148,076 for 1945. An analysis of the additional income and excess profits tax assessments for the fiscal year 1946 as compared with the fiscal year 1945 follows:

Additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1946 and 1945, by nature of assessment

Nature of assessment	Number of returns	Additional tax	Interest	Penalty	Total
FISCAL YEAR 1946					
Regular.....	185,971	\$707,480,812	\$89,550,481	\$11,956,501	\$908,987,744
Jeopardy ¹	1,141	30,377,155	3,665,061	6,888,768	40,930,974
Duplicate ¹	1,241	3,852,698	1,002,905	374,830	5,230,433
Total.....	188,353	741,710,665	94,218,397	19,220,089	855,149,151
FISCAL YEAR 1945					
Regular.....	195,427	454,498,707	61,649,045	8,355,935	521,508,687
Jeopardy ¹	871	18,280,739	2,178,748	4,524,904	24,984,391
Duplicate ¹	1,184	5,738,725	791,961	124,294	6,646,980
Total.....	197,482	478,510,171	64,619,754	10,005,133	553,135,058

¹ 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 187,212 income and excess profits tax returns on which regular additional assessments (including duplicate-regular) were made, 175,438 additional assessments, or 93.7 per cent, were made by agreement with the taxpayers without the necessity of a statutory notice, as compared with 94.6 per cent in the fiscal year 1945. Of the total regular additional tax assessed (including duplicate-regular), aggregating \$711,333,510, the amount assessed by agreement was \$661,526,495, or 93.0 per cent, as compared with 89.0 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 1945 and 1946:

Additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1946 and 1945, by stage at which assessment was made

Stage at which additional assessment was made	Returns		Additional tax		Interest	Penalty	Total
	Number	Per cent of total	Amount	Per cent of total			
FISCAL YEAR 1946							
On agreements executed prior to issuance of statutory notice	175,438	93.7	\$661,526,496	93.0	\$77,262,172	\$8,007,017	\$746,795,684
Default or agreement after issuance of statutory notice	9,203	4.9	30,198,295	4.2	6,652,746	3,805,077	40,656,118
In appealed cases, after trial on the merits and decisions by The Tax Court or upon stipulation before the court of cases settled by Technical Staff and/or Chief Counsel	2,571	1.4	19,608,720	2.8	6,638,418	519,237	26,766,375
Total	187,212	100.0	711,333,510	100.0	90,553,336	12,331,331	814,218,177
Jeopardy provisions of the Code	1,141		30,377,155		3,665,061	6,888,758	40,930,974
Grand total	188,353		741,710,665		94,218,397	19,220,089	855,149,151
FISCAL YEAR 1945							
On agreements executed prior to issuance of statutory notice	185,952	94.6	409,797,637	89.0	51,321,214	4,490,522	465,599,373
Default or agreement after issuance of statutory notice	7,544	3.8	25,948,002	5.6	3,986,331	694,787	30,629,120
In appealed cases, after trial on the merits and decisions by The Tax Court or upon stipulation before the court of cases settled by Technical Staff and/or Chief Counsel	3,115	1.6	24,483,793	5.3	7,133,461	304,920	31,922,174
Total	196,611	100.0	460,229,432	100.0	62,441,006	5,490,229	528,150,667
Jeopardy provisions of the Code	871		18,280,739		2,178,748	4,524,904	24,984,391
Grand total	197,482		478,510,171		64,619,754	10,015,133	553,135,058

For a distribution of the additional assessments made during the fiscal year 1946 by tax years for each stage at which assessment was made, see pages 116-121.

Action taken on excess profits tax relief claims.—In the course of the excess profits tax investigations conducted by the field offices, 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 amended. Cumulative production figures with respect to this work show that, as of June 30, 1946, there had been received 40,631 claims involving excess profits tax reductions of \$4,022,817,227. As of the same date, the number

of claims disposed of had reached 16,677, consisting of 2,031 allowed in whole or in part, 5,268 disallowed, 7,039 withdrawn by taxpayers, and 2,339 eliminated from further consideration upon the revenue agent's finding that no tax liability existed. At the close of the fiscal year there remained on hand for investigation or settlement, a total of 23,954 claims involving excess profits tax reductions of \$3,421,204,918. The following summary shows additional information with respect to claims acted upon and also shows the status of the claims pending at the close of the year:

Applications for excess profits tax relief (sec. 722, I. R. C.)—Cumulative receipts and disposals, fiscal years 1942-1946, inclusive

	Number of applications	Excess profits tax reduction		Increase in income tax
		Claimed	Allowed	
Receipts	40,631	\$4,022,817,227		
Disposals:				
Allowed in whole	388	2,256,393	\$2,812,720	\$855,631
Allowed in part	1,643	28,247,892	10,431,962	3,579,723
Total allowances	2,031	30,504,285	13,244,682	4,435,354
Disallowed	5,268	149,724,718		
Withdrawn	7,039	421,383,306		
Eliminated ¹	2,339			
Total disposals	15,677	601,612,309		
On hand June 30, 1946:				
Under investigation	12,827	2,333,699,348		
Investigated, awaiting settlement	9,633	971,537,566		
Before The Tax Court	630	40,479,055		
Awaiting post review	864	75,488,929		
Total on hand	23,954	3,421,204,918		

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

Refunds, abatements, and credits.—The Income Tax Unit audited and closed during the year 136,175 income and excess profits tax cases involving refunds or credits of tax or interest to taxpayers or abatement of tax, as compared with 121,764 such cases closed during 1945. Of the total of 136,175 overassessments for 1946, 54,516 were made to taxpayers without the necessity for filing claims. This compares with 48,702 in the previous year.

Of the overassessments settled in 1946 by the Income Tax Unit, 107,144 represented refunds or credits of tax or interest involving \$878,847,787, as compared with 75,479 involving \$96,531,743 in 1945.

The amount involved in overassessments of all types for 1946 represented by refunds, credits, interest, and abatements for income and excess profits tax cases settled in the collectors' offices as well as by the Income Tax Unit was \$4,038,169,276, as compared with \$1,024,475,009 the previous year.

There follows a table showing a comparison of claims acted upon and certificates of overassessment issued during the years 1945 and 1946 by the Income Tax Unit:

Number of certificates of overassessment issued and claims disposed of during the fiscal years 1945 and 1946

	Fiscal year	
	1945	1946
Allowances:		
Certificates of overassessment issued when no claims had been filed.....	48,702	54,516
Claims allowed in full or in part.....	75,062	81,659
Total allowances.....	121,764	136,175
Status of claims:		
Pending at beginning of year.....	86,466	94,986
Filed during year (new claims).....	92,244	111,318
Total to be disposed of.....	178,710	206,304
Allowed in full or in part.....	73,062	81,659
Rejected.....	10,662	11,530
Total disposed of.....	83,724	93,189
Pending at end of year.....	94,986	113,115

There were also allowed 114,754 collectors' claims, of which 50,806 recommended abatements or credits and 63,948 recommended refunds. These claims were largely multiple-item claims, i. e., claims in behalf of a number of taxpayers, and involved 289,090 items for abatement or credit and 63,948 items for refund.

There follows a table showing the amount involved in tax overassessments scheduled during the years 1945 and 1946, 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 1945 and 1946

	Fiscal year	
	1945	1946
Overassessments settled by—		
Abatements:		
Regular.....	\$75,874,653	\$765,030,142
Duplicate.....	32,270,085	16,641,032
Credit.....	68,173,115	283,136,233
Refund.....	813,552,786	2,909,281,718
Total.....	989,870,639	3,974,089,125
Interest.....	34,595,370	64,080,151
Grand total.....	1,024,475,009	4,038,169,276

NOTE.—The amount involved in claims filed during the year 1946 was \$686,303,968, compared with \$815,994,296 the preceding year. Of the claims disposed of during the year, the amount rejected totaled \$86,974,109, compared with \$53,729,671 the preceding year.

Tentative amortization adjustments and carry-back adjustments.—The Tax Adjustment Act of 1945 provides for tentative adjustment of income and profits taxes for preceding taxable years where the taxpayer has elected under section 124(d), Internal Revenue Code, to have the amortization deduction with respect to emergency facilities respread over a period of less than 60 months. The act also provides for tentative adjustments where carry-backs of unused excess profits tax or net operating loss are involved. The tentative adjustments are made within 90 days after receipt of application from the taxpayer, subject to any further adjustment found necessary upon final audit.

As of June 30, 1946, taxpayers had submitted 5,864 applications for tentative amortization adjustments, seeking net tax reductions of \$796,176,565. As of the same date adjustments had been completed on 5,695 such applications with net tax reductions requested in the amount of \$751,656,963. Of the 5,695 cases adjusted, 4,804 cases involving requests for \$681,368,658 were allowed in full, the amount of allowance totaling \$709,906,139. Applications allowed in part numbered 761 with tax reductions requested in the amount of \$67,447,773 and allowed in the amount of \$58,082,238. Applications disallowed numbered 130 with requested tax reductions amounting to \$2,840,532. There remained on hand at the close of the year 169 applications involving requested tax reductions of \$44,519,602.

Applications for tentative carry-back adjustments received during the fiscal year 1946 numbered 2,691, with net tax reductions sought in the amount of \$218,256,638. Applications acted upon during the year numbered 1,717, with requested tax reduction of \$96,782,473. Of this number, 1,429 applications with requests for \$88,756,393 in tax reductions were allowed in full, the net amount allowed being \$97,046,020. Partial allowance was made in 131 cases, with \$3,083,407 allowed as compared with \$5,563,797 requested. There were 157 applications requesting tax reductions aggregating \$2,462,283 that were disallowed. At the close of the year, applications on hand numbered 974 and involved net tax reductions of \$121,474,165.

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 918,741, compared with 611,410 on June 30, 1945 (excluding in each year returns tentatively accepted without investigation). The net increase between the two dates was 307,331, or 50 per cent. Returns for 1943 and prior tax years on hand as of June 30, 1946, numbered 406,544, as compared with 195,470 returns for 1942 and prior tax years on hand a year ago; thus the prior year returns constituted 44 per cent of the total number on hand at the close of the fiscal year 1946, as compared with 32 per cent for 1945.

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, 1945 and 1946

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	
	1945	1946		1945	1946
1920 and prior.....	226	100	1936.....	1,120	833
1921.....	31	21	1937.....	1,608	1,241
1922.....	45	20	1938.....	2,106	1,537
1923.....	48	26	1939.....	3,738	2,917
1924.....	54	27	1940.....	17,449	12,419
1925.....	68	29	1941.....	51,372	38,604
1926.....	86	33	1942.....	115,686	68,450
1927.....	92	36	1943.....	357,772	280,960
1928.....	101	91	1944.....	57,761	459,128
1929.....	196	68	1945.....	407	62,946
1930.....	190	78	1946.....		123
1931.....	148	93	Total.....	611,410	918,741
1932.....	164	120	Total prior year returns.....	195,470	406,544
1933.....	195	164	Total current year returns.....	415,940	512,197
1934.....	332	264			
1935.....	504	413			

The income and excess profits tax returns on hand in the field offices as of June 30, 1945 and 1946, 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, 1945 and 1946

Pending status	Number of income and excess profits tax returns on hand as of June 30,	
	1945	1946
Returns on which agents' reports have not been completed:		
Awaiting classification.....	11,887	42,788
In process of verification.....	481,932	702,235
In review or typing.....	62,644	107,506
Total.....	556,463	852,629
Returns on which agents' reports have been completed:		
In 30-day file.....	11,826	12,911
Awaiting action after protest or preliminary notice default.....	40,034	49,701
In 90-day file.....	3,087	3,500
Total.....	54,947	66,112
Grand total.....	611,410	918,741

Included above under "returns on which agents' reports have been completed" as of June 30, 1946, are 48,551 income and excess profits tax returns involving adjustments not agreed to by the taxpayers, as compared with 40,802 income and excess profits tax returns in such status at the close of the previous year.

Pension trust work.—During the year, 1,548 applications for approval of stock bonus, pension, profit-sharing, and annuity plans under section 165(a) of the Internal Revenue Code, as amended, were received. Rulings were issued in 1,355 cases, leaving 193 on hand at the close of the year and bringing to 9,554 the cumulative total of such cases in which rulings have been issued.

In order for a plan adopted on or after January 1, 1945, to qualify for the benefits provided for by section 162(d)(2) of the Revenue Act of 1942, as amended by Public Law No. 511, approved December 20, 1944, compliance with section 165(a) (3), (4), (5), and (6) of the Code, dealing with requirements as to coverage, contributions, and benefits, and prohibiting discrimination in favor of officers, stockholders, highly paid and supervisory employees, had to be effected before the 15th day of the third month following the close of the taxable year of the employer in which the plan is first put into effect. Under another provision of law, that date is also prescribed as the date upon which he must file his tax return for such year. In each of the cases in which rulings were issued during the past year, the ruling was made before the expiration of the prescribed time, and the taxpayer was afforded a basis for making timely treatment of contributions to the plans on his tax return.

In addition to such applications, 91 requests were received for rulings as to whether the qualification of approved plans and the status of exempt trusts would be adversely affected by reason of investment of the trust funds in properties owned by the employer,

especially his own stock and securities. Of such requests, 80 were closed by rulings, leaving 11 on hand at the close of the year.

MISCELLANEOUS TAX UNIT

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

Collections of miscellaneous taxes for the fiscal year 1946 were \$5,186,966,485, an increase of \$537,148,312 over the collections for the preceding year.

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

Collections of estate tax for the year amounted to \$629,600,697, an increase of \$33,463,203 over the collections for the preceding year.

Collections of gift tax amounted to \$47,231,605, an increase of \$314,022 over the collections for 1945.

Assessment and collection of proposed deficiencies in estate and gift taxes aggregating \$36,968,113, asserted in 271 cases, were withheld pending the adjudication of appeals filed with The Tax Court of the United States.

Returns.—There were 19,704 estate tax returns and 23,554 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 1945 and 1946

	Estate tax		Gift tax	
	1945	1946	1946	1946
On hand at beginning of year.....	10,889	12,794	10,459	13,647
Received.....	17,927	19,704	22,939	23,554
Total to be disposed of.....	28,816	32,498	33,398	37,201
Disposed of.....	16,022	15,601	19,751	21,522
On hand at end of year.....	12,794	16,897	13,647	15,679

¹ During the year, 1,608 out of 1,695 gift tax cases requiring post-audit review were disposed of, leaving on hand only 87 cases requiring similar disposition.

As a result of field investigations and Bureau audits, assessments of \$81,320,115 were made in estate tax cases and \$7,206,653 in gift tax cases.

Claims.—There were 938 claims for refund of estate tax and gift tax received during the year, as compared with 935 claims received

during the preceding year. Refunds of estate and gift taxes, with interest thereon, were allowed in the total amount of \$9,449,790, representing 1,733 cases. Included in this amount were refunds of \$4,172,077 authorized as a result of court decisions in 70 cases.

Estate tax and gift tax claims received and disposed of, fiscal year 1946

	Estate tax claims				Gift tax claims			
	Refund		Abatement		Refund		Abatement	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Claims filed:								
On hand July 1, 1945.....	508	\$17,988,792.98			138	\$2,087,230.15		
Received.....	774	9,183,098.17	330	7,125,760.93	164	759,625.77	114	\$1,278,728.85
Reopened.....	33	2,026,817.33			4	5,599.62		
Total to be disposed of.....	1,315	29,197,708.48	330	7,125,760.93	306	2,852,455.54	114	1,278,728.85
Allowed.....	506	4,768,492.56	320	7,082,452.44	80	1,065,134.71	111	1,277,035.74
Rejected.....	216	6,806,677.51	5	22,830.49	79	735,347.42	3	1,693.11
Total disposed of.....	722	11,575,170.06	325	7,105,282.93	159	1,800,482.13	114	1,278,728.85
On hand June 30, 1946.....	598	17,622,538.42	5	20,478.00	147	1,061,973.41		
No claims filed, over-assessments allowed.....	910	2,197,195.41	167	6,684,249.90	237	352,543.24	1	168.57
Interest allowed.....		971,778.18				94,645.76		
Total allowed, including interest.....	1,416	7,937,466.14	487	13,766,792.34	317	1,512,323.71	112	1,277,204.31

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

The decision of the Supreme Court of the United States, dated December 10, 1945, in the estate tax case of *Fernandez v. Wiener et al.* (326 U. S., 340), involved the application of the community property provisions of the Internal Revenue Code, as added by the Revenue Act of 1942, to the estate of a deceased husband, domiciled in Louisiana. The Court held that the estate tax imposed under such provisions, on the termination of the marital community by the death of the husband, is valid and infringes no constitutional provision, the tax being measured by the value of the entire community property, no part of which was shown to be attributable to compensation for personal services of the wife or to her separate property. The Court held further that the entire proceeds of insurance policies on the decedent's life, the premiums on which were paid from community funds, no part of which was shown to be attributable to compensation for personal services of the surviving spouse or to her separate property, are includible in his gross estate. The death of the insured, since it ended his control over the disposition of the proceeds and gave his wife the personal enjoyment of them, may be constitutionally made the occasion for the imposition of an indirect tax measured by the proceeds themselves.

The decision of the Supreme Court of the United States, dated December 10, 1945, in the estate tax case of *United States v. Rompel* (326 U. S., 367), is controlled by the decision in the companion case of *Fernandez v. Wiener et al.*, referred to above. The Court held that the estate tax imposed under the community property provisions of the Internal Revenue Code, as added by the Revenue Act of 1942, on the termination of the marital community by the death of the husband, a domiciled resident of Texas, is valid and infringes no constitutional provision.

The decision of the Supreme Court of the United States, dated January 2, 1946, in the estate tax case of *Commissioner v. Estate of Harry Holmes* (326 U. S., 480), involved the question of whether the power of the grantor to terminate the trust was a power to "alter, amend, or revoke" within the meaning of section 811(d)(2) of the Internal Revenue Code. The Court answered this in the affirmative and held that the power to terminate contingencies upon which the right of enjoyment is staked, so as to make certain that a beneficiary will have it who may never come into it if the power is not exercised, affects not only the time of enjoyment but also the person or persons who may enjoy the donation.

The decision of the Supreme Court of the United States, dated January 28, 1946, in the estate tax case of *Allen v. Trust Co. of Georgia* (326 U. S., 630), related to the question of whether the release of a power by the grantor in 1937 was in contemplation of death. The trustor had retained a power to amend certain spendthrift trusts established in 1925. The Court decided the issue in favor of the estate by accepting the findings of the lower court, that the dominant motive for the release was not contemplation of death, but to accomplish the original purpose of the trust.

TOBACCO AND CAPITAL STOCK TAX DIVISION.—Effective December 16, 1945, a new division was created in the Miscellaneous Tax Unit, styled as the Tobacco and Capital Stock Tax Division, which took over the duties formerly performed by the Tobacco Division and the Capital Stock Tax Division. The Tobacco and Capital Stock Tax 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 tax-free removal of tobacco products for export, for the use of the United States, and for use as sea stores. This Division is also concerned with the administration of the laws under which a tax was imposed on the capital stock of corporations carrying on or doing business during any part of the taxable year, the tax being measured by the declared value of the capital stock of domestic corporations, and by the declared value of the capital employed in the United States in the case of foreign corporations.

Section 201 of the Revenue Act of 1945 repealed the capital stock tax, effective with respect to the years ended after June 30, 1945.

Tobacco taxes.—The collections of tobacco taxes for the year amounted to \$1,165,519,283, an increase of \$233,374,461, or approximately 25 per cent, over collections from similar sources during the preceding year.

A comparison of the collections of tobacco taxes for the fiscal years 1945 and 1946

Source	1945	1946	Increase or decrease (-)	
			Amount	Per cent
Cigars (large):				
Class A	\$241,532.02	\$120,915.74	-\$111,646.28	-46.2
Class B	1,068,402.79	1,265,242.71	176,839.92	16.2
Class C	4,936,220.84	3,918,998.98	-1,017,222.16	-20.6
Class D	7,576,480.19	13,030,768.95	5,455,288.76	72.0
Class E	16,915,014.29	17,352,041.39	437,027.10	2.6
Class F	3,018,630.25	2,754,907.12	-263,723.13	-8.7
Class G	2,818,180.09	2,932,463.73	114,283.64	4.1
Total	36,593,490.47	41,384,273.32	4,790,787.85	13.1
Cigars (small)	34,179.72	69,924.84	35,745.12	104.8
Cigarettes (large)	695,271.15	172,276.45	-522,994.70	-75.2
Cigarettes (small)	836,657,645.11	1,072,798,838.85	236,141,193.74	28.3
Tobacco, manufactured	49,574,476.19	41,961,264.70	-7,613,211.49	-15.4
Snuff	7,740,870.07	7,372,689.19	-368,180.88	-4.8
Total	57,315,346.26	49,333,953.89	-7,981,392.37	-13.9
Leaf tobacco sold	904.59	214.60	-689.99	-76.3
Cigarette papers	1,369,790.45	1,755,455.29	385,664.84	28.2
Cigarette tubes	20,461.16	1,440.62	-19,020.54	-93.0
Cigar floor stocks tax	8,071.65	1,628.88	-6,442.77	-80.0
Cigarette floor stocks tax	4,661.78	1,272.40	-3,389.38	-72.7
Grand total	932,144,822.32	1,155,519,283.14	223,374,460.82	23.9

The tax on small cigarettes, not including floor stocks tax, amounted to \$1,072,798,838, an increase of \$236,741,193, or 28.3 per cent, over collections for the preceding year. During the year, 25,364,229,469 small cigarettes were withdrawn from factories without payment of tax, as compared with 101,310,000,000 cigarettes withdrawn during the preceding year. These tax-free withdrawals were made primarily for the use of the armed forces on land and on the high seas beyond the jurisdiction of the internal revenue laws of the United States. Withdrawals for use as sea stores on vessels on the high seas may be delivered directly to vessels or to bonded tobacco sea stores warehouses at ports in the United States for subsequent delivery to vessels. There were 36 such warehouses in operation at the end of the year.

The tax on large cigars, not including floor stocks tax, amounted to \$41,384,278, an increase of \$4,790,787, or 13.1 per cent, compared with the preceding year.

During the year, 39 floor stocks tax returns were filed under the provisions of section 605(c) of the Revenue Act of 1942, while 12 claims, aggregating \$278, 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 fiscal year 1946

	Refund		Redemption		Abatement		Drawback	
	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount
Received	57	5,885.37	1,967	9,540,881.85	267	1,447,249.80	28	\$179,209.70
Allowed	57	14,829.35	2,205	9,726,855.18	292	1,683,281.52	27	171,159.70
Rejected	4	60,601.65	11	24,154.62	6	8,679.32		
On hand June 30, 1946	4	411.05	44	101,728.73	39	22,354.04	1	8,050.00

¹ In addition, interest in the amount of \$18.84 was allowed. The sum of \$9,726,855.18, representing claims allowed for the redemption of stamps, includes the following: Stamps which were rendered useless, \$1,751,057.66; stamps for which the owner alleged he had no further use, \$214,785.31; and the value of stamps affixed to packages of tobacco products withdrawn from the market by the manufacturer or importer, \$7,761,012.21.

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.

Capital stock tax.—Collections of capital stock tax during the year amounted to \$352,120,833, compared with \$371,999,131 for the preceding year.

Domestic and foreign corporations filed a total of 487,363 returns, of which 18,101 were submitted by corporations organized since June 30, 1944. There were 32,439 delinquent returns filed for the years 1933 to 1944, inclusive.

As a result of the review and audit of returns, 5,402 assessments were made, involving tax, penalty, and interest in the amount of \$226,439.

Number of capital stock tax claims received and disposed of during the fiscal year 1946

	Refund		Abatement		Uncollectible		Total	
	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount
On hand July 1, 1945	286	\$605,142.00	69	\$61,507.59	31	\$2,508.54	386	\$669,158.13
Received	1,006	2,996,625.67	225	39,309.37	162	30,842.57	1,393	3,065,777.61
Reopened	13	86,640.98	2	311.69			15	86,952.65
Allowed	834	2,731,241.27	203	31,937.77	172	31,370.50	1,209	2,794,549.54
Rejected	207	182,440.93	32	55,819.69		1,120.77	239	219,381.39
On hand June 30, 1946	264	794,726.43	61	18,371.19	11	859.84	336	808,957.46

During the year, a total of \$16,349, including interest of \$3,283, was refunded as the result of court decisions.

SALES TAX DIVISION.—The Sales Tax Division is concerned with the administration of the various manufacturers' excise taxes and the retail dealers' excise taxes on jewelry, furs, toilet preparations, and 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 1945 and 1946

Source	1945	1946	Increase or decrease (-)
Manufacturers' excise taxes:			
Lubricating oils.....	\$92,885,058.19	\$74,601,712.78	-\$18,283,345.41
Matches.....	9,352,890.69	10,247,199.17	894,308.48
Gasoline.....	405,563,011.25	405,694,550.72	131,539.47
Electrical energy.....	57,003,655.93	59,112,412.75	2,108,756.82
Tires and inner tubes.....	75,257,203.34	118,091,655.38	42,834,452.04
Rubber articles.....	228,229.35	125,435.34	-102,794.01
Phonograph records.....	2,015,452.09	3,902,192.80	1,886,740.71
Musical instruments.....	927,223.69	2,339,145.85	1,411,922.16
Luggage.....	6,312.12	15,304.23	8,992.11
Electric, gas, and oil appliances.....	12,060,107.06	25,492,071.90	13,431,964.84
Electric signs.....	54,783.06	56,289.82	1,506.76
Business and store machines.....	10,119,968.50	15,791,618.49	5,671,649.99
Washing machines.....	4,245.57	700.56	-3,544.72
Optical equipment and photographic apparatus.....	19,361,140.62	21,201,952.23	1,840,811.61
Electric light bulbs and tubes.....	11,035,319.69	17,780,748.79	6,745,427.10
Automobile trucks.....	20,847,485.33	37,143,631.19	16,296,145.86
Other automobiles and motorcycles.....	2,558,201.98	25,892,586.28	23,334,384.30
Parts and accessories for automobiles.....	49,439,742.82	68,870,508.01	19,430,765.19
Radio sets, phonographs, components, etc.....	4,753,418.34	13,385,132.31	8,631,713.97
Refrigerators, air-conditions, etc.....	1,637,263.71	9,229,412.31	7,592,148.50
Sporting goods.....	4,247,751.87	7,877,504.71	3,629,752.84
Firearms, shells, and cartridges.....	3,132,402.04	5,232,454.71	2,100,052.67
Pistols and revolvers.....	4,944.77	61,282.36	56,287.69
Repealed manufacturers' excise taxes.....	134,827.69	125,280.00	-9,547.69
Total.....	782,510,539.79	922,570,740.98	140,060,201.28
Retailers' excise taxes:			
Jewelry.....	184,219,968.93	223,341,986.48	39,122,117.55
Furs.....	79,418,428.87	91,706,170.55	12,287,741.68
Toilet preparations.....	86,615,198.00	95,574,485.34	8,959,287.34
Luggage.....	73,851,428.73	81,423,428.46	7,571,997.73
Total.....	424,104,924.53	492,046,068.83	67,941,144.30
Grand total.....	1,206,615,564.23	1,414,716,809.81	208,101,245.58

¹ Includes taxes of \$19,819.73 on toilet preparations, \$9,715.62 on jewelry, \$5,061.95 on furs, and \$229.19 on toothpastes and toilet soaps.

² Includes taxes of \$14,664.73 on furs, \$10,257.52 on toilet preparations, \$356.30 on jewelry, and \$1.40 on toothpastes and toilet soaps.

Assessments.—A total of \$3,747,423,350, representing 6,017,412 items, was assessed on 2,542 miscellaneous tax assessment lists, which included original and additional assessments of all miscellaneous internal revenue taxes.¹ Included in the lists were 65,304 additional assessments, resulting from office audits and field investigations, representing taxes of \$109,232,894. The interest assessed and paid amounted to \$12,562,198.

Field reports and returns.—At the beginning of the year there were on hand 114 field reports, in connection with various sales taxes, covering additional taxes in the amount of \$1,655,721. During the year, 2,117 field reports were received, representing \$6,500,601 in additional taxes, and 2,158 were examined and closed, representing taxes amounting to \$7,482,123. On June 30, 1946, there were 73 reports in the amount of \$674,199 awaiting additional evidence. In addition to the foregoing, 5,888,260 sales and miscellaneous tax returns

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

in the amount of \$2,665,285,244 were received and examined during the fiscal year.

Claims.—The number of claims received and disposed of by the Sales Tax Division during the fiscal year ended June 30, 1946, is shown in the following table:

Number of claims received and disposed of by the Sales Tax Division during the fiscal year 1946

Claims	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Sales taxes:								
On hand July 1, 1945.....							950	\$3,321,482.13
Received.....	1,192	\$1,885,045.30	428	\$1,436,436.83			2,460	\$6,727,265.30
Reopened.....	28	5,475,435.46	13	1,175,513.16	91	\$76,416.68	41	6,474,962.01
Allowed.....	840	160,944.08	842	313,147.93			1,768	2,073,025.95
Rejected.....	226	\$22,370.33	49	1,180,100.77	86	73,554.85	275	2,131,420.34
On hand June 30, 1946.....	676	\$5,423,257.59	727	\$89,373.73	5	2,851.83	1,408	\$6,315,493.15

In connection with the claims in the foregoing table, interest was allowed in the amount of \$61,560, compared with \$169,736 allowed during the preceding year.

Credit cases.—At the beginning of the year there were on hand 5,766 sales tax credit cases involving \$2,124,943. During the fiscal year 22,710 cases involving \$27,228,018 were received and 22,697 cases involving \$19,168,465 were disposed of. Of this number, 20,416 cases involving \$18,949,614 were allowed, while 2,281 cases in the amount of \$218,851 were rejected. At the close of the fiscal year there were on hand 5,779 sales tax credit cases involving \$10,184,496.

Offers in compromise.—On July 1, 1945, there were on hand 5,725 offers in compromise aggregating \$559,905, which had been submitted in settlement of civil and criminal liabilities incurred in connection with various excise and miscellaneous taxes. There were 63,689 offers aggregating \$789,015 received, 63,151 offers aggregating \$624,501 were accepted, 316 offers in the amount of \$81,114 were rejected, and 87 offers amounting to \$7,188 were withdrawn during the fiscal year. On June 30, 1946, there were on hand 5,860 offers amounting to \$636,117 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 various delinquent taxes, continued to obtain excellent results. During the year these field officers reported a total of 2,427 cases, involving \$7,601,580 in additional taxes, penalties, and interest.

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 1945 and 1946

Source	1945	1946	Increase or decrease (-)
Documentary stamps:			
Bonds of indebtedness, capital stock issues, etc.	\$33,157,134.53	\$47,392,511.11	\$14,235,376.58
Capital stock sales or transfers	24,852,469.21	30,368,915.41	5,516,446.20
Playing cards	7,492,573.63	9,766,370.64	2,273,797.01
Silver bullion, sales or transfers	26,067.28	148,599.01	123,531.73
Total	65,527,244.65	87,676,396.17	22,149,151.52
Oleomargarine:			
Colored	2,219,045.13	1,841,521.98	-377,523.15
Uncolored	1,355,745.37	1,191,064.52	-164,680.85
Special taxes	1,923,663.74	1,899,560.61	-24,103.13
Total	5,503,454.24	4,932,147.11	-571,307.13
Adulterated butter	27,239.79	4,978.13	-22,261.66
Renovated butter	8,456.19	4,870.78	-3,585.41
Mixed flour			
Filled cheese	22,838.47	33,856.75	11,018.28
Total	58,084.45	43,504.63	-14,579.82
Transportation of oil by pipe line	15,286,295.17	14,823,531.91	-462,763.26
Telegraph, telephone, cable and radio messages, etc.	195,873,629.68	221,431,971.03	25,558,341.35
Leased wires, etc. (telegraph and telephone)	12,544,516.67	12,960,904.77	416,388.10
Local telephone service	183,569,096.46	145,938,920.61	-137,630,175.85
Safe deposit boxes	7,311,450.27	7,867,165.62	555,715.35
Total	364,164,928.25	402,762,493.94	37,597,565.69
Admissions	300,588,875.99	343,190,968.42	42,602,092.43
Cabaret	56,877,239.29	72,076,898.35	15,199,659.06
Dues and initiation fees	14,159,650.19	18,899,227.13	4,739,576.94
Total	371,625,765.47	434,167,093.90	62,541,328.43
Narcotics	732,436.90	675,243.66	-57,193.24
Marihuana	23,581.79	18,632.61	-4,949.18
Total	756,018.69	693,876.27	-62,142.42
Coconut oils, etc., processed	8,255,562.69	6,443,457.61	-1,812,105.08
National Firearms Act	18,960.69	5,573.33	-13,387.36
Total	8,274,523.38	6,449,030.96	-1,825,492.42
Hydraulic mining	35,408.94	34,261.35	-1,147.59
Bituminous coal			
Total	35,408.94	34,261.35	-1,147.59
Use of motor vehicles	128,700,713.02	115,959,852.42	-12,740,860.60
Use of boats	336,446.86	181,949.66	-154,497.20
Bowling alleys, pool tables	4,159,820.16	4,011,062.72	-148,757.44
Coin-operated devices	19,100,311.80	17,091,795.45	-2,008,516.35
Transportation of persons	234,181,651.34	226,749,801.48	-7,431,849.86
Transportation of property	221,067,660.18	220,121,449.98	-946,210.20
Total	507,566,603.36	584,115,911.71	-76,548,308.35
Sugar	73,263,266.35	56,731,986.36	-16,531,279.99
Other miscellaneous receipts	180,341.08	170,534.26	-9,806.82
Grand total	1,496,003,878.76	1,577,777,256.68	81,773,377.92

Oleomargarine; adulterated, process or renovated butter; and filled cheese.—At the beginning of the year there were 43 manufacturers of oleomargarine engaged in business, 34 of which produced colored oleomargarine. At the close of the year there were 43 manufacturers of oleomargarine engaged in business, 33 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 66,410,333 pounds of colored oleomargarine and 484,792,191 pounds of uncolored oleomargarine, compared with 72,686,114 pounds of colored oleomargarine and 540,313,364 pounds of uncolored oleomargarine during the previous year. There were 24,464 returns filed during the year by manufacturers and wholesale dealers in oleomargarine.

Colored oleomargarine withdrawn without the payment of tax for export amounted to 8,221,755 pounds. There were withdrawn, tax-free, for the use of the United States, 41,895,774 pounds of colored oleomargarine.

Seven manufacturers of adulterated butter and five manufacturers of process or renovated butter registered during the fiscal year. Adulterated butter produced amounted to 12,581,402 pounds, compared with 68,605,669 pounds for the preceding year. Process or renovated butter produced amounted to 1,751,116 pounds, compared with 3,173,629 pounds for the preceding year.

Three manufacturers of filled cheese registered during the fiscal year. Filled cheese produced amounted to 4,026,677 pounds, compared with 5,479,830 pounds produced during the preceding year.

Firearms, under the National Firearms Act and the Federal Firearms Act.—The collections of taxes during the year under the National Firearms Act, including special taxes, amounted to \$5,573.

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 19,888.

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. The collections of taxes amounted to \$34,261, compared with \$35,409 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 \$148,599, compared with \$25,037 for the preceding year.

Field and special squad reports.—There were 123 reports covering additional taxes in the amount of \$1,648,700 on hand July 1, 1945. There were received during the year 5,189 reports, in the amount of \$5,531,618; 5,192 reports amounting to \$5,859,186 were examined and closed, leaving 120 reports, amounting to \$1,321,132, 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, 1946, are shown in the following table:

Number of claims received and disposed of by the Miscellaneous Division during the fiscal year 1946

Claims	Refund		Abatement		Redemption		Uncollectible	
	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount
Miscellaneous excise:								
On hand July 1, 1945.....	917	\$567,539.27	554	\$225,054.21			71	\$16,021.54
Received.....	2,454	785,711.96	1,392	693,799.02			362	161,409.56
Reopened.....	29	12,619.42	16	34,114.46				1.11
Allowed.....	1,847	563,689.84	1,312	392,840.91			326	103,107.97
Rejected.....	302	286,381.42	115	204,248.37			7	3,129.13
On hand June 30, 1946.....	1,251	515,799.39	635	355,878.41			100	71,204.11
Miscellaneous stamps:								
On hand July 1, 1945.....	341	80,706.53	158	108,799.61	662	\$104,912.73	66	3,555.78
Received.....	1,558	204,083.35	496	68,847.91	6,608	580,906.44	275	39,985.28
Reopened.....	6	8,976.53	3	1,317.38	18	32,261.98		
Allowed.....	1,515	94,773.12	637	91,942.33	6,457	474,575.90	303	39,289.15
Rejected.....	76	34,101.84	59	60,714.40	297	61,237.41	2	789.93
On hand June 30, 1946.....	314	164,892.00	61	26,308.17	534	162,117.84	36	3,461.98
Narcotic:								
On hand July 1, 1945.....	26	53.65	1	1.00	4	21.56	11	4,607.74
Received.....	163	318.81	14	19.00	48	4,326.64	61	75,638.98
Reopened.....					1	20.11		
Allowed.....	148	300.76	12	17.75	51	4,334.67	70	79,743.28
Rejected.....	2	2.50				24.36		
On hand June 30, 1946.....	39	69.20	3	2.25	2	9.28	2	403.44
Marihuana:								
On hand July 1, 1945.....	1	140.00	3	1,580.00			8	2,396.02
Received.....			11	13,633.43	10	94.00	51	65,838.77
Reopened.....								
Allowed.....			4	1,825.00	10	94.00	53	21,827.85
Rejected.....	1	140.00	10	13,368.43				
On hand June 30, 1946.....							6	46,405.94
Silver:								
On hand July 1, 1945.....	(1)	(1)	17	2,335.31				
Received.....			48	26,035.24	3	899.79		
Reopened.....								
Allowed.....			51	11,468.89				
Rejected.....					3	899.79		
On hand June 30, 1946.....			14	16,961.66				
Coal:								
On hand July 1, 1945.....	4	1,115.29	8	1,077.59			14	1,585.45
Received.....	10	4,141.12	16	4,579.22			56	7,983.85
Reopened.....								
Allowed.....	7	3,543.09	15	3,608.34			59	7,947.42
Rejected.....	5	1,327.41	7	1,446.80				
On hand June 30, 1946.....	2	385.91	2	602.67			11	1,621.88
Sugar:								
On hand July 1, 1945.....	88	84,557.53						
Received.....	396	10,547,347.29	1	501.71				
Reopened.....	1	20.87						
Allowed.....	380	539,251.88	1	501.71				
Rejected.....	7	9,301,574.30						
On hand June 30, 1946.....	98	791,099.36						
Total:								
On hand July 1, 1945.....	1,377	734,112.37	741	338,827.72	666	104,934.29	170	28,065.53
Received.....	4,581	11,541,602.53	1,978	807,415.53	6,609	566,226.87	805	356,856.44
Reopened.....	36	21,616.62	19	35,431.84	19	32,252.09		1.11
Allowed.....	3,897	1,201,558.69	1,932	562,204.93	6,518	479,104.57	811	251,915.67
Rejected.....	393	9,628,523.97	191	279,777.00	300	62,211.56	9	3,910.06
On hand June 30, 1946.....	1,704	1,472,245.80	615	399,693.16	536	162,127.12	155	123,007.36

¹ Revised.

Credit cases.—There were 467 credit cases, involving \$565,955, on hand July 1, 1945; 4,983 cases, involving taxes of \$11,095,497, were received during the year. A total of 5,160 cases, involving \$11,458,972, was disposed of. At the close of the year, 290 cases, involving \$202,480, 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 1946

	Revenue Act of 1936				Grand total	
	Section 602		Title VII		Number	Amount
	Number	Amount	Number	Amount		
On hand July 1, 1945.....						
Received.....			2	\$11,192.56	2	\$11,192.56
Reopened.....			2	12,700.00	2	12,700.00
Total to be disposed of.....			4	23,892.56	4	23,892.56
Allowed.....			2	12,700.00	2	12,700.00
Rejected.....			2	11,192.56	2	11,192.56
On hand July 1, 1946.....						

ALCOHOL TAX UNIT

General functions.—The Alcohol Tax Unit is charged with the administration of the laws relating to the production, warehousing, tax-payment, rectification, packaging, and distribution of distilled spirits, wines, and fermented malt liquors; the production, warehousing, tax-payment, denaturation, and distribution of industrial alcohol; the determination, assertion, and assessment of taxes and penalties on such liquors; the investigation of returns covering occupational and commodity taxes; the regulation of the manufacture and use of liquor bottles; the chemical analysis of liquors and other products to determine their taxable status and proper labeling; the administration of the provisions of the Federal Alcohol Administration Act relating to the regulation of interstate and foreign commerce in distilled spirits, wines, and fermented malt liquors, and the labeling and advertising thereof; and with the investigation, detection, and prevention of willful and fraudulent violations of the internal revenue laws relating thereto.

The functions of the Unit are classified as permissive, enforcement, and basic permit and trade practice. In addition to the headquarters office, there are 15 field districts. The supervisors of such districts administer, within their respective districts, internal revenue laws and regulations relating to alcoholic liquors and denatured alcohol and the Federal Alcohol Administration Act.

PERMISSIVE ACTIVITIES

Plants and permittees.—On June 30, 1946, there were authorized to operate a total of 2,456 registered and fruit distilleries, internal revenue bonded warehouses, industrial alcohol plants and warehouses, denaturing plants, rectifying plants, tax-paid bottling houses, wineries, and breweries, as compared with 2,517 as of June 30, 1945. This represents a decrease of 61 establishments. As of June 30, 1946, there were 425,618 wholesale and retail dealers, as compared with 383,712 a year ago, representing an increase of 41,906 dealers, or 10.9 per cent.

The total number of plants and permittees of all classes, as of June 30, 1946, was 444,663, as compared with 400,717 a year ago, representing an increase of 43,946, or 11.0 per cent. The table showing the number for each class, as of June 30, 1946, is included in the Appendix.

Collections.—For the second consecutive year, over two billion dollars were collected in Federal liquor taxes on domestic and imported liquors, representing receipts from excise taxes, rectification tax, floor stocks taxes, special or occupational taxes, and bottle or container stamps. The total collections of \$2,526,164,686, compared with \$2,309,865,790 in 1945, represent an increase of \$216,298,896, or 9.4 per cent.

The total excise tax collections on domestic distilled spirits for 1946 amounted to \$1,603,499,559, as compared with \$1,284,614,947 for 1945, an increase of \$318,884,612, or 24.8 per cent. Total excise taxes on imported distilled spirits for 1946 amounted to \$143,080,486, compared with \$199,690,667 for 1945, a decrease of \$56,610,181, or 28.3 per cent.

Collections from all domestic and imported liquor taxes during 1946 are compared with such collections during the preceding year in the following table:

Source	Fiscal year 1946	Fiscal year 1945	Increase	
			Amount	Per cent
Distilled spirits.....	\$1,810,859,518	\$1,017,262,319	\$793,597,199	12.0
Fermented malt liquors.....	653,949,192	642,801,764	11,147,428	1.7
Wines.....	61,356,976	49,801,707	11,555,269	23.2
Total.....	2,526,164,686	2,309,865,790	216,298,896	9.4

Collections on distilled spirits alone in the fiscal year 1946 again exceeded a billion dollars and represented an increase of approximately 200 millions over collections for 1945. Such collections amounted to 71.7 per cent of the total liquor tax collections in 1946, compared with 70.0 per cent in the fiscal year 1945.

Production of beverage distilled spirits.—The production of distilled spirits (including alcohol) for beverage purposes was authorized at registered distilleries and industrial alcohol plants for the entire month of July 1945. During August, registered distilleries were authorized to operate 6 days and industrial alcohol plants 3 days. Both types of plants were authorized to operate 6 days in September, 7½ days each in October and November, 10 days each in December 1945 and January 1946, 7½ days in February, 5 days each in March and April, and 3 days each in May and June, 1946. The total beverage production by registered distilleries during the fiscal year of whisky, gin, rum, and high proof spirits amounted to 239,180,318 proof gallons. Such production was the highest since 1937 (246,485,109 proof gallons). During the fiscal year, registered distilleries produced 147,464,516 tax gallons of whisky, which was the highest quantity since 1937 (223,457,850 tax gallons); 83,112,123 tax gallons of spirits for beverage purposes; 7,497,402 tax gallons of gin, the highest quantity of record; and 1,106,277 tax gallons of rum. Fruit distilleries produced 34,416,385 tax

gallons of brandy (including spirits), which is the highest production of record. The quantity of alcohol produced for beverage purposes by industrial alcohol plants is not available.

Tax-paid withdrawals of distilled spirits.—Total tax-paid withdrawals of all distilled spirits amounted to 178,131,350 tax gallons during the fiscal year 1946, the highest quantity of record.

Consumption of distilled spirits.—The distilled spirits bottled during the year amounted to 203,566,700 wine gallons. This is the highest consumption figure of record. The total rectified products bottled amounted to 174,267,003 wine gallons, representing an increase of 25.9 per cent over the quantity bottled during the previous year (138,350,894 wine gallons). The rectified whisky bottled during the year contained only 36.7 per cent of whisky, as compared with 40.2 per cent for 1945, and 55.5 per cent for 1944.

Stocks of distilled spirits.—The total stocks of whisky, brandy, rum, gin, and spirits (beverage and industrial) on hand as of June 30, 1946, amounted to 420,262,363 original tax gallons, compared with 338,172,677 original tax gallons at the close of 1945, or an increase of 24.3 per cent. The stocks of whisky increased from 307,587,545 original tax gallons as of June 30, 1945, to 374,072,055 original tax gallons as of June 30, 1946, or 21.6 per cent.

Fermented malt liquors.—Production of fermented malt liquors reached 84,977,700 barrels, or 2.0 per cent less than the preceding year (86,604,080 barrels). Tax-paid withdrawals of 81,286,821 barrels were 2.1 per cent higher than the preceding year (79,590,598 barrels). Fermented malt liquors withdrawn by pipe line for bottling represented 65.6 per cent of the total tax-paid withdrawals, as compared with 63.3 per cent in the preceding year. Tax-free withdrawals for export were 2,017,147 barrels, a decrease of 1,695,427 barrels, as compared with 1945.

Wines.—Production of still wines amounted to 379,935,981 wine gallons, the highest production of record, and 20.6 per cent above the preceding year (314,983,155). Tax-paid withdrawals of still-wines amounted to 107,964,670 wine gallons, or 21.6 per cent more than in the preceding year (88,791,749 wine gallons). Tax-paid withdrawals of domestic sparkling wines amounted to 35,720,721 half-pint units, the highest withdrawals of record, an increase of 41.4 per cent over the preceding year (25,269,307 half-pint units). Tax-paid withdrawals of vermouth produced at wineries amounted to 2,619,309 wine gallons, a decrease of 11.5 per cent from the preceding year (2,960,707 wine gallons). Production of distilling materials at wineries amounted to 260,240,202 wine gallons, the highest production of record, as compared with 206,728,619 for the prior fiscal year.

Production of ethyl alcohol and spirits.—The total ethyl alcohol production for industrial and beverage purposes for the year amounted to 353,524,348 proof gallons. In addition, there were produced at registered distilleries for industrial and beverage purposes 88,520,561 proof gallons of spirits, and 27,365,710 proof gallons of unfinished spirits for redistillation. The net production of industrial alcohol and spirits for industrial and beverage purposes, determined by adding the production of ethyl alcohol, spirits, and unfinished spirits and deducting the quantity of unfinished spirits used in redistillation,

amounted to 442,417,716 proof gallons for the year 1946. This compared with a net production of 1,101,286,249 proof gallons for 1945 and 987,957,702 proof gallons for 1944.

Tax-free withdrawals of industrial alcohol and spirits.—The total tax-free withdrawals of ethyl alcohol and spirits during the year, consisting of withdrawals for denaturation, for use of the United States, for hospital, scientific, and educational use, for export, and in Puerto-Rico for medicinal, beverage, and other purposes amounted to 409,376,422 proof gallons, as compared with 1,086,876,301 proof gallons for 1945.

The total quantity of alcohol and spirits used for denaturation during the year amounted to 393,458,500 proof gallons, as compared with 971,446,910 proof gallons for 1945.

During the year there were removed for use of the United States 12,751,367 proof gallons of alcohol and 131,231 proof gallons of spirits, a total of 12,882,598 proof gallons. This compares with a total alcohol and spirits so removed of 113,171,025 proof gallons for 1945.

There were withdrawn during the year for hospital, scientific, and educational use a total of 2,227,515 proof gallons, as compared with 2,051,146 proof gallons for 1945.

Stocks of industrial alcohol and spirits.—As of June 30, 1946, the stocks of ethyl alcohol and spirits amounted to 140,670,423 proof gallons, as compared with 159,855,267 proof gallons for 1945.

Production of denatured alcohol.—During the year there were produced 186,657,673 wine gallons of specially denatured alcohol and 26,144,437 wine gallons of completely denatured alcohol, a total of 212,802,110 wine gallons. This compared with a total of 527,095,537 wine gallons for 1945, 524,113,586 wine gallons for 1944, and 222,894,419 wine gallons for 1943.

The quantity of specially denatured alcohol used in the manufacture of synthetic rubber amounted to 62,671,789 wine gallons for the year 1946, which represents 33.6 per cent of the total specially denatured alcohol produced during the year. The quantity used in the manufacture of synthetic rubber for 1945 was 315,940,167 wine gallons and for 1944, 286,033,171 wine gallons.

Specially denatured rum.—During the year there were produced 1,036,204 wine gallons of specially denatured rum, as compared with 1,173,499 wine gallons for 1945, 1,163,836 wine gallons for 1944, and 1,252,387 wine gallons for 1943.

Assessments.—There were received and reviewed for tax liability during the year 9,922 reports of inspection and investigation by field offices. The review disclosed that liability to taxes was incurred in 5,012 of such cases in the amount of \$2,724,340.

During the year there were certified to the Commissioner 802 assessment lists totaling 152,391 items aggregating \$467,130,582. These consisted of 5,241 items totaling \$3,459,923 entered by the Alcohol Tax Unit and 147,150 items aggregating \$463,670,659 entered by collectors of internal revenue.

Claims for drawback of distilled spirits used in nonbeverage products.—During the year there were received 4,416 claims amounting to \$29,979,730, compared with 4,412 amounting to \$32,663,537 during the preceding year. There were 4,479 claims amounting to \$30,763,663 allowed, and 64 claims amounting to \$228,593 rejected. During the

prior year there were allowed 4,272 claims amounting to \$30,688,164 and 129 claims were rejected in the amount of \$741,058. The number of claims on hand as of June 30, 1946, was 83, totaling \$1,172,844.

Claims for remission of taxes on distilled spirits and wines.—During the year there were allowed 1,459 claims amounting to \$2,331,661 for remission of tax on distilled spirits, and 441 claims amounting to \$586,392 for remission of tax on wines. There were rejected 161 claims amounting to \$35,893 for remission of tax on distilled spirits and 119 claims amounting to \$12,969 for remission of tax on wines.

Claims for redemption of stamps, abatement and refund of taxes.—Claims for redemption of stamps, abatement of assessments, uncollectible assessments, and refund of taxes, received and reopened during the year totaled 13,172, amounting to \$10,338,453, compared with 24,223 claims amounting to \$8,449,772 during the preceding year. There were allowed 13,974 claims amounting to \$6,305,672, compared with 22,359 amounting to \$7,993,141, during 1945. There were rejected 1,516 claims amounting to \$3,205,075, compared with 1,847 claims amounting to \$736,268, the previous year. The number of claims on hand at the end of the year was 945, aggregating \$1,970,473.

Export claims.—During the year there were allowed 833 claims amounting to \$826,711 for drawback of tax on alcohol used in flavoring extracts, toilet and medicinal preparations exported; 1,732 claims amounting to \$3,131,146 for drawback of tax on distilled spirits and wines bottled especially for export and exported; and 19 claims amounting to \$572 on stills exported.

Offers in compromise under internal revenue laws.—On July 1, 1945, there were on hand 285 offers in compromise, aggregating \$31,765. During the year, 5,567 offers in compromise, aggregating \$572,968, were received, 5,278 offers aggregating \$516,113 were accepted, and 303 offers aggregating \$63,648 were rejected; and 51 offers aggregating \$9,832 were returned to the district supervisors for further investigation. There were 220 offers aggregating \$15,139 on hand at the end of the year.

Offers in compromise under Federal Alcohol Administration Act.—At the beginning of the fiscal year 1946 there were no offers in compromise on hand. During the year, 117 offers in compromise aggregating \$47,250 were received, 108 offers aggregating \$37,600 were accepted, and 4 offers aggregating \$6,350 were rejected, and 1 offer in the amount of \$1,000 was returned to the district supervisor for further investigation. There were 4 offers aggregating \$2,300 on hand at the end of the year.

Laboratory activities.—With the assistance of the National Bureau of Standards, specifications were drawn for standard of fill flasks which, with the hydrometers designed last year, should eliminate many of the errors of measurement occurring in rectifying and bottling plants.

This year 14 distilleries have warehoused whisky in laminated plywood barrels, from which samples are submitted to the Washington laboratory every three months. Samples from standard charred barrels are submitted for comparison. This experiment is being made to determine whether storage in charred plywood barrels produce the same results as standard barrels.

The laboratory in Washington, D. C., received 7,923 samples. Thirteen days were spent in court and in making inspections.

The branch laboratories received 46,521 samples, which is 3,754 less than the preceding year. The field chemists spent 658 days in court and 373 days in making inspections, a total of 1,031. Samples of narcotics represented 23.5 per cent of all samples examined.

Field inspections.—A group of specially trained field examiners, operating directly from the Washington office, inspected the field offices for the purpose of improving efficiency in the determination and collection of liquor taxes. These officers, as a result of such inspections and suggestions made by supervisory and other field employees contacted, submitted various recommendations for the improvement of the Service, many of which have been adopted.

The inspection by Bureau examiners of a large number of established plants and permittees to determine the adequacy of supervision of such premises by the field officer was continued. In addition, a survey was made by Bureau examiners to determine the adequacy and the efficiency of the supervision of such premises by storekeeper-gaugers.

While the production of alcohol for war purposes was discontinued during the year, the distilling industry was permitted to resume beverage production. Accordingly, the amount of supervision required for plants and permittees continued at a high level. During the fiscal year a total of 256,768 inspections were made by field offices.

Administrative examination of applications, notices, bonds, consents of surety, plants, plans, and other documents required by law and regulations to be filed in connection with new establishments, changes in premises and equipment, and discontinuances totaled 27,914.

Other statistics.—Regular monthly and annual statistical reports and releases concerning the activities of the Alcohol Tax Unit were issued. Considerable work was devoted to the preparation of statistical reports for other governmental agencies. Statistical tables giving detailed information covering plants and permittees, production, withdrawals, and stocks of distilled spirits, fermented malt liquors, and wines, claims, and enforcement activities are contained in the Appendix.

Administrative procedure.—During the year continued improvements were made in the administrative procedure relating to operations, transactions, and inspections of plants and permits. Many report forms prescribed for use by the industry and Government officers were simplified.

BASIC PERMIT AND TRADE PRACTICE ACTIVITIES

Permits.—The Federal Alcohol Administration Act requires all producers (other than brewers), importers, and wholesale distributors of alcoholic beverages to 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. The number of outstanding basic permits of all classes has shown an increase from 14,469, the number in effect on July 1, 1945, to 16,094 on June 30, 1946. There is included in the Appendix a table reflecting permit activity under

the Federal Alcohol Administration Act during the year and the number of permits of each class in effect on June 30, 1946.

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. Following the cessation of hostilities, activities in this field increased substantially and during the year a total of 26,894 applications was received, as compared to 21,847 during the previous fiscal year. The volume of correspondence relating to labeling matters has also shown a marked increase. A table is included in the Appendix which shows the volume of work handled in the label field during the year.

In order more effectively to enforce the provisions of the wine labeling regulations under the Federal Alcohol Administration Act and Internal Revenue Code, and to prevent improper labeling of wine, all bottlers of wine under approved formulae are being required to obtain new or amended certificates of label approval or exemption from label approval, which will be restricted to the bottling of products made in accordance with the approved formulae indicated on the certificates of label approval or exemption from label approval. This procedure was adopted during the report year and is similar to that which has previously been followed with respect to distilled spirits prepared under formulae.

Advertising.—In the enforcement of the advertising regulations promulgated under the Federal Alcohol Administration Act, the Division reviewed 104,708 advertisements appearing in 25,996 publications and took appropriate regulatory action in 2,263 cases involving various types of irregularities. Five cases involving violations of the advertising provisions of the statute were closed upon the acceptance of appropriate offers in compromise. Radio continuities numbering 18,200 and 3,514 pieces of point-of-sale advertising material were also reviewed.

Trade practice.—Administrative proceedings were instituted against holders of basic permits under the Federal Alcohol Administration Act in 155 cases involving alleged violations of the Act, the Internal Revenue Code, and the Emergency Price Control Act of 1942, as amended. Of these cases, 146 related to so-called "tie-in sales" of alcoholic beverages which were considered violations of subsections 5 (a) and (b) of the Federal Alcohol Administration Act. "Tie-in sales" in the liquor industry involved the practice of forcing the sale of slow-moving items (usually rum, wine, and cordials) through trade channels by "tie-ins" with liquor in short supply (usually Bourbon and Scotch) and first appeared at the height of the liquor shortage in 1943. It was believed that when the liquor shortage was alleviated through a plentiful supply of blended whisky, brought about by the resumption of the production of neutral spirits, there would no longer be any reason for "tie-in sales." Just the reverse occurred. Instead of "tie-in sales" abating, they have increased to such an extent as to constitute virtually a trade practice at all levels of the industry. This practice of "tie-in sales" constitutes a violation of subsections 5 (a) and (b) of the Federal Alcohol Administration Act. During the

year the Bureau instituted an effective investigative and enforcement program to combat the "tie-in sales" practice. As of June 30, 1946, 46,779 retail liquor dealers were interviewed and 18,482 made statements involving 706 wholesalers in "tie-in" practices.

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, 130 applications were received and acted upon, as compared with 54 during the previous year.

ENFORCEMENT ACTIVITIES

Seizures.—During the fiscal year, 6,641 illicit stills were seized, together with 2,530,638 gallons of mash, 79,621 gallons of illicit liquors, 115,256 gallons of tax-paid liquors, and 1,236 automobiles and trucks. The appraised value of the property seized was \$2,410,467.

Arrests and prosecutions.—There were 8,246 persons arrested for liquor violations. Recommendations were made for the prosecution of 8,161 persons in Federal courts in Alcohol Tax Unit cases, a decrease of 3,750, or 31.5 per cent, as compared with 1945; 6,046 persons were indicted; 4,992 persons were convicted; and as of June 30, 1946, 5,056 persons were awaiting grand jury or trial action for internal revenue liquor law violations.

Applications for pardon and parole.—During the year, 67 applications for pardon and 977 applications for parole were examined and reports submitted.

Transportation of liquor into dry territory.—In connection with the enforcement of the Liquor Enforcement Act of 1936 relating to the introduction of tax-paid liquors into dry States, 86 vehicles and 7,056 gallons of tax-paid liquors valued at \$179,789 were seized; 124 persons were arrested, 113 persons were indicted, and 81 defendants were convicted.

Floor stocks tax violations.—There were 283 floor stocks tax cases perfected during the fiscal year, involving the seizure of 3,302 gallons of tax-paid liquors valued at \$33,263. Taxes and penalties amounting to \$731,700 were recommended for assessment in these cases. Offers in compromise in the amount of \$202,103 in lieu of criminal and/or civil liabilities were accepted by the Department of Justice.

Federal Alcohol Administration Act violations.—Offers in compromise totaling \$22,600 in lieu of criminal and civil liabilities were accepted by the Department of Justice from seven breweries charged with subsidizing retail outlets in violation of the Federal Alcohol Administration Act.

Violations resulting from shortage of distilled spirits.—Investigation continued of the falsification of Record 52 by wholesalers and violations of the terms and conditions of permits under the Federal Alcohol Administration Act, and particularly of liquor sales at overceiling prices. "Side money" was traced and the transactions analyzed for income tax purposes. During the year, 633 such investigations of taxpayers and permittees were undertaken; 71 cases were submitted to United States attorneys; 127 persons were indicted; and 85 defendants convicted. There were seized 18,216 gallons of tax-paid liquors having an approximate value of \$173,246. (For tie-in sales program see "Trade Practice.")

Joint sugar program with Office of Price Administration.—Throughout the fiscal year investigators of the Alcohol Tax Unit and the Office of Price Administration devoted much of their time to the joint program, looking toward the enforcement of the sugar rationing regulations, and the prevention or detection of diversions of sugar into illicit distilling channels or into the black market generally. This program was recognized by the Bureau as the best means, so long as sugar remained under rationing control, of preventing moonshiners from obtaining sugar, and as offering opportunity to disclose income received illegally by black market operators and not reported for income tax purposes.

Five thousand fifty-six investigations made during the year have led to the conviction of 142 sugar dealers, the suspension of 806 merchants from dealing in sugar, and the issuance of 21 injunctions forbidding distributors to commit further violations of the rationing law.

Firearms program.—In September, 1945, the Alcohol Tax Unit began an intensive investigative program to bring about the registration of the thousands of automatic firearms (machine guns) entering the country as war trophies, with the purpose of rendering them unserviceable where possible in the interest of effective law enforcement and for the protection of the general public. By June 30, 1946, there had been 40,545 investigations conducted, resulting in the registration of 4,957 firearms, the seizure of 615 firearms, and the rendering inoperative of 3,520 firearms.

TECHNICAL STAFF

The Technical Staff is the appellate agency established within the Bureau of Internal Revenue for the determination of Federal income, profits, estate, and gift tax liability. It is an independent organization answerable to the Commissioner and operating under his supervision. In general, its work concerns the classes of taxation over which The Tax Court of the United States has jurisdiction. The Staff organization is made up of an administrative office in Washington and 10 field divisions comprising 35 local offices located throughout the United States. The duties of the Staff personnel assigned to these field divisions are (1) to determine on behalf of the Commissioner the liability of taxpayers who have protested the findings of the internal revenue agent in charge prior to the filing of any petition with The Tax Court of the United States, and (2) to consider offers submitted by taxpayers to settle cases which have been docketed by The Tax Court. In performing these duties the heads of the Staff field divisions have authority to act as the exclusive representatives of the Commissioner in cases within their territorial jurisdiction, except that stipulated settlements in docketed cases must be concurred in by representatives of the Chief Counsel for the Bureau, acting as division counsel.

Field operations. The operations of the Staff field divisions fall into two main classifications: (1) contested income, profits, estate, and gift tax cases not docketed by The Tax Court of the United States, including 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 summarizing the work accomplished by the Staff field divisions are contained in table 112 on page 208.

With respect to contested cases not docketed before The Tax Court of the United States on July 1, 1945, there were on hand 4,146 such cases awaiting Staff action, and 572 awaiting action by taxpayers on statutory deficiency notices directed or sustained by the Staff, or a total of 4,718 nondocketed cases. During the year the Staff had net receipts of 5,661 such cases, after eliminating transfers and cases returned without action to the internal revenue agents in charge. Nondocketed cases were disposed of in the following manner: 2,639 were settled by agreement; 556 were closed and the deficiencies assessed in full after issuance of the statutory deficiency notice, the taxpayer having filed no petition with The Tax Court; 186 over-assessment and claims cases were closed without agreement, and in 1,198 cases petitions for redetermination were filed with The Tax Court. The total dispositions of nondockets by the Staff during the year numbered 4,579, leaving 5,800 on hand June 30, 1946. Of this number 5,158 were awaiting Staff action and 642 action by taxpayers on statutory deficiency notices. In addition to the dispositions summarized above, action was taken with respect to 260 subsidiary cases. Most of these were closed by agreement.

According to Staff records, the Staff field divisions directed the issuance of 1,755 statutory deficiency notices, and sustained the findings of agents' offices in 130 cases considered by the Staff during the 90-day period after the agents had mailed statutory notices. Of the cases in which the Staff directed or sustained the statutory deficiency notice, approximately 33 per cent were not petitioned to The Tax Court.

On July 1, 1945, there were 3,997 docketed cases on hand in the Staff field divisions and 2,745 dockets were received during the year. Of these docketed cases, 1,801 were settled by stipulated agreement, 142 were defaulted by taxpayers or were dismissed by The Tax Court, and 873 were submitted to The Tax Court on their merits, leaving a balance of 3,926 on hand June 30, 1946. In addition to the dispositions summarized above, action was taken with respect to 269 subsidiary cases. The majority of these were closed by agreement.

All case dispositions are strictly upon the merits of fact and law. A settlement upon the basis of nuisance value to either party is prohibited by the published rules of the Staff. There is not and never has been a Staff policy requiring taxpayers, regardless of the merits, to concede some or any fixed percentage of the disputed deficiency in order to effect settlement of a case. The stipulations filed with The Tax Court, where monetary results are a matter of public record, and the settlement results as herein set forth in table 112, pages 209 and 209, stand as evidence.

Under established policy no case closed as the result of action by a field division of the Staff will be reopened under post review by the Washington headquarters office, unless the disposition involves fraud, malfeasance, concealment or misrepresentation of a material fact or an important mistake in mathematical calculation. There has been no breach of or departure from this policy over the seven years 1940 to 1946, inclusive, during which time 17,256 docketed cases and 27,581

nondocketed cases have been closed by agreement as a result of Staff field division action.

Table 113, page 210, based on the statistical recapitulation issued by The Tax Court (with which the Bureau figures are in general agreement), discloses that since the year 1941 there has been a definite downward trend in the number of petitions annually filed in respect of income, profits, estate, and gift tax cases. In consequence of the lessened number of petitions filed the number of docketed cases received by the Staff has correspondingly decreased. The diminution in the number of petitions filed with the Court reflects the increasing effectiveness of the settlement work of the entire Bureau on cases in the predocketed status, under the established decentralized plan of operations.

With reduction in the number of cases petitioned to The Tax Court the number of stipulated settlements and the number of cases tried on the merits have decreased. The ratio of stipulated settlements to trials, however, has remained generally constant over the whole seven-year period of the fiscal years 1940 to 1946, inclusive. Based upon the disposal record of docketed cases shown in table 113, the percentage records are as follows:

	7-year period	Per cent	Fiscal year 1946	Per cent
Stipulated.....	17,256	64.85	1,787	63.77
Defaulted.....	1,331	5.00	142	5.08
Tried.....	8,023	30.15	873	31.15
	26,610	100.00	2,802	100.00

The Staff records show that of all the cases handled by the Technical Staff which are subject to petition to The Tax Court, approximately seven out of eight cases are closed without the necessity of trial, leaving but one in eight actually tried before The Tax Court.

For the 7-year period (fiscal years 1940 to 1946, inclusive), Staff reports show decisions handed down by the Board of Tax Appeals and The Tax Court covering 7,722 docketed cases. Analyses of these decisions, made currently as they were received, show a total of 3,086, or 40.0 per cent, in which the Bureau's position was wholly sustained; 2,847, or 36.8 per cent, in which the Bureau's position was partly sustained and partly reversed; and 1,789, or 23.2 per cent, in which the Bureau's position was wholly reversed. The above results amply demonstrate the soundness and effectiveness of the existing procedure for the handling of tax controversies.

Coordination of field activities.—A central group is maintained in the Washington headquarters office of the Staff to examine and analyze the work of the 10 field divisions in order to maintain uniformity in procedure and consistency in treatment of taxpayers by all field divisions. This coordinating 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. The action taken by the field divisions in nondocketed and docketed cases is post-reviewed by the Washington headquarters office, including not only cases settled but also decisions in unagreed cases. In this way field operations

are scrutinized and changes and suggestions made for the future guidance of the field offices.

The Washington headquarters office is responsible for establishing and improving the procedure for the handling and control of cases in the field in conformity with the procedure in effect in the other offices and units of the Bureau. In this manner general operating policies are determined in Washington for the benefit of the field offices both as to technical matters of general interest and as to matters of administrative practice.

Records are maintained for reference purposes and quarterly reports of the work of the field divisions are examined and consolidated in Washington. Details and transfers of personnel between divisions are arranged by the Staff headquarters office.

Compromise, extension of time, and closing agreements.—The field divisions of the Technical Staff consider offers in compromise of liability in income and profits tax and certain other types of cases, except where criminal prosecution, court proceedings, or delinquency penalties only may be involved. The head of each field division has final authority to reject any such offer or to recommend its acceptance by the Commissioner. These rejections are post-reviewed by a central compromise group in the Staff headquarters office in Washington. This group also assists in the coordination of field procedure and in determining operating policy in compromise matters. The Washington office of the Staff also considers applications for extension of time within which to pay income taxes, and reviews for the Commissioner final closing agreements executed under the provisions of section 3760 of the Internal Revenue Code.

There were 564 compromise cases on hand July 1, 1945; during the year, 787 cases were received and 702 cases were disposed of, leaving 649 cases on hand June 30, 1946. There were 14 extension of time cases on hand at the beginning of the year; 103 were received and 113 disposed of, leaving 4 cases on hand June 30, 1946. With respect to closing agreement cases, the number on hand for review July 1, 1945, was 18; 151 were received and 150 disposed of, leaving a balance on hand June 30, 1946, of 19 such cases. A summary of work done on compromise, extension of time, and final closing agreement cases is shown in table 114 on page 210.

Special procedure for claims under section 722.—Staff inventories of nondocketed cases increased by 1,082 during the fiscal year 1946. This increase was anticipated, and is attributable entirely to claims for relief under section 722 of the Internal Revenue Code. Comments relative to the problems involved were made in prior reports. As the result of hearings before the Joint Committee on Internal Revenue Taxation, it was concluded to transfer section 722 work to a new organization within the Bureau. The actual transfer did not take place prior to the close of the fiscal year.

In a supplementary statement to the Joint Committee, dated April 1, 1946, the following was set forth as to the jurisdiction of the Technical Staff in the future with respect to cases involving section 722 claims:

The foregoing procedures necessarily involve the separation of section 722 issues from the nonsection 722 issues, as to which latter issues the Board* will

have no jurisdiction, and will eliminate any consideration by the Technical Staff of section 722 claims in pre-90-day status.

Upon the mailing of the statutory notice under section 732, disallowing in whole or in part an application under section 722, the case will be reinstated in all respects under the procedure prescribed by Com. Mim. R. A. No. 1014, T. S. No. 57, and the instructions issued thereunder. In any case now docketed in The Tax Court which contains a claim under section 722 not previously acted upon by the Board, the Technical Staff will retain jurisdiction under existing procedure but will transmit the claim to the Board for its consideration. It will be the policy of the field divisions of the Technical Staff not to disturb the determination of the Board except in unusual circumstances and then only with the concurrence of the Board.

All claims under section 722 now under consideration in the Technical Staff in pre-90 day status will be transferred to the jurisdiction of the Board immediately after its organization. The jurisdiction relating to all issues in the case, other than section 722, will be retained by the Technical Staff under Com. Mim. R. A. No. 1014, T. S. No. 57.

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 \$75,000; consideration of various administrative and internal revenue tax matters referred to that office by the Secretary of the Treasury, the Commissioner of Internal Revenue, and other officials of the Treasury Department and the Bureau of Internal Revenue in Washington and in the field. They include also the preparation, at the request of the Department of Justice or of the United States attorneys, of data for use in the prosecution or defense of tax cases (civil and criminal) in suit, and compliance with requests for assistance in such cases; and the preparation, revision, and review of regulations, Treasury decisions, mimeographs, and rulings for the guidance of the officers and employees of the Bureau of Internal Revenue and others concerned. The office is 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. In addition, as part of the Penal Division there has been established during the year a supplemental legal staff in the field, operating under the immediate direction of regional counsel located at New York City, Chicago, and San Francisco for the handling of cases in which recommendations for criminal prosecution have been made by the investigative staff. The establishment of these field offices has enabled the decentralization of a substantial portion of criminal prosecution cases, and has the advantage of close cooperation with the investigative staff in connection with the concentrated and comprehensive drive against tax evaders. 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

* Subsequently designated Excess Profits Tax Council

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 1946 the committee had on hand (exclusive of reward claims) 60 cases; during the year it received 2,280 and closed 2,283, leaving 57 pending on June 30, 1946.

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, 1945, 750; presented or reopened during year, 331; disposed of during year, 331; pending June 30, 1946, 750. Of the claims disposed of, 40 were allowed in a total sum of \$55,382 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.—This 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 accountancy, depreciation, and valuation. During the year the section rendered such assistance in 239 cases and supplied expert testimony in 12 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 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 year included preparation of 4,496 memoranda, 86 briefs, 7,547 opinions, 231 libels, and 30 indictments. In connection with alcohol and Federal Alcohol Administration permits, the division prepared 37 denials of applications for permits, 79 notices of contemplated denials of applications, 248 citations for revocation and suspension, and 176 orders in suspension and revocation proceedings, and

participated in 91 hearings. Review work included 2,735 case reports, 153 claims of over \$5,000 each, and 6,434 compromise cases. In addition, 124 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, which were created under the decentralization program of the Bureau of Internal Revenue, 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 to 3677, inclusive, 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 217 corporate reorganization and arrangement cases closed during the year, claims in the amount of \$4,184,096 were filed and were settled for \$2,761,363.

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 1,167 cases closed during the year involved claims of \$8,307,534, of which the amount of \$5,371,548 was collected.

The Compromise Section is charged with the prosecution of claims filed by collectors against the estates of deceased taxpayers, against insolvent banks, and in liquidation proceedings, including assignments for the benefit of creditors. At the request of the Department of Justice, the section assists in trials involving the aforementioned types of claims. The 1,829 cases closed during the year involved claims in the amount of \$21,303,368, of which \$12,677,690 was collected.

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; assisting in the preparation of income tax and other forms; 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 hold conferences with taxpayers and also participate in conferences 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 434 cases on hand, received 2,043, and disposed of 2,211, leaving 266 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.—This division, including the offices of the regional counsel, 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, an attorney from this division assists in the prosecution of criminal cases.

At the beginning of the year 712 cases were pending in the Penal Division. New cases numbering 629 were received, and 496 cases were closed during the year, leaving 845 cases pending on June 30, 1946, a net increase of 133.

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 \$75,000. 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 \$75,000. 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 Head 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. The legal work performed in connection with the administration and enforcement of the Act of October 2, 1942, in the office of the legal advisor to the Unit includes the drafting of regulations, preparation of memoranda and opinions relating to such Act, the review of letters involving legal questions, and the preparation of letters for the signature of the head of the Unit, the Commissioner, and the Chief Counsel. The legal advisor also represents the Commissioner in formal hearings before a hearing officer, appointed for the purpose of making findings of fact and recommendations with respect to contravention of the Act of October 2, 1942, as amended. The year was begun with 73 cases pending; during the year 194 new cases were received, 261 were disposed of, leaving 6 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, 2,037 investigations were made of alleged evasion of income and miscellaneous taxes, resulting in the recommendation for prosecution in 378 cases involving 656 individuals. There were 155 individuals tried, of whom 149 were convicted and 6 acquitted. The percentage of convictions was 96.13. Investigations of these cases resulted in recommendation for assessment of additional taxes and penalties totaling \$95,769,258.

There were 2,693 investigations of applications of attorneys and agents to practice before the Treasury Department, and 23 investigations of charges against enrolled agents and attorneys. During the fiscal year the Committee on Practice rejected applications filed by two individuals.

During the fiscal year, 85 cases of charges against employees of the Bureau of Internal Revenue were investigated, resulting in the separation from the Service of 55 employees and the prosecution of 11, of whom 9 were convicted. There were 42 cases of a miscellaneous nature investigated, resulting in the prosecution of 5. Three 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 No. 729, Seventy-seventh Congress, second session); the regulations as amended pursuant to Executive

Order 9328; the Act of April 11, 1943 (Public Law No. 34, Seventy-eighth Congress, first session); Public Law No. 108, Seventy-ninth Congress, first session, approved June 30, 1945; Executive Orders 9599 and 9651; and Public Law No. 548, Seventy-ninth Congress, second session, approved July 25, 1946.

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 rate schedules	Appeals	Trusts	Insurance cases	Contravention cases
On hand July 1, 1945.....	16,972	2,176	144	7,037	71	16	539
Received during year.....	52,319	11,098	601	8,687	222	37	1,831
Total to be disposed of....	69,291	13,274	745	15,724	293	53	2,370
Disposed of.....	68,860	13,230	728	15,634	289	53	2,062
On hand at end of year.....	431	44	17	90	4	0	308

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 for the Unit for the fiscal year, as well as the number on hand as of June 30, 1946:

Appeals:	
On hand July 1, 1945.....	574
Received during year.....	576
Total to be disposed of.....	1,150
Disposed of.....	1,128
On hand June 30, 1946.....	22

The number of applications received in the regional offices continued at an even flow from July 1, 1945, to August 18, 1945, when Executive Order 9599 was promulgated by the President. Under this Executive order no approvals were required for any salary increases unless the increases were to be used as a basis for increases in price ceilings or resulted in increased costs to the Government on Government contracts. On February 14, 1946, the President issued Executive Order 9651, which clarified the procedure and policies to be followed under Executive Order 9599.

Important phases of the work of the Unit.—During the year 1946 new phases of the Salary Stabilization program were presented and developed by the Unit to conform to these two Executive orders and revised regulations. The most important of these phases are as follows:

Salary adjustments requiring no prior approval.—(a) Salary adjustments which are not to be used as a basis for seeking increases in price ceilings or which result in increased costs to the Government on Government contracts; (b) adjustments which prior to February 14, 1946, were approved or lawfully made without approval; (c) adjustments made in accordance with and pursuant to the terms of a governmental recommendation in a wage controversy announced before

February 14, 1946; (d) adjustments made on or after February 14, 1946, resulting from a plan which provides for (1) not more than six paid holidays per year or (2) extra payment for night work not in excess of 5 cents per hour on the second shift and not in excess of 10 cents per hour on the third shift, and (3) paid vacations not in excess of one week for one year of service and two weeks for five or more years of service; (e) adjustments made in accordance with the provisions of a regulation or general order issued by the Commissioner pursuant to section 308(a) of the Supplementary Wage and Salary Regulations issued by the Director of Economic Stabilization.

New adjustments which may be made with approval of the Commissioner.—(a) Adjustments consistent with industry or local area patterns; (b) adjustments to correct gross inequities; and (c) a new formula to determine the amount which may be paid to compensate for the increase in cost of living.

CONCLUSION

In submitting this report for the fiscal year 1946, during which employment in the Bureau of Internal Revenue was the highest in history and the problems of enforcement were greatest, I am pleased to state that I have continued to receive the wholehearted cooperation of every branch of the Internal Revenue Service.

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

APPENDIX

STATISTICAL TABLES

RECEIPTS FROM INTERNAL REVENUE TAXES

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1946, by collection districts, States, and Territories

Districts	Income taxes				Excess profits	
	Corporation	Individual	Withheld by employers (20 per cent above exemptions) 1	Total income taxes	Declared value excess profits	Revenue Acts of 1940, 1941, 1942 as amended
Alabama	\$22,324,677.43	\$71,373,789.58	\$66,095,302.00	\$160,693,769.01	\$382,476.48	\$43,313,194.82
Arizona	4,466,512.07	32,108,495.95	20,409,741.16	56,984,749.18	164,499.63	7,237,920.96
Arkansas	9,174,247.86	42,357,661.94	22,886,021.82	74,417,931.61	809,375.09	10,606,070.70
First California	172,030,481.69	451,701,901.66	434,061,213.91	1,057,793,697.26	1,319,622.17	238,795,717.54
Sixth California	139,074,669.44	567,402,298.58	452,411,331.45	1,158,888,299.48	2,945,312.16	235,446,212.57
Colorado	25,475,961.98	77,015,964.76	54,372,410.51	156,864,337.25	412,677.62	32,958,765.65
Connecticut	94,221,426.62	160,428,760.68	190,369,363.43	445,019,550.63	1,199,218.49	146,553,945.16
Delaware	100,780,773.17	46,048,122.98	69,797,841.75	216,626,737.90	127,913.17	153,911,698.67
Florida	28,497,357.65	168,832,379.74	82,985,797.09	280,315,534.48	862,677.45	40,733,409.49
Georgia	45,756,043.67	103,195,884.09	91,085,384.95	242,037,312.52	967,094.01	78,658,091.34
Hawaii	17,007,833.65	37,731,206.48	48,952,225.49	102,791,265.62	8,562.59	17,896,161.25
Idaho	5,578,965.45	25,902,964.85	16,083,010.50	47,564,940.80	90,439.37	3,000,469.61
First Illinois	378,198,592.56	553,842,836.61	787,355,730.42	1,719,397,169.59	8,429,716.09	711,562,683.71
Eighth Illinois	34,654,938.94	120,185,493.46	78,163,653.61	233,005,086.01	748,883.31	51,144,624.91
Indiana	74,999,552.47	171,196,666.49	160,166,966.25	406,363,185.21	1,305,107.93	148,855,234.15
Iowa	26,483,902.63	122,780,036.35	64,688,208.94	213,952,147.02	862,879.85	45,885,639.15
Kansas	64,553,506.26	106,473,169.74	64,789,555.39	215,816,231.29	1,678,178.89	104,033,976.84
Louisiana	32,670,183.58	80,981,690.49	61,306,340.26	174,957,184.53	700,097.40	83,667,417.82
Maine	36,630,359.15	97,462,751.87	71,368,734.95	205,451,845.97	289,263.83	49,860,235.54
Maryland	118,868,490.96	33,605,401.50	33,038,863.70	85,512,695.26	849,863.99	30,836,568.11
Massachusetts	114,767,545.62	241,893,874.64	403,648,079.93	760,309,504.59	792,912.62	156,816,605.69
Michigan	148,373,606.04	379,188,402.53	387,725,801.45	915,287,510.02	13,505,246.66	264,642,063.68
Minnesota	268,198,806.03	349,999,378.69	565,103,793.18	1,171,306,977.95	1,556,370.55	470,643,864.07
Mississippi	73,520,140.33	186,992,652.47	148,831,285.83	369,344,978.53	1,410,499.63	115,284,083.42
First Missouri	8,725,987.81	37,996,321.22	19,429,410.46	65,151,719.49	282,620.26	11,983,919.13
Sixth Missouri	97,950,325.15	118,234,083.95	161,130,226.83	377,314,614.78	721,873.37	234,036,715.06
Montana	37,042,188.40	78,542,041.26	74,907,511.76	190,497,741.42	602,499.72	57,701,009.66
Nebraska	5,047,304.60	27,557,440.62	13,364,201.76	45,968,946.38	128,550.54	4,094,703.68
Nevada	19,760,401.24	77,390,665.73	63,428,345.50	160,569,412.47	731,066.11	31,683,764.60
New Hampshire	2,480,126.28	10,492,223.12	9,670,585.17	31,643,934.57	63,308.64	1,562,131.91
First New Jersey	6,774,960.70	20,978,026.02	23,859,178.64	51,602,163.96	141,285.05	11,930,970.25
Fifth New Jersey	27,273,109.98	62,876,606.90	65,123,708.31	155,272,425.19	350,304.13	89,396,871.74
New Mexico	124,977,373.78	233,954,520.37	279,194,256.14	638,126,150.29	1,801,748.97	172,679,127.69
	2,028,592.03	21,472,909.86	11,231,368.24	34,732,870.13	55,314.50	2,103,094.64
First New York	48,504,303.12	332,727,227.63	239,108,725.90	618,340,256.65	285,646.94	63,943,470.82
Second New York	530,017,434.14	448,938,595.74	609,113,235.20	1,588,069,266.08	7,534,504.64	842,074,534.10
Third New York	435,489,516.21	516,507,864.63	847,512,206.47	1,799,509,587.31	9,414,298.97	942,715,386.02
Fourteenth New York	99,122,579.62	146,951,338.09	162,336,926.60	408,406,842.71	2,766,441.61	112,718,672.61
Twenty-first New York	27,030,872.74	90,990,623.10	73,189,253.77	151,160,749.61	341,587.12	48,203,173.06
Twenty-eighth New York	58,889,080.05	99,990,885.90	142,126,534.00	301,006,499.95	1,115,290.60	144,811,784.14
North Carolina	61,832,600.49	100,889,526.00	88,771,977.00	251,544,103.49	1,314,746.10	119,078,821.10
North Dakota	2,645,662.85	27,229,527.16	7,399,690.07	37,244,880.08	9,645.42	1,980,672.67
First Ohio	75,183,355.33	103,542,169.08	140,301,221.93	319,026,746.34	2,006,221.06	126,116,243.63
Tenth Ohio	115,293,477.49	60,261,574.19	72,642,715.38	248,187,667.06	591,880.46	28,374,442.43
Eleventh Ohio	19,343,099.95	50,520,424.29	58,267,059.33	128,120,583.57	303,176.52	38,628,631.11
Eighteenth Ohio	141,656,252.77	201,784,574.78	355,495,559.97	698,908,386.59	1,487,053.32	429,752,202.63
Oklahoma	37,076,256.19	74,855,874.80	69,399,486.91	181,331,617.90	471,194.98	26,304,523.97
Oregon	17,538,296.92	96,588,925.31	82,180,633.87	196,257,856.10	534,234.66	39,128,054.29
First Pennsylvania	150,883,006.97	358,207,031.60	420,340,470.08	927,439,508.65	3,889,913.96	253,577,104.26
Twelfth Pennsylvania	30,035,445.32	45,909,643.63	103,958,333.91	179,903,422.86	535,464.44	77,849,037.47
Twenty-third Pennsylvania	119,163,243.68	181,441,119.50	299,096,209.26	599,700,572.44	3,418,662.53	246,738,043.52
Rhode Island	24,023,680.57	54,521,957.51	60,452,618.49	138,998,233.57	672,214.31	58,285,736.27
South Carolina	16,997,972.36	40,964,054.35	38,699,556.03	96,660,682.74	388,535.09	65,366,709.17
South Dakota	2,922,162.30	24,007,313.64	8,303,318.49	35,232,794.43	69,551.93	1,782,282.24
Tennessee	32,723,597.68	98,138,048.97	82,361,274.45	213,222,921.05	582,490.59	67,809,628.44
First Texas	44,219,037.50	202,737,243.38	128,447,544.15	403,803,825.03	1,911,017.48	67,577,820.61
Second Texas	72,624,211.49	170,628,132.20	108,222,062.88	323,069,346.57	801,648.76	75,459,011.49
Utah	8,989,063.43	22,509,961.63	26,336,929.11	57,785,954.17	61,629.21	7,572,959.03
Vermont	6,127,555.81	12,360,699.16	11,378,308.24	29,856,563.31	81,521.16	5,717,217.66
Virginia	55,102,406.28	103,429,801.16	109,956,215.09	268,479,425.53	478,994.83	93,324,865.45
Washington	42,511,920.21	186,008,107.86	186,008,107.86	378,983,804.23	638,406.28	94,722,790.18
West Virginia	23,999,562.38	45,557,700.05	53,880,369.13	128,407,631.61	490,723.99	36,574,196.18
Wisconsin	80,879,329.34	140,032,246.78	178,486,271.65	399,397,847.77	3,664,949.64	281,200,747.15
Wyoming	2,416,345.48	14,191,949.81	7,697,864.37	24,306,159.66	84,716.79	899,878.17
Total	4,639,949,184.13	3,846,947,304.29	9,867,588,860.73	23,344,485,349.15	91,129,766.65	7,822,488,154.16

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

Alaska	\$538,483.47	\$4,828,792.05	\$7,809,949.92	\$13,177,225.44	\$19,962.25	\$251,397.50
California	311,105,151.13	1,919,104,200.14	887,376,544.47	2,217,581,895.74	4,294,934.53	474,241,930.11
District of Columbia	40,161,841.05	94,029,858.49	277,648,824.08	401,839,523.62	250,949.82	58,825,033.66
Illinois	812,858,531.50	674,029,330.07	866,519,384.03	1,962,402,245.60	9,178,989.40	762,707,308.62
Maryland	64,605,740.67	147,803,065.62	125,996,255.85	358,405,096.94	641,965.80	97,991,571.93
Missouri	134,992,613.55	196,776,194.31	239,037,738.29	567,808,356.15	1,329,543.09	291,737,724.71
New Jersey	152,250,483.76	298,830,127.27	344,317,964.45	793,308,575.48	2,152,052.70	212,075,699.33
New York	1,197,053,785.88	1,596,106,535.09	2,073,335,880.34	4,868,496,201.31	21,447,609.74	1,785,904,970.78
Ohio	351,478,186.64	416,068,842.31	426,696,555.71	1,194,241,583.56	4,568,531.26	521,860,510.04
Pennsylvania	300,081,895.97	583,557,794.73	623,395,013.25	1,707,034,563.95	7,542,043.23	578,164,150.00
Texas	116,843,248.99	373,960,375.58	236,569,547.03	728,373,171.60	2,512,668.24	148,066,832.30
Washington	41,973,436.74	145,639,784.11	178,193,157.94	365,806,378.79	627,444.03	94,471,392.68
Puerto Rico		81,960.53		31,950.53		

1 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, 1948, by collection districts, States, and Territories—Con.

Districts	Unjust enrichment (Title III, Revenue Act of 1936)	Capital stock, \$1.25 per \$1,000	Estate tax—Transfers of estates of decedents	Gift tax—Transfer of any property by gift	Distilled spirits			Floor tax (tax-paid stocks on hand Apr. 1, 1944), \$3 per gallon
					Excise taxes		Seizures, penalties, etc.	
					Imported (collected by customs), \$9 per gallon	Domestic, \$9 per gallon		
Alabama		\$2,079,777.98	\$3,679,636.86	\$141,947.83	\$2,538.58	\$7,874.23	\$73,149.78	\$1,065.98
Arizona		393,877.98	1,053,699.78	39,092.33	1,473.61	2,184,906.96	6,795.00	4,321.49
Arkansas		682,865.72	1,720,755.93	31,871.88		705.19	2,507.02	43,432.46
First California	\$114.63	11,540,847.30	20,034,350.94	1,224,401.16	9,378,634.62	44,958,828.96	72,004.01	34,202.59
Sixth California		19,450,342.52	33,700,005.89	1,120,984.30	9,197,323.33	31,679,280.65	12,044.83	1,066.78
Colorado		1,686,178.50	4,348,791.96	231,843.46	402,934.77	105,320.54	81,447.27	10,026.38
Connecticut		6,105,822.85	16,952,081.57	1,231,339.44	1,203,877.25	2,420,472.07	13,734.95	1,449.30
Delaware		5,187,855.08	8,131,597.67	2,059,819.42			4,475.75	3,549.53
Florida		2,453,641.30	11,578,519.80	1,456,377.79	1,925,363.98	2,538.70	39,488.63	2,114.24
Georgia	16,671.89	3,820,973.63	3,717,110.24	2,237,482.43	417,950.70	1,373,299.20	74,780.23	6,026.10
Hawaii		1,098,909.68	4,926,983.91	157,459.93	852,232.63	899,249.92	140.00	
Idaho		386,100.42	456,384.12	32,955.95			1,065.00	
First Illinois		28,114,238.79	45,040,029.45	2,808,423.84	13,745,265.13	24,874,008.05	116,629.20	132,260.86
Eighth Illinois		2,665,110.31	4,818,661.14	308,740.50		223,153,472.97	9,870.11	65,936.05
Indiana	1,115.46	6,006,073.94	10,919,119.33	369,082.53	11,573,805.75	231,051,960.93	9,153.96	21,445.82
Iowa	1,400.06	2,169,624.31	4,892,087.20	361,964.78		17,765,450.42	3,473.28	40.00
Kansas	18.06	3,760,451.83	3,752,000.62	109,356.27		16,661,617.00	5,381.45	
Kentucky	5.00	3,074,169.41	2,688,695.66	118,237.53	5,932,977.70	316,615,120.64	7,367.72	
Louisiana	12.80	2,871,070.51	11,525,581.05	627,773.70	771,592.68	12,590,254.82	5,661.79	3,833.11
Maine		1,319,980.94	3,084,790.37	143,312.94	623.50	35,764.89	940.59	
Maryland	134.18	7,163,123.47	18,097,472.44	645,003.38	3,365,027.35	144,219,407.37	86,787.27	3,765.17
Massachusetts	3,209.56	14,043,015.71	28,902,225.38	1,554,684.99	3,767,456.08	40,804,665.99	73,081.80	87,803.29
Michigan	2,653.06	18,688,097.89	16,480,450.49	1,445,490.77	9,596,900.00	3,073,397.50	16,997.20	24,243.02
Minnesota		6,523,214.95	8,812,909.94	416,253.28	651,641.75	1,973,916.00	33,534.29	43.94
Mississippi		689,086.69	1,449,281.25	73,247.32			91,146.84	1,076.52
First Missouri		7,849,491.20	7,849,918.18	313,097.05	1,244,873.38	4,877,192.23	19,732.86	2,375.34
Eighth Missouri	62.70	2,322,197.44	2,912,738.76	85,940.88		7,291,494.77	30,083.86	591.14
Montana		361,477.31	487,623.79	11,745.99	13.39		579.00	
Nebraska		1,500,185.35	2,751,052.63	98,524.29		26,824,152.69	27,432.62	683.63
Nevada	195.42	151,094.74	538,603.17	173,376.64			1,730.00	9,205.16
New Hampshire		652,735.40	2,033,424.28	140,672.07		2,559,599.90	2,407.00	
First New Jersey		1,912,475.91	6,600,800.14	409,935.98		1,735,945.00	1,011.66	3,313.54
Fifth New Jersey	2,034.79	19,181,240.16	20,377,633.94	744,498.20		18,340,429.20	20,445.83	22,068.29
New Mexico	23.23	184,763.96	3,426,231.60	32,904.77			2,010.00	477.41

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

Alaska		\$41,964.19	\$117,653.14	\$4,129.37		\$4,500.00	\$1,690.37
California	\$114.63	21,991,189.82	53,734,356.88	2,345,335.46	\$18,574,457.86	84,648.94	77,636.05
District of Columbia		2,705,760.78	3,300,509.49	203,040.17		6,494.08	714.99
Illinois		80,782,849.10	49,858,960.59	3,117,164.34	13,745,265.13	246,827,476.02	126,305.31
Maryland	134.18	4,457,967.69	14,796,962.95	441,966.66	3,365,027.35	144,216,482.11	80,302.94
Missouri	62.70	19,168,688.64	10,756,656.93	404,037.88	1,244,873.38	11,888,687.00	40,878.66
New Jersey	2,064.79	12,103,722.07	27,038,434.68	1,164,421.78		19,975,774.20	22,468.19
New York	1,687.89	84,425,669.66	140,012,861.04	9,946,894.71	45,673,397.36	27,930,906.06	172,450.63
Ohio		26,387,637.91	33,639,919.06	1,401,514.60	3,100,891.32	104,521,569.37	33,669.76
Pennsylvania	444.88	27,220,829.35	58,724,531.91	5,588,977.01	16,214,441.36	281,598,985.34	27,328.59
Texas	2,786.33	9,648,901.75	25,528,766.00	2,848,915.08	1,794,670.46	1,735,945.00	3,980.67
Washington	255.06	3,647,168.70	0,179,550.55	1,648,606.31	5,918,516.42	61,067.99	4,182.51
Puerto Rico						2,891.00	

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1946, 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 14 cent if less than one-half pint		Stills or worms manufactured, \$22 each	Manufacturers of stills, \$55 per year	Rectifiers		Special or occupational taxes Wholesale liquor dealers, \$110 per year
				Bottled in bond	Red strip stamps			Less than 500 barrels, \$110 per year	500 barrels or more, \$220 per year	
Alabama										\$1,702.52
Arizona								\$220.00		5,779.09
Arkansas	\$18.86			\$5.98						3,017.24
First California	249.94	\$1,156,855.48	\$5.00	5,523.50	352,829.38	\$814.46	1,643.13	\$2,023.89	3,263.34	72,815.43
Sixth California	55.27	1,285,214.53	6.00	19,761.96	341,713.65	198.00	146.67	531.68	1,851.68	28,907.55
Colorado					1,033.72	46.54		256.67		5,797.40
Connecticut		363,761.43		210.00	182,708.89	110.00		385.00	2,145.00	9,930.45
Delaware	210.68			4.63				110.69		1,205.44
Florida	42.19				136.11	22.00		13.75	1,283.39	19,371.29
Georgia		2,764.85		23,644.70				413.97		9,287.26
Hawaii		28,012.70		8,071.30	2,440.04			110.00		3,302.37
Idaho				1.00		22.00		50.42		782.04
First Illinois	776.46	732,839.14		17,220.00	285,553.53	331.60		3,040.26	3,300.00	67,325.64
Eighth Illinois	1,023.31	5,489,805.43	359.90	5,040.00	1,726,822.20	132.00		146.67	1,118.34	13,490.54
Indiana		5,998,264.92	1,179.70	6,300.00	1,501,311.93	22.00		103.13	1,155.00	8,304.64
Iowa		42,828.26		42,828.26				41.27	183.34	1,892.81
Kansas	7.97	143.06								2,068.67
Kentucky		8,595,206.08	1,563.18	520,836.34	2,364,137.47	814.00		354.79	5,782.37	15,709.54
Louisiana		39,296.71	154.10	19,886.19				256.67		9,402.66
Maine		1,361.76		11,595.16						440.00
Maryland	1,732.76	4,244,433.25	432.70	18,189.96	1,506,740.09	88.00		397.86	495.01	25,170.02
Massachusetts	883.46	908,755.13	31.10	116.76	449,166.37	1,397.00		297.93	1,677.60	36,078.42
Michigan		213,606.27			136,970.87	66.00		55.00	110.00	35,974.37
Minnesota	594.16	181,938.42			75,877.63			503.78	733.34	5,153.65
Mississippi	151.48					119.94		157.94	20.00	5,092.63
First Missouri	410.96	226,814.70		87,128.90		1,254.00		366.68	119.17	5,938.69
Sixth Missouri	190.08	266,526.90	48.10		78,825.12	88.00		110.00	110.00	10,567.09
Montana				1.61						2,555.43
Nebraska	34.00			7.94						2,036.41
Nevada						22.00		27.50		2,539.21
New Hampshire										220.00
First New Jersey	527.60	15,448.91			19,000.01	22.00		98.81	220.00	3,735.51
Fifth New Jersey	633.12	966,492.02	13.30		355,931.70	1,166.00		398.79	695.34	12,721.04
New Mexico		1,797.26			1,170.81			119.17	1,778.34	4,056.31

First New York		136,197.41			41,790.00	154.00	119.18	110.00	440.00	4,948.80
Second New York	38.20	2,476.18	10.46		801,003.78	281.19	96.25	220.00		6,562.77
Third New York		515,116.33			110,769.32				220.00	11,065.25
Fourteenth New York	\$16.32	488,503.41			196,305.62	66.00	168.01	146.67	220.00	5,768.38
Twenty-first New York	39.30				2,384.00		55.00			1,043.34
Twenty-eighth New York	1,892.71	53.40			263.40	233.29	145.29	312.35		3,578.66
North Carolina				.34		44.00				11,336.54
North Dakota				1.17						1,363.34
First Ohio	5,548.06	2,641,300.84			835,179.08	1,408.00	1,563.41		1,301.67	7,724.50
Tenth Ohio	10.54					22.00	41.25			5,745.45
Eleventh Ohio				1.52	1.58			20.00		8,244.00
Eighteenth Ohio		42,575.28			47,198.59	445.50	442.02	110.00	440.00	19,519.13
Oklahoma							25.00			3,891.59
Oregon		5,932.62			3,764.29			265.84		4,850.59
First Pennsylvania	341.80	3,222,489.45	416.20		1,344,790.58	893.00	708.09	1,095.13	4,665.00	5,855.09
Twelfth Pennsylvania		30,290.45		5,400.00	1,800.96	44.00	22.00	27.61	220.00	2,665.21
Twenty-third Pennsylvania	926.01	3,966,994.25	20,684.51	46,085.24	760,676.36		44.00	148.53	476.67	1,642.51
Rhode Island	82.27	160.38		303.14		374.00	67.38			1,778.34
South Carolina				122.49						4,563.60
South Dakota		1.04				66.69	41.25	107.09		1,285.73
Tennessee		24,829.36			18,752.16	44.00	73.34		220.69	2,487.41
First Texas					1,027.71	198.00	36.67			9,783.69
Second Texas				320.63						11,273.54
Utah			5.00							357.50
Vermont		15,910.44	8.40		5,503.50			18.34	473.00	473.01
Virginia				787.50	4,048.63					7,114.65
Washington		5,142.78	29.40		27,437.86			628.96		24,064.27
West Virginia						65.00				469.86
Wisconsin	69.76	92,271.85			23,963.38	66.00	77.92	42.92	440.00	23,104.50
Wyoming	28.24						11.46	22.93		683.42
Total	16,826.89	41,879,584.51	24,946.99	840,395.16	13,308,863.38	11,094.43	8,874.63	16,568.07	41,691.56	632,296.44

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

Alaska				\$25,285.40	\$694,543.03	\$1,012.46	\$1,789.80	\$2,555.57	\$5,115.02	\$2,695.00
California	\$305.21	\$2,442,070.01	\$11.00	539.09	100.00		55.00	201.67	325.00	101,722.98
District of Columbia	.80									14,573.75
Illinois	1,799.77	5,202,644.57	359.90	22,260.00	2,012,375.73	468.00	795.54	3,186.93	4,418.34	50,816.18
Maryland	1,732.46	4,244,432.37	432.70	17,650.87	1,286,539.17	58.00	342.96	233.34	3,788.35	10,596.27
Massachusetts	601.94	493,341.69	48.10	87,128.90	78,825.12	1,342.00	475.08	229.17	1,578.32	17,505.78
New Jersey	1,160.72	981,940.93	13.30		374,831.71	1,183.00	497.10	595.84	1,998.34	15,466.55
New York	2,285.53	1,142,346.73	19.40		852,456.12	734.39	580.73	739.02	890.00	34,861.30
Ohio	5,598.70	2,683,876.12		1.52	882,374.16	1,876.50	2,046.68	130.00	1,741.67	41,232.96
Pennsylvania	1,261.81	7,209,774.15	21,100.71	52,435.24	2,107,266.94	902.00	774.69	1,271.17	5,261.67	10,192.74
Texas				320.63	1,027.71	198.00	36.67			21,097.23
Washington		5,142.78	29.40		27,437.86			628.96		21,569.27
Puerto Rico		.88			220,100.92					

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

Districts	Distilled spirits—Continued				Total distilled spirits taxes	Wines, cordials, etc.				
	Special or occupational taxes—Continued					Excise taxes		Floor tax on wines (tax-paid stocks on hand Apr. 1, 1944)	Floor tax on wines levied by Acts prior to Apr. 1, 1944	Brandy for fortifying, per proof gallon, 18 cents*
	Retail liquor dealers, \$27.50 per year	Retail dealers in medicinal spirits, \$27.50 per year	Retail liquor dealers at large, \$27.50 per year	Nonbeverage manufacturers of spirits, \$25, \$50, and \$100 per year†		Imported (collected by customs)	Domestic			
Alabama	\$18,758.09	832.50		\$700.00	\$99,831.64	\$99.81				
Arizona	29,126.10				2,230,377.46			\$4.45		
Arkansas	26,163.49			390.00	34,036.87					
First California	515,533.67			5,725.90	58,568,178.27	58,499.77	30,045,476.30	10,908.47	\$9.83	
Sixth California	386,901.85			4,843.76	48,994,084.04	98,663.98	5,814,075.91	2,373.33		\$165.60
Colorado	48,452.38	7,787.90	\$27.50	600.00	599,800.32	2,108.79	308,783.00			
Connecticut	141,736.49			1,025.00	4,366,800.36	2,462.91	300,432.50	1,601.28		
Delaware	14,913.04	55.00		256.71	1,250.00					
Florida	159,132.02			653.21	1,250.00	603.81	3,413.25	21.88		
Georgia	61,074.84			1,200.00	1,968,587.79	7.06	133,169.50	10.00		
Hawaii	20,812.55			100.00	1,819,996.71	18,147.68				
Idaho	26,518.71				26,439.17					
First Illinois	445,171.39	643.96	17,865.11	8,032.00	40,250,738.87	103,064.20	2,228,283.90	3,859.90		
Eighth Illinois	134,600.76	775.51	12.03	1,400.00	229,584,031.87		4,335.60	523.32	.18	
Indiana	120,130.78			2,375.00	250,306,018.66	12,075.61		1,170.23		
Iowa	73,118.30	1,803.34	27.50	1,375.00	17,880,588.34		149,967.88	45.75		
Kansas	17,542.85	795.42		1,025.00	18,683,741.42					
Kentucky	35,032.36	443.57	513.36	1,700.00	334,117,124.05	11,573.86	900,313.00	17.38		
Louisiana	126,942.17		34.40	1,275.00	13,378,941.87	4,637.10	131,225.11	5.90		
Maine	6,884.74			2,550.00	108,174.54	12.94				
Maryland	169,172.83	275.00	2,701.98	2,550.00	153,641,480.02	220,658.87	283,123.11	154.32		
Massachusetts	200,230.87	27,320.05	1,093.75	7,900.00	46,323,660.50	64,795.36	478,307.90	128.48		
Michigan	416,006.05	27.50		4,650.00	18,818,649.17	37,596.01	845,475.50	228.01		
Minnesota	79,493.07	4,828.47		2,950.00	3,011,687.70	291.85	839.85		145.50	
Mississippi	32,621.26	27.50		400.00	131,832.85			8.84		
First Missouri	37,429.03	48.13	2,202.33	5,375.00	5,264,037.67	3,641.45	408,339.61	31.19		
Sixth Missouri	60,383.63		27.50	950.00	7,741,416.26		231,459.47			
Montana	42,514.06			50.00	46,004.49					
Nebraska	41,049.82	431.99		800.00	26,996,178.49			40		
Nevada	28,439.62	980.84		300.00	37,895.05		2,203.47	1.29		
New Hampshire	4,281.50	110.00		900.00	2,667,278.15		1,607.88			
First New Jersey	92,776.82			550.00	1,874,087.66		929,767.52		11.50	
Fifth New Jersey	262,768.56		852.50	6,075.00	18,891,269.23		1,522,878.06	28.88		
New Mexico	33,820.28				43,451.24		1,848.66	60.84		

First New York	175,238.88	27.50	364.39	3,760.00	4,303,864.89		3,945,988.12			115.70
Second New York	31,153.42		467.51	8,158.75	44,942,301.81	1,858,668.48	1,143,692.48	27.93		
Third New York	71,278.71	27.50	89.41	1,425.00	762,904.88		971,321.94	323.43	1.19	
Fourteenth New York	175,199.21			2,100.00	23,824,404.52		1,166,941.25	668.47		
Twenty-first New York	82,243.77	27.50		1,700.00	786,704.71	21.70	112,897.45			
Twenty-eighth New York	114,515.50			2,175.00	1,970,538.69	917.55	2,466,655.90	17.27		
North Carolina	68,807.35	82.50		800.00	262,018.77		113,168.88	.50		
North Dakota	22,773.39				239,341.29					
First Ohio	65,231.95			1,780.00	102,713,878.73		192,449.00	11.61		
Tenth Ohio	54,041.04			650.00	69,517.17		289,191.50	164.57		
Eleventh Ohio	55,787.30			1,250.00	71,096.43		2,039.20	42.99		
Eighteenth Ohio	201,018.28			2,125.00	8,822,428.66	24,133.17	432,616.53	303.25	27.86	
Oklahoma	23,264.14			200.00	58,832.28					
Oregon	50,876.05	137.50		625.00	1,278,772.60	2,862.74	44,346.11			
First Pennsylvania	282,097.72	27.50	550.00	7,150.00	199,483,923.14	41,644.79	862,182.10	95.21		
Twelfth Pennsylvania	95,585.94	27.50		1,550.00	584,066.26		408,918.50	660.69	114.73	
Twenty-third Pennsylvania	136,149.95	55.00		1,125.00	101,679,377.42	8,232.66	2,061.55			
Rhode Island	45,482.89	3,682.95		1,000.00	262,115.23	4.02		2.57		
South Carolina	27,466.66			100.00	185,794.67		70.50	696.80		
South Dakota	29,332.44				1,909,031.74					
Tennessee	21,961.83	55.00		1,625.00	1,509,157.26	281.40				
First Texas	223,121.20			1,150.00	2,039,429.06	13,603.28	89,502.00	1,214.16		
Second Texas	78,806.08		158.50	1,125.00	98,101.06		724.00	1.86		
Utah	3,745.92			300.00	4,895.71					
Vermont	5,733.79	55.00		200.00	2,683,715.40	.26				
Virginia	82,540.10	105.42		1,984.17	961,696.57	3.07	234,541.71	42.22		
Washington	151,232.89			1,475.00	5,200,098.54	4,329.72	626,068.86	31.42		
West Virginia	19,796.78			50.00	169,170.90		71,775.68			
Wisconsin	333,487.69	13,393.07	18.34	1,275.00	3,644,278.70	2,521.16	25,945.32	511.36		
Wyoming	15,826.57	111.84			24,317.85			1.20		
Total	5,690,585.64	63,864.86	28,816.17	110,972.18	1,815,859,518.30	2,594,639.58	58,249,621.18	26,310.03	310.70	281.30

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

Alaska	\$13,868.38				\$22,743.75			\$20.50		
California	902,435.52			\$10,503.76	99,562,263.31	\$155,163.75	\$35,859,552.21	13,281.80	\$9.83	\$165.60
District of Columbia	44,578.70	\$110.00	\$859.48	300.00	68,916.87					
Illinois	579,672.15	1,419.47	17,877.19	9,432.60	269,834,770.74	103,064.20	2,230,619.50	4,389.22	.18	
Maryland	114,694.18	165.00	1,842.90	2,260.00	153,349,550.35	220,658.87	283,114.75	154.32		
Massachusetts	108,327.66	48.13	2,229.83	5,326.00	14,005,473.98	3,641.45	639,799.08	31.19		
New Jersey	355,547.38		562.50	6,625.00	21,765,326.89		2,452,145.58	26.83	11.60	
New York	664,629.49	82.50	921.31	19,303.75	75,590,717.50	1,859,807.73	9,807,498.04	1,057.10	1.10	115.70
Ohio	376,079.52			5,775.00	111,676,920.99	24,133.17	817,196.23	521.42	27.86	
Pennsylvania	463,833.61	110.00	550.00	8,825.00	301,747,366.78	49,877.45	1,273,163.15	745.90	114.73	
Texas	301,929.26		158.50	2,275.00	2,137,530.14	13,503.28	90,226.00	1,215.96		
Washington	137,375.51			1,475.00	5,177,264.79	4,329.72	826,068.86	19.92		
Puerto Rico					222,992.80		7.36			

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

† Tax on fortifying brandy repealed June 24, 1940.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1946, by collection districts, States, and Territories—Con.

Districts	Wines, cordials, etc.—Continued					Fermented malt liquors				
	Special or occupational taxes				Total from wines	Excise tax per barrel of 51 gallons, \$8	Floor stock tax on stocks on hand Apr. 1, 1944, \$1 per barrel	Floor stock taxes levied by Acts prior to Apr. 1, 1944	Special or occupational taxes	
	Wholesale dealers in wines, \$110 per year	Wholesale dealers in wines and malt liquors, \$110 per year	Retail dealers in wines, \$27.50 per year	Retail dealers in wines and malt liquors, \$27.50 per year					Brewers, less than 500 barrels, \$55 per year	Brewers, 500 barrels or more, \$110 per year
Alabama	\$256.67				\$366.48					
Arizona					4.45	\$541,170.00				\$110.00
Arkansas	82.80	\$2,244.19		\$8,304.64	132,920.58		\$200.51			
First California		1,162.21		85,941.86	30,201,998.44		57.02			1,760.00
Sixth California					5,913,278.82		380.03			375.84
Colorado		119.00		1,586.61	312,568.40				\$16.28	560.00
Connecticut					304,548.49				73.36	605.94
Delaware	51.85				912,320.00		42.55			220.00
Florida		1,426.36		38,502.72	4,156,198.00					669.00
Georgia		1,733.70	\$621.57	26,414.80	162,405.11					110.00
Hawaii	458.38				1,428,819.00					110.00
Idaho			1,982.65	2,168.24	18,147.68		1,105.43	\$85.32		312.59
First Illinois	451.01	55.00	2,751.80		4,130.89					2,227.50
Eighth Illinois					2,336,485.81		1,077.55			1,320.00
Indians	36.87	935.85	185.87	42,096.29	4,885.10		16,061.16	6.79		1,320.00
Iowa					56,300.32		571.12			440.00
Kansas				2,222.96	180,013.63		1,666,550.00			
Kentucky	440.00		110.00	247.50	912,689.86		10,008,950.00	.88		550.00
Louisiana					135,879.57		9,697,265.00			770.00
Maine		568.34			587.13					
Maryland	16.32			4,546.66	508,498.28		14,930,635.97		990.00	
Massachusetts					543,228.74		16,262,710.00			1,705.00
Michigan	606.88	1,145.84	105.43	49.99	885,205.16		1,197.91			2,227.51
Minnesota		110.00			51,723,431.23		137.78			1,540.00
Mississippi		287.13	12.62	5,537.67	1,387.20					
First Missouri	458.34		114.59	187.51	5,816.26		278.11			550.00
Sixth Missouri	16,831.04				412,635.13					220.00
Montana					242,428.02					770.00
Nebraska					40					330.00
Nevada					2,204.78		5,716,153.26	.10		220.00
New Hampshire					1,607.83					110.00
First New Jersey	220.00		5.09	121.47	930,125.68		1,794,940.00	85.64	50.00	350.00
Fifth New Jersey	1,540.00		412.50		1,524,357.44		38,714,304.02	9.54		1,081.68
New Mexico					1,909.49					

First New York	1,551.99	36.64	186.90	908.74	3,948,839.09	46,854,154.64		68.57		577.50
Second New York	6,075.10		1,512.53	3,296.74	3,013,383.26		1.20			110.00
Third New York	2,185.36		519.07	2,085.29	976,436.09	15,198,843.00	128.71			1,630.00
Fourteenth New York	1,650.00				1,169,279.72	16,863,805.42	3.33	.34		440.00
Twenty-first New York					112,919.15	5,731,134.75	5.45			1,780.00
Twenty-eighth New York					2,467,590.72	17,440,650.68	90.87			110.00
North Carolina	519.76	1,039.52	542.76	7,714.64	122,986.15	1,210,480.00	1.40			
North Dakota					50,748.38					942.50
First Ohio			27.50		192,488.11	18,214,174.80	30.76		2.75	375.68
Eighth Ohio					289,356.97	5,035,490.00	3.02			715.00
Fifteenth Ohio					2,982.19	3,682,485.00	12.68			669.17
Eighteenth Ohio			268.27	82.79	457,430.87	18,512,660.00	32.10			110.00
Oklahoma					47,206.85	1,670,872.00	5.71			220.00
Oregon					903,922.10	2,291,440.00				2,548.34
First Pennsylvania					409,684.92	12,244,414.55	3.42			1,320.00
Twelfth Pennsylvania					10,294.21	25,252,410.56				680.00
Twenty-third Pennsylvania					1,906.75	7,736,051.00	44.16			220.00
Rhode Island		1,870.00		30.16	63,551.75	90.68				
South Carolina	335.50	1,198.26	190.86	51,152.63						110.00
South Dakota				20.63	302.08	1,883,150.00				550.00
Tennessee					104,219.44	10,547,312.00	158.69			110.00
First Texas					725.80	326,824.00	152.79	236.91		110.00
Second Texas						1,424,170.00	.61			
Utah					20,207.56	2,262,105.40	12.85			440.00
Vermont	440.00	1,929.42	27.50		298,567.76	830,750.41	6.35			1,320.00
Virginia		3,815.62			79,070.93	461,132.00				110.00
Washington			320.41		28,977.84	67,857,543.15	326.39			4,587.68
West Virginia				7,295.25	1.20	786,370.00	1.85			440.00
Wisconsin										
Wyoming										
Total	28,206.95	19,677.08	9,777.72	428,451.41	61,365,975.94	650,824,036.98	19,104.56	447.93	1,076.39	41,233.93

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

Alaska					\$20.50		\$6.35			
California		\$1,162.21		\$85,941.86	36,115,277.26	\$37,661,931.60	350.03		\$10.28	\$2,135.54
District of Columbia				349.26	349.26	1,649,435.00			220.00	
Illinois	\$451.01	55.00	\$2,751.80		2,341,330.91	46,211,601.16	11,139.73	\$6.79		3,547.51
Maryland	16.32			4,197.40	808,141.66	13,290,200.97			770.00	
Missouri	11,289.38		114.59	137.51	655,913.20	43,255,911.21				1,411.68
New Jersey	1,780.00		417.59	121.47	2,454,483.02	40,449,244.02	95.18	50.00		4,537.59
New York	11,462.45	86.64	2,216.50	6,200.77	11,888,448.03	102,068,588.39	229.56	68.91	2.75	2,903.34
Ohio			295.77	82.79	942,257.24	45,544,809.80	78.56			4,528.34
Pennsylvania					1,323,001.28	72,468,490.11	2,768.00			860.00
Texas					104,945.24	10,884,138.00	311.43	236.91		1,320.00
Washington			320.41		830,729.91	11,778,213.16				
Puerto Rico					7.36					

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

Districts	Fermented malt liquors—Continued					Total all liquor taxes	Tobacco manufactures		
	Special or occupational taxes—Continued				Total from all fermented malt liquors		Large cigars classified by intended retail prices		
	Wholesale dealers in fermented malt liquors, \$55 per year	Retail dealers in fermented malt liquors, \$22 per year	Retail dealers in malt liquors at large, \$22 per year	Temporary dealers in fermented malt liquors, \$2.30 per month			Class A, tax per thousand, \$2.60	Class B, tax per thousand, \$3	Class C, tax per thousand, \$4
Alabama	\$2,989.80	\$35,976.59			\$38,966.39	\$139,154.51		\$185.97	\$260,649.00
Arizona	793.65	5,049.11		\$33.80	547,356.47	2,777,738.38			258.00
Arkansas	3,725.32	31,823.07			35,165.41	202,122.84			1,216.00
First California	16,708.83	18,430.78		390.74	23,602,771.98	110,372,946.69	\$529.15	48,752.73	51,725.50
Sixth California	6,584.60	89,133.46		244.42	14,181,708.60	63,089,071.46		230.48	1,128.00
Colorado	3,753.79	17,017.82	\$44.96	24.20	4,264,488.17	5,176,852.39			1,106.67
Connecticut	13,066.92	65,888.48		928.97	3,440,844.84	3,102,193.69	6.25	1,260.30	1,106.08
Delaware	605.00	704.00			913,849.00	926,881.43			63.00
Florida	4,344.34	20,348.50		13.20	4,190,564.04	5,536,941.18	7,599.47	7,953.30	1,230,123.13
Georgia	3,328.28	29,510.06		24.20	1,461,782.54	8,590,775.44	255.06	600.60	192,860.00
Hawaii	807.85	768.32			1,620,368.21	3,458,512.60	2.38		2.06
Idaho	2,969.01	25,032.40		17.44	747,546.44	780,106.60			112.00
First Illinois	44,244.67	14,892.46		2,325.40	31,081,685.75	73,648,870.44	225.77	786.78	3093.10
Eighth Illinois	88,476.42	9,854.90	297.02	730.98	16,325,600.27	244,914,397.24			1,155.40
Indiana	11,546.52	27,060.66	22.00	268.73	20,850,601.34	271,218,390.22	490.90	6,528.90	25,232.70
Iowa	11,746.66	77,640.10		22.10	1,758,610.67	18,786,112.64			320.42
Kansas	10,499.21	80,442.52	32.91	66.00	91,540.64	18,782,608.12			237.42
Kentucky	8,068.10	44,641.91	66.00	147.40	10,057,444.29	345,087,257.70	312.50	195.00	13,944.66
Louisiana	3,709.96	62,460.10		215.60	9,769,420.66	23,282,242.16	2.25		57,278.10
Maine	3,357.77	40,163.73	209.89	2.20	43,723.09	162,484.81			110.54
Maryland	9,067.96	88,437.32	82.60	1,401.15	14,990,514.90	169,140,478.20		23	19,063.50
Massachusetts	22,336.94	7,662.55	85.89	1,334.88	16,297,032.27	63,163,919.61	1,041.76	4,077.45	11,088.76
Michigan	14,498.09	11,811.19		3,756.62	31,755,862.42	51,159,716.75	385.63		17,726.02
Minnesota	21,877.63	181,896.85	44.09	591.91	22,598,995.90	25,612,061.80			675.24
Mississippi	5,381.33	53,511.72		50.71	58,221.87	195,870.98			
First Missouri	8,625.76	69,938.96	330.09	708.40	38,202,614.83	44,878,687.18	242.75	39.23	1,897.90
Sixth Missouri	9,645.13	69,938.96		85.60	5,178,888.73	13,162,733.01			26.00
Montana	2,837.33	4,732.86		32.97	2,088,547.96	2,134,652.45			4.90
Nebraska	4,822.70	28,605.03		4.40	5,749,620.49	32,645,796.88		48.47	87.60
Nevada	1,842.28	8,885.22		2.20	249,179.70	289,379.51			
New Hampshire	2,061.37	26,496.75			441,678.12	3,110,562.15			
First New Jersey	6,552.37	28.47	1,697.70	257.62	1,743,942.30	4,548,125.54	437.50	1,460.40	9,074.20
Fifth New Jersey	16,106.79	5,773.08		1,837.88	38,739,112.99	60,154,739.06	1,562.75	98,427.00	93,359.34
New Mexico	792.93	383.54		2.20	1,178.67	46,539.40			

REPORT OF COMMISSIONER OF INTERNAL REVENUE

First New York	7,639.40	147,918.54	110.01	268.40	47,010,737.06	55,263,441.04	8,208.25	121,359.08	12,370.76
Second New York	630.45	12,610.45	44.96	39.60	13,325.70	47,969,010.77	634.99	45,874.54	21,212.57
Third New York	596.91	43,472.60		123.20	15,243,263.82	16,987,602.79	4,059.25	24,390.98	7,449.56
Fourteenth New York	18,637.86	132,205.64		794.84	17,012,097.43	42,605,781.67	1,142.87	1,483.35	6,996.20
Twenty-first New York	4,356.64	39,482.94		336.60	5,775,758.58	6,675,382.44	82.50	787.90	1,056.76
Twenty-eighth New York	7,114.27	68,774.19		892.40	17,519,252.31	21,957,381.72	542.50	3,708.98	3,082.67
North Carolina	4,458.57	69,020.98		19.80	1,274,090.75	1,599,095.67			57,391.00
North Dakota	1,943.37	10,004.01		18.80	62,715.56	302,056.85		20	7.57
First Ohio	2,532.78	27,963.12		702.50	18,245,450.21	121,151,817.05	26.25	148.95	17,961.16
Tenth Ohio	1,519.84	10,993.01	207.96	213.49	5,949,003.06	5,407,876.24	3.90	88,056.00	25,600.90
Eleventh Ohio	1,866.83	11,802.92		114.40	3,696,996.83	3,771,075.45	295.80	2,453.10	28,134.60
Eighteenth Ohio	2,961.85	9,307.77		1,003.20	18,626,634.09	27,906,493.62	96.25	3,491.56	110,642.60
Oklahoma	9,681.72	73,007.58	40.34	202.95	1,653,820.30	1,712,652.58			
Oregon	2,747.36	40,110.58		88.00	2,384,605.94	3,660,587.39		7.85	22.66
First Pennsylvania	87,905.07	41,383.29		74.40	85,056,341.88	235,444,187.12	44,547.30	242,077.13	1,027,171.87
Twelfth Pennsylvania	4,648.75	11,689.05		196.18	12,262,222.55	13,265,973.67	4,257.13	157,015.50	46,910.45
Twenty-third Pennsylvania	20,664.62	16,784.81		25,290,549.79	126,980,321.42	95.75	4,449.80	95,998.60	
Rhode Island	2,206.21	1,065.19		68.31	7,739,654.87	3,003,677.90	723.15	8,734.82	1,689.24
South Carolina	3,734.13	64,968.78		152.10	58,975.59	308,324.01	1,600.00	82,306.30	5,021.74
South Dakota	3,798.50	26,558.09		11.20	29,367.79	1,938,399.53			
Tennessee	4,666.52	72,698.94		6.60	1,960,682.06	3,470,091.35	675.06	71,115.90	23,033.20
First Texas	20,987.12	121,917.35		326.53	10,691,250.69	12,834,899.21	38	825.90	81,948.88
Second Texas	9,589.47	32,257.78	22.93	8.60	379,202.68	478,029.54		15	
Utah	1,405.51	20,987.29		13.20	1,446,636.81	1,461,532.52			
Vermont	692.09	2,486.05		22.14	3,200.28	2,707,123.24	8.05		201.01
Virginia	5,624.81	24,635.72	1.65	17.92	2,312,838.35	3,573,102.68	55,000.60	231,075.04	131,421.41
Washington	5,521.24	24,049.23		77.23	11,809,187.22	18,839,946.17			5,504.15
West Virginia	7,311.47	75,398.41			543,951.88	792,198.61	340.75	6,438.40	273,530.68
Wisconsin	29,282.58	61,766.22		1,702.80	67,955,609.82	70,628,766.36		16.65	1,550.08
Wyoming	2,322.69	1,845.76		41.96	791,022.13	815,841.13			
Total	585,868.07	2,450,626.18	3,338.30	23,469.09	663,949,191.43	2,526,164,685.67	129,915.74	1,265,242.71	8,918,998.68

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

Alaska	\$426.25	\$108.94			\$541.54	\$23,305.79			\$52,942.40
California	17,293.43	102,554.24		\$1,075.16	87,784,490.58	173,462,021.15	\$529.15	\$48,983.21	552,942.40
District of Columbia	1,677.94	2,748.07		526.91	1,654,607.02	1,723,873.15			4,248.50
Illinois	132,721.09	24,747.36	\$297.02	3,056.38	46,387,186.03	318,563,267.68	225.77	786.78	19,058.20
Maryland	3,290.92	35,669.25	82.50	874.24	13,335,907.88	167,193,599.89		39.23	1,428.20
Missouri	15,270.89	107,826.78	330.09	794.20	43,390,903.66	58,041,890.19	242.75	99,887.40	95,432.54
New Jersey	22,659.66	5,601.55	1,697.79	2,095.50	40,483,085.29	64,702,865.20	2,000.25	99,587.40	32,877.45
New York	23,967.73	449,463.76	154.91	2,425.04	102,579,434.90	190,858,600.43	9,070.86	195,673.93	182,539.26
Ohio	8,881.30	56,166.82	207.96	2,033.59	45,618,084.13	156,237,262.36	421.30	94,149.61	1,170,031.92
Pennsylvania	63,249.04	69,807.55		270.88	72,609,114.22	375,680,382.21	48,900.18	403,542.43	81,843.88
Texas	30,576.59	154,175.13	22.93	384.33	11,070,453.37	18,312,928.75	38	825.15	3,504.15
Washington	5,094.99	23,940.20		77.22	11,908,645.63	18,816,640.38			
Puerto Rico						223,000.16			

REPORT OF COMMISSIONER OF INTERNAL REVENUE

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1946, by collection districts, States, and Territories—Con.

Districts	Tobacco manufactures—Continued								
	Large cigars classified by intended retail prices—Continued				Small cigars, tax per thousand, 75 cents	Cigar and cigarette floor tax (tax-paid stocks on hand Nov. 1, 1942)	Cigarettes		Cigarette papers (1/4 cent) and tubes (1 cent)
	Class D, tax per thousand, \$7	Class E, tax per thousand, \$10	Class F, tax per thousand, \$15	Class G, tax per thousand, \$20			Class A (small), per thousand, \$3.50	Class B (large), per thousand, \$8.40	
Alabama	\$119,014.70	\$1,596.98		\$209.00		\$0.50	\$43.62		
Arizona							6.37		
Arkansas	910.00	41.00							
First California	88,998.95	175,377.97	\$32,335.20	15,492.67		13.45	9,302,341.25	\$1,080.09	
Sixth California	7,865.85	343,218.85	75,823.05	15,363.30		572.88	774.09		
Colorado	2,365.75	7,647.01		10.50			31.46		
Connecticut	169,284.79	74,539.89	34,286.53	.42			170.13	104,514.20	
Delaware	791.00	10.09							
Florida	1,113,114.43	2,078,869.80	698,059.77	1,830,482.12			2,224.56	\$672.00	
Georgia	5,782.40	2,869.42					101.02		
Hawaii		4.75	26.25	5.00					
Idaho	266.90								
First Illinois	22,507.78	163,308.31	14,389.26	25,621.04		249.30	213.85		
Eighth Illinois	23,944.49	34,822.43							
Indiana	567,421.72	545,059.06	2,995.50	182.10		.35	119.29		
Iowa	5,237.64	4,271.43					10.08		
Kansas	79.45	742.61					67.45		
Kentucky	645,165.04	12,453.00	504.75				48,923,762.82	1.92	
Louisiana	77,903.70	298,036.67	97,712.00	15,189.58		26.54	504.49		
Maine	3,300.96	9,471.89					6.20		
Maryland	14,948.50	79,902.86	675.25	4,386.74	\$2.25		74.31		
Massachusetts	178,764.04	267,588.88	26,063.79	9,393.70		1.64	1,348.29	3,002.80	
Michigan	55,813.05	403,358.89	102,456.80	101,934.90			3,019.12		
Minnesota	31,418.00	53,865.64	52.89				45.67		
Mississippi									
First Missouri	8,820.23	35,679.50	1,866.51	2,752.70			42,141.93		
Sixth Missouri	80,395.00	44,084.25		.50					
Montana		255.50		.50			61.74		
Nebraska	2,191.18	2,449.50	172.50	855.00			22.02		
Nevada									
New Hampshire	371,232.15	128,663.50	135.05						
First New Jersey	63,777.81	741,824.73	249,890.89	194,390.30		5.82	10.97		
Fifth New Jersey	600,121.80	1,435,800.13	321,368.26	87,917.68		421.84	44,531,289.92		
New Mexico							6.72		
First New York	225,300.61	84,163.50	7,502.26	2,251.90		1,434.66	3,284,048.01	20,724.08	
Second New York	18,068.95	76,153.51	35,153.28	351,048.64			1,712,248.84		
Third New York	90,949.37	309,977.08	259,909.49	162,922.90	34.84		490,683.62	578.18	
Fourteenth New York	127,972.96	557,509.50	31,790.48	3,597.50	75.00	35.55	209,223.89		
Twenty-first New York	4,268.28	12,218.15	2,490.00				9.93		
Twenty-eighth New York	5,035.78	14,038.67	433.50	1,777.00			53.06		
North Carolina	108,318.05	15,049.50	.98	15.00			641,062,137.07	537.69	
North Dakota	475.59						22.33	1,627,192.91	
First Ohio	75,733.70	31,266.00	4,237.50	261.20			37.24		
Tenth Ohio	162,190.70	1,079,998.69	13,913.25				56,852.38		
Eleventh Ohio	62,376.30	8,267.00	.75	79.60			31.46		
Eighteenth Ohio	60,686.52	239,797.10	6,495.38	1,665.00			98.42	380.00	
Oklahoma		25.25	3.00						
Oregon	688.98	3,487.25	255.00	3.50		2.31	323.20		
First Pennsylvania	4,678,772.31	5,718,570.17	521,897.20	90,069.00		13.02	10,351,109.65	96,600.09	
Twelfth Pennsylvania	2,043,578.60	1,673,229.23	172,936.88	1,255.50			81,095.00	47,644.00	
Twenty-third Pennsylvania	13,905.33	1,362.91	90.38	2,720.50		22.72	21.01		
Rhode Island	2,346.90	15,590.69	15.09				49.00		
South Carolina	716,014.95	1,908.00	32.25	588.50					
South Dakota	203.59	886.31							
Tennessee	13,272.09	121,236.80	.50	.50			56.72	17.81	
First Texas	61.32	70,971.05	24,420.50	224.70		20.30	95.17		
Second Texas	745.50	2,757.00	88.25	62.50	12.76	13.25			
Utah	214.20	5,285.00							
Vermont		10.00					26.11		
Virginia	309,895.44	177,146.88	3,000.15	69,750.09		67.15	312,731,430.22		
Washington	9,799.65	24,605.10	7,850.63	285.00			1,169.67		
West Virginia	213.50	6.00					122.93		
Wisconsin	25,774.00	165,802.62	13,116.75	9,406.88					
Wyoming	150.00	150.00							
Total	13,030,768.95	17,352,041.39	2,754,907.12	2,932,403.73	69,924.84	2,901.28	1,072,798,838.85	172,275.45	

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

California	\$95,759.30	\$518,596.82	\$108,158.25	\$30,856.47		\$586.33	\$9,303,115.34	\$1,080.00
District of Columbia	70.09	1.25	303.09	2,492.00			21.68	
Illinois	40,452.27	198,030.74	14,389.26	25,621.04		249.30	213.85	
Maryland	14,878.50	79,901.61	272.26	1,394.74			52.63	
Missouri	89,215.28	79,783.75	1,366.81	2,753.20			42,141.98	
New Jersey	663,969.71	2,177,624.91	570,739.15	282,307.98		427.66	44,631,300.89	20,724.08
New York	472,585.93	1,054,066.41	337,279.01	521,597.04	\$159.84	1,470.21	5,696,266.85	380.00
Ohio	361,487.72	1,359,328.79	21,646.88	2,065.30			66,514.50	
Pennsylvania	6,736,256.24	7,393,152.31	694,924.48	94,036.09		35.74	10,432,225.66	144,144.09
Texas	806.62	73,728.05	24,458.75	297.20	12.76	38.55	151.89	17.81
Washington	9,799.65	24,605.10	7,850.63	285.00			1,169.67	

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1946, by collection districts, States, and Territories—Con.

Districts	Tobacco manufactures—Continued			Oleomargarine					
	Manufactured tobacco (chewing, smoking, and snuff), 18 cents per pound	Leaf tobacco sold or removed in violation of section 3380, R. S., etc.	Total all tobacco taxes	Colored, per pound, 10 cents	Uncolored, per pound, 14 cent	Imported, per pound, 16 cents	Special taxes		
							Manufacturers, \$800 per year	Wholesale dealers	
							Colored oleomargarine, \$480 per year	Uncolored oleomargarine, \$200 per year	
Alabama	\$0.36		\$381,701.48	\$47,472.20	\$6.76		\$680.00	\$1,400.00	\$7,982.09
Arizona			8.87	.40			50.00	504.79	2,000.00
Arkansas	38.70		1,247.70					960.00	6,306.16
First California	70,456.80		0,786,198.67	10.80	78,094.00		1,800.00	93.33	5,007.53
Sixth California	3,433.15	\$6.49	448,305.04		54,797.50		2,400.60		6,316.69
Colorado			10,177.80					840.00	3,228.10
Connecticut	1,846.21	19.00	887,006.49	2.40			280.00		4,845.17
Delaware	348,852.42		849,716.42						1,600.00
Florida	26.32		6,969,124.90						9,100.01
Georgia		25.00	202,806.42	9,840.00	44,819.91		600.60	3,440.00	4,918.71
Hawaii	2.88	2.43	146.77					400.00	400.00
Idaho			378.00	75.00					400.06
First Illinois	2,088,193.86		2,318,489.05	779,522.45	394,534.20	\$6.00	4,800.00	480.00	26,368.57
Eighth Illinois	15,217.87		75,140.19	84.00				1,560.60	12,050.02
Indiana	8,582.14		1,166,581.76		87,000.00		1,200.00	4,120.00	13,846.71
Iowa	14,083.49		24,017.96						8,966.98
Kansas	182.68	15.33	1,444.94	353,047.60	56,605.80		3,080.00	3,160.00	8,650.01
Kentucky	4,456,096.50		54,082,336.79					280.00	6,820.03
Louisiana	929.34		544,583.67	343.30	1.50		75.00	1,480.60	7,496.68
Maine	.72		12,892.66	4.80					5,033.34
Maryland	6.90		116,967.30	26,400.00	34,666.70			1,920.18	7,942.52
Massachusetts	40,152.01		537,121.04						12,178.39
Michigan	1,323,862.97		2,009,023.50	3,603.00	48,765.00			360.00	17,276.70
Minnesota	2,860.03		88,907.47						1,800.00
Mississippi				456.70				720.00	3,668.71
First Missouri	5,953,472.06		6,045,912.88	35,240.00	24,650.00		600.00	960.00	5,260.00
Sixth Missouri	44.09		124,549.84	96,320.00	4,363.00		600.00	1,800.00	7,962.56
Montana	.23		321.97	6.00			145.00		400.00
Nebraska	269.10		6,094.77	25.00					4,000.60
Nevada		9.63	9.63						966.87
New Hampshire			498,960.68					480.00	2,100.00
First New Jersey	.05		1,263,362.82	14.40			90.30	6.00	622.67
Fifth New Jersey	1,711,241.98		48,881,570.79	3,963.40	128,706.80		1,200.00		5,333.34
New Mexico			6.72						1,083.34

First New York	127,866.73		3,860,526.00				.30		4,916.70
Second New York	29,260.31		2,535,710.48	150.80				920.00	8,745.39
Third New York	22,742.58		1,873,638.75		324.15	27.50	600.00		683.34
Fourteenth New York	43,967.26	20.57	933,804.68		219.49				11,142.44
Twenty-first New York	104,466.72		126,375.26						11,380.86
Twenty-eighth New York	2,836.96		21,908.12						9,650.91
North Carolina	18,691,194.49	59.00	661,486,837.45	3,191.66	93.60		1,430.00		8,766.68
North Dakota			506.69						
First Ohio	3,278,012.87		3,404,894.37	15.20	74,586.50		1,200.00		3,976.67
Tenth Ohio	1,162,426.78		2,568,540.70	1,060.70	33,900.00		625.00		4,533.34
Eleventh Ohio	.29		102,138.40	25.53	50,375.00		1,200.00		5,982.34
Eighteenth Ohio	31,175.00		454,722.88					440.00	6,018.63
Oklahoma			30.56					4,320.00	3,036.67
Oregon	349.61		6,138.07						6,616.72
First Pennsylvania	435,696.05	51.84	23,206,565.63	1,578.75					3,036.67
Twelfth Pennsylvania	572,011.64		4,799,834.93						2,800.00
Twenty-third Pennsylvania	6,745.90	15.41	126,419.31	64.90				71.50	2,800.00
Rhode Island	1,024.56		37,123.46				550.00		3,328.64
South Carolina			807,300.74	268,627.00	4,652.50		890.00	1,440.00	5,900.01
South Dakota			1,089.90						
Tennessee	3,732,487.71		3,961,821.11	51.69					8,132.88
First Texas	10,140.29		138,591.93				481.00	13,375.20	5,828.05
Second Texas	2.16		3,726.73	216,300.00	82,319.00		1,800.00	4,704.00	4,231.34
Utah	124.74		5,823.94						5,583.34
Vermont	2.34		46.50						2,682.26
Virginia	3,365,363.04	7.90	317,094,137.23	50.60			36.00	132.60	5,431.37
Washington	1.04		47,218.24	52.40			75.00	520.60	
West Virginia	1,719,911.35		2,000,435.63						5,354.68
Wisconsin	36,293.49		262,083.35		4.00		30.00		200.00
Wyoming			150.00						
Total	49,333,653.89	214.60	1,166,519,283.14	1,841,621.98	1,191,051.02	33.50	26,367.60	54,367.69	357,256.80

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

California	\$73,889.95	\$6.49	\$10,234,508.71	\$10.80	\$130,891.50		\$4,200.00	\$98.89	\$11,324.22
District of Columbia	.09		2,888.32					192.00	2,411.00
Illinois	2,103,411.73		2,398,628.24	779,606.45	394,534.20	\$6.00	4,800.00	2,040.00	38,408.59
Maryland	5.81		116,068.96	20,400.00	34,666.70			1,728.18	5,631.62
Missouri	5,953,516.17		6,176,463.72	131,560.00	29,033.60		1,200.60	2,760.00	13,212.66
New Jersey	1,711,242.08		50,194,953.52	3,977.80	128,706.50		1,280.30	6.80	5,956.01
New York	4,331,161.56	20.57	8,719,547.14	369.79	324.15	27.50	600.80	920.00	45,621.73
Ohio	4,471,613.44		6,560,067.30	1,101.43	158,701.50		3,026.00	440.00	24,210.63
Pennsylvania	1,014,453.59	67.25	23,131,819.87	1,443.28				71.50	6,266.70
Texas	10,142.45		142,513.66	216,300.00	82,319.00		2,221.00	18,079.20	14,059.39
Washington	1.04		47,218.24	52.40			75.00	520.00	

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1946, by collection districts, States, and Territories—Con.

Districts	Oleomargarine—Continued			Adulterated butter		Process or renovated butter		Filled cheese, manufacturers' or dealers' special taxes
	Special taxes—Continued		Total from oleomargarine taxes	Manufactured or sold, etc., per pound, 10 cents	Manufacturers' special tax, \$600 per year	Manufactured or sold, etc., ¼ cent per pound	Manufacturers' special tax, \$50 per year	
	Retail dealers							
	Colored oleomargarine, \$48 per year	Uncolored oleomargarine, \$6 per year						
Alabama	\$5,224.40	\$28,733.44	\$91,468.89		\$2.40	\$2,197.50	\$190.00	
Arizona		7,787.09	10,342.28					
Arkansas	2,929.40	20,469.11	30,664.67					
First California	91.00	42,970.44	128,067.10					
Sixth California	187.93	44,228.45	197,930.57					
Colorado	2,727.81	12,148.21	18,944.12					
Connecticut		11,168.49	16,296.00					
Delaware		4,145.83	5,745.83					
Florida	20,398.22	28,588.08	61,528.31			2,081.25	100.00	
Georgia	6,198.94	30,524.15	100,379.71					
Hawaii		1,408.19	2,206.19					
Idaho	132.00	1,459.43	2,066.43					
First Illinois	248.00	61,437.31	1,287,886.53		600.00			
Eighth Illinois	10.00	40,803.48	54,507.50					
Indiana	12,472.76	47,354.92	165,994.39		600.00			
Iowa		23,279.22	32,245.90					
Kansas	13,784.45	29,839.00	468,066.92					
Kentucky	604.00	31,025.71	38,729.74					
Louisiana	7,132.01	26,915.47	43,443.90					
Maine		16,458.18	21,496.32	\$6.20		192.00		
Maryland	3,864.90	30,346.17	99,139.57	57.43	600.00			
Massachusetts	229.74	41,240.82	53,628.95					
Michigan	7,672.00	75,193.86	182,870.35	521.40	600.00			
Minnesota		11,088.85	12,888.85					
Mississippi	1,074.20	13,906.52	20,024.13					
First Missouri	920.00	27,513.45	95,133.45					
Sixth Missouri	4,674.50	26,062.76	141,772.82					
Montana		551.75	1,101.75					
Nebraska	90.00	16,336.32	20,451.32					
Nevada		1,545.55	2,512.22					
New Hampshire	148.30	7,550.57	10,276.87					
First New Jersey		10,858.94	11,533.31					
Fifth New Jersey	99.00	25,432.43	164,734.67	20.90				\$4,950.56
New Mexico	692.80	6,833.06	8,609.19					

REPORT OF COMMISSIONER OF INTERNAL REVENUE

First New York		17,011.53	21,023.53					598.97
Second New York		988.63	10,807.32	375.00	279.10			
Third New York		5,107.10	6,742.09					
Fourth New York	120.90	21,551.50	32,813.94					
Twenty-first New York	90.00	27,806.11	39,496.45					
Twenty-eighth New York	548.95	30,243.00	39,989.07					
North Carolina	8.00	18,697.18	32,747.47					
North Dakota		45.50	56.00					
First Ohio	136.00	17,370.81	97,265.18					
Tenth Ohio	180.00	15,388.66	55,739.70					
Eleventh Ohio	232.00	28,115.25	81,531.12					
Eighth Ohio	652.00	39,704.25	49,812.93					
Oklahoma	13,653.70	28,946.09	52,936.51					
Oregon	24.90	14,768.31	17,828.96					
First Pennsylvania	366.50	11,830.37	16,551.32					
Twelfth Pennsylvania	56.30	4,208.45	5,064.75					
Twenty-third Pennsylvania	64.00	10,324.19	13,016.19					
Rhode Island	4,498.40	24,445.60	28,387.94		25.00			
South Carolina		17,233.17	302,681.43					
South Dakota		2,599.48	2,599.48					
Tennessee	78.00	27,724.88	35,985.86					
First Texas	28,454.00	33,463.01	\$4,551.26		25.00			
Second Texas	17,803.80	35,929.78	\$64,087.92					
Utah	36.90	4,354.83	4,924.17					
Vermont		4,437.91	7,121.27					
Virginia	1,800.00	27,641.62	36,098.59					
Washington	1,941.49	1,095.31	3,684.20					
West Virginia	1,272.30	23,080.22	32,717.20					28,306.23
Wisconsin	12.90	1,465.96	1,511.96	41.60	1,225.00			
Wyoming		1,931.86	2,131.86					
Total	163,762.90	1,297,805.71	4,932,167.11	1,046.63	2,931.50	4,470.75	200.00	33,855.75

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

Alaska		\$322.30	\$322.30					
California	\$278.98	87,106.89	233,997.67					
District of Columbia	108.90	4,642.73	7,353.73					
Illinois	258.00	107,240.79	1,311,894.98		\$600.00	\$192.00		
Maryland	2,756.90	25,703.44	91,785.84	\$57.43	600.00			
Missouri	5,594.50	53,576.21	236,903.27					\$4,950.56
New Jersey	99.00	30,291.37	176,316.98	20.00				598.97
New York	216.00	192,797.93	150,877.40	375.00	279.10			
Ohio	1,272.00	95,558.97	284,368.93					
Pennsylvania	46,257.90	26,372.01	\$4,632.26					
Texas	1,941.49	69,392.79	448,639.18	25.00				
Washington		773.01	3,361.90					

REPORT OF COMMISSIONER OF INTERNAL REVENUE

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1946, by collection districts, States, and Territories—Con.

Districts	Narcotics (opium, coca leaves, or derivatives thereof)									
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Opium order blanks, per hundred, \$1	Accepted offers in compromise, etc., on account of violation of the Harrison Narcotic Act	Special taxes					Dealers in untaxed narcotic preparations, \$1 per year	Total from narcotic taxes
				Importers, manufacturers, and compounders, \$24 per year	Wholesale dealers, \$12 per year	Retail dealers, \$3 per year	Fractionations, \$1 per year	Laboratories, \$1 per year		
Alabama		\$198.40	\$450.00	\$24.00	\$216.60	\$1,874.16	\$2,194.05		\$8.00	\$4,065.21
Arizona		59.00	298.25	8,110.00	82.00	796.95	087.55		5.00	19,023.75
Arkansas		130.59			12.00	1,250.50	1,484.91		42.70	2,920.71
First California		386.24	40.00	180.90	277.00	4,546.50	6,361.50	\$30.00	6.00	11,826.24
Sixth California	\$70.00	684.19	980.90	190.90	496.00	4,596.40	8,866.63	5.80	30.00	15,774.93
Colorado		137.32	1,115.00		209.00	1,493.53	1,880.23		14.25	4,739.43
Connecticut		193.00	565.00		469.34	2,193.16	2,394.46	14.25	79.00	5,898.21
Delaware	17.00	24.50		24.00	12.90	299.00	390.90	16.00	10.00	799.40
Florida		262.45	795.00		214.90	2,799.79	2,540.50		4.00	6,665.74
Georgia		269.30	580.24	24.00	430.25	2,619.32	3,187.91	2.59	20.50	7,104.11
Hawaii		13.00			12.00	52.25	455.16	2.00	58.00	692.35
Idaho		37.10	50.00		47.90	567.25	516.00		1.00	1,212.35
First Illinois	1,815.75	511.60	900.00	126.00	493.00	5,175.48	8,830.26	16.60	64.00	18,931.19
Eighth Illinois	72.90	199.54	130.60	48.00	227.09	1,768.15	3,808.63	1.00	80.35	5,304.67
Indiana	17,828.62	289.80	555.00	48.00	433.00	2,808.20	4,603.03	1.00	142.70	26,704.35
Iowa		198.20	125.00	28.00	374.00	2,063.90	3,435.20	1.00	158.50	6,394.90
Kansas		3.00	5.00	92.50	180.00	2,302.56	2,024.80		23.75	4,792.21
Kentucky		42.00	136.60	2,015.00	212.00	1,799.79	2,740.55		26.05	7,045.99
Louisiana		144.85	5,639.19		189.90	2,539.05	2,740.02	3.60	30.80	11,265.02
Maine		90.30	50.00	170.00	84.90	11,432.50	1,279.08	3.04	9.00	13,117.92
Maryland	177.80	249.40		168.69	363.00	3,077.38	4,563.21	6.20	3.00	8,607.99
Massachusetts	2,401.52	496.10	630.00	216.90	566.00	5,845.39	3,328.91	11.00	187.50	13,682.42
Michigan	11,941.44	443.04	1,275.00	312.00	832.90	6,707.55	7,224.89	20.00	236.00	28,991.42
Minnesota		5.00	50.00	72.00	225.00	2,598.47	3,627.25		13.00	6,940.52
Mississippi		135.10	271.88		60.90	1,367.32	1,459.19		61.45	3,354.35
First Missouri	35,159.92	153.80	119.00	212.00	258.90	2,427.08	3,073.20	40.00	4.67	41,438.67
Sixth Missouri	5.00	183.70		24.69	318.25	2,317.55	2,863.70	2.00	80.05	5,791.25
Montana		46.59	40.20		68.00	661.33	599.10		5.00	1,415.13
Nebraska	289.40	117.20		66.69	166.00	1,698.94	1,704.30	2.00	29.00	3,682.94
Nevada		14.40			180.75	180.75	265.00		2.00	412.15
New Hampshire	25.00	38.70	70.00	24.00	48.00	424.50	670.90		55.15	1,296.25
First New Jersey		99.35	25.00		12.00	1,095.75	1,583.00		6.00	2,821.10
Fifth New Jersey	188,577.43	269.70	300.00	216.00	84.00	3,465.39	3,827.25	6.67	20.00	146,766.35
New Mexico		41.50	240.00			553.35	568.10		6.00	1,408.95
First New York	16,046.28	450.50	2,802.00	120.60	108.00	5,791.20	5,372.50	4.00	15.00	30,792.58
Second New York	491.75	76.00	330.00	182.15	489.80	709.25	794.85	2.00	15.00	8,694.50
Third New York	47.00	210.00	255.00	45.00	184.00	2,909.30	6,850.55	11.00	33.00	10,588.45
Fourteenth New York	26,880.87	368.19	495.00	166.69	216.90	3,368.70	6,591.23	2.90	28.00	38,666.56
Twenty-first New York	45.58	145.90		72.00	228.00	1,154.07	2,266.55		25.00	3,537.10
Twenty-eighth New York	66.69	185.00	455.00		72.90	1,709.09	3,227.25		9.15	5,597.39
North Carolina		239.71	695.00		168.90	1,576.25	2,599.45	7.08	613.49	6,194.93
North Dakota		32.70			10.00	1,562.30	430.50		2.00	1,637.50
First Ohio	912.96	160.00		48.60	253.75	1,546.55	2,290.00		46.00	5,249.86
Tenth Ohio	2.00	82.60	350.00	37.80	116.60	1,761.13	1,326.60		65.05	2,781.23
Eleventh Ohio	513.84	113.50	75.00	72.00	240.00	1,078.28	1,784.30		58.05	3,815.07
Eighteenth Ohio	191.64	302.70	500.00	168.00	278.90	2,928.60	5,351.28		36.90	19,884.22
Oklahoma		144.83	8,084.43		270.75	2,780.35	2,597.07	3.75	73.87	8,944.55
Oregon	50.50	113.80	911.00	72.00	261.50	1,192.69	1,541.48		6.50	4,137.97
First Pennsylvania	7,196.13	484.16	435.00	419.00	659.59	6,691.20	8,162.20	13.25	48.05	23,842.53
Twelfth Pennsylvania		139.00	70.00		120.60	1,424.35	1,428.45	2.00	7.00	3,249.56
Twenty-third Pennsylvania	92.50	247.80	370.29	72.00	159.05	3,447.13	4,786.60	28.00	3.00	9,264.87
Rhode Island	70.30	591.00			48.00	1,015.95	1,098.80		43.00	2,894.80
South Carolina		159.99	225.00		90.00	1,107.10	1,322.22		6.00	2,981.81
South Dakota		36.59	145.00		48.00	1,734.60	1,621.18		8.00	1,483.28
Tennessee	2,283.00	261.30	100.90	26.00	331.00	2,306.66	8,293.88	3.00	65.50	8,669.34
First Texas		270.49	1,240.90	14.00	250.15	3,424.56	4,100.65		259.50	9,661.35
Second Texas	292.30	288.76	500.90	24.00	417.00	5,385.81	4,194.44		251.00	11,855.25
Utah		46.20	70.90		129.00	5,884.70	636.50		108.00	1,474.40
Vermont		32.65	10.00		36.90	285.75	558.00		91.00	1,011.35
Virginia	251.50	233.90	445.80	24.00	149.60	1,480.98	2,626.65	2.16	319.25	5,531.26
Washington		188.85	492.00		347.50	2,370.07	2,909.23	2.00	22.75	6,332.60
West Virginia	8.15	122.05		24.69	36.00	8,489.91	1,744.61		13.00	5,434.73
Wisconsin	85.72	267.10		52.00	277.00	3,289.86	3,602.50		63.90	7,588.95
Wyoming		15.90			24.90	298.10	343.85		3.00	684.85
Total	263,791.66	12,038.36	31,915.39	11,936.45	13,607.54	152,022.87	185,792.39	293.88	3,845.18	675,243.66
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT										
Alaska		\$0.16				\$78.00	\$54.80		\$8.00	\$140.90
California	\$70.00	1,020.84	\$1,020.00	\$286.00	\$763.90	9,141.90	15,228.13	\$35.80	36.00	27,601.17
District of Columbia	2.50	29.30		94.80	78.90	881.33	1,562.39			2,549.52
Illinois	1,667.75	681.14	1,030.00	174.90	725.00	7,943.63	12,638.89	11.00	144.85	25,335.78
Maryland	175.80	220.10		72.80	285.90	2,196.05	3,000.82	6.20	3.00	4,958.47
Missouri	35,164.92	337.50	110.00	236.00	573.25	4,744.63	5,936.90	42.00	84.72	47,529.62
New Jersey	138,577.43	369.05	325.60	216.90	96.00	4,641.05	5,410.25	6.67	26.90	149,887.45
New York	43,527.18	1,438.19	4,367.00	588.15	1,297.80	15,641.71	25,112.93	26.93	126.15	92,138.00
Ohio	1,620.44	648.80	928.60	315.80	884.75	6,314.71	11,652.73	3.00	205.19	22,480.86
Pennsylvania	7,288.63	880.90	375.29	483.90	987.65	11,372.63	14,377.25	41.25	58.05	36,298.70
Texas	292.30	559.19	1,740.90	38.00	667.15	8,810.37	8,295.09	5.00	509.50	20,914.60
Washington		188.75	492.80		347.50	2,292.07	2,854.43	2.00	14.75	6,191.50

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1946, by collection districts, States, and Territories—Con.

Districts	Marihuana Tax Act of 1937									Stamp Taxes (Title VIII, Revenue Act of 1926, as amended)—Documentary stamps—Issues and transfers of bonds of indebtedness, issues of capital stock, passage tickets, foreign insurance policies, and deeds of conveyance		
	Marihuana transfers, per ounce, \$1	Transfers to unregistered persons, per ounce, \$100	Marihuana order forms, 2 cents each	Fines, penalties, etc., for violation of the Marihuana Tax Act	Special or occupational taxes				Total from all marihuana taxes	Sales by postmasters	Sales by collectors	
					Importers, manufacturers, and compounders, \$24 per year	Dealers, \$3 per year	Practitioners, \$1 per year	Laboratories, \$1 per year				Producers, \$1 per year
Alabama						\$6.00	\$1.00			\$7.00	\$201,896.36	\$61,103.73
Arizona		\$40.00		\$550.90						590.00	77,290.00	110,974.74
Arkansas							2.00			2.00	152,405.19	54,524.30
First California						7.00		\$198.50	\$1.00	206.50	1,622,927.69	1,510,983.51
Sixth California				\$250.50		6.50	27.06			284.10		2,327,837.07
Colorado		.80				\$15.00	1.00		1.00	17.80	200,648.69	220,704.01
Connecticut							2.00			2.00	192,478.19	318,288.35
Delaware							2.00			2.00	16,012.05	87,202.88
Florida		33.48								38.43	687,799.78	114,846.88
Georgia							8.06			8.00	308,577.43	178,400.43
Hawaii							3.00			52.66	809.38	92,876.73
Idaho									49.66		65,087.66	15,417.13
First Illinois		243.06		230.90	\$24.06	96.00	11.06			604.06	654,720.24	3,256,071.54
Eighth Illinois						9.00	6.06			15.00		120,221.46
Indiana	\$4.00		\$0.02	2,302.50		2.25	117.25	1.00		2,427.02	512,500.00	241,633.07
Iowa	4.00		.08			3.00	14.06			23.08	532,783.53	16,205.51
Kansas						(-25.00)	1.00		2.06	(-24.00)	397,525.57	108,902.64
Kentucky		288.56				20.25	11.10			41.51	306,861.02	112,575.12
Louisiana		1,583.39							1.06	1,584.39	263,831.77	118,616.30
Maine											124,620.00	18,728.81
Maryland		125.00				5.00	18.90	3.00		151.06	348,983.74	501,712.47
Massachusetts						216.90	38.90		125.00	379.00	463,575.81	326,591.83
Michigan		100.00		860.50		21.00	12.06			98.50	551,431.16	684,389.91
Minnesota						18.00	4.00			26.00	294,929.29	359,686.92
Mississippi		20.91								20.91	126,061.47	39,352.88
First Missouri						275.06				275.00	334,762.28	187,807.21
Sixth Missouri		300.00				6.90	4.00			316.00	228,723.67	183,896.54
Montana											104,840.78	11,330.89
Nebraska	54.00		1.06		42.00	9.00	34.00	1.90	2.00	143.08	224,498.22	105,947.78
Nevada											21,505.07	38,899.87
New Hampshire											65,792.06	28,923.37
First New Jersey						13.00	5.06			23.00		65,477.40
Fifth New Jersey	5.00		.92			27.50	8.90			40.52	659,770.13	307,535.13
New Mexico											66,318.39	37,866.02
First New York					48.00	24.90	6.00	1.06	2.00	81.00		359,895.28
Second New York		1,400.00			6.00	6.90				1,412.00	796,164.38	10,839,910.24
Third New York	978.50		584.80	100.00		36.00	250.30	2.00		1,952.60		1,396,908.25
Fourth New York						7.00	9.00	2.00		18.00		106,961.04
Twenty-first New York						9.00				9.06		145,935.92
Twenty-eighth New York		106.75				55.50	7.90	3.00		172.25		336,324.99
North Carolina											476,093.53	85,506.46
North Dakota											64,372.93	15,222.66
First Ohio		354.60		106.00		3.90	6.00			463.60	335,278.74	489,185.06
Tenth Ohio				50.90			10.00			60.00		96,870.50
Eleventh Ohio						6.00	7.00			13.00		182,760.70
Eighteenth Ohio						3,078.00	93.59			3,171.59	519,451.98	683,350.64
Oklahoma		20.00		105.65		3.00	1.00			129.65	360,157.55	148,793.25
Oregon		493.45				6.00	4.90			503.45	289,469.91	190,261.98
First Pennsylvania				25.90	24.00	30.90	13.00	3.00		95.06	205,593.54	1,982,316.63
Twelfth Pennsylvania						6.06	13.00			19.00		97,739.35
Twenty-third Pennsylvania				11.00		9.00	6.00			26.06	374,028.06	430,310.29
Rhode Island						9.00				9.00	33,365.09	125,549.15
South Carolina				35.00	24.00			1.00		63.00		32,382.65
South Dakota	1.00		.02				1.00			2.92	89,176.06	8,803.98
Tennessee						3.00	3.00			6.06	315,407.14	98,675.09
First Texas	4.90	547.73	.62			6.00	4.00			561.75	525,642.06	360,747.79
Second Texas		425.94					2.90			427.94	445,233.47	491,347.98
Utah						3.90				3.06	39,091.79	69,963.70
Vermont											63,832.48	14,677.68
Virginia							4.00			4.00	346,147.70	116,351.87
Washington							10.20			10.20	286,681.66	541,970.87
West Virginia						30.06	2.00	1.90		6.00	190,492.42	34,426.20
Wisconsin						13.50	3.00		530.90	546.50	403,529.53	356,079.69
Wyoming				250.00		4.50	4.00			258.50	44,615.54	5,445.73
Total	1,651.50	6,083.62	586.04	4,870.25	168.00	4,074.00	800.44	217.50	808.26	18,632.61	15,909,350.26	31,483,160.85
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT												
Alaska												\$63.12
California				\$250.50		\$13.50	\$27.00	\$198.50	\$1.00	\$490.50	\$1,622,927.69	\$3,638,585.58
District of Columbia		\$25.90				4.00	8.90			37.00	22,842.12	283,340.46
Illinois		243.06		230.00	\$24.06	105.00	17.06			619.06	654,720.24	3,376,293.06
Maryland		100.00				1.00	10.06	3.00		114.00	326,141.62	218,372.91
Missouri		300.00				281.90	4.90			585.00	563,485.96	371,403.75
New Jersey	\$5.00		\$0.02			45.50	13.06			63.52	659,770.13	373,012.53
New York	970.50	1,506.75	584.80	100.00	54.00	128.50	281.30	8.06	2.00	3,644.85	796,164.38	13,135,935.67
Ohio		354.60		150.00		3,087.00	116.59			3,708.19	854,730.67	1,407,166.80
Pennsylvania				36.00	24.00	45.06	32.06	3.00		140.06	579,621.62	1,911,368.27
Texas	4.00	973.67	.02			6.06	6.90			989.69	970,875.47	852,095.77
Washington							10.20			19.20	286,681.66	541,907.76

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

Districts	Stamp taxes (Title VIII, Revenue Act of 1926, as amended)—Con.				Manufacturers' excise taxes			
	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	Total from stamp taxes	Lubricating oils, per gallon, 6 cents	Gasoline, per gallon, 1 1/4 cents	Tires (wholly or in part of rubber), per pound, 5 cents	Inner tubes, per pound, 9 cents
Alabama		\$3,812.08	\$0.91	\$266,313.03	\$1,189.08	\$108,210.83		\$725,519.28
Arizona			111.80	188,378.54	2.46	1,168.88		
Arkansas				206,929.49		1,013,631.55		
First California	\$346,278.39	25.60	837.08	3,281,107.27	4,706,868.77	27,578,612.27	\$247,561.01	44
Sixth California	\$28,949.01	1.00	1,837.85	2,853,524.46	2,724,201.60	23,869,100.08	240,858.74	748.38
Colorado	20.00	102.92	838.76	422,316.38	69,118.29	1,280,045.80	393,900.84	\$2,519.96
Connecticut	171,265.35	898.44	32.50	682,452.83	22,678.72	369,132.12	1,913,905.00	281,498.05
Delaware	53,785.81			157,009.54	2,049.42	150,083.47		
Florida	62.81	23.87	17.22	802,750.56	22	1,852,445.00	192.65	
Georgia				491,977.96	44,885.54	885,450.18		1,539.85
Hawaii	9,309.26		5,045.52	199,040.92	14,169.02	543.35		
Idaho				80,504.79	4.66	236,823.28	5.33	
First Illinois	596,269.14	3,666.66	1,000,028.08	5,510,754.61	5,803,525.48	28,737,640.54	701,841.69	14,554.05
Eighth Illinois	3,173.45			128,414.91	39,894.66	626,057.29		
Indiana	775.47		26.52	754,935.37	81,651.10	1,262,773.84	112,388.97	
Iowa	104.51	23.81	26	549,167.72	51,002.41	44,715.29	1,001,702.31	
Kansas			26	416,428.67	258,469.94	4,816,607.58	5.96	
Kentucky	15,725.31		26	435,181.45	1,796,154.61	7,099,102.83	25.78	
Louisiana			26	382,448.33	836,779.81	6,718,515.73	689.23	25.38
Maine	5,008.75		1.17	148,362.73		7,496.33		
Maryland	103,266.65	3,050.99	26	957,043.21	1,028,672.58	9,046,148.78	2,675,260.40	440,473.43
Massachusetts	776,563.70	2,718.57	1.43	2,069,451.34	564,905.97	5,920,699.48	151,491.39	32.76
Michigan	115,217.66	5,869.94	626.06	1,367,034.65	297,634.83	2,483,164.84	257,868.87	47,978.72
Minnesota	12,936.80	659.85	455,024.44	1,123,138.98	533,969.77	4,817,121.96	9,927.75	510,761.78
Mississippi				185,418.56		178,685.15	1,897,081.45	202,483.74
First Missouri	141,322.22		224.64	664,117.85	202,069.78	1,275,744.42		462,701.43
Sixth Missouri	5,084.82		585.76	417,972.79	356,317.02	1,464,680.50		
Montana	2,680.00			118,351.67		198,829.82		
Nebraska	883.00	.01		381,328.99	229,588.86	609,826.72		
Nevada			100.19	60,564.54		1,712.99		
New Hampshire	216.44			94,931.71				
First New Jersey			6,630.00	72,107.49	39,380.51	23,905.13	1,471.99	140.83
Fifth New Jersey	16,901.23	7,779.18	117.00	992,102.67	329,069.73	234,075.22	360.60	
New Mexico	1,609.18			106,293.59		585,982.08		

First New York	706.71	2,357.55	4,139.98	366,999.47	188,990.67	103,300.04	11,028.75	
Second New York	20,381,006.45	13,171.64	262.25	28,033,504.92	14,112,153.89	75,519,466.58	115.39	60.82
Third New York		79,647.91	45.89	1,476,602.05	15,191,556.44	53,073,879.89	20,939,104.85	4,052,649.09
Fourteenth New York			52,890.89	156,331.43		54,598.28	2,405.12	
Twenty-first New York	5,326.12		26	151,294.24	9,617.68	68,487.66	32.81	32.37
Twenty-ninth New York	90,144.92	4,977.11	149,506.11	570,053.13	68,104.28	429,060.87	2,276,284.99	267,085.11
North Carolina	11,170.66			572,770.64		15,148.01		
North Dakota				79,595.69	10,969.19			
First Ohio	35,208.48	142.81	7,187,071.71	8,046,896.25	326,373.87	2,713,905.30	1,589,759.46	282,900.75
Tenth Ohio	3,482.69	166.85	312.78	180,612.13	358,725.14	3,897,375.48	715,925.22	234,539.39
Eleventh Ohio	919.00			183,679.70	23,337.18	906,440.39	1,211,578.58	237,746.26
Eighth Ohio	118,248.08	6,768.48	3.28	1,282,823.88	2,107,424.91	7,289,816.33	58,328,939.56	12,141,117.84
Oklahoma			66.56	506,017.36	5,063,302.07	39,555,440.53		
Oregon			12.87	479,743.81	8.25	8.75		
First Pennsylvania	720,869.95	452.07	437.06	2,310,636.26	5,496,683.64	31,666,343.27	1,826,906.74	687,648.43
Twelfth Pennsylvania	4,941.64			102,680.99		6,679.14		
Twenty-third Pennsylvania	189,345.26		26	998,698.83	7,915,781.01	31,856,251.08	616,663.72	158,964.62
Rhode Island	60,574.47	10,788.47		280,527.18	23,672.84	149,060.77	4.44	
South Carolina			26	32,332.91	.18	48,516.71		
South Dakota				97,779.93		50,901.31		
Tennessee	29,051.32		145.99	441,083.55	67,504.69	387,512.69	898.50	
First Texas	414.00	6.14	73	886,965.92	974,093.70	7,515,781.80		
Second Texas			448.69	936,582.28	1,117,981.64	18,077,885.08		
Utah	10,533.83		26	140,967.82	304,696.15	1,211,709.18		
Vermont				68,510.37		1,968.05		
Virginia				462,499.66		493,639.59		
Washington	9,361.31		89	838,014.28	89.77	373,296.22	30,915.18	38.47
West Virginia	4,677.29			229,595.91	90,501.99	252,144.38		
Wisconsin	838.00	99.19	896,617.85	1,659,194.26	190,661.91	927,890.48	71,151.55	
Wyoming	18.20			50,075.47	301.62	526,458.82		
Total	39,368,915.41	148,569.01	9,766,370.64	87,676,896.17	74,601,712.78	405,694,569.73	97,248,142.34	20,529,046.56

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

Alaska				\$63.12				
California	\$669,627.40	\$26.03	\$2,524.43	5,933,661.78	\$7,431,070.46	\$51,447,712.32	\$488,419.75	\$749.83
District of Columbia	24,924.86	3,070.09		334,177.28		417,409.22	54,532.45	41,800.08
Illinois	589,482.69	8,666.66	1,000,028.08	5,634,199.52	5,843,419.96	29,563,697.83	701,341.69	14,554.05
Maryland	75,242.09	10.00	26	622,865.98	1,028,672.58	3,628,737.56	2,620,727.93	396,973.34
Missouri	148,410.04		790.40	1,082,090.14	568,416.80	2,740,484.92	15,462.18	482,761.48
New Jersey	15,901.26	7,779.18	6,747.00	1,064,210.07	368,480.24	257,980.35	1,772.59	140.33
New York	26,467,184.21	103,054.21	206,834.77	40,753,675.24	20,520,336.91	120,246,782.72	23,228,962.41	4,319,827.89
Ohio	157,833.66	7,077.09	7,187,837.74	9,614,200.96	2,514,830.55	14,607,237.44	81,846,202.82	12,866,808.76
Pennsylvania	915,148.80	452.07	437.32	3,407,024.08	13,413,469.65	63,558,473.49	2,443,570.46	841,602.94
Texas	414.00	6.14	146.77	1,823,688.15	2,092,075.34	20,593,666.82		
Washington	9,661.31		89	837,951.11	89.77	373,296.22	30,915.18	38.47

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1946, by collection districts, States, and Territories—Con.

Districts	Manufacturers' excise taxes—Continued							
	Floor stock tax on tires and inner tubes on hand Oct. 1, 1941	Parts and accessories for automobiles and motorcycles, 5 per cent	Automobile truck chassis and bodies, 5 per cent	Other automobile chassis and bodies, and motorcycles, 7 per cent	Electrical energy, 3 1/4 per cent	Mechanical refrigerators, air-conditioners, etc., 16 per cent	Radio sets, components, etc., 16 per cent	Matches, per thousand, 2 cents, and fancy wooden or colored stems, 5 1/2 cents per thousand
Alabama		\$74,256.69	\$128,596.05	\$5,778.53	\$512,851.02			
Arizona		9,690.48	5,971.38	30.96	221,609.81	\$5,214.16	\$6,319.45	
Arkansas		30,743.37	5,925.96	33.25	345,388.63			
First California		684,732.06	192,749.95	53,392.98	1,994,796.43	6,827.57	30,949.99	\$3.60
Sixth California		1,548,921.86	375,936.02	785,617.15	1,198,279.58	111,667.16	243,002.24	
Colorado		1,912,501.41	138,108.74	72,793.80	451,547.06	1,524.18	1,201.61	
Connecticut		790,677.38	6,203.58	26.11	1,046,502.33	1,021,365.18	11,151.89	
Delaware		124,463.96	722.96		146,660.29	504.00		
Florida		51,624.40	90,533.31		1,656,323.90	669.62	2,560.14	1.34
Georgia		69,062.48	116,975.37		656,375.80	18.02	2.34	
Hawaii		7,067.39	11,660.50	8,317.41	201,108.38			5,188.54
Idaho		1,718.68	68,792.47	1,188.36	206,245.16			
First Illinois	\$1,761.41	6,262,075.22	4,601,996.08	520,629.87	3,799,141.12	627,712.25	3,677,230.80	523,749.16
Eighth Illinois		375,713.21	50.74	473.20	969,383.75	2,138.33	56,203.88	
Indiana		2,535,446.94	367,441.28	1,644,642.90	1,546,515.55	979,376.94	405,329.26	
Iowa		136,586.54	76,592.56	60,542.33	981,971.34	28.07	11.50	
Kansas		66,939.20	18,734.52	1,287.59	542,983.07	2,273.05	7,281.09	
Kentucky		104,047.56	135,995.60		578,201.79		590.33	
Louisiana		101,284.89	46,473.53	131,276.95	759,161.60	112.28		
Maine		14,310.98	1,176.13		395,423.13	832.22		
Maryland		170,590.86	35,306.91	1,631.79	1,364,070.33		270,046.02	99,887.28
Massachusetts		522,843.74	105,781.01	57,991.90	2,351,256.18	563.99	847,857.43	
Michigan		28,191,714.63	22,315,414.63	19,573,958.61	2,574,700.91	1,939,261.77	530,068.00	
Minnesota		1,324,893.94	103,305.90	3,845.55	1,131,630.78	196,991.51	46,053.69	
Mississippi		20,865.05	39,933.39	56,078.12	276,855.71			
First Missouri		2,048,268.97	69,579.13	91,409.78	815,406.37	114.39	221.98	1,864,224.12
Sixth Missouri		550,115.27	82,115.84	2,618.22	761,761.14	84.00	25,249.09	
Montana		4,437.86	2,688.11		194,665.17			
Nebraska		190,499.10	194,878.83		236,224.43	4,801.58		
Nevada					100,886.92			
New Hampshire		774.15	8,798.58		273,000.29		6,619.88	353,428.14
First New Jersey		263,250.59	24,924.31		558,564.25	960.81	2,747,921.40	
Fifth New Jersey		1,345,025.03	16,645.83	291.96	1,870,065.42	3,456.17	50,625.28	62,652.14
New Mexico	3,516.03	15,328.89	246.06	121,278.02	105,463.70			
First New York	29.77	743,204.15	142,527.25	28,538.26	530,159.80	51,427.54	214,031.98	
Second New York		156,686.43	13,658.71	8,630.17	7,791,809.37	21,506.17	1,171,396.69	3,701,011.62
Third New York		1,549,721.39	1,513,560.48	22,268.76	24,023.84	1,203.69	839,079.78	1,184,917.91
Fourteenth New York		140,617.07	37,612.24	3,271.90	781,524.41	31,416.94	285,154.27	
Twenty-first New York		303,990.83	593,080.96	26,378.53	956,817.20	121,521.33	1,093.67	
Twenty-eighth New York		927,804.24	22,397.07	29,119.94	751,048.65	1,097.17	754,331.17	
North Carolina		169,956.87	255,896.43	23,078.97	942,895.24	3,899.21		
North Dakota		20,640.45	3,261.46		60,849.14			
First Ohio		824,207.20	448,093.88	12,146.66	708,908.24	3,146,306.94	191,891.19	59,618.20
Tenth Ohio		4,057,195.46	867,358.78	547,664.81	358,595.03	20,877.18	3,308.06	5,985.67
Eleventh Ohio		128,635.19	16,133.28	615.09	947,403.36	91,152.70	34,983.22	7,556.94
Eighteenth Ohio		4,790,238.96	969,620.82		1,431,856.82	228.76	3,379.73	1,061,203.35
Oklahoma	36.68	83,793.65	71,362.04	1,834.10	628,991.12	186.30	2,944.39	
Oregon		130,967.42	47,397.61	156,210.39	834,266.67	116.40	75.07	
First Pennsylvania		8,409,296.64	801,545.82	54,489.79	2,889,148.12	526,016.71	1,366,048.55	
Twelfth Pennsylvania		136,680.77	2,700.37		211,214.33			
Twenty-third Pennsylvania		3,539,629.52	81,813.37	5,113.85	1,983,353.50	283,887.94	21,875.33	
Rhode Island		302,169.15	12,420.64		390,337.79			
South Carolina		36,081.52			195,102.45			
South Dakota		13,589.16	4,372.97		170,594.62	211.20		
Tennessee		342,228.59	10,617.65		14,843.70			
First Texas		446,096.93	5,222.55		707,807.07		2,281.89	
Second Texas		422,979.22	194,296.05	18,104.14	1,203,985.61	932.32	4,140.80	
Utah		38,918.51	5,145.31		261,657.77			
Vermont		270.84	821.50	82.28	168,862.96			
Virginia		178,796.33	10,967.23	3,382.18	1,302,580.31			
Washington		318,682.99	170,384.13	2,139.13	722,320.22	1,202.64	15,871.29	200,491.27
West Virginia		14,577.86	162.50	12.85	380,785.71	603.40	1,569.45	
Wisconsin	9,134.54	2,009,576.35	1,571,606.69	1,749,287.34	1,532,248.86	21,043.47	2,173.59	217,684.94
Wyoming		2,313.20			89,396.28			
Total	19,472.48	68,670,508.01	37,143,631.19	25,892,586.28	59,112,412.75	9,229,412.31	13,385,132.81	10,247,199.17

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

Alaska		\$13.34			\$26,055.98			
California		2,283,653.91	\$568,866.97	\$839,019.13	3,193,070.01	\$118,514.73	\$273,952.28	\$3.60
District of Columbia		7,943.88	1,727.55	1,619.86	406,284.78		300.15	
Illinois	\$1,761.41	6,627,738.43	4,602,046.77	521,103.07	4,768,524.87	639,880.58	3,733,434.68	523,749.16
Maryland		162,646.98	33,579.36	11.98	957,785.55		269,685.87	99,887.28
Missouri		2,598,390.24	151,694.97	98,428.00	1,517,167.51	193.39	25,470.12	1,864,224.12
New Jersey		1,606,275.62	43,569.84	291.36	2,428,629.67	4,436.98	2,793,546.08	62,652.14
New York	29.77	3,821,994.21	2,322,237.65	117,995.66	10,835,353.27	228,169.84	2,765,082.46	4,885,929.53
Ohio		9,800,276.31	2,289,206.71	530,326.66	3,446,793.45	3,257,665.64	233,602.20	2,034,064.16
Pennsylvania		7,085,286.98	336,059.56	59,603.14	5,083,746.94	806,904.65	1,387,423.88	
Texas		869,076.15	199,513.60	18,104.14	1,911,742.08	932.32	5,422.69	
Washington		818,669.65	170,384.13	2,139.13	696,263.24	1,202.64	15,871.29	200,491.27

TABLE 1.—Receipts from specified sources of internal revenue fiscal year ended June 30, 1946, by collection districts, States, and Territories—Con.

Districts	Manufacturers' excise taxes—Continued								
	Perfumes, cosmetics, etc., 11 per cent (repealed) ⁴	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	Pistols and revolvers, 11 per cent	Musical instruments, 10 per cent	Tax on luggage, 10 per cent ⁵	Electric, gas, and oil appliances, 10 per cent
Alabama			\$6,483.45						\$17,246.25
Arizona		\$969.25			\$66.75			\$4,156.61	1,423.18
Arkansas			59,743.72						697.19
First California			47,741.18		\$5,050.76	1,303.41			852,885.21
Sixth California			229,244.10		375,453.98	3,984.39	\$149.97	\$1,468.20	1,806,029.49
Colorado			51,833.52		37,153.11	1,111.61		42,395.53	10,110.03
Connecticut			181,534.62		118,756.23	3,222,120.63	17,207.96	11,926.88	1,558,003.59
Delaware			14,579.35		1,110,658.60				1,339.05
Florida			34,748.55						1,832.29
Georgia			57,413.27		1.91				25,793.67
Hawaii			182.28						
Idaho			2,284.19		64.60	92.36	4,699.10		
First Illinois		50.00	1,586,541.15	1,088,053.34	5,435.93		1,044,263.62	3,547.63	2,797,949.55
Eighth Illinois	\$561.40		256,591.42	64.79	987,518.65		2,089.90		312,881.75
Indiana			111,233.88	89,408.82			159,901.49		1,168,686.64
Iowa		6.75	153,034.55	47,160.28	45.00				30.92
Kansas			8,746.65						94,999.34
Kentucky			137,053.13	7,656.19			7.47		38,328.08
Louisiana			791.22				2,936.30		12,313.75
Maine			46,865.30			34.32			1,928.04
Maryland			14,864.88	431.95	8,857.22		40,134.54		204,425.20
Massachusetts			1,267,880.26	472,802.13	111,379.36	42,536.02	37,169.73	114.69	1,144,367.68
Michigan			295,041.10	275,741.42	2,178.20	1,132.78	87,613.01	6,599.55	2,497,772.01
Minnesota			96,967.10	176,876.47	469,267.58		46.52		63,281.50
Mississippi									267.61
First Missouri			405,921.76	137,031.88			4,069.22		1,392,866.94
Sixth Missouri			44,331.95	3,443.36					38,632.39
Montana			2,290.59						
Nebraska			76.80					132.92	
Nevada									
New Hampshire			30,983.30				729.58		
First New Jersey	26.23	7,315.51	78,415.52	23,565.48	2,665.61		716.94	3.90	13,857.95
Fifth New Jersey	7,989.30		100,100.03	120,578.61	1.64		56,265.42		1,021,214.31
New Mexico					316.51				222.18
First New York	1.40		42,771.48	734,476.67			103,136.43	47.21	501,961.73
Second New York	9.98		116,028.04	180,312.49	370.93		39,506.40	66.07	377,763.47
Third New York	1,588.43	6,323.27	210,066.02	910,507.25	472.47	2.07	191,524.21	533.89	391,918.05
Fourteenth New York			187,991.71	269,798.36	12,077.43		138,984.03		111,758.34
Twenty-first New York			336,737.00	1,503,290.55	397,457.69				146,152.44
Twenty-eighth New York			138,576.01	12,792,582.37	1,144.33		154,574.06		416,691.66
North Carolina	47.18		2,946.80						62.18
North Dakota									
First Ohio			436,549.19	6,756.77			324,241.05		994,654.19
Tenth Ohio			77,246.01		13.21		2,261.53		387,633.39
Eleventh Ohio			14,995.63	728.06			10,177.96		211,943.75
Eighteenth Ohio			232,614.63	552,307.23	444.93		61,552.30		1,801,688.05
Oklahoma			1,788.19						570.40
Oregon			19,085.69	22.74			11.75		157,235.47
First Pennsylvania			244,436.53	54,709.15	837.57		234,730.54		1,517,237.89
Twelfth Pennsylvania			3,601.42				12,115.42		43,993.67
Twenty-third Pennsylvania			118,982.07	21,514.48	1,008.30		2,993.48		530,466.45
Rhode Island			39,105.73	9,812.50	198.32		1,449.90		
South Carolina			118.90						
South Dakota				224.39					
Tennessee	35.00		17,413.75	628.60	66.64				1,150,550.43
First Texas			14,968.49	6,404.70	450.46		2,200.13	43.72	38,514.65
Second Texas			63,513.42		533.61				16,325.56
Utah			296.39				16.97	55.44	2,274.38
Vermont			29,664.32				36,132.75		44,648.62
Virginia			25.36		75.88		47.50		66.64
Washington			56,217.05	861.65	529.40	169.24	82.29		178,123.43
West Virginia			227.60	40.00			26,973.70		3,784.25
Wisconsin			148,039.77	49,307.12	438.69				1,377,606.99
Wyoming			18.09						
Total	10,258.92	14,664.78	7,877,504.71	21,184,238.99	5,232,464.71	61,232.36	2,839,145.85	15,304.23	25,492,071.90
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT									
California			\$276,985.28	\$380,504.74	\$5,287.80	\$149.97	\$43,863.73	\$2.60	\$2,658,914.70
District of Columbia				402.51	4,701.32				101.05
Illinois	\$561.40	\$50.00	1,843,132.57	1,088,118.13	992,954.58		1,046,353.52	3,547.63	3,110,831.33
Maryland			14,864.88	29.44	4,155.90		40,134.54		204,324.15
Missouri			450,253.71	140,475.24	4,069.22		56,982.36		1,431,499.33
New Jersey	8,015.53	7,315.51	178,515.55	144,144.09	2,667.25		627,725.13	3.90	1,035,072.26
New York	1,599.81	6,323.27	1,032,170.86	16,390,967.69	411,522.85	2.07	627,725.13	647.17	1,946,245.69
Ohio			761,405.46	559,792.06	458.14		398,232.84		3,395,919.38
Pennsylvania			367,020.02	76,223.63	1,845.87		249,839.44		2,091,698.01
Texas			78,481.91	6,404.70	984.07		2,200.13	43.72	54,840.21
Washington			56,217.05	861.65	529.40	169.24			178,123.43

⁴ Also includes repealed tax on tooth paste, toilet soaps, etc., at 5 per cent.
⁵ 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, 1946, by collection districts, States, and Territories—Con.

Districts	Manufacturers' excise taxes—Continued								Retail excise taxes
	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)	Electric light bulbs, 20 per cent	Optical equipment, 10 per cent (repealed Nov. 1, 1942)	Total manufacturers' excise taxes	Tax on jewelry, 20 per cent
Alabama.....	\$557.68							\$1,580,688.31	\$2,257,962.81
Arizona.....								256,623.21	918,230.14
Arkansas.....	24.54					584.12		2,225,127.55	1,221,293.41
First California.....	2,644.37	\$741,697.76	\$3,006.55	\$12.66		3,249.38		37,160,450.55	11,217,447.56
Sixth California.....	26,496.24	19,776.82	811,591.98	152.96		225.54		34,413,857.54	13,452,545.94
Colorado.....						338.70		3,594,117.86	2,190,313.34
Connecticut.....		780,061.66	1,059,628.40	8.60				12,362,383.98	2,852,665.34
Delaware.....						24.00		1,545,985.10	373,429.23
Florida.....	166.19		150.50	64.72		956.68		3,092,319.90	3,915,782.59
Georgia.....	2.50		17.16			.11		1,868,478.70	3,781,118.40
Hawaii.....		37,620.14	694.44			294.80		291,532.71	1,088,226.23
Idaho.....						21.20		517,185.98	687,892.15
First Illinois.....	1,519.98	1,441,341.92	143,678.80	16,586.05		170,825.12		63,561,147.69	15,747,709.02
Eighth Illinois.....	166.40	29,496.00				1,233.95		3,890,519.22	2,332,702.06
Indiana.....	731.12	2,652.04	9,002.88	6,913.00		977.90		10,925,069.48	5,064,561.32
Iowa.....	368.55	653.08				690.74		2,560,142.52	2,455,584.67
Kansas.....	1,781.83					184.33		5,810,224.15	2,166,846.29
Kentucky.....		667.91				22,117.12		10,519,948.85	1,977,753.30
Louisiana.....						8,610,394.96		3,254,317.05	3,254,317.05
Maine.....				403.30				468,485.48	704,810.06
Maryland.....	128.78	471.99	987.65	2.08		2.46		15,402,400.07	6,320,311.94
Massachusetts.....	311.28	345,526.34	3,430.97	732.15		2,345,285.12		16,195,958.88	3,392,158.22
Michigan.....	1,066.31	1,000,597.89	2,689.90			1,165.30		77,473,361.90	8,551,638.97
Minnesota.....	573.24	2,929.71	9,065.28			1,369.31		9,298,863.44	3,780,678.52
Mississippi.....	4.32					65.18		2,782,768.22	1,034,330.47
First Missouri.....		38,893.42	2,208.91			35,976.81		3,880,176.54	3,385,121.73
Sixth Missouri.....	148.68					.05	\$3.80	3,288,911.21	2,130,551.09
Montana.....								402,911.55	553,739.01
Nebraska.....	812.68			6.00		454.23		1,487,300.15	1,401,098.52
Nevada.....								102,588.94	311,851.56
New Hampshire.....		16,645.12						689,973.08	436,819.96
First New Jersey.....	6.36	36,190.77	41.98					3,823,335.57	1,616,977.10
Fifth New Jersey.....	19.00	427,520.16	19,586.71	71.83		131,776.06	1,074.69	5,800,434.24	2,563,791.71
New Mexico.....								837,847.62	683,611.78

First New York.....	180.38	184,090.47	41,424.72	25,284.52		207,448.72	94.80	3,893,965.74	3,249,029.55
Second New York.....		196,922.90	12,006.95			153,173.66		103,604,651.50	5,685,519.26
Third New York.....	457.76	6,928,558.10	1,620,397.42			9,705.63		108,164,590.19	19,633,454.90
Fourth New York.....	6,165.19	37,068.37				136,726.62	7,841.19	3,244,379.37	2,425,737.95
Twenty-first New York.....		475,512.35	962.83			20.08		4,939,049.02	2,331,800.41
Twentieth New York.....	100.00	1,824,568.24	1.06	298.18		12,711.64	7,820.44	20,575,411.53	3,210,007.66
North Carolina.....						135.19		1,405,016.18	3,258,277.92
North Dakota.....						7.58		96,747.82	601,528.99
First Ohio.....	15.01	550,045.83	101,311.81			311.40	14.71	12,685,049.15	2,935,965.71
Tenth Ohio.....	551.02	1.25				254,323.27		11,779,549.90	1,569,615.42
Eleventh Ohio.....		11,096.66				14,961.66		3,568,784.23	2,198,617.99
Eighteenth Ohio.....		533,309.95	12,686.07			10,771,274.89		102,998,667.63	5,328,820.95
Oklahoma.....	39.49		51.87					45,409,880.23	2,205,321.17
Oregon.....	50.00					554.51		1,346,062.72	2,280,738.35
First Pennsylvania.....	114.64	19,656.99	9,688.89			3,799.45		50,343,344.35	7,725,503.22
Twelfth Pennsylvania.....		87.15	1,147.05			19,899.62		437,499.14	1,601,101.16
Twenty-third Pennsylvania.....	582.38	2,661.40	21.80	38,908.78	\$700.85	3,839,215.13		50,464,848.58	5,825,422.21
Rhode Island.....		46,316.06		35,991.13				1,016,770.77	1,165,578.90
South Carolina.....							19.13	274,788.89	1,362,586.69
South Dakota.....								239,893.50	496,052.16
Tennessee.....			946.71					1,993,246.26	3,574,561.21
First Texas.....	2,457.45	1,451.65	30,261.23			588.34		9,748,634.77	3,895,491.66
Second Texas.....	2,943.10		22.78			333.73		18,123,926.40	5,784,908.81
Utah.....		22.97	51.26			32.20		1,724,774.94	1,068,232.65
Vermont.....		151.99				5.38	844.48	282,753.17	252,626.56
Virginia.....		.33						1,989,667.90	3,349,240.76
Washington.....	5,204.69	12.38	4.23			11,354.57		2,087,407.95	4,422,715.78
West Virginia.....						41.78		724,524.05	1,602,552.90
Wisconsin.....		61,412.57				2,271.42		9,974,108.92	3,460,435.78
Wyoming.....								618,487.91	326,414.61
Total.....	56,289.82	15,781,618.49	3,902,192.80	125,435.34	700.85	17,780,746.79	17,713.24	922,670,384.68	223,341,966.48

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

Alaska.....								\$26,070.32	\$136,667.41
California.....	\$29,044.61	\$761,473.28	\$819,598.51	\$165.02		\$3,474.92		71,574,308.09	24,689,993.44
District of Columbia.....	29.00	443.32	170.90			.71		2,393,462.22	2,393,462.22
Illinois.....	1,685.43	1,470,837.92	143,678.80	16,586.05		172,059.07		67,421,666.91	18,080,411.08
Maryland.....	99.78	23.67	816.75	2.08		1.75		14,465,168.20	3,926,849.72
Missouri.....	148.58	36,893.42	2,208.91			35,976.86		12,149,068.75	5,565,672.82
New Jersey.....	25.36	463,700.93	19,628.69	71.83		131,776.06	\$3.80	9,623,769.81	5,200,768.81
New York.....	6,903.33	9,648,720.43	1,675,352.96	25,582.70		639,795.12	15,763.43	243,722,057.35	36,735,549.77
Ohio.....	566.06	1,099,453.09	113,897.88			11,040,871.22		131,032,920.91	12,023,040.07
Pennsylvania.....	697.02	22,345.54	10,857.74	38,908.76	\$700.85	3,367,414.45		101,245,662.07	15,162,026.59
Texas.....	5,410.56	1,451.65	30,261.23			922.07		25,872,561.17	9,666,395.47
Washington.....	5,204.69	12.38	4.23			11,354.57		2,661,337.63	4,286,648.32

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

Districts	Retail excise taxes—Continued			National Firearms Act					Coconut, etc., oils processed—See 5034, Revenue Act of 1934, as amended	
	Tax on furs, 20 per cent	Tax on toilet goods, 20 per cent	Tax on luggage, 20 per cent	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
				Sales or transfers, \$200 each	Importers' or manufacturers' special tax, \$500	Dealers' special tax, \$200	Pawnbrokers' special tax, \$300	Sale or transfers, \$1 each		
Alabama	\$342,698.00	\$888,882.36	\$736,377.61							
Arizona	74,089.12	847,493.72	227,661.83							
Arkansas	177,924.42	852,745.86	431,966.67							
First California	3,561,852.74	4,733,547.33	3,370,354.00							
Sixth California	3,407,515.77	5,370,032.45	4,039,030.46							
Colorado	765,785.01	942,427.81	661,420.99					\$2.00		
Connecticut	1,287,681.06	869,767.67	755,006.83			\$600.00				
Delaware	157,494.42	135,701.63	172,152.53			200.00				
Florida	241,649.75	1,293,824.56	1,294,545.30							\$5,655.18
Georgia	678,749.08	1,556,207.89	1,376,355.56							
Hawaii	2,139.30	359,811.93	503,118.02				\$218.75			
Idaho	241,363.51	374,994.47	139,377.30							
First Illinois	10,142,151.22	7,289,046.63	7,768,820.86							
Eighth Illinois	517,502.99	836,264.97	636,647.67							
Indiana	1,491,606.84	1,809,066.48	1,355,707.31							47,283.45
Iowa	853,256.09	999,184.07	706,482.59					1.00		54.90
Kansas	407,334.56	866,839.12	467,187.63							
Kentucky	448,488.51	674,014.46	645,287.87							3,270.45
Louisiana	484,892.49	1,075,453.27	935,954.26					1.00		
Maine	328,365.20	311,847.32	273,195.06					2.00		
Maryland	2,645,432.85	2,281,202.26	2,127,724.93							
Massachusetts	4,930,197.91	2,418,246.16	2,731,011.51							
Michigan	3,317,895.66	4,678,260.43	2,929,381.10					381.00		
Minnesota	1,926,941.88	1,638,403.53	1,353,355.77	1,500.00	500.00					231,657.10
Mississippi	147,678.33	435,900.02	408,514.43					28.00		91.71
First Missouri	1,151,145.92	1,447,078.14	2,785,381.91							
Sixth Missouri	1,077,836.67	1,843,344.43	939,772.62							
Montana	253,013.99	229,127.26	127,634.81							
Nebraska	513,457.04	648,617.39	440,697.93							
Nevada	42,488.80	127,766.06	71,790.76							
New Hampshire	163,473.83	164,313.38	97,966.96							
First New Jersey	671,517.93	426,637.67	412,627.67							
Fifth New Jersey	2,172,607.48	1,158,898.62	1,199,453.97							
New Mexico	51,304.01	271,330.51	119,181.63							213,631.44

First New York	2,139,148.87	1,719,390.72	1,512,424.31									
Second New York	1,782,259.69	3,774,188.01	2,788,464.31	\$200.00		200.00				1,791.31		
Third New York	19,546,134.64	11,449,618.99	12,175,466.50					2.00		49.11		
Fourteenth New York	1,201,481.32	1,120,448.23	839,845.64							11,896.60		
Twenty-first New York	770,862.78	1,055,381.93	529,543.55									
Twenty-eighth New York	1,496,780.72	1,398,736.12	923,840.50						2.00	12,650.75		
North Carolina	456,241.96	1,199,307.97	877,324.74									
North Dakota	316,743.12	211,693.53	103,284.26									
First Ohio	986,270.71	1,252,315.53	1,117,942.75									
Tenth Ohio	440,286.52	540,624.42	471,447.19					1.05		247,649.62		
Eleventh Ohio	486,209.86	584,851.74	711,763.28						3.00	441.63		
Eighteenth Ohio	2,101,184.59	2,637,306.80	1,848,636.52									
Oklahoma	456,776.59	1,202,299.33	915,688.48							18,023.06		
Oregon	636,574.30	1,084,858.99	517,198.56									
First Pennsylvania	4,254,596.05	2,704,402.25	2,474,741.24									
Twelfth Pennsylvania	636,908.09	478,452.21	442,002.11							\$61.80		
Twenty-third Pennsylvania	1,886,702.90	1,989,468.38	1,675,040.27							6,408.36		
Rhode Island	626,970.92	349,290.76	432,884.54		500.00	200.00				1,683.31		
South Carolina	142,723.99	491,208.52	350,986.54						.92	802.80		
South Dakota	175,367.13	210,901.84	111,082.86									
Tennessee	756,061.44	1,456,124.85	1,050,718.68									
First Texas	649,335.46	2,334,898.73	1,840,720.57									
Second Texas	884,247.69	2,027,296.69	1,824,627.33									
Utah	394,895.33	375,118.43	212,868.03									
Vermont	84,924.50	89,855.19	60,338.78									
Virginia	746,240.76	1,256,944.26	642,399.21									
Washington	1,016,575.40	1,565,687.89	1,113,646.62									
West Virginia	424,648.19	674,286.08	472,690.53									
Wisconsin	1,694,052.53	1,170,280.72	1,002,392.45									
Wyoming	45,799.77	131,284.47	73,896.43							176.77		
Total	91,706,170.55	95,574,485.34	81,423,426.46	200.00	3,500.00	1,200.00	213.75	423.05	13.00	13.52	61.80	800,516.41

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

Alaska	\$26,895.34	\$44,792.64	\$22,412.16									
California	6,968,898.51	10,103,589.78	7,408,384.55									
District of Columbia	1,204,050.41	1,201,374.49	1,097,362.33			\$600.00			\$2.00			
Illinois	16,666,683.60	8,178,311.60	3,406,468.63						238.00			
Maryland	1,441,382.44	1,089,827.77	1,030,362.19						1.00			
Missouri	2,228,982.59	3,293,426.87	3,725,154.63						143.00			\$47,338.38
New Jersey	2,844,125.41	1,585,436.29	1,612,061.64									
New York	20,936,143.02	20,502,721.00	13,767,606.31	\$200.00		200.00						213,631.44
Ohio	3,993,900.68	4,015,098.49	4,149,789.74						5.00			26,387.75
Pennsylvania	6,745,561.04	5,167,322.54	4,661,783.62						\$2.25			263,514.21
Texas	1,634,133.18	4,862,195.42	3,665,947.90								\$61.80	8,091.67
Washington	987,770.66	1,510,895.26	1,091,234.46									

REPORT OF COMMISSIONER OF INTERNAL REVENUE

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1946, by collection districts, States, and Territories—Con.

Districts	Coconut, etc., oils, processed—Sec. 602½, Revenue Act of 1934, as amended—Continued							
	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, 3 cents	Combination containing coconut oil (if not in following listings), per pound, 3 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	Fatty acids or salts derived from palm or coconut, per pound, 3 cents
Alabama								
Arizona								
Arkansas								
First California			\$15,186.75		\$38,994.45	\$2,877.30	\$22,984.76	\$79,993.26
Sixth California			118,702.06	\$1,622.85	13,067.46	31.48	62,682.06	196,155.91
Colorado								
Connecticut			3,721.83		640.80			9,917.76
Delaware			2,689.65					2,689.65
Florida		\$1.88						1.88
Georgia					6,683.87			6,683.87
Hawaii			82.89					82.89
Idaho								
First Illinois	\$10,456.93	2,873.70	205,176.93	123.57	8,559.61			274,474.47
Eighth Illinois								64.90
Indiana			2,836.08		3,054.36			5,890.44
Iowa			68,048.79				963.42	72,282.66
Kansas								
Kentucky								
Louisiana								
Maine								
Maryland			696.00		449.22			1,145.22
Massachusetts	443,964.49	21,694.74	160,627.69	36.99	600.13	1,075.29		859,676.43
Michigan	534.51		6,225.47		434.73	443.88		7,730.30
Minnesota					1,811.40	1,213.80		3,025.20
Mississippi								
First Missouri			7,736.82					7,736.82
Sixth Missouri			1,339.32					1,339.32
Montana								
Nebraska							5,142.15	5,142.15
Nevada								
New Hampshire								
First New Jersey	1,915.80	367.25	2,215.00	772.15				5,270.20
Fifth New Jersey	117,120.72	329.70	1,800,008.24		29,609.16		395.46	1,961,089.72
New Mexico								

First New York	507.81	150.00	3,571.53		2,064.36		5,237.76	\$124.17	13,446.94
Second New York	1,239.78		4,893.42		438.96		110.19		6,731.46
Third New York	16,495.21		18,687.17		157.35		9,577.44		66,803.77
Fourteenth New York							3,864.00		3,864.00
Twenty-first New York	296.04				225.75				13,172.52
Twenty-eighth New York	99.27		1,673.23						1,772.50
North Carolina			493.87						493.87
North Dakota									
First Ohio	452,439.87		1,982,591.88		68,752.53		66,897.12		2,797,230.92
Tenth Ohio									441.63
Eleventh Ohio			4,233.95		1,320.84		1,643.04		28,220.89
Eighteenth Ohio									
Oklahoma									
Oregon									
First Pennsylvania	2,302.35	330.18	4,614.99		1,917.54		3,540.66		19,175.88
Twelfth Pennsylvania									
Twenty-third Pennsylvania			2,290.11		72.57				4,045.99
Rhode Island									802.80
South Carolina									
South Dakota									
Tennessee									
First Texas					54.00		67.73		121.73
Second Texas									
Utah									
Vermont									
Virginia									
Washington							1,046.88		1,046.88
West Virginia									
Wisconsin			521.97		5.04				762.78
Wyoming									
Total	1,047,382.83	26,747.45	4,218,880.64	2,555.56	168,914.33	2,958.78	176,335.64	124.17	6,443,457.61

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

California			\$133,886.81	\$1,622.85	\$52,061.91	\$2,958.78	\$85,616.82		\$276,149.17
Illinois	\$10,456.93	\$2,873.70	205,176.93	123.57	3,559.81				274,529.37
Maryland			696.00		449.22				1,145.22
Missouri			9,076.14						9,076.14
New Jersey	119,036.52	696.95	1,602,218.24	772.15	29,609.16		895.46		1,968,359.92
New York	18,628.11	150.00	28,825.35		2,896.42		18,789.39	\$124.17	95,791.19
Ohio	452,439.87		1,986,825.83		60,073.37		68,040.16		2,820,893.44
Pennsylvania	2,302.35	330.18	6,905.10		1,990.11		3,540.88		23,221.87
Texas					54.00		67.73		121.73
Washington							1,046.88		1,046.88

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1946, by collection districts, States, and Territories—Con.

Districts	Admissions						Club dues and initiation fees, 20 per cent	Employment taxes
	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., 20 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 admissions taxes		
Alabama	\$2,664,520.59		\$838.00	\$221,362.64		\$2,886,719.23	\$118,349.95	\$1,333,428.80
Arizona	1,143,067.55			525,704.15		1,668,771.70	58,338.67	15,040.92
Arkansas	2,492,836.27			158,740.25		2,651,576.52	46,809.21	132,309.29
First California	12,286,315.17	\$109,738.53	\$4,164.97	5,178,616.23	\$7,095.04	17,610,929.94	730,607.13	16,420,762.88
Sixth California	25,681,845.99	94,548.42	110,549.79	8,206,881.34		34,069,823.54	1,184,658.73	1,586,814.69
Colorado	3,522,285.27	25.00		645,184.72		4,167,444.99	162,117.92	2,679,673.87
Connecticut	2,875,070.55	2,979.06	131.41	854,480.80		3,732,661.76	427,689.69	4,892,748.86
Delaware	494,024.13		2,398.36	125,215.79		621,638.28	66,277.34	648.56
Florida	7,243,057.51			2,380,588.48		9,623,646.00	497,802.19	961,100.75
Georgia	4,592,543.54	10,313.95	422.59	516,984.39		5,109,248.48	211,218.55	2,216,622.04
Hawaii	2,184,942.72			217,205.99		2,402,148.71	90,645.46	162,028.77
Idaho	831,378.64			231,610.77		1,062,989.41	17,616.65	92,955.19
First Illinois	19,867,487.82	102,630.85	15,774.57	4,984,802.68	21,293.48	24,941,969.33	1,703,838.31	41,704,788.14
Eighth Illinois	2,985,530.93		5,608.60	1,184,296.30		4,175,435.83	151,461.38	277,978.70
Ninth Illinois	6,605,493.35			590,461.88		7,195,955.23	273,888.21	232,296.13
Indiana	4,474,675.52			628,288.03		4,702,913.55	170,465.84	280,429.13
Iowa	2,079,896.14		5,213.25	242,214.64		2,327,324.03	84,095.07	10,429,326.96
Kansas	3,096,407.77			789,579.22		3,885,986.99	162,489.24	5,723,774.71
Kentucky	5,024,963.59			1,315,318.03		6,340,281.62	138,291.79	674,844.00
Louisiana	1,052,406.03			238,980.92		1,291,387.00	48,749.35	1,147,060.13
Maine	8,659,348.89	8,574.63	4,687.78	2,555,381.68	19.94	9,428,007.32	483,323.41	21,146,322.24
Maryland	13,441,791.63	31,504.84	5,107.89	3,071,250.52		16,549,654.38	656,999.51	8,191,289.20
Massachusetts	12,532,081.42	2,524.88	25,600.02	8,311,800.24	284,200.65	16,136,157.21	888,777.41	2,042,891.04
Michigan	5,861,181.97			1,214,689.95		7,075,871.92	308,676.18	13,643,086.70
Minnesota	4,944,902.24			100,634.45		5,045,536.69	44,277.24	167,689.80
Mississippi	800,078.64			961,978.09		1,762,056.73	345,460.24	12,026,402.44
First Missouri	5,089,838.20			1,175,676.91		6,265,515.11	166,860.69	1,826,276.58
Second Missouri	769,210.66			222,645.82		991,866.38	23,008.19	87,385.68
Montana	2,416,379.87			356,996.55		2,773,376.42	93,860.84	11,324,681.26
Nebraska	872,336.62			592,081.56		1,464,418.18	935.81	19,041.61
Nevada	1,027,011.78		71.18	14,597.06		1,041,680.00	29,867.97	12,770.18
New Hampshire	2,890,631.06		804.08	1,147,181.09		4,038,056.23	167,518.79	2,074.56
Fifth New Jersey	4,624,437.74	414.37	46.06	1,388,161.18		5,983,069.35	442,140.89	2,612,183.62
New Mexico	514,786.20			347,564.03		862,350.23	17,268.54	788.22

First New York	8,555,241.82	14,470.18	2,498.78	1,359,136.26	12,508.53	9,944,855.37	897,598.91	10,969.76
Second New York	1,067,155.83	695.40		759,663.48		1,827,517.71	437,845.44	3,689,207.48
Third New York	56,586,959.26	588,844.51		8,145,837.28	2,285.96	68,318,967.61	1,198,704.65	37,749,268.54
Fourth New York	6,981,922.73		6,482.79	920,270.94		7,908,676.51	870,656.74	1,607,483.47
Twenty-first New York	2,128,431.51			547,724.85		2,577,146.16	135,540.21	20,044.56
Twenty-eighth New York	4,484,496.46			1,019,538.24		5,504,032.76	324,928.06	81,492.14
North Carolina	4,377,823.19			146,723.33		4,524,546.52	194,441.87	4,002,893.59
North Dakota	870,968.26			46,294.56		716,262.70	8,955.61	7,150.88
First Ohio	3,264,748.20	2,440.25	12,103.26	573,306.22		3,852,597.93	268,396.91	389,949.74
Tenth Ohio	1,592,400.88	2,318.87	2,061.19	561,899.42	85.58	1,958,766.94	119,649.71	252,374.70
Eleventh Ohio	2,184,463.70			482,269.43		2,666,733.13	129,960.69	9,197.19
Eighteenth Ohio	6,917,959.56	278.81		1,464,319.11		8,382,557.48	605,799.06	14,439,086.09
Oklahoma	2,540,417.31			283,881.80		3,779,299.11	158,063.01	210,216.86
Oregon	2,845,754.92			745,498.76		3,591,253.68	149,207.08	950,638.09
First Pennsylvania	8,199,473.66	21,996.75	3,503.52	1,360,347.65	13,388.65	9,603,719.33	819,896.74	34,613,948.12
Twelfth Pennsylvania	3,802,730.22			193,729.57		3,996,459.79	107,771.18	588,442.46
Twenty-third Pennsylvania	6,961,003.93	6,169.32	10,696.04	949,307.64		6,927,172.53	471,627.45	2,339,265.99
Rhode Island	1,438,654.25	7,927.30	5,214.20	488,102.94		2,035,686.69	164,848.63	6,041.02
South Carolina	2,101,206.42			68,962.01		2,170,168.43	66,461.13	51,822.90
South Dakota	709,883.30			84,997.25		794,880.55	13,240.71	7,920.72
Tennessee	4,201,965.87		3,824.48	316,559.06		4,528,849.43	176,661.96	2,012,140.62
First Texas	3,794,288.36	15,999.57	23,500.99	1,930,688.97	31,402.09	5,794,829.96	483,935.25	5,856,823.31
Second Texas	9,582,178.83	1,145.16	12,003.07	1,061,788.69	17,037.45	10,674,188.20	310,466.37	5,488,895.54
Utah	1,648,097.36		854.16	201,696.49		1,850,548.61	69,964.32	449,114.89
Vermont	531,757.04		12.47	29,689.60		561,359.11	21,570.22	532,561.73
Virginia	5,090,541.74		31.20	279,124.54		5,369,666.28	218,814.32	8,548,089.05
Washington	6,616,068.23			1,674,488.17		7,690,556.40	321,052.51	279,006.12
West Virginia	2,372,894.83			217,481.63		2,590,376.45	98,093.18	37,804.16
Wisconsin	5,124,321.59	48.79	2,508.92	1,024,208.16	64.20	6,151,552.46	266,543.54	126,105.86
Wyoming	362,261.83			163,448.23		525,710.06	6,818.19	3,917.18
Total	341,500,331.48	1,020,576.78	295,707.61	72,076,898.35	374,352.55	415,267,866.77	18,899,227.13	294,228,093.90

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

Alaska	\$173,769.19			\$139,457.19		\$833,226.37	\$243.70	
California	37,918,161.16	\$204,284.95	\$144,714.76	13,380,497.57	\$7,095.04	51,654,758.43	1,915,165.84	\$18,007,577.07
District of Columbia	2,065,467.84	5,896.48		1,302,987.37		3,374,331.14	173,847.87	9,015,996.06
Illinois	22,883,617.85	102,680.88	21,378.17	6,069,097.93	21,293.46	29,067,418.28	1,855,299.69	41,982,736.84
Maryland	4,798,886.55	2,687.60	4,687.78	1,252,394.81	19.94	6,053,676.18	309,475.54	12,130,326.13
Missouri	9,480,911.24			2,137,655.00		11,618,566.24	511,820.93	15,265,690.42
New Jersey	7,515,058.80	414.37	350.14	2,505,292.27		10,021,115.58	599,669.18	2,015,258.12
New York	82,805,197.20	599,010.09	9,981.57	12,752,272.05	14,734.40	96,181,195.49	3,660,274.01	43,188,461.28
Ohio	13,741,672.34	5,067.93	14,164.45	3,081,794.18	86.88	16,842,655.48	1,123,805.47	15,000,607.72
Pennsylvania	17,458,212.71	26,106.18	14,200.18	2,508,385.06	18,388.65	20,027,342.65	1,398,694.37	37,541,658.57
Texas	13,376,417.19	17,144.73	34,604.06	2,992,482.66	48,469.54	16,469,018.18	794,451.52	11,345,519.15
Washington	6,442,829.05			935,030.98		7,377,860.03	820,806.81	279,006.12

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1946, by collection districts, States, and Territories—Con.

Districts	Employment taxes—Continued						Miscellaneous taxes—Bituminous Coal Act of 1937	
	Railroad employees' representatives tax 6 1/2 per cent of the taxable compensation	Total carriers taxes	Other than carriers—Federal Insurance Contributions Act (2 per cent of the taxable wages)	Employers of 8 or more—Federal Unemployment Tax Act (3 per cent of the taxable pay roll)	Total Federal Insurance Contributions Act and Federal Unemployment Tax Act	Total all employment taxes	Per ton, 1 cent	Of the value of disposals by non-code mines, 19 1/4 per cent
Alabama		\$1,333,428.80	\$11,996,648.23	\$1,796,816.52	\$13,763,464.75	\$15,096,893.55	\$327.89	
Arizona	\$19.22	18,060.14	2,418,184.02	277,056.44	2,695,240.46	2,713,300.60		
Arkansas		132,309.39	4,190,123.40	555,040.14	4,745,163.54	4,877,472.93		
First California	620.83	16,421,353.21	45,148,245.45	6,129,905.19	51,278,150.64	67,999,533.85		
Sixth California	131.71	1,536,940.40	54,773,588.63	8,080,424.59	62,854,013.22	64,440,959.62		
Colorado		2,679,573.37	6,814,885.53	847,341.06	7,662,226.59	10,341,799.96		
Connecticut		4,892,749.83	23,933,357.09	3,622,717.49	27,566,074.88	32,448,824.41		
Delaware	430.08	1,078.64	10,156,243.61	1,634,790.42	11,791,034.03	11,792,112.67		
Florida		961,100.78	11,589,559.81	1,376,068.06	12,966,627.87	13,927,628.65		
Georgia		2,216,622.04	14,256,742.27	1,874,263.57	16,131,005.84	18,347,627.88	21.02	
Hawaii		162,923.77	2,927,112.42	372,494.10	3,299,598.52	3,462,522.29		
Idaho		92,955.19	2,310,025.28	302,816.65	2,612,841.93	2,705,797.12		
First Illinois	2,609.23	41,707,367.37	95,539,354.62	13,946,606.40	109,485,961.02	151,193,328.39		
Eighth Illinois	40.18	278,018.88	11,159,439.28	1,516,834.51	12,675,326.79	12,954,342.67	158.15	\$16.11
Indiana	101.65	232,399.77	22,753,325.87	3,137,490.57	25,890,786.44	26,123,186.21	63.72	269.65
Iowa	18.99	280,448.12	10,047,391.24	1,253,287.72	11,300,628.96	11,581,077.08	197.91	10.00
Kansas	844.53	10,420,171.49	6,883,568.94	948,956.09	7,832,525.08	18,262,696.52		
Kentucky	265.84	5,724,049.55	9,215,485.23	1,264,920.83	10,479,406.06	16,194,446.61	4,615.43	2,384.85
Louisiana		674,844.09	10,650,375.46	1,473,375.98	12,123,751.44	12,803,595.53		
Maine		1,147,060.13	5,170,005.22	698,363.70	5,868,368.92	7,015,419.05		
Maryland	613.25	21,146,985.49	20,647,409.27	2,928,944.00	23,571,358.27	44,718,288.76		
Massachusetts		3,191,259.20	50,241,460.09	6,987,308.62	57,228,768.71	60,420,027.91		
Michigan	5.26	2,042,896.30	74,658,598.98	12,491,771.77	87,150,370.75	89,193,267.05	24.58	
Minnesota	182.66	13,644,164.33	18,363,338.74	2,463,046.67	20,826,385.41	84,470,549.74		
Mississippi		167,693.39	3,704,892.45	436,901.42	4,141,793.87	4,309,487.26		
First Missouri	879.01	13,930,282.45	21,217,558.16	3,018,301.72	24,235,899.88	38,166,142.33		
Sixth Missouri	20.80	1,336,297.78	10,422,547.96	1,443,553.56	11,866,101.52	13,202,399.30		
Montana	97.95	67,486.63	1,716,193.40	174,164.11	1,890,357.51	1,987,844.14		
Nebraska	160.19	11,325,141.45	5,893,369.28	717,437.32	6,580,806.60	17,905,948.05		
Nevada		19,041.61	1,033,476.19	114,534.01	1,148,010.20	1,167,051.81		
New Hampshire		12,770.18	3,297,389.22	420,220.33	3,717,609.55	3,730,379.73		
First New Jersey	31.50	3,106.09	8,374,066.96	1,194,632.75	9,568,699.65	9,571,705.65		
Fifth New Jersey	540.41	2,012,724.03	35,275,447.33	5,526,881.98	40,804,329.36	42,817,063.89		
New Mexico	35.29	823.51	1,398,308.14	154,413.48	1,552,721.62	1,563,545.13		

First New York	62.40	11,032.18	28,442,211.70	3,979,773.97	32,421,985.67	32,433,017.83		
Second New York		3,689,207.48	71,478,040.06	9,775,085.67	81,248,125.73	84,937,333.21		
Third New York	8,478.92	37,757,742.76	99,769,897.51	14,216,133.71	113,983,031.22	151,740,773.98		
Fourteenth New York		1,607,483.47	20,931,218.77	2,998,590.66	23,929,804.43	25,537,287.60		
Twenty-first New York	116.39	20,160.65	10,359,937.80	1,488,320.50	11,847,258.30	11,887,419.25		
Twenty-eighth New York	78.94	81,571.08	19,431,882.13	2,463,314.09	22,482,125.07	22,563,696.15		
North Carolina		4,002,893.59	16,475,622.90	81,992.73	1,092,615.63	1,090,766.51		
North Dakota		7,150.88	1,010,649.46	2,689,781.33	21,254,330.79	21,644,322.34		
First Ohio	41.81	389,591.55	18,564,549.46	1,804,377.63	12,330,628.55	12,683,151.36		
Tenth Ohio	148.11	263,522.81	10,725,250.92	1,050,517.63	8,931,011.99	8,940,412.11	278.40	15.00
Eleventh Ohio	202.95	9,400.12	7,880,494.36	6,814,244.34	51,616,274.32	68,055,519.14		79.31
Eighteenth Ohio	158.75	14,439,244.82	44,904,840.20	1,338,739.02	11,479,579.22	11,689,837.70	24.52	
Oklahoma	41.62	210,258.48	10,140,244.34	1,585,627.50	12,452,893.22	13,404,471.62		
Oregon	939.76	951,577.34	10,367,265.72	6,978,195.56	55,694,705.39	90,313,553.83		89.94
First Pennsylvania	4,900.32	34,618,848.44	43,716,509.83	3,046,325.11	20,830,932.29	21,419,451.49		
Twelfth Pennsylvania	76.74	588,519.25	17,784,607.18	7,370,890.34	58,887,189.21	58,232,759.77	13,197.40	11,471.36
Twenty-third Pennsylvania	6,304.57	2,345,570.52	46,516,293.87	1,169,770.65	9,366,098.28	9,366,139.50		
Rhode Island		6,041.02	6,190,327.63	923,874.41	7,697,251.55	7,749,074.45	3.20	
South Carolina		51,822.90	6,779,414.41	109,707.81	1,320,539.16	1,328,459.88		
South Dakota		7,920.72	1,210,831.85	1,885,926.79	15,337,190.88	17,349,428.33		
Tennessee	96.53	2,012,237.45	13,451,264.09	1,744,409.89	20,145,962.11	26,002,731.91		
First Texas	146.49	5,850,769.80	17,401,552.22	2,018,428.20	17,360,226.12	22,849,198.97		
Second Texas	77.01	5,483,972.85	15,341,802.62	365,891.69	3,254,783.35	3,713,598.28		
Utah		449,114.88	2,823,878.28	233,567.64	2,056,445.92	2,589,007.65		
Vermont		532,351.73	13,190,049.74	1,830,414.97	15,026,464.71	28,574,546.73		
Virginia	22.97	8,548,082.02	19,199,491.58	2,866,041.74	21,865,533.32	22,144,539.44		
Washington		279,066.12	9,764,240.06	1,371,833.15	11,138,073.21	11,173,879.28	467.15	615.76
West Virginia	1.91	37,906.07	9,764,240.06	3,633,047.49	29,153,000.07	29,279,105.42		
Wisconsin		128,105.35	25,519,952.89	115,150.96	1,132,987.99	1,136,908.17		30.00
Wyoming		3,917.18	1,017,837.03					
Total	29,544.69	284,257,638.59	1,287,825,430.69	178,744,605.76	1,416,570,036.45	1,700,827,675.04	19,548.62	14,712.73

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

Alaska			\$451,245.86	\$39,180.66	\$490,426.52	\$490,426.52		
California	\$752.54	\$18,008,339.61	90,921,834.08	14,210,329.78	114,132,158.82	132,140,493.78		
District of Columbia	538.19	9,016,532.25	6,201,944.88	987,183.49	7,189,128.37	16,205,660.62		
Illinois	2,049.41	41,985,386.25	106,698,793.96	15,463,490.91	122,162,284.81	164,147,671.06	\$168.15	\$16.11
Maryland	77.06	12,130,403.24	14,445,464.39	1,936,760.51	16,382,224.96	26,512,628.14		
Missouri	899.81	15,266,580.23	31,640,106.12	4,461,865.28	35,101,991.40	51,358,541.66		
New Jersey	571.91	2,015,830.08	43,649,514.28	6,723,414.78	50,372,930.01	52,368,759.04		
New York	8,736.65	43,167,197.90	250,404,186.73	35,508,143.69	285,912,339.42	329,079,888.32		
Ohio	661.88	15,091,159.30	81,073,824.72	12,138,920.83	94,132,245.66	109,223,404.95	387.71	15.00
Pennsylvania	11,281.63	37,652,928.20	113,017,415.88	17,395,411.01	130,412,826.89	167,965,765.09	13,237.34	11,471.36
Texas	223.50	11,845,742.65	32,748,855.14	4,762,833.09	37,508,188.28	48,851,980.88		
Washington		279,066.12	18,748,245.72	2,626,861.08	21,375,106.80	21,654,112.92		

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1946, by collection districts, States, and Territories—Con.

Districts	Miscellaneous taxes—Continued							
	Sugar, per pound, approximately ¼ cent	Telegraph, telephone, cable, and radio messages	Leased wires, 25 per cent	Local telephone service, 15 per cent	Transportation of oil by pipeline, 4½ per cent	Leases of safe deposit boxes, 20 per cent	Tax on use of motor vehicles, per year, \$5 per vehicle	Tax on use of boats—rates vary with length of boat
Alabama		\$279,754.69	\$4,144.84	\$81,919.30		\$35,895.75	\$1,077,281.22	\$504.62
Arizona		42,754.06	1,321.43	10,593.83		20,265.22	560,871.20	20.75
Arkansas		160,510.64	13,803.63	44,917.58	\$78,809.67	22,883.52	876,173.68	241.67
First California	\$7,468,366.34	12,887,928.16	511,889.88	9,130,606.40	947,204.99	524,413.73	12,339,300.14	13,621.13
Sixth California	65,266.94	8,902,263.94	470,163.48	7,776,218.96	593,087.97	286,074.27	62,300.99	7,014.12
Colorado	6,048,479.46	5,263,211.96	102,873.06	3,167,644.52	5,408.51	69,803.14	1,394,705.36	37.09
Connecticut		3,041,919.81	106,699.28	2,435,081.69		141,085.19	1,683,186.56	6,757.68
Delaware		2,214.66	32.15	656.70		22,294.82	289,113.79	698.49
Florida	48,708.68	1,816,637.32			252.74	103,070.20	1,810,394.94	4,268.58
Georgia	2,029,630.78	17,776,236.11	315,175.21	9,965,807.33	463,301.80	49,543.58	1,892,865.94	170.42
Hawaii	434,976.11	438,104.01	27,319.21	174,469.43		9,597.72	317,061.66	404.98
Idaho	40,240.25	35,424.59	294.64	18,414.88		20,416.60	491,222.02	506.36
First Illinois		12,253,158.28	979,675.79	12,147,474.63	279,313.40	619,753.26	6,417,454.12	7,121.44
Eighth Illinois		607,063.08	7,368.74	471,075.77	12,586.49	122,707.27	60,414.47	979.24
Indiana	120,184.87	4,276,761.97	99,270.94	3,273,224.79	7,499.03	158,308.39	4,139,168.72	1,040.06
Iowa		642,687.38	14,298.72	604,844.18		128,275.85	1,541,515.00	3,294.85
Kansas	68,827.35	655,779.67	6,662.61	465,040.69	57,269.11	83,922.68	2,186,920.39	448.94
Kentucky		185,844.26	39,498.40	218,386.24	50,513.16	69,894.09	1,345,044.62	3,294.85
Louisiana	7,596,524.17	94,363.77	62,018.36	22,240.59	126,389.03	50,112.86	1,345,044.62	3,294.85
Maine		86,047.94	14,108.12	45,300.49		39,670.76	332,335.01	1,657.75
Maryland	2,493,698.90	4,863,278.41	192,416.66	3,866,903.98		154,663.30	2,112,054.64	11,977.27
Massachusetts	1,431,049.55	16,206,998.77	355,648.93	9,799,308.51	9,358.21	347,879.32	3,306,013.96	10,359.53
Michigan	971,136.10	7,465,474.26	948,410.35	6,941,562.49	76,878.02	264,552.47	5,528,703.11	12,473.77
Minnesota		437,926.46	32,403.87	400,388.22	3,331.12	133,530.12	2,681,750.11	1,400.12
Mississippi		38,922.85		9,867.70	1,372.16	24,075.51	797,128.31	1,117.35
First Missouri	16,301,920.37	18,301,920.37	287,734.50	19,670,260.77	311.66	137,956.24	1,745,642.31	1,179.62
Sixth Missouri	21,188.62	253,207.83		197,471.71	519,033.20	88,419.17	1,517,471.60	179.62
Montana		49,708.49		23,934.77		12,182.71	1,550,346.01	109.43
Nebaska	6,578,538.42		158,630.67	5,568,108.42		779.21	57,044.62	1,492,749.11
Nevada		171,620.98	5.94	48,912.39		5,636.47	148,768.16	99.50
New Hampshire		26,099.96		14,549.43			26,301.97	1,448.84
First New Jersey		7,774.78	8,512.82			67,646.26	11,955.66	4,280.82
Fifth New Jersey		7,269,628.95	786,056.11	6,583,069.54		279,667.95	3,889,284.48	7,102.43
New Mexico		86,799.89	263.14	8,711.57	11,690.55	10,333.72	355,085.59	40.00
First New York	1,063,910.97	31,145.79	32,934.30	1,691.46	430.27	196,606.38	121,816.01	22,929.36
Second New York	16,139,123.63	58,169,288.76	4,947,369.70	25,912,613.25	1,415,874.10	689,920.98	6,538,449.39	1,657.94
Third New York		5,836.70	400,623.40	41.21	256,938.52	99,018.25	10,410.62	2,343.12
Fourteenth New York	1,677,654.63	376,697.21	30,993.72	222,190.30		161,928.87	14,078.15	6,423.91
Twenty-first New York		194,291.05		127,946.10		85,489.38	47,502.71	2,322.08
Twenty-eighth New York		887,206.20	11,134.84	939,868.85	4,991.62	125,135.51	57,826.94	4,238.76
North Carolina		1,355,822.20	4,690.77	833,490.79	3,767.85	439,693.66	2,668,945.00	212.61
North Dakota		104,501.00	3.50	86,533.08		16,461.73	618,769.35	
First Ohio		1,022,000.21	204,645.42	1,215,649.32	5,303.57	87,770.25	3,244,036.97	1,542.62
Tenth Ohio	72,554.45	659,678.23	13,663.96	544,626.20	656,093.50	54,732.97	12,515.39	1,890.07
Eleventh Ohio		527,543.18	22,147.14	397,454.36	101.76	73,094.95	42,882.82	988.60
Eighteenth Ohio		7,592,198.17	1,653,534.64	6,230,114.60	331,234.35	172,766.49	3,268,963.06	2,044.49
Oklahoma		173,623.75	109,468.13	74,238.97	2,943,466.99	74,102.27	1,788,507.79	228.60
Oregon		226,951.47	729.60	81,450.42		98,973.13	1,705,013.48	1,971.00
First Pennsylvania	5,242,267.07	11,659,458.10	472,435.46	10,084,166.27	798,800.72	294,272.31	4,619,675.41	3,793.85
Twelfth Pennsylvania		221,993.65	256.03	136,138.63		65,916.47	22,977.53	49.17
Twenty-third Pennsylvania		1,945,326.33	42,024.34	789,966.46	1,240,513.49	215,095.16	2,928,202.40	748.64
Rhode Island		523.86	10,147.20			56,087.75	642,718.30	3,058.45
South Carolina		258,557.81	6,581.25	91,897.39	211.66	19,351.02	49,668.52	452.03
South Dakota		539,212.84	7,741.97	339,690.35		26,592.62	715,323.27	10.00
Tennessee		486,066.72	21,367.27	192,202.99		67,689.15	1,646,613.62	1,802.92
First Texas	1,959,465.86	382,014.77	139,992.71	150,367.95	2,849,815.57	352,854.74	2,856,300.23	2,046.00
Second Texas		1,618,330.69	44,461.51	646,768.74	1,068,532.75	108,492.79	3,287,521.20	351.55
Utah	2,211,875.21	40,161.33	7,097.86	8,363.98	84,640.96	21,891.22	514,241.42	110.84
Vermont		49,903.79		86,878.05		14,522.99	338,322.73	1,199.29
Virginia		4,670,426.30	3,551.12	36,263.69		72,000.88	1,993,638.72	2,265.66
Washington		961,783.94	28,066.20	452,940.69	3,296.49	102,114.98	2,741,691.40	12,585.02
West Virginia		1,557,301.63	27,239.61	936,683.00	3,406.63	37,877.95	1,103,769.30	517.23
Wisconsin	148,740.22	3,596,461.42	76,457.83	3,164,387.43		163,438.76	3,274,110.51	3,283.18
Wyoming		22,272.61		8,256.05	3,421.02	10,739.26	280,061.69	
Total	56,731,986.36	221,481,971.03	12,960,904.77	145,688,920.61	14,823,531.91	7,857,165.62	115,959,882.42	181,949.66

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

Alaska		\$17,601.38	\$23.23	\$50,442.65		\$2,964.76	\$4,956.00	\$407.11
California	\$7,533,633.28	21,790,222.19	961,753.01	16,906,825.30	\$1,540,292.56	816,486.00	12,401,600.73	20,335.25
District of Columbia		1,637,200.07	37,774.56	1,509,193.94		55,361.55	753,680.67	2,281.96
Illinois		12,860,221.37	967,942.52	12,619,450.40	291,899.89	742,456.53	6,477,878.59	8,100.68
Maryland	246,108.48	3,926,078.34	154,642.10	2,387,719.09		99,321.84	1,358,373.97	9,095.41
New Jersey	21,188.62	16,555,128.20	257,735.50	10,867,732.48	519,345.10	226,375.41	3,296,114.97	1,296.97
New York	16,280,695.43	72,554.45	769,668.98	5,683,069.54		247,344.21	3,961,240.14	11,382.95
Ohio		59,665,544.73	4,628,075.96	27,204,246.17	1,678,234.51	1,358,098.37	3,790,083.82	38,914.27
Pennsylvania		9,941,418.70	1,893,791.16	8,387,744.54		388,414.66	6,568,398.24	6,474.78
Texas	5,242,267.07	12,626,775.48	514,716.83	11,016,271.36		2,089,314.21	5,575,283.94	4,591.66
Virginia	1,959,465.86	1,995,345.46	184,454.22	797,136.69		461,347.53	6,143,821.43	2,367.85
Washington		884,182.56	28,642.97	401,897.94		169,130.22	2,786,725.40	12,127.91
Puerto Rico	2,287,680.42							

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

Districts	Miscellaneous taxes—Continued					Grand total all internal revenue taxes
	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, 15 per cent	Transportation of property, 8 per cent of amount paid, except coal, which is 4 cents per ton	Other miscellaneous receipts (including old repealed taxes)	
Alabama	\$36,881.52	\$70,859.74	\$1,108,015.28	\$1,342,056.95		\$239,046,704.72
Arizona	16,878.79	136,980.98	118,903.96	214,171.73		76,247,941.42
Arkansas	32,379.74	99,199.39	222,406.85	293,468.72		102,279,440.85
First California	827,901.85	246,297.77	13,607,065.85	9,756,445.17	\$8,718.92	1,669,620,413.22
Sixth California	114,863.81	748,745.37	5,961,757.73	5,356,923.60		1,099,758,845.05
Colorado	33,937.78	128,015.75	1,647,263.67	1,463,916.68		243,241,317.07
Connecticut	56,097.20	150,697.71	6,898,915.88	3,626,844.04		699,180,209.47
Delaware	S,900.94	17,387.68	84,613.46	246,633.21		402,981,778.91
Florida	59,381.91	231,321.81	4,929,389.80	1,100,476.01		394,574,936.67
Georgia	83,561.13	202,752.86	2,396,022.20	1,463,202.16	720.72	405,379,212.07
Hawaii	22,307.10	71,035.86	603,807.83	246,038.15		141,564,402.77
Idaho	17,900.07	406,642.88	144,570.87	293,516.45	582.96	60,211,068.37
First Illinois	180,893.69	777,542.24	33,412,188.74	30,675,521.50	65,338.87	2,978,532,844.32
Eighth Illinois	88,664.67	845,768.94	368,068.18	1,254,108.30	549.77	567,175,712.87
Indiana	96,225.25	557,757.59	1,104,465.76	1,981,064.08	4,374.82	916,262,799.39
Iowa	85,756.39	349,996.12	205,490.43	1,382,796.00	2,509.74	318,265,584.92
Kansas	77,734.45	266,773.24	4,474,594.84	3,051,290.79		389,606,213.32
Kentucky	49,787.35	397,914.52	4,933,880.46	2,533,643.08	549.68	709,326,890.77
Louisiana	41,209.61	1,244,465.84	2,679,005.89	1,223,977.56	1,322.72	342,820,013.18
Maine	29,872.54	45,761.27	712,608.20	842,208.08	138.94	135,152,598.98
Maryland	63,627.25	471,398.60	11,925,145.07	11,140,562.61	47.64	1,234,850,934.05
Massachusetts	153,995.65	194,968.57	3,291,540.69	4,039,333.89	5,892.31	1,450,519,544.79
Michigan	171,260.42	386,803.61	3,471,772.26	5,874,335.84	1,685.90	1,979,094,071.83
Minnesota	72,427.16	783,238.54	7,602,789.41	9,390,244.95		599,961,248.38
Mississippi	20,971.24	280,382.79	101,526.16	342,573.08	278.29	92,887,474.01
First Missouri	60,478.69	135,192.07	5,017,477.24	8,872,537.26	45.72	784,071,216.45
Sixth Missouri	41,911.99	90,214.19	4,625,696.81	1,607,187.65		306,367,788.06
Montana	14,665.57	243,161.26	131,593.82	323,558.71		59,258,960.24
Nebraska	39,905.47	164,720.08	9,919,947.06	4,422,621.84	196.39	281,068,877.49
Nevada	2,986.67	490,960.16	70,490.17	75,975.24		38,369,145.39
New Hampshire	16,019.73	28,484.16	66,809.08	180,265.47	9.27	77,379,111.04
First New Jersey	25,528.21	106,100.60	1,261,291.97	412,018.53	31,394.85	281,535,675.87
Fifth New Jersey	79,721.44	118,082.01	1,818,168.53	3,285,497.70	30,685.90	1,042,474,881.08
New Mexico	16,679.92	45,272.58	264,968.16	122,281.51		45,944,588.25
First New York	80,046.55	00,704.95	120,474.34	1,124,229.53		871,940,011.97
Second New York	15,823.37	8,955.02	3,406,381.92	6,782,731.43	22.69	2,599,615,619.20
Third New York	21,012.49	22,925.98	26,381,742.32	26,286,947.83	4,452.36	3,221,980,555.85
Fourteenth New York	90,662.00	159,311.75	644,687.37	1,437,148.12	366.21	642,662,195.95
Twenty-first New York	49,781.42	152,582.09	135,201.13	371,796.26		236,642,783.99
Twenty-eighth New York	50,620.09	247,975.48	314,309.61	763,198.24		542,639,153.73
North Carolina	59,952.28	87,408.95	3,468,241.82	2,641,821.38		1,092,693,816.24
North Dakota	14,964.66	42,937.41	65,338.50	96,198.87		44,137,845.19
First Ohio	38,085.76	182,132.69	734,138.01	584,795.99	241.34	651,024,404.00
Tenth Ohio	35,113.88	281,040.35	373,298.96	722,409.76	40	325,657,362.00
Eleventh Ohio	30,416.01	184,040.35	287,985.26	504,661.62	40.00	198,419,636.17
Eighteenth Ohio	72,470.08	399,283.23	5,340,705.14	8,022,239.62		1,413,708,535.42
Oklahoma	26,663.46	53,443.98	1,066,911.01	1,222,696.65	150.74	390,740,262.68
Oregon	00,062.68	437,702.27	649,686.24	1,641,996.37	88.90	273,007,694.16
First Pennsylvania	28,994.46	611,633.95	26,610,785.56	19,405,846.33		1,739,686,082.77
Twelfth Pennsylvania	29,680.93	408,829.28	547,905.92	3,015,203.42	6,842.08	1,162,063,468.04
Twenty-third Pennsylvania	20,643.23	43,678.41	890,853.64	204,214.09	49.27	225,919,539.43
Rhode Island	25,676.05	68,740.42	196,867.46	275,650.98		181,206,927.31
South Carolina	25,656.37	61,350.65	122,124.33	244,108.11	4.75	45,618,837.98
South Dakota	38,915.44	104,394.78	2,381,106.00	1,876,113.50	23.65	324,584,911.41
Tennessee	89,944.81	376,265.57	2,754,264.12	5,036,517.01		580,294,638.64
First Texas	54,639.01	313,417.60	8,323,983.03	4,569,263.40		494,011,613.92
Second Texas	13,622.82	121,296.71	118,429.32	351,255.90	210.94	81,941,566.42
Utah	9,374.75	24,525.55	331,006.41	491,366.11	12.90	45,508,749.53
Vermont	56,838.89	98,416.52	4,668,918.41	8,621,601.06		751,876,551.74
Virginia	39,065.83	1,282,507.92	2,672,190.07	1,627,955.27	1,080.94	588,791,825.12
Washington	41,643.83	217,862.81	2,655,018.88	361,432.61	1,120.86	192,441,467.06
West Virginia	33,091.39	164,354.12	392,069.86	2,238,951.21	1,151.82	841,838,936.32
Wisconsin	10,108.98	109,578.73	142,443.48	119,624.29		30,833,938.56
Wyoming						
Total	4,011,062.72	17,091,795.46	226,749,801.48	220,121,449.98	170,890.56	40,672,066,997.88

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

Alaska	\$2,614.98	\$19,899.72	\$309,561.98	\$88,901.34	\$942.55	\$15,187,544.11
California	942,765.66	995,043.14	19,568,823.38	15,113,968.67	8,718.92	3,369,379,288.28
District of Columbia	17,091.50	18,909.95	5,667,889.83	4,155,466.89		509,938,000.57
Illinois	249,558.38	1,623,301.18	33,780,248.92	31,929,624.80	65,888.64	3,545,708,557.19
Maryland	46,935.75	452,428.55	6,257,455.24	6,986,125.73	47.64	722,420,422.37
Missouri	92,890.66	225,406.26	9,643,174.05	16,479,694.91	45.72	1,090,438,984.51
New Jersey	96,249.65	224,183.61	2,870,455.50	3,647,618.23	62,080.75	1,274,010,456.95
New York	201,845.99	688,965.08	31,015,775.79	36,966,051.42	4,841.26	8,114,589,270.70
Ohio	176,035.73	1,087,280.44	6,736,077.39	9,834,096.89	281.74	2,588,807,837.59
Pennsylvania	214,638.07	1,225,899.84	27,600,442.89	23,722,382.85	6,842.08	3,206,562,271.45
Texas	138,933.82	691,683.17	11,078,187.15	9,598,780.41		1,074,306,152.46
Washington	36,450.85	1,262,607.30	2,362,637.14	1,439,063.93	137.49	543,604,281.01
Puerto Rico						2,492,511.11

TABLE 2.—Comparative internal revenue collections, fiscal years 1945 and 1946, by collection districts, States, and Territories¹

Collection districts	Location of collector's office	Corporation			Individual			Income tax withheld on salaries and wages ²		
		1945	1946	Per cent of increase or decrease	1945	1946	Per cent of increase or decrease	1945	1946	Per cent of increase or decrease
		Alabama	Birmingham	\$22,352,959.88	\$22,324,677.48	-0.1	\$72,618,611.76	\$71,373,789.58	-1.7	\$74,427,409.54
Arizona	Phoenix	4,667,482.33	4,466,512.07	10.6	25,099,328.65	32,108,495.95	14.6	19,498,228.20	20,409,741.18	4.7
Arkansas	Little Rock	8,599,294.29	9,174,247.85	6.7	41,212,849.24	42,387,561.94	2.8	50,010,827.20	22,886,091.82	14.4
First California	San Francisco	150,007,489.26	172,030,481.69	14.7	474,731,059.25	451,701,901.56	-4.8	478,123,356.68	434,961,213.61	-6.6
Sixth California	Los Angeles	96,289,228.33	139,074,669.44	44.4	584,036,471.73	557,402,298.58	-4.5	511,851,240.25	452,411,331.46	-11.6
Colorado	Denver	28,904,684.30	25,476,861.93	-11.6	99,866,147.78	77,615,964.76	-22.2	47,680,536.84	54,372,410.51	14.8
Connecticut	Hartford	103,885,110.14	94,221,425.52	-9.2	173,726,389.03	160,426,780.68	-7.7	214,658,864.39	190,369,943.43	-11.3
Delaware	Wilmington	133,659,811.65	196,780,773.17	47.3	45,315,127.88	46,048,122.95	1.6	85,177,577.30	69,797,841.75	-18.0
Florida	Jacksonville	25,921,709.47	28,497,387.85	9.9	152,964,952.69	168,832,379.74	10.4	75,822,115.09	82,985,797.09	9.2
Georgia	Atlanta	43,661,296.16	45,753,043.57	4.8	105,256,228.84	106,586,854.90	1.3	85,007,132.96	91,035,364.95	6.3
Hawaii	Honolulu	13,888,995.98	17,007,838.65	22.5	46,179,625.95	37,731,204.45	-18.9	61,067,132.96	45,252,225.49	-26.3
Idaho	Boise	5,608,470.11	5,573,955.45	-0.6	26,135,690.26	25,902,964.55	-0.9	14,857,808.84	16,083,610.50	8.2
First Illinois	Chicago	425,497,720.92	373,198,592.56	-11.1	568,300,226.70	553,842,836.61	-2.5	770,744,616.92	787,855,730.42	2.2
Eighth Illinois	Springfield	26,920,291.15	34,654,988.94	28.5	123,300,664.81	120,193,433.45	-2.5	171,870,266.37	160,186,964.25	-6.5
Indiana	Indianapolis	76,396,971.23	74,999,552.47	-1.8	180,970,902.44	171,186,656.49	-5.4	159,473,301.73	154,566,208.04	-3.2
Iowa	Des Moines	29,697,283.81	26,493,902.63	-10.8	130,420,703.06	122,780,086.35	-5.8	58,307,405.57	54,789,555.29	-6.1
Kansas	Wichita	56,743,107.21	64,553,506.26	13.9	93,832,664.46	98,473,169.74	4.9	70,708,839.20	51,805,340.26	-27.2
Kentucky	Louisville	81,775,577.69	82,570,183.58	0.9	37,008,514.33	33,605,401.50	-9.2	77,720,082.07	71,368,734.95	-8.2
Louisiana	New Orleans	31,558,261.84	36,680,359.15	16.1	99,303,646.39	97,462,751.87	-1.9	38,313,915.06	33,038,563.70	-13.8
Maine	Augusta	16,734,511.06	18,388,430.06	12.7	37,008,514.33	33,605,401.50	-9.2	38,313,915.06	33,038,563.70	-13.8
Maryland	Baltimore	112,921,224.80	114,767,545.62	1.6	241,294,191.60	241,863,374.64	0.2	389,163,953.71	397,725,601.45	2.1
Massachusetts	Boston	174,968,056.34	145,873,606.04	-16.6	276,558,984.37	379,128,402.53	37.1	382,160,833.83	357,108,793.13	-6.8
Michigan	Detroit	314,642,381.82	293,198,606.68	-6.7	411,055,279.68	349,989,878.69	-14.9	745,031,376.88	148,831,285.63	-8.7
Minnesota	St. Paul	91,565,936.77	73,520,140.33	-20.4	140,012,938.07	136,962,652.47	-2.2	137,432,542.27	19,420,410.46	-11.5
Mississippi	Jackson	8,268,216.89	8,735,987.81	5.5	39,122,347.50	37,996,321.22	-2.9	17,432,542.27	161,130,236.63	3.7
First Missouri	St. Louis	109,948,376.19	97,980,326.15	-10.9	120,137,247.88	118,234,035.05	-1.6	165,376,817.45	74,907,511.78	-5.2
Sixth Missouri	Kansas City	36,486,905.99	37,042,188.46	1.5	70,668,021.80	78,542,041.26	11.2	68,376,817.45	18,364,201.76	-14.2
Montana	Helena	5,446,283.39	5,047,304.09	-7.3	29,265,602.53	27,557,440.62	-5.8	11,701,604.07	68,428,345.50	1.5
Nebraska	Omaha	20,877,045.22	19,750,401.24	-5.4	68,259,198.04	77,390,655.73	13.5	62,515,949.79	68,428,345.50	10.0
Nevada	Reno	1,612,266.76	2,489,126.28	54.0	16,856,923.02	18,492,223.12	9.7	8,050,209.32	9,670,685.17	20.0
New Hampshire	Portsmouth	6,839,812.84	6,724,960.70	-1.7	21,902,486.45	20,978,026.02	-4.2	23,911,283.40	65,123,708.31	-0.9
First New Jersey	Camden	24,331,106.36	27,273,109.98	12.1	97,152,160.88	82,374,608.90	-13.9	55,712,770.38	279,194,256.14	-7.8
Fifth New Jersey	Newark	133,947,193.41	124,977,373.73	-6.3	228,658,615.12	235,954,826.37	3.2	302,108,260.83	151,231,368.24	-22.3
New Mexico	Albuquerque	1,826,125.33	2,028,592.03	11.1	18,846,678.52	21,475,909.86	13.9	9,136,714.34	239,108,726.90	-3.1
First New York	Brooklyn	88,668,262.29	46,504,308.12	-47.5	237,378,496.89	332,727,227.63	40.2	246,686,911.54	609,113,236.20	5.5
Second New York	Customhouse, N. Y.	602,458,191.97	630,017,434.14	11.3	402,735,661.45	448,938,598.74	11.5	577,326,381.41	847,512,206.47	5.1
Third New York	110 E. 45th St., N. Y.	371,899,546.53	435,489,516.21	17.1	415,898,332.45	516,307,864.68	24.2	806,276,355.84	162,335,925.09	-0.7
Fourteenth New York	Albany	62,428,608.33	99,122,579.62	58.8	141,678,134.38	148,951,338.09	5.2	72,862,488.53	73,139,257.77	0.4
Twenty-first New York	Syracuse	23,278,227.39	27,030,972.74	16.1	55,643,202.66	50,990,623.10	-8.4	153,421,565.97	142,126,534.00	-7.4
Twenty-eighth New York	Buffalo	64,931,556.38	55,889,080.05	-13.0	111,496,846.20	99,990,833.90	-10.3	153,421,565.97	142,126,534.00	-7.4
North Carolina	Greensboro	62,558,188.88	61,882,600.49	-1.1	95,999,077.44	100,889,526.90	5.1	90,199,968.31	88,771,977.00	-1.6
North Dakota	Fargo	2,326,514.76	2,045,662.85	-13.7	26,585,878.31	27,229,527.16	2.6	6,006,955.86	7,369,680.07	22.6
First Ohio	Cincinnati	72,886,240.98	75,183,355.33	3.2	119,860,608.89	108,542,169.06	-13.3	142,777,769.09	140,801,221.93	-1.7
Tenth Ohio	Toledo	147,804,716.39	115,293,477.49	-22.0	62,431,396.99	60,251,674.19	-3.5	79,782,075.44	72,642,715.38	-9.1
Eleventh Ohio	Columbus	16,355,563.76	19,243,099.95	17.7	55,829,867.37	50,520,424.29	-9.1	53,708,483.57	68,287,089.33	27.5
Eighteenth Ohio	Cleveland	154,513,367.38	141,056,252.77	-8.7	211,560,368.21	201,764,574.75	-4.6	394,245,371.05	455,495,559.87	15.2
Oklahoma	Oklahoma City	39,342,801.19	37,876,256.19	-3.7	81,664,197.30	74,855,374.80	-8.3	64,740,014.95	69,399,456.81	7.2
Oregon	Portland	19,798,481.67	17,688,296.92	-10.7	109,583,268.61	96,568,925.81	-11.4	95,413,568.96	52,150,639.68	-45.1
First Pennsylvania	Philadelphia	180,778,839.32	150,883,006.97	-16.5	417,801,294.56	358,207,081.60	-14.7	433,190,517.22	420,340,470.68	-3.0
Twelfth Pennsylvania	Scranton	29,574,194.17	30,085,445.32	1.7	47,880,506.76	45,909,843.68	-4.0	194,149,907.44	198,968,383.91	2.5
Twenty-third Pennsylvania	Pittsburgh	140,559,459.86	119,153,243.68	-16.2	201,762,662.54	181,441,119.50	-10.1	343,174,581.57	299,996,209.26	-12.8
Rhode Island	Providence	23,607,427.23	24,023,660.57	1.8	54,027,637.16	54,521,957.51	0.9	63,315,270.37	60,462,615.49	-4.3
South Carolina	Columbia	16,823,295.97	16,997,072.36	1.0	26,585,878.31	40,964,054.35	53.4	40,924,437.67	38,699,556.03	-5.3
South Dakota	Aberdeen	2,716,055.77	2,922,162.30	7.6	19,171,962.49	24,007,318.64	21.7	7,498,182.74	5,803,318.49	-22.6
Tennessee	Nashville	30,106,937.82	32,723,597.63	8.7	99,130,961.34	98,138,048.97	-1.0	78,258,372.77	82,351,374.45	5.2
First Texas	Austin	34,317,013.34	72,619,037.50	109.3	198,034,338.94	202,737,243.33	2.4	129,172,971.41	128,447,544.15	-0.6
Second Texas	Dallas	50,348,489.97	44,224,211.49	-12.2	171,047,657.41	170,623,132.20	-0.2	98,346,040.92	106,222,002.68	8.3
Utah	Salt Lake City	9,661,592.99	8,999,063.43	-7.4	22,325,279.53	22,809,961.68	2.2	26,178,973.39	26,356,920.11	0.7
Vermont	Burlington	5,145,261.39	6,127,555.81	19.1	12,303,310.09	12,360,969.16	0.5	11,053,147.04	11,876,308.34	7.2
Virginia	Richmond	60,118,622.44	55,102,409.28	-8.3	104,289,464.15	103,420,801.16	-0.8	116,624,784.64	109,835,215.09	-5.7
Washington	Tacoma	39,943,549.20	42,511,920.21	6.4	187,225,945.73	150,468,575.16	-19.0	214,590,436.37	186,008,107.86	-13.3
West Virginia	Parkersburg	23,705,900.26	23,909,662.38	0.9	44,563,114.14	45,557,700.05	2.2	48,358,082.03	58,850,369.18	20.7
Wisconsin	Milwaukee	73,338,539.66	80,879,329.34	10.9	145,064,927.56	140,032,246.78	-3.5	181,835,029.56	178,486,271.65	-1.7
Wyoming	Cheyenne	2,294,272.53	2,416,345.48	5.3	15,978,667.52	14,191,949.31	-11.2	6,968,151.79	7,697,894.37	10.5
Total		4,879,716,380.86	4,639,949,184.13	-4.9	8,770,094,034.15	8,848,947,804.29	0.9	10,264,219,340.18	9,857,588,860.73	-4.0

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

Alaska	\$689,347.79	\$688,483.47	-0.1	\$5,048,932.78	\$4,828,792.65	-4.4	\$10,383,432.14	\$7,909,949.92	-22.9
California	246,296,712.59	311,105,151.13	26.3	1,058,787,530.98	1,619,104,200.14	53.0	987,975,177.63	887,372,544.47	-10.2
District of Columbia	25,976,022.61	30,181,841.05	16.1	101,627,654.95	94,028,868.49	-7.5	149,399,580.75	277,648,824.08	85.9
Illinois	450,313,012.07	412,853,531.50	-8.3	691,600,301.21	874,039,830.97	25.1	842,514,282.29	865,519,334.03	2.7
Maryland	86,945,202.29	84,605,794.57	-2.7	139,645,922.66	147,863,065.62	5.8	240,274,082.98	125,996,265.85	-47.6
Missouri	146,429,682.18	134,992,518.55	-8.2	196,806,269.68	196,776,104.31	-0.0	225,914,400.22	236,0	

TABLE 2.—Comparative internal revenue collections, fiscal years 1945 and 1946, by collection districts, States, and Territories—Continued

Collection districts	Miscellaneous internal revenue (including excess profits)			Employment taxes, including carriers' taxes			Total internal revenue collections		
	1945	1946	Per cent of increase or decrease	1945	1946	Per cent of increase or decrease	1945	1946	Per cent of increase or decrease
Alabama	\$63,231,409.68	\$63,266,042.15	-7.3	\$16,280,189.96	\$15,096,893.55	-7.3	\$283,910,590.80	\$289,046,704.72	-5.9
Arizona	17,311,649.58	16,549,391.64	-4.4	2,408,486.19	2,713,300.60	12.7	71,282,174.97	76,247,941.42	-7.0
Arkansas	24,275,952.08	22,954,053.31	-5.3	4,399,490.49	4,677,472.98	12.4	98,598,418.24	102,279,440.85	-3.8
First California	603,514,183.73	543,227,283.12	-10.9	74,064,734.30	87,099,533.85	-8.8	1,778,471,453.22	1,699,620,413.28	-6.1
Sixth California	677,000,922.10	476,429,556.95	-29.6	74,789,548.67	84,440,959.62	-13.8	1,943,937,763.18	1,699,758,845.05	-12.6
Colorado	71,304,304.51	70,036,379.91	-1.8	9,592,690.42	10,941,799.96	-7.8	226,947,256.86	243,241,517.07	-7.2
Connecticut	843,023,306.79	221,681,515.43	-35.4	35,712,818.57	32,448,824.41	-9.1	875,705,288.92	699,150,209.47	-20.2
Delaware	183,202,602.60	174,562,528.94	-4.7	14,940,969.96	11,792,112.67	-21.1	466,299,089.39	402,961,778.91	-13.6
Florida	113,957,608.64	100,331,528.34	-12.0	15,108,090.11	15,927,528.65	-5.8	384,764,376.80	394,574,986.67	-2.5
Georgia	166,879,298.46	144,044,271.67	-13.7	17,679,801.19	18,347,027.98	-4.4	418,996,774.32	405,379,212.07	-3.3
Hawaii	40,664,288.37	35,300,614.56	-28.9	3,199,233.96	3,462,522.29	-8.2	173,999,227.22	141,554,402.77	-18.6
Idaho	19,720,733.71	9,840,360.46	-7.2	2,496,831.05	2,705,797.12	-8.8	59,805,443.67	60,211,088.37	-9.7
First Illinois	1,286,115,528.58	1,107,942,356.94	-13.9	150,351,301.65	151,198,328.99	0.5	3,201,036,804.77	2,978,532,844.32	-7.0
Eighth Illinois	332,589,560.72	321,216,284.19	-3.4	12,718,193.19	12,954,942.67	1.9	665,298,370.94	667,175,712.87	-0.3
Indiana	488,211,847.74	483,770,427.67	-0.9	23,086,190.35	26,123,186.21	-7.0	943,139,223.49	916,262,799.30	-2.8
Iowa	91,637,146.24	92,854,360.82	1.3	11,068,641.02	11,681,077.06	-4.7	321,171,179.70	318,266,584.92	-0.9
Kansas	183,691,440.06	153,527,295.51	-16.4	18,952,724.94	18,262,696.52	-3.7	423,625,755.87	389,606,213.32	-8.1
Kentucky	516,619,985.14	518,275,269.88	-0.3	15,498,279.36	16,194,446.61	-4.6	698,964,673.64	709,328,890.77	-1.2
Louisiana	128,169,851.25	124,594,671.68	-2.8	15,794,728.73	12,803,596.53	-7.2	350,546,549.28	342,820,018.18	-2.2
Maine	59,253,011.39	42,631,484.07	-15.2	7,732,990.73	7,016,419.05	-9.9	150,087,932.57	135,159,698.98	-9.9
Maryland	476,791,188.28	429,856,144.10	-9.8	46,530,114.71	44,718,288.75	-1.8	1,206,119,673.05	1,234,500,934.05	-2.5
Massachusetts	567,282,958.48	474,512,106.86	-20.6	59,994,290.55	60,420,027.91	0.7	1,490,938,451.44	1,450,519,644.79	-2.7
Michigan	1,005,644,022.60	709,693,620.93	-29.4	115,551,923.09	89,193,267.06	-21.4	2,970,994,071.83	2,599,961,248.38	-13.8
Minnesota	282,667,371.82	266,146,297.26	-5.4	34,238,891.31	34,470,649.74	-0.6	651,966,414.75	699,961,248.38	-8.0
Mississippi	22,329,348.89	22,426,297.26	-0.4	3,907,758.37	4,809,487.26	-10.3	91,060,202.92	82,857,474.01	-2.0
First Missouri	419,920,744.08	368,590,459.99	-12.2	38,177,130.37	38,166,142.33	0.0	843,521,581.29	784,071,215.45	-7.0
Sixth Missouri	108,127,869.63	102,073,627.94	-5.0	12,707,148.61	13,202,899.20	-3.9	302,560,654.33	306,367,368.06	-1.3
Montana	13,433,089.19	11,402,169.72	-15.1	1,891,517.60	1,957,844.14	-9.7	61,653,138.69	59,828,960.24	-3.8
Nebraska	78,437,587.29	102,683,616.97	-30.3	18,124,837.92	17,905,948.05	-1.2	245,214,698.26	281,088,577.49	-14.1
Nevada	8,803,703.28	5,649,060.01	-15.4	931,301.61	1,167,051.81	-25.3	33,862,403.06	38,559,146.39	-13.3
New Hampshire	26,669,396.27	22,085,697.75	-14.0	3,490,416.54	3,730,379.73	-8.7	81,153,495.60	77,978,111.04	-4.7
First New Jersey	80,227,562.66	66,991,445.08	-16.9	9,761,960.25	9,671,705.65	-1.9	247,165,560.60	281,535,575.87	-6.3
Fifth New Jersey	480,726,180.51	361,631,672.40	-24.8	47,122,399.36	42,817,053.89	-9.1	1,191,961,605.25	1,042,474,881.08	-12.5
New Mexico	6,078,074.10	9,658,172.99	-46.8	1,245,270.34	1,558,545.13	-24.6	37,695,762.63	45,944,588.25	-21.9
Second New York	1,117,894,541.95	1,279,730,190.47	-17.1	34,494,113.11	32,438,517.83	-6.9	891,651,426.15	871,049,011.97	-2.3
Third New York	1,248,636,117.28	926,009,020.91	-26.3	84,401,892.08	84,937,538.21	0.6	2,784,317,608.86	2,599,618,619.20	-6.6
Fourteenth New York	283,355,163.84	208,715,065.94	-28.8	151,754,046.08	151,746,773.98	0.0	2,994,463,398.12	3,221,980,556.86	-7.6
Twenty-first New York	97,208,164.88	208,715,065.94	-24.3	26,644,427.63	26,567,287.90	-4.2	687,513,565.08	642,662,195.95	-6.5
Twenty-eighth New York	289,205,901.99	219,068,957.68	-24.2	11,801,949.35	11,867,419.25	-0.6	260,794,020.81	236,642,733.99	-9.3
Total	18,107,181,408.28	15,626,783,973.69	-13.7	1,779,177,412.48	1,700,827,876.04	-4.4	43,800,387,678.90	40,672,096,997.88	-7.1

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

Alaska	\$2,798,062.50	\$1,519,822.15	-45.7	\$492,913.59	\$490,426.52	-0.5	\$19,862,708.80	\$15,187,544.11	-23.5
California	1,280,515,165.33	1,019,656,869.97	-20.4	148,834,632.97	132,146,493.47	-11.2	3,722,459,219.40	3,369,379,258.28	-9.5
District of Columbia	121,982,278.03	91,892,816.33	-24.6	16,262,469.12	16,205,060.62	-0.3	414,128,315.36	509,938,000.57	-22.3
Illinois	1,618,703,079.39	1,429,158,640.63	-11.7	163,099,499.84	164,147,671.96	-0.6	3,766,335,175.71	3,545,708,557.19	-6.1
Maryland	862,603,295.26	335,502,768.19	-4.8	29,327,645.59	25,612,628.14	-2.8	1,449,660,128.73	722,420,422.37	-14.9
Missouri	628,648,609.71	471,264,086.73	-10.7	50,884,273.88	51,368,541.63	0.9	1,186,082,235.87	1,090,438,984.61	-4.9
New Jersey	660,953,699.17	428,223,122.43	-23.7	56,894,359.61	52,388,759.04	-7.9	1,439,127,165.76	1,274,010,456.95	-11.5
New York	3,830,328,632.01	2,919,013,541.07	-12.4	333,715,729.81	329,079,528.32	-1.4	8,261,525,191.12	8,114,589,270.70	-1.8
Ohio	1,419,580,542.66	1,066,942,849.68	-23.5	115,631,982.18	100,223,404.95	-5.5	3,956,961,071.09	2,588,807,837.69	-15.3
Pennsylvania	1,596,068,869.69	1,331,562,002.41	-16.6	182,421,869.73	167,966,765.09	-7.9	3,712,618,581.82	3,296,562,271.45	-13.6
Texas	374,056,347.67	298,681,049.90	-20.2	47,207,284.46	48,861,980.88	3.5	1,525,529,149.12	1,074,306,152.46	-29.5
Washington	195,132,397.88	156,143,789.36	-20.0	25,433,121.30	21,654,112.92	-14.9	626,723,377.32	543,604,281.01	-13.1
Puerto Rico	2,265,614.97	2,460,560.58	8.8				2,286,228.97	2,492,511.11	9.0

Note.—The above figures include amounts covered into the Treasury from documentary stamp sales and sales of motor vehicle use stamps by postmasters as well as excise tax collections on imported distilled spirits and wine by collectors of customs.

TABLE 3.—Summary of internal revenue collections, year ended June 30, 1946, by States and Territories *

States and Territories	Population as of July 1, 1945 (Bureau of the Census estimate) ^b	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	Per cent of total internal revenue payments
Alabama	2,812,391	2.12	\$204,369,350.31	0.65	\$19,580,460.86	0.25	\$15,096,893.55	0.89	\$239,046,704.72	0.69
Alaska	61,500	.95	13,439,565.19	.04	1,267,832.40	.92	490,426.82	.03	15,197,844.11	.04
Arizona	630,268	.48	64,387,169.77	.21	9,147,471.05	.12	2,713,300.60	.16	75,247,941.42	.19
Arkansas	1,779,817	1.34	85,353,377.40	.27	12,068,690.52	.16	4,877,472.93	.29	102,279,540.85	.28
California	8,822,688	6.56	2,696,088,760.18	8.63	541,150,004.63	7.02	132,140,493.47	7.77	3,369,379,258.28	8.28
Colorado	1,120,695	.85	189,395,680.47	.61	43,563,836.64	.56	10,341,799.96	.61	243,301,317.07	.60
Connecticut	1,786,300	1.35	592,772,733.28	1.90	73,928,651.78	.96	32,448,824.41	1.91	699,150,209.47	1.72
Delaware	286,832	.22	370,666,349.74	1.19	20,523,316.50	.27	11,792,112.67	.69	402,961,778.91	1.00
District of Columbia	938,458	.71	460,915,501.10	1.47	32,816,838.85	.43	16,205,640.82	.85	509,938,000.57	1.28
Florida	2,385,917	1.80	321,911,621.42	1.08	58,738,736.69	.76	13,927,628.65	.82	394,576,986.87	.97
Georgia	3,191,786	2.41	64,419,086.32	1.06	64,419,086.32	.83	18,347,827.88	1.08	405,379,212.07	1.00
Hawaii	425,900	.32	120,696,969.46	.39	17,395,891.92	.23	3,462,522.29	.20	141,554,402.77	.35
Idaho	500,109	.38	51,255,839.78	.16	5,249,451.47	.08	2,705,797.12	.16	60,211,068.37	.15
Illinois	7,721,089	5.88	2,724,287,653.62	8.72	667,373,232.51	8.59	164,147,671.96	9.65	3,545,708,557.19	8.72
Indiana	3,437,745	2.60	556,023,526.39	1.79	333,616,086.79	4.33	26,123,186.21	1.54	916,262,799.39	2.25
Iowa	2,359,526	1.71	260,373,186.02	.83	46,406,341.82	.60	11,581,077.08	.68	318,265,544.92	.78
Kansas	1,740,379	1.31	47,818,129.78	1.04	47,818,129.78	.62	18,262,060.52	1.07	369,506,213.32	.93
Kentucky	2,578,179	1.95	259,224,099.55	.88	333,907,744.61	5.83	16,194,446.81	.95	709,320,890.77	1.74
Louisiana	2,450,057	1.85	255,621,365.24	.82	74,396,052.31	.96	12,803,595.83	.75	342,820,013.18	.84
Maine	785,913	.69	117,199,127.36	.37	18,948,052.87	.14	7,615,419.05	.41	136,159,598.98	.33
Maryland	2,125,419	1.60	456,938,568.77	1.46	238,969,227.46	3.07	28,512,628.14	1.68	722,420,422.37	1.78
Massachusetts	4,183,179	3.16	1,193,334,820.36	3.82	196,164,796.62	2.54	60,420,027.81	3.55	1,450,519,644.79	3.57
Michigan	5,471,774	4.13	1,643,506,212.57	5.26	237,394,592.21	3.08	89,193,267.05	5.24	1,970,994,071.83	4.84
Minnesota	2,497,485	1.87	478,038,611.38	1.52	89,483,087.26	1.16	34,470,549.74	2.03	599,991,248.38	1.48
Mississippi	2,080,377	1.58	78,418,258.87	.25	10,169,327.88	.13	4,309,487.26	.26	92,897,474.01	.23
Missouri	3,556,696	2.69	860,968,429.95	2.75	178,202,618.93	2.31	51,368,541.68	3.02	1,090,438,984.61	2.68
Montana	467,624	.35	50,192,200.90	.16	7,178,915.60	.09	1,667,844.14	.11	59,328,960.24	.15
Nebraska	1,198,492	.96	192,064,263.08	.62	70,166,666.36	.91	17,905,648.05	1.05	281,058,877.49	.69
Nevada	159,804	.12	33,268,972.02	.11	3,928,122.58	.05	1,167,051.51	.07	38,399,146.39	.09
New Hampshire	452,174	.34	63,634,418.86	.20	10,013,812.45	.13	2,730,379.78	.22	77,378,111.04	.19
New Jersey	4,209,841	3.17	1,007,628,327.01	3.22	213,996,370.90	2.77	52,388,769.04	3.08	1,274,010,466.95	3.13
New Mexico	635,320	.40	36,891,779.27	.13	7,499,363.85	.16	1,559,645.13	.09	45,944,588.25	.11
New York	12,684,912	9.50	6,673,448,681.80	21.35	1,112,061,080.58	14.42	328,079,528.32	19.85	8,114,589,270.70	19.95
North Carolina	3,504,820	2.65	371,987,669.69	1.19	697,784,415.74	9.05	22,941,730.51	1.35	1,092,533,816.24	2.69
North Dakota	520,935	.39	39,235,196.17	.13	3,802,862.51	.05	1,069,766.51	.06	44,137,845.19	.11
Ohio	6,573,448	5.19	2,020,478,424.92	6.46	456,106,007.72	5.96	109,223,404.95	6.42	2,588,807,837.59	6.38
Oklahoma	2,034,460	1.54	208,107,336.85	.67	70,943,188.35	.92	11,686,887.70	.69	290,740,862.93	.71
Oregon	1,206,322	.91	236,920,145.39	.75	24,583,077.81	.32	13,494,471.06	.79	274,907,694.16	.67
Pennsylvania	9,193,957	6.94	2,292,740,737.22	7.33	745,855,769.14	9.67	167,895,765.09	9.88	3,206,562,271.45	7.88
Rhode Island	758,222	.57	192,950,184.61	.62	26,597,215.52	.31	8,396,139.39	.55	229,919,539.43	.56
South Carolina	1,908,597	1.44	162,416,278.90	.62	11,141,574.86	.14	7,749,074.45	.46	181,306,927.31	.46
South Dakota	555,347	.42	87,604,628.60	.12	6,685,749.50	.09	1,326,459.88	.08	45,618,837.98	.11
Tennessee	2,878,777	2.17	271,815,040.38	.87	26,820,442.70	.46	17,349,428.33	1.62	324,984,911.41	.80
Texas	6,786,740	5.12	372,452,870.14	2.79	153,001,551.44	1.98	48,851,930.88	2.87	1,074,306,152.46	2.64
Utah	616,989	.46	65,420,642.41	.21	12,907,126.78	.17	2,713,898.23	.22	81,941,566.42	.20
Vermont	316,352	.23	35,655,102.07	.11	7,259,639.81	.09	2,589,007.65	.15	45,503,749.53	.11
Virginia	3,079,706	2.32	362,483,275.81	1.16	365,918,729.26	4.74	23,574,546.78	1.39	751,878,551.74	1.85
Washington	2,088,574	1.58	460,906,216.50	1.47	61,044,952.59	.79	21,654,112.92	1.27	543,604,281.61	1.34
West Virginia	1,724,877	1.30	160,471,854.73	.51	20,795,733.00	.27	11,173,879.28	.66	192,441,467.06	.47
Wisconsin	2,952,205	2.23	684,183,344.66	2.19	128,091,496.34	1.56	29,270,105.42	1.72	941,333,938.32	2.07
Wyoming	245,766	.19	26,290,754.62	.08	4,406,278.77	.06	1,136,905.17	.07	30,833,938.56	.08
Puerto Rico			31,950.83		2,460,560.58	.03			2,492,511.11	.61
Total	132,463,174	100.00	31,258,103,299.96	100.00	7,713,166,052.88	109.09	1,700,827,675.04	190.90	40,672,096,997.88	100.00

* 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.

^b 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.

^c Armed forces overseas are excluded.

^d Includes collections for credit to trust funds as follows:

Income tax on Alaska railways (Act of July 18, 1914)	\$1,756.92
Tax on Philippine manufactured products (Act of Aug. 5, 1909)	168,914.38
Tax on Philippine coconut oil (sec. 602A, Act of 1934)	2,690.24
Tax on Puerto Rico manufactured products (Act of Mar. 2, 1917)	
Tax on Guam coconut oil (sec. 561, Revenue Act of 1941)	2,958.78
Tax on American Samoa coconut oil (sec. 561, Revenue Act of 1941)	
Total internal revenue collections reported for credit to trust funds	176,828.17

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1946, by sources

Source	1945					
	July	August	September	October	November	December
Corporation income taxes.....	\$218,993,769.87	\$113,721,681.54	\$795,190,881.69	\$216,369,533.09	\$135,745,336.37	\$744,324,310.93
Individual income taxes.....	337,612,910.82	110,053,838.86	1,130,511,463.17	294,345,091.06	61,151,310.64	559,517,148.47
Withheld by employers—Current Tax Payment Act of 1943.....	1,250,259,511.70	1,459,931,410.12	31,764,224.84	1,094,446,602.35	1,405,416,505.47	28,595,267.67
Excess profits taxes—declared value.....	7,690,223.06	4,748,971.36	11,020,179.43	5,975,378.17	6,134,555.67	12,828,157.21
Excess profits taxes—Vinson Act.....						
Excess profits taxes—Revenue Acts of 1940, 1941, and 1942.....	429,443,826.88	227,876,678.21	1,584,362,525.48	420,811,451.67	247,578,665.26	1,398,307,105.64
Unjust enrichment (Title III, Revenue Act of 1936).....	1,335.28	3,918.19	1,951.37	2,767.89	14,133.11	(-10,843.48)
Income, excess profits, and unjust enrichment taxes—total.....	2,241,908,676.66	1,916,334,498.28	3,552,851,225.98	2,030,950,824.63	1,856,040,506.54	2,741,561,144.44
Capital stock tax.....	104,924,372.30	203,935,797.22	6,742,160.76	30,014,624.81	200,820.47	233,429.63
Estate tax.....	43,095,356.15	68,188,573.41	31,871,684.69	43,591,209.39	43,668,234.43	43,983,442.80
Gift tax.....	1,228,526.63	413,761.26	1,644,473.06	799,710.64	755,579.97	1,196,418.78
Distilled spirits (imported), excise tax.....	9,711,867.68	8,609,260.27	3,508,535.91	10,351,495.66	10,927,618.13	10,982,804.96
Distilled spirits (domestic), excise tax.....	115,628,054.32	116,706,127.95	124,443,164.67	161,324,398.82	151,226,010.59	117,923,027.09
Distilled spirits rectification tax.....	2,643,500.13	2,734,284.62	3,072,833.41	4,045,897.71	4,744,621.13	2,634,727.81
Wines, cordials, etc. (imported), excise tax.....	27,331.15	140,734.43	30,798.79	197,321.68	278,294.69	322,102.49
Wines, cordials, etc. (domestic), excise tax.....	2,842,674.05	2,853,886.12	2,928,692.57	4,310,216.22	5,468,253.45	4,867,817.30
Brandy used for fortifying sweet wines (repealed June 24, 1940).....			165.60			22.50
Rectifiers; liquor dealers; manufacturers of stills (special taxes).....	3,305,726.35	972,939.59	207,571.04	225,525.35	178,459.94	135,608.79
Stamps for distilled spirits intended for export.....	4,191.61	276.80	267.10	286.20	(-1,585.70)	17,739.30
Case stamps for distilled spirits bottled in bond.....	70,144.65	67,048.27	65,985.17	79,346.98	67,739.63	50,579.98
Container stamps (Liquor Taxing Act of 1934).....	814,537.74	1,016,241.61	856,491.48	1,210,677.78	1,267,163.86	1,039,800.23
Floor taxes, wines and liquors.....	114,810.06	128,382.39	65,916.76	89,214.47	199,523.37	(-40,449.40)
Fermented malt liquors.....	61,934,858.98	66,786,591.37	58,171,783.29	60,874,896.24	55,149,496.39	50,138,693.55
Brewers; dealers in malt liquors (special taxes).....	1,237,371.62	418,673.56	04,559.06	69,826.60	72,233.57	54,153.69
Liquor taxes—total.....	198,334,569.19	198,621,539.97	198,496,724.65	242,799,105.73	229,685,823.76	188,128,642.68
Cigars (large).....	2,588,220.53	2,209,468.63	3,226,269.76	4,046,798.07	3,646,471.38	2,825,487.95
Cigars (small).....	2,556,353.29	5,251.55	5,250.70	7,491.25	6,756.00	3,750.00
Cigarettes (large).....	162,170.13	57,768.72	4,567.84	1,095.36	1,847.33	82.41
Cigarettes (small).....	76,354,115.40	99,675,189.63	92,262,683.98	109,693,170.39	88,921,725.84	56,218,179.47
Snuff of all descriptions.....	574,369.08	679,027.95	608,260.82	680,957.29	674,939.97	534,178.59
Tobacco, chewing and smoking.....	3,832,792.83	4,334,394.23	4,351,426.15	4,926,284.79	4,201,882.87	2,247,451.86
Cigarette papers and tubes.....	200,842.18	313,608.75	279,641.32	228,315.14	203,744.35	219,544.84
Leaf dealer penalties, etc.....	20.57		36.74		61.47	
Cigarette and cigar floor tax.....	55.28	1,589.76	53.93	75.57	197.32	74.76
Tobacco taxes—total.....	83,657,837.50	108,471,624.99	160,738,175.24	119,684,187.86	97,657,100.08	62,048,727.18
Documentary stamps on deeds, bonds, etc.....	2,787,715.01	2,989,191.77	3,027,482.14	3,942,668.19	3,756,868.32	3,489,927.05
Capital stock and similar interest sales or transfers.....	2,556,353.29	1,779,171.78	1,601,206.58	1,907,226.25	2,845,808.06	3,061,322.75
Playing cards.....	524,472.26	710,121.49	870,761.52	670,769.55	949,084.37	861,435.51
Silver bullion sales or transfers.....	1,100.09	605.52	1,038.39	62,738.31	83,208.11	10,327.61
Documentary, etc., stamp taxes—total.....	5,869,640.65	5,478,090.56	5,500,428.63	6,783,601.30	7,534,968.86	7,443,012.92
Lubricating oils.....	13,644,039.52	6,213,629.73	6,951,697.18	7,001,490.33	6,020,090.63	4,669,025.61
Matches.....	749,875.83	1,223,196.56	812,605.05	732,708.42	968,172.03	595,020.78
Gasoline.....	39,517,894.26	32,806,044.36	38,232,055.68	43,813,358.54	38,887,065.76	28,770,170.43
Electrical energy.....	4,141,586.47	4,695,440.08	3,719,442.96	7,116,368.29	4,572,839.87	4,153,870.47
Tires and inner tubes.....	3,924,899.98	5,334,394.23	6,356,072.67	8,067,887.94	8,375,182.55	10,082,812.88
Rubber articles.....	22.42	231.40	28,381.54	10.69	101.56	35,056.81
Phonograph records.....	106,935.20	147,367.40	163,635.06	220,973.81	221,880.48	307,883.90
Musical instruments.....	103,299.98	88,155.55	110,800.31	156,749.51	132,520.54	178,199.78
Luggage, manufacturers' excise.....	6,651.46	548.47			16.32	136.78
Electric gas, and oil appliances.....	1,672,107.06	1,138,800.21	885,068.96	1,646,457.91	1,601,429.04	1,872,293.06
Electric signs.....	3,394.40	7,129.58	97,587.50	(-91,470.97)	16,130.68	3,206.82
Business and store machines.....	1,248,381.10	1,024,090.25	844,561.29	1,204,991.78	1,316,852.32	1,134,608.08
Washing machines.....		700.85				
Optical equipment and photographic apparatus.....	3,681,818.71	1,390,631.75	2,400,322.38	(-1,291,511.04)	1,634,142.89	1,813,557.79
Electric light bulbs and tubes.....	764,889.10	565,040.04	1,560,457.96	3,296,261.74	1,313,101.31	1,224,635.42
Automobile trucks.....	4,086,679.82	6,188,972.95	1,978,713.04	3,516,854.46	2,057,353.42	1,871,463.69
Other automobiles and motorcycles.....	778,484.91	785,480.56	599,224.88	543,792.73	201,296.78	317,601.25
Parts and accessories for automobiles.....	5,908,906.32	6,477,187.18	4,571,638.23	6,197,562.38	6,072,866.90	4,996,622.60
Radio sets, phonographs, components, etc.....	363,749.25	298,634.01	257,108.12	438,537.56	371,444.62	970,212.07
Refrigerators, air-conditioners, etc.....	207,717.24	413,172.52	203,758.79	241,860.14	535,860.02	754,230.44
Sporting goods.....	511,673.06	541,387.30	429,283.83	528,469.92	681,124.75	611,902.07
Firearms, shells, and cartridges.....	232,789.76	320,615.11	338,069.97	507,181.39	104,713.94	592,940.10
Pistols and revolvers.....	62.68	1,161.76	583,538.62	(-584,499.38)	69.77	43.60
Repealed manufacturers' excise taxes.....	231.22	280.75	1,505.49	542.16	8,008.80	1,965.85
Manufacturers' excise taxes—total.....	36,645,386.05	69,660,991.77	70,121,814.45	89,363,555.41	73,967,673.93	64,308,700.90
Bituminous Coal Act of 1937.....	425.90	6,309.95	5,962.55	2,416.87	1,313.51	7,611.62
Telephone, telegraph, radio, leased wires, etc.....	21,496,703.06	16,777,914.40	14,024,731.36	24,249,245.19	18,718,864.50	17,612,322.08
Local telephone service.....	13,584,244.31	10,812,659.96	7,064,334.37	16,753,926.92	10,106,084.01	10,671,204.37
Transportation of oil by pipe line.....	1,328,144.97	1,268,773.97	1,201,229.57	1,414,795.87	1,281,887.23	1,204,577.48
Use of motor vehicles.....	98,473,545.47	12,999,400.82	2,422,333.17	898,935.47	421,574.63	177,267.94
Use of boats.....	131,584.78	30,234.02	5,084.93	4,103.20	1,477.74	1,045.04
Bowling alleys, pool tables, etc.....	1,498,886.16	1,008,516.33	247,965.20	221,067.90	92,023.40	70,982.39
Coin-operated devices.....	7,407,701.29	3,924,436.74	761,573.13	613,722.27	479,889.42	393,245.98
Transportation of persons, seats and berths.....	20,068,185.45	23,587,919.18	16,614,068.53	24,017,991.65	18,025,218.53	16,795,904.10
Transportation of property.....	20,689,510.67	18,961,477.43	14,265,428.83	22,516,795.40	19,364,345.01	18,122,049.88
Leases of safe-deposit boxes.....	732,733.93	600,711.94	551,396.41	670,640.80	611,262.56	447,697.23
Admissions to theaters, concerts, cabarets, etc.....	33,332,578.83	33,289,380.88	29,589,568.29	42,889,871.84	36,394,910.96	29,862,887.18
Club dues and initiation fees.....	1,493,590.12	1,634,118.65	1,103,973.16	1,172,873.92	1,376,675.74	1,147,623.83
Adulterated, process or renovated butter, mixed flour, and filled cheese.....	9,109.35	27,557.07	344.50	(-3,205.42)	225.90	307.60
Oleomargarine, including special taxes.....	1,033,768.74	853,486.78	196,070.44	387,928.16	337,823.82	810,489.98
Narcotics and marihuana, including special taxes.....	149,938.97	25,802.14	16,069.62	57,003.87	26,432.73	24,398.51
Coconut, etc., oil processed.....	449,931.00	407,927.92	432,363.22	692,389.32	777,569.26	487,976.63
National Firearms Act.....	1,806.90	1,204.99	5.90	6.90	11.00	9.90

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1946, by sources—Continued

110 REPORT OF COMMISSIONER OF INTERNAL REVENUE

Source	1945					
	July	August	September	October	November	December
Sugar Act of 1937	\$6,123,055.86	\$5,988,906.49	\$4,361,449.03	\$4,087,070.73	\$5,417,494.47	\$4,351,223.68
Miscellaneous repealed taxes	177.66	973.17	574.77	614.61	2,667.01	1,179.63
Miscellaneous taxes—total	228,005,721.57	181,767,709.93	92,888,555.68	140,046,338.57	113,444,740.57	101,689,215.25
Retailers' excise tax—jewelry	16,779,506.93	15,599,341.99	10,829,042.91	16,360,821.79	15,125,820.66	16,887,728.99
Retailers' excise tax—furs	2,940,116.39	3,337,841.66	3,612,281.93	8,091,065.33	9,008,466.13	11,840,489.33
Retailers' excise tax—toilet preparations	7,616,105.15	7,872,094.55	5,018,486.52	7,675,752.10	6,660,027.65	7,768,044.66
Retailers' excise tax—luggage	5,764,838.67	6,353,279.54	3,889,919.13	6,803,925.98	6,102,982.54	6,076,832.94
Retailers' excise taxes—total	34,094,662.19	32,662,557.74	23,348,774.55	88,931,565.20	37,797,296.98	42,571,095.92
Employment taxes (3 or more)	5,093,239.44	8,791,239.13	618,931.62	3,594,674.50	9,989,540.98	317,539.77
Employment taxes (by others than carriers)	117,655,797.26	230,231,600.37	3,351,884.09	96,706,315.72	197,920,362.06	4,455,358.20
Employment taxes (by carriers)	2,722,430.99	35,077,731.87	33,367,689.42	1,968,947.58	35,432,889.40	33,739,034.23
Employment taxes—total	125,471,467.69	274,100,671.37	37,338,565.13	102,269,937.90	243,342,792.39	39,011,932.20
Total internal revenue receipts	3,158,233,545.48	3,614,684,817.00	4,121,542,618.08	2,839,184,661.24	2,704,005,537.93	3,292,170,662.59

Source	1946					
	January	February	March	April	May	June
Corporation income taxes	\$300,690,820.75	\$127,563,741.99	\$1,006,371,421.84	\$157,483,500.63	\$82,300,805.19	\$744,103,376.24
Individual income taxes	1,743,282,556.94	991,493,888.28	1,882,723,830.90	508,240,136.15	175,303,319.32	1,062,716,812.63
Withheld by employers—Current Tax Payment Act of 1943	603,538,707.52	1,847,564,797.52	154,006,537.61	708,305,553.70	1,245,287,403.14	30,472,383.19
Excess profits taxes—declared value	6,154,555.48	3,671,726.98	8,782,207.05	5,294,156.73	3,314,589.76	15,617,066.78
Excess profits taxes—Vinson Act						
Excess profits taxes—Revenue Acts of 1940, 1941, and 1942	535,825,248.30	235,989,499.61	1,268,220,632.84	323,748,167.31	156,742,814.38	993,576,549.31
Unjust enrichment (Title III, Revenue Act of 1936)	1,145.77	628.68	682.39	347.01	17,790.77	1,923.90
Income, excess profits, and unjust enrichment taxes—total	3,189,493,034.76	3,206,274,282.01	4,320,110,311.63	1,793,971,351.53	1,662,966,726.56	2,836,577,169.12
Capital stock tax	191,648.01	111,110.72	163,852.99	1,158,227.89	(-742,223.17)	182,026.13
Estate tax	58,788,043.35	52,940,560.63	53,717,285.14	51,139,695.03	61,487,516.41	62,183,096.62
Gift tax	2,056,973.26	748,688.80	30,754,274.11	4,458,654.84	2,491,788.70	683,769.90
Distilled spirits (imported), excise tax	9,765,123.40	10,009,849.80	14,071,007.25	19,045,104.06	17,768,686.03	15,129,631.18
Distilled spirits (domestic), excise tax	145,907,459.29	137,182,284.51	140,985,236.74	137,160,805.39	134,540,461.60	120,482,528.84

Distilled spirits rectification tax	3,599,429.44	2,359,924.13	4,035,388.58	3,894,326.05	3,873,461.80	3,241,189.89
Wines, cordials, etc. (imported), excise tax	133,224.59	114,241.26	205,540.42	294,312.19	430,602.55	369,824.83
Wines, cordials, etc. (domestic), excise tax	4,733,113.41	5,128,865.98	7,032,841.05	6,140,414.14	6,060,372.24	5,885,524.70
Brandy used for fortifying sweet wines (repealed June 24, 1940)		83,060.70	(-82,990.00)			22.50
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	165,033.50	189,946.51	33,451.08	118,328.27	302,882.82	2,225,383.61
Stamps for distilled spirits intended for export	879.45	438.90	547.35	375.50	200.19	1,396.58
Cass stamps for distilled spirits bottled in bond	78,066.30	79,875.69	75,194.21	103,298.14	(-51,745.19)	62,512.43
Container stamps (Liquor Taxing Act of 1934)	1,244,139.68	1,159,534.27	1,175,042.06	1,187,751.25	1,224,402.40	1,093,061.53
Floor taxes, wines and liquors	25,125.71	35,645.02	32,506.22	134,197.00	(-56,024.45)	(-27,639.83)
Fermented malt liquors	56,438,612.81	52,625,196.63	44,711,769.71	45,723,624.80	50,000,669.12	49,276,660.93
Brewers; dealers in malt liquors (special taxes)	66,408.40	62,992.62	46,300.39	158,268.79	56,890.70	754,917.97
Liquor taxes—total	221,156,557.98	210,021,315.97	212,321,768.66	214,055,705.58	214,150,871.22	193,494,763.08
Cigars (large)	3,570,339.69	3,489,058.71	3,645,746.48	3,749,634.36	3,846,828.42	3,539,974.82
Cigars (small)	7,512.75	5,334.84	5,272.50	5,250.00	6,802.50	5,250.00
Cigarettes (large)	962.22	777.03	163.64	708.02	1,093.23	968.66
Cigarettes (small)	88,291,158.73	82,731,435.25	92,404,991.81	89,082,563.12	104,902,349.17	92,261,365.06
Snuff of all descriptions	676,701.43	570,622.16	618,069.99	621,065.36	581,073.68	553,425.42
Tobacco, chewing and smoking	3,068,498.58	2,629,376.91	2,715,397.65	2,963,217.61	3,239,864.10	3,241,749.07
Cigarette papers and tubes	120,687.58	69,343.97	46,789.17	25,327.51	22,900.20	21,200.90
Leaf dealer penalties, etc.	14.39	2.43	85.00			
Cigarette and cigar floor tax	.50	90.09	64.02	188.19	71.89	442.02
Tobacco taxes—total	95,735,885.87	89,495,941.45	99,436,440.26	98,468,025.07	112,600,973.34	99,624,364.85
Documentary stamps on deeds, bonds, etc.	3,886,681.01	3,772,184.22	5,274,378.47	4,512,489.13	4,972,037.21	4,981,688.54
Capital stock and similar interest sales or transfers	3,179,417.82	3,561,966.79	2,622,726.82	2,065,198.76	2,631,938.22	2,586,506.26
Sales of produce (future delivery) (repealed June 30, 1935)						
Playing cards	375,093.74	790,796.49	944,747.58	790,861.44	879,012.42	699,274.36
Silver bullion sales or transfers	11,037.89	14,459.49	6,597.24	2,467.14	2,639.67	2,470.06
Documentary, etc., stamp taxes—total	7,952,229.96	3,139,426.90	8,848,260.11	7,371,916.52	8,485,677.52	8,218,942.04
Lubricating oils	4,187,535.72	5,567,161.69	4,963,612.48	5,534,894.66	4,659,526.34	6,239,089.05
Meches	806,955.30	404,465.45	1,204,673.44	1,026,362.16	521,163.81	1,202,101.50
Gasoline	25,495,456.59	32,425,441.65	24,743,590.62	32,907,105.29	29,061,094.42	99,037,273.12
Electrical energy	4,881,121.56	4,973,609.47	5,828,983.39	5,071,022.49	5,355,497.34	4,597,633.36
Tires and inner tubes	12,060,688.67	7,123,655.88	14,396,984.22	8,802,136.82	13,587,066.93	15,059,977.66
Rubber articles	40,591.06	12.45	269,099.12	(-267,252.90)	2,245.59	12,435.00
Phonograph records	433,979.98	260,913.04	399,442.67	394,191.27	678,648.08	597,085.28
Musical instruments	216,571.75	191,628.12	303,242.44	334,191.37	415,840.02	602,951.68
Luggage, manufacturers' excise tax	3,735.25		13,904.62	(-9,719.38)	26.81	3.90
Electric, gas, and oil appliances	2,055,688.80	2,109,570.86	2,838,149.74	2,523,272.98	4,243,669.44	3,005,554.87
Electric signs	3,878.24	2,080.75	3,265.96	4,149.00	2,312.51	3,147.56
Business and store machines	1,340,094.58	1,861,035.72	2,031,103.77	1,180,790.17	1,485,334.66	1,597,374.77
Washing machines						
Optical equipment and photographic apparatus	1,763,825.69	1,680,983.94	1,083,233.32	2,016,534.96	2,395,219.27	2,234,214.07
Electric light bulbs and tubes	1,639,061.38	1,690,969.26	1,530,611.21	1,907,200.45	1,570,952.79	619,154.13
Automobile trucks	3,243,721.22	3,452,509.66	3,531,187.28	88,428.12	2,135,996.55	4,961,861.08
Other automobiles and motorcycles	865,685.14	424,320.90	3,205,587.62	5,368,974.87	5,466,198.24	7,345,938.38
Parts and accessories for automobiles	4,894,279.97	5,279,083.49	6,362,687.91	6,591,208.12	7,037,480.49	5,431,063.41
Radio sets, phonographs, components, etc.	539,352.71	975,975.33	1,636,622.09	2,009,486.74	2,502,307.98	3,118,313.83
Refrigerators, air-conditioners, etc.	615,116.83	1,687,203.87	1,582,043.07	726,367.41	1,212,352.44	1,049,029.54

REPORT OF COMMISSIONER OF INTERNAL REVENUE 111

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1946, by sources—Continued

Source	January	February	March	April	May	June
Sporting goods.....	\$663,201.50	\$486,075.67	\$900,988.26	\$814,441.23	\$1,026,832.74	\$982,124.38
Firearms, shells, and cartridges.....	647,411.00	71,628.02	235,989.32	232,784.44	1,010,092.83	938,848.83
Pistols and revolvers.....	6.28	411.49	6,096.10	4,941.60	23,197.26	26,202.52
Repealed manufacturers' excise taxes.....	1,373.23	(-1,336.38)	801.94	537.44	326.40	11,043.10
Manufacturers' excise taxes—total.....	66,278,845.45	70,153,370.74	77,831,800.49	77,275,050.98	84,343,291.94	98,702,288.86
Bituminous Coal Act of 1937.....	2,803.77	1,403.51	1,619.87	1,630.11	2,110.42	1,250.27
Telephone, telegraph, radio, leased wires, etc.....	25,275,924.16	10,477,906.25	24,347,985.23	24,492,100.31	16,043,417.27	20,878,281.99
Local telephone service.....	15,182,856.85	7,683,028.35	14,488,272.85	14,442,143.49	11,722,561.71	13,157,465.92
Transportation of oil by pipe line.....	1,955,200.90	979,122.36	1,190,002.16	1,287,898.99	1,287,898.99	1,081,778.33
Use of motor vehicles.....	173,935.81	133,866.73	82,629.80	67,186.56	64,225.92	45,250.11
Use of boats.....	865.00	1,599.43	513.89	677.51	565.55	1,193.87
Bowling alleys; pool tables, etc.....	76,050.85	54,093.21	56,874.46	52,891.94	50,927.56	50,927.56
Coin-operated devices.....	358,042.44	301,915.20	209,908.44	331,204.67	307,321.72	2,002,234.09
Transportation of persons, seats and berths.....	19,279,038.16	19,603,411.25	16,467,387.24	16,075,594.74	21,043,310.79	15,271,201.86
Transportation of property.....	18,144,175.92	15,458,071.52	19,642,050.38	17,624,918.00	20,905,813.86	14,423,813.08
Leases of safe-deposit boxes.....	615,491.98	855,810.20	781,136.25	720,088.70	692,511.18	577,885.29
Admissions to theaters, concerts, cabarets, etc.....	33,741,949.70	31,466,372.20	36,374,650.81	36,472,413.73	39,499,298.76	32,855,313.53
Club dues and initiation fees.....	1,160,100.14	1,671,117.85	1,856,912.78	1,722,590.73	2,354,893.04	2,205,681.17
Adulterated, process or renovated butter, mixed flour, and filled cheese.....	5,296.71	856.85	1,085.97	211.25	594.45	1,121.40
Oleomargarine, including special taxes.....	419,076.79	331,499.37	294,574.08	285,503.44	286,775.15	685,109.76
Narcotics and marihuana, including special taxes.....	39,728.98	28,669.20	50,345.51	23,963.36	61,893.03	189,636.45
Cocaine, etc., oils processed.....	535,471.04	724,439.07	706,243.15	376,568.21	586,755.54	394,873.35
National Firearms Act.....	232.00	8.47	44.34	33.25	286.17	1,920.00
Sugar Act of 1937.....	4,456,787.33	3,652,977.39	3,418,581.81	4,571,280.84	4,478,163.17	5,825,046.56
Miscellaneous repealed taxes.....	311.14	222.33	1,165.40	(-400.71)	1,147.35	1,161,972.00
Miscellaneous taxes—total.....	120,823,073.87	93,826,360.80	119,972,885.02	118,558,329.12	119,336,334.49	110,240,995.59
Retailers' excise taxes—total.....	31,712,063.09	34,743,390.33	15,375,483.85	15,924,855.82	17,816,898.91	16,186,436.16
Retailers' excise tax—jewelry.....	14,853,904.44	13,818,545.07	9,100,890.36	6,297,661.37	5,191,579.86	2,713,328.68
Retailers' excise tax—liquor.....	13,094,843.31	13,144,816.45	6,704,457.20	6,298,562.51	7,692,786.87	6,626,555.37
Retailers' excise tax—other preparations.....	10,018,860.61	10,068,877.30	4,785,502.54	5,484,455.32	8,342,650.18	6,733,256.75
Retailers' excise taxes—total.....	69,590,276.45	71,775,619.15	35,966,333.95	34,005,535.02	39,043,354.82	32,259,576.96
Employment taxes (8 or more).....	28,171,958.03	98,796,556.04	7,919,523.82	3,298,365.46	10,530,201.25	1,212,785.67
Employment taxes (by others than carriers).....	61,848,038.45	183,228,523.62	7,012,293.81	93,531,990.89	283,062,405.71	3,770,293.71
Employment taxes (by carriers).....	2,697,826.93	17,174,667.09	49,633,024.93	1,477,050.25	21,275,602.72	49,689,693.18
Employment taxes—total.....	92,718,483.41	299,139,747.05	64,564,842.56	98,277,366.60	269,869,209.68	54,672,718.56
Total internal revenue receipts.....	3,924,733,047.97	4,102,126,414.22	5,023,693,151.92	5,416,838,838.18	5,744,033,521.51	3,501,839,661.81

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1945 and 1946, by sources

Sources of revenue	1945	1946	Increase or decrease (-)
Corporation income taxes.....	\$4,879,715,380.86	\$4,639,949,184.13	-\$239,766,196.73
Individual income taxes.....	8,770,094,034.15	8,846,947,304.29	76,853,270.14
Income taxes withheld.....	10,264,219,340.18	9,857,588,800.73	-406,630,479.45
Excess profits taxes—declared value.....	143,797,827.17	91,129,766.65	-52,668,060.52
Excess profits taxes—Vinson Act.....			
Excess profits taxes—Revenue Acts of 1940, 1941, 1942.....	11,003,519,622.76	7,822,488,154.16	-3,181,031,468.60
Unjust enrichment (Title III, Revenue Act of 1936).....	179,995.24	34,881.98	-145,113.26
Income, excess profits, and unjust enrichment taxes—total.....	35,061,526,200.36	31,258,138,151.94	-3,803,388,048.42
Capital stock tax—total.....	371,999,130.71	352,120,833.35	-19,878,297.36
Estate tax—total.....	596,137,494.42	629,600,697.45	33,463,203.03
Gift tax—total.....	46,917,882.55	47,231,604.85	314,022.30
Distilled spirits (imported), excise tax.....	199,690,666.79	143,080,486.25	-56,610,180.54
Distilled spirits (domestic), excise tax.....	1,284,614,946.97	1,603,499,558.91	318,884,611.94
Distilled spirits rectification tax.....	32,549,440.40	41,879,584.51	9,330,144.11
Wines, cordials, etc. (imported), excise tax.....	2,121,524.89	2,594,339.58	472,814.69
Wines, cordials, etc. (domestic), excise tax.....	45,269,285.38	58,249,621.18	12,980,335.80
Brandy used for fortifying sweet wines (repealed June 24, 1940).....	51,224.32	281.30	-50,943.02
Rectifiers; liquor dealers; manufacturers of stills (special taxes).....	8,308,462.40	8,060,757.14	-247,705.26
Stamps for distilled spirits intended for export.....	6,364.80	24,946.90	18,582.10
Case stamps for distilled spirits bottled in bond.....	885,676.47	840,395.16	-45,281.31
Container stamps (Liquor Taxing Act of 1934).....	11,213,301.59	13,308,863.38	2,095,561.79
Floor taxes, wines and liquors.....	83,343,159.55	696,212.33	-82,646,946.82
Fermented malt liquors.....	638,682,102.13	650,824,036.98	12,141,934.85
Brewers; dealers in malt liquors (special taxes).....	3,129,634.78	3,105,601.96	-24,032.82
Liquor taxes—total.....	2,309,865,790.07	2,526,164,685.67	216,298,895.60
Cigars (large).....	36,593,490.47	41,384,278.32	4,790,787.85
Cigars (small).....	84,179.72	69,924.84	-14,254.88
Cigarettes (large).....	695,271.15	172,275.45	-522,995.70
Cigarettes (small).....	836,057,645.11	1,072,798,838.85	236,741,193.74
Snuff of all descriptions.....	7,740,870.07	7,372,589.19	-368,280.88
Tobacco, chewing and smoking.....	49,574,476.19	41,961,364.70	-7,613,111.49
Cigarette papers and tubes.....	1,390,251.61	1,756,895.91	366,644.30
Leaf dealer penalties, etc.....	904.59	214.60	-689.99
Cigarette and cigar floor taxes.....	7,733.41	2,901.28	-4,832.13
Tobacco—total.....	932,144,822.32	1,165,519,283.14	233,374,460.82
Documentary stamps on deeds, bonds, etc.....	33,157,134.53	47,392,511.11	14,235,376.58
Capital stock and similar interest sales or transfers.....	24,852,469.21	30,368,915.41	5,516,446.20
Sales of produce (future delivery) (repealed June 30, 1938).....			
Playing cards.....	7,492,873.63	9,766,370.64	2,273,497.01
Silver bullion sales or transfers.....	25,037.28	148,599.01	123,561.73
Documentary, etc., stamp taxes—total.....	65,527,514.65	87,676,396.17	22,148,881.52
Lubricating oils.....	92,865,058.19	74,601,712.78	-18,263,345.41
Matches.....	9,352,890.69	10,247,199.17	894,308.48
Gasoline.....	405,563,011.25	405,694,550.72	131,539.47
Electrical energy.....	57,003,655.93	59,112,412.75	2,108,756.82
Tires and inner tubes.....	75,257,203.34	118,091,655.38	42,834,452.04
Rubber articles.....	228,229.35	125,435.34	-102,794.01
Phonograph records.....	2,015,452.09	3,902,192.80	1,886,740.71
Musical instruments.....	927,223.69	2,839,145.85	1,911,922.16
Luggage (manufacturers' excise tax).....	6,312.12	15,304.23	8,992.11
Electric, gas, and oil appliances.....	12,060,107.06	25,492,071.90	13,431,964.84
Electric signs.....	54,783.06	56,289.82	1,506.76
Business and store machines.....	10,119,968.50	15,791,618.49	5,671,649.99
Washing machines.....	4,245.57	700.85	-3,544.72
Optical equipment and photographic apparatus.....	19,361,140.62	21,201,952.23	1,840,811.61
Electric light bulbs and tubes.....	11,035,319.69	17,780,746.79	6,745,427.10
Automobile trucks.....	20,847,485.33	37,143,631.19	16,296,145.86
Other automobiles and motorcycles.....	2,558,201.98	25,892,586.28	23,334,384.30
Parts and accessories for automobiles.....	49,439,742.82	68,870,508.01	19,430,765.19
Radio sets, phonographs, components, etc.....	4,753,418.34	13,385,132.31	8,631,713.97
Refrigerators, air-conditioners, etc.....	1,637,263.71	9,229,412.31	7,592,148.60
Sporting goods.....	4,247,751.87	7,877,504.71	3,629,752.84

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1945 and 1946, by sources—Continued

Sources of revenue	1945	1946	Increase or decrease (-)
Firearms, shells, and cartridges.....	\$3,132,402.04	\$5,232,464.71	\$2,100,062.67
Pistols and revolvers.....	4,944.77	61,232.36	56,287.59
Repealed manufacturers' excise taxes.....	34,827.69	26,280.00	-9,547.69
Manufacturers' excise taxes—total.....	782,510,639.70	923,670,740.98	140,160,101.28
Bituminous Coal Act of 1937.....	35,408.94	34,261.35	-1,147.59
Telephone, telegraph, radio, leased wires, etc.....	208,018,146.35	234,392,376.90	26,374,230.55
Local telephone service.....	133,569,036.46	145,983,920.61	12,414,884.15
Transportation of oil by pipe line.....	16,286,295.17	14,823,531.91	-1,462,763.26
Use of motor vehicles.....	128,700,713.02	115,969,852.42	-12,730,860.60
Use of boats.....	336,446.86	181,949.66	-154,497.20
Howling alleys, pool tables, etc.....	4,159,820.16	4,011,062.72	-148,757.44
Coin-operated devices.....	19,100,311.80	17,091,796.45	-2,008,515.35
Transportation of persons, seats and berths.....	234,181,651.34	236,749,901.48	-7,431,849.86
Transportation of property.....	221,087,690.18	220,121,449.98	-966,240.20
Leases of safe deposit boxes.....	7,311,450.27	7,857,165.62	545,715.35
Admissions to theaters, concerts, cabarets, etc.....	367,466,115.28	416,267,866.77	49,801,751.49
Club dues and initiation fees.....	14,159,650.19	18,890,227.13	4,730,576.94
Adulterated, process or renovated butter, mixed flour, and filled cheese.....	56,034.45	43,604.63	-12,429.82
Oleomargarine, including special taxes.....	5,603,474.24	4,932,167.11	-671,307.13
Narcotics and marihuana, including special taxes.....	756,018.69	693,876.27	-62,142.42
Coconut, etc., oils processed.....	6,255,562.69	6,443,457.61	187,895.02
National Firearms Act.....	15,960.69	5,573.32	-10,387.37
Sugar Act of 1937.....	73,293,968.35	53,731,966.36	-19,561,979.99
Miscellaneous repealed taxes.....	180,341.06	170,534.26	-9,806.80
Miscellaneous taxes—total.....	1,430,476,064.11	1,490,100,960.46	59,624,796.35
Retailers' excise tax—jewelry.....	184,219,868.93	223,341,986.48	39,122,117.55
Retailers' excise tax—furs.....	79,418,428.87	91,706,170.55	12,287,741.68
Retailers' excise tax—toilet preparations.....	86,615,198.60	96,574,485.34	9,959,286.74
Retailers' excise tax—luggage.....	73,851,428.73	81,423,426.46	7,571,997.73
Retailers' excise taxes—total.....	424,104,924.53	492,046,068.83	67,941,144.30
Employment taxes:			
Federal Unemployment Tax Act (employment of 8 or more).....	186,488,616.60	178,744,606.76	-7,744,010.84
Federal Insurance Contributions Act (3 per cent of taxable wages).....	1,307,931,218.36	1,237,825,430.69	-70,105,787.67
Carriers taxes (old-age benefits, 6½ per cent of taxable compensation).....	284,767,577.52	234,267,638.59	-49,499,938.93
Total.....	1,779,177,412.48	1,700,827,675.04	-78,349,737.44
Grand total internal revenue receipts.....	43,800,387,575.90	40,672,096,997.98	-3,128,290,577.92

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

Corporation income tax (Alaska railways).....	\$6,559.24	\$1,756.82	-\$4,802.42
Distilled spirits (domestic).....	2,163.30	2,991.00	727.70
Distilled spirits rectification tax.....	2.92	.68	-2.04
Wines (domestic).....	13.60	7.36	-6.24
Fermented malt liquors.....			
Cigars (large).....			
Cigarettes (large).....			
Cigarettes (small).....			
Manufactured tobacco.....			
Coconut oil.....	47,739.85	171,873.11	124,133.26
Playing cards.....			
Brandy.....			
Sugar.....			
Total trust fund collections (included above).....	56,478.91	176,529.17	120,050.26

TABLE 6.—Total internal revenue collections, years ended June 30, 1863 to 1946

Year	Amount	Year	Amount	Year	Amount
1863 ¹	\$41,003,192.93	1862	\$153,857,544.35	1921	\$4,595,357,061.96
1864	116,965,578.26	1863	161,004,989.67	1922	3,197,451,083.00
1865	210,855,864.53	1864	147,168,449.70	1923	2,621,745,227.67
1866	310,120,448.13	1865	143,246,077.75	1924	2,796,179,257.06
1867	265,064,938.43	1866	146,830,615.66	1925	2,684,140,264.24
1868	190,374,925.59	1867	148,519,593.47	1926	2,835,999,592.19
1869	156,124,126.86	1868	170,866,519.36	1927	2,865,683,129.91
1870	184,302,828.34	1869	273,494,873.44	1928	2,790,535,537.68
1871	143,198,322.10	1900	295,316,107.87	1929	2,939,054,374.43
1872	130,890,096.90	1901	306,871,669.42	1930	3,040,145,733.17
1873	113,504,012.80	1902	271,867,990.25	1931	2,428,293,754.22
1874	102,191,012.98	1903	280,740,925.22	1932	1,557,739,042.64
1875	110,071,515.00	1904	232,903,781.96	1933	1,619,836,224.30
1876	116,768,096.22	1905	234,187,976.37	1934	2,672,239,194.52
1877	118,549,230.25	1906	249,102,738.00	1935	3,290,435,572.18
1878	110,664,163.37	1907	269,664,022.85	1936	3,820,298,381.09
1879	113,449,621.38	1908	251,665,950.04	1937	4,653,195,315.28
1880	123,981,916.10	1909	246,212,719.22	1938	5,658,765,314.33
1881	135,229,273.30	1910	289,967,220.16	1939	5,181,673,932.58
1882	146,523,273.00	1911	322,526,290.78	1940	5,340,452,346.78
1883	144,523,344.86	1912	321,615,594.69	1941	7,370,106,377.66
1884	121,590,039.83	1913	344,424,453.85	1942	13,047,368,517.72
1885	112,421,121.97	1914	380,006,893.96	1943	22,371,386,496.55
1886	115,902,866.44	1915	415,681,028.56	1944	49,121,760,232.77
1887	113,837,301.96	1916	512,723,287.77	1945	43,800,387,575.90
1888	124,326,475.32	1917	699,393,640.44	1946	40,672,096,997.98
1889	130,894,434.20	1918	3,698,955,821.98		
1890	142,594,696.57	1919	3,850,160,078.56	Total.....	257,967,176,050.27
1891	146,035,415.97	1920	5,407,580,251.81		

¹ Period of 19 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 Puerto Rico, fiscal years 1945 and 1946, by objects of taxation

Articles taxed	1945	1946	Increase or decrease (-)
Distilled spirits, excise tax.....	\$36,691,378.74	\$33,793,856.73	-\$2,897,522.01
Distilled spirits, floor tax.....			
Distilled spirits, rectification tax.....	1,032,531.74	999,178.81	-33,352.93
Wines.....			
Fermented malt liquors.....			
Cigars, large:			
Class A.....	5,003.08	1,650.25	-3,352.83
Class B.....	10,908.35	2,661.75	-8,246.60
Class C.....	115,672.90	169,913.10	54,240.20
Class D.....	153,221.04	161,139.02	-7,082.02
Class E.....	279,231.05	112,667.51	-166,563.54
Class F.....	29,827.35	6,491.26	-23,336.09
Class G.....	6,298.34	52.59	-6,245.75
Cigarettes, large.....			
Cigarettes, small.....	254,276.13	15,802.43	-238,473.69
Total.....	38,579,407.71	35,263,464.05	-3,315,943.66

NOTE.—Stamp sales for Puerto Rican tobacco and liquor manufacturers are deposited at San Juan to the credit of the treasurer of Puerto Rico and consequently are not shown in other collection statements herein except that liquor and tobacco taxes amounting to \$2,179.82 in 1946 and \$2,899.24 in 1945 were collected at the ports of entry and were covered into the Treasury of the United States to the credit of the treasurer of Puerto Rico, under the Act of March 2, 1917 (sec. 3360, Internal Revenue Code).

INCOME TAX AUDIT

TABLE 8.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1946, by tax years

(a) TOTAL REGULAR AND JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	161	\$301,199	\$423,512	\$136,352	\$861,063
1926	51	94,866	88,970	40,066	224,002
1927	51	169,822	130,360	101,892	392,074
1928	63	162,863	115,800	89,427	368,090
1929	63	120,534	106,373	57,377	284,284
1930	62	77,555	67,662	27,711	172,928
1931	77	272,740	219,889	25,507	518,136
1932	87	720,872	519,542	23,248	1,263,662
1933	115	503,467	344,617	45,691	893,775
1934	168	2,410,078	1,566,534	69,252	4,045,864
1935	263	983,628	593,685	143,330	1,690,643
1936	364	6,300,010	3,260,764	3,086,241	12,647,015
1937	519	5,604,521	2,600,367	381,189	8,586,087
1938	1,596	3,813,409	1,514,227	340,686	5,668,322
1939	2,054	6,690,684	2,188,936	382,909	9,262,529
1940	4,285	14,568,164	3,924,161	517,720	19,010,045
1941	14,679	45,079,864	6,935,343	1,279,132	53,294,339
1942	19,038	74,804,987	7,781,269	1,985,917	84,571,243
1943	94,710	151,139,761	10,480,747	3,404,169	165,024,687
1944	23,659	58,727,522	1,496,399	3,022,052	63,246,973
1945	470	3,296,423	32,833	251,897	3,580,153
1946	6	20,601			20,601
Total	162,522	375,917,820	46,363,980	15,411,765	437,693,565
Excess profits tax:					
1940	473	3,054,830	863,521	23,148	3,941,499
1941	2,931	51,678,239	11,516,854	350,776	63,546,869
1942	9,073	114,472,462	18,420,471	1,471,917	134,364,850
1943	10,937	160,997,437	15,416,035	1,867,602	177,780,974
1944	2,375	34,801,748	1,628,042	566,462	36,996,252
1945	42	787,129	9,494	38,519	835,142
Total	25,831	365,792,845	47,854,417	3,808,324	417,455,586
Grand total	188,353	741,710,665	94,218,397	19,220,089	865,149,151

(b) TOTAL REGULAR ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	158	\$302,529	\$309,747	\$114,941	\$726,317
1926	61	94,866	88,970	40,066	224,002
1927	51	169,822	130,360	101,892	392,074
1928	63	162,863	115,800	89,427	368,090
1929	63	120,534	106,373	57,377	284,284
1930	62	77,555	67,662	27,711	172,928
1931	76	256,375	206,707	18,254	471,336
1932	86	709,869	511,206	17,747	1,238,824
1933	112	488,264	334,306	37,999	860,569
1934	162	2,389,967	1,553,911	60,261	4,004,139
1935	244	920,893	526,521	120,390	1,567,804
1936	350	6,160,126	3,188,624	3,022,418	12,371,168
1937	495	5,380,618	2,495,454	299,653	8,175,725
1938	1,567	3,681,168	1,460,981	291,420	5,433,559
1939	2,017	5,489,308	2,127,592	323,863	8,940,763
1940	4,237	14,304,884	3,846,727	412,585	18,564,196
1941	14,575	43,777,719	8,641,523	954,334	53,373,576
1942	18,891	72,974,422	7,457,305	1,206,389	81,638,116
1943	94,454	147,463,013	10,971,018	2,054,261	159,588,292
1944	23,379	53,819,873	1,277,397	1,392,820	56,490,090
1945	410	1,138,112	18,511	55,869	1,212,492
1946	6	20,601			20,601
Total	161,509	360,893,461	44,538,697	10,693,797	416,125,955

TABLE 8.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1946, by tax years—Con.

(b) TOTAL REGULAR ASSESSMENTS—Continued

Tax year	Items	Tax	Interest	Penalty	Total
Excess profits tax:					
1940	466	\$3,044,921	\$860,828	\$17,755	\$3,923,504
1941	2,019	49,743,914	11,108,876	251,999	61,104,789
1942	9,047	109,043,593	17,526,492	581,798	127,151,883
1943	10,889	157,359,194	15,044,152	583,685	172,987,031
1944	2,349	31,070,791	1,469,670	202,229	32,742,690
1945	33	177,636	4,621	68	182,325
Total	25,703	350,440,049	46,014,639	1,637,534	396,092,222
Grand total	187,212	711,333,519	90,558,336	12,331,331	814,218,177

(c) ASSESSMENTS ON AGREEMENT WITHOUT 90-DAY LETTER

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	102	\$99,005	\$116,445	\$16,738	\$232,188
1926	22	35,664	39,947	2,020	77,631
1927	23	18,184	15,919	3,424	40,527
1928	22	16,594	16,155	2,626	35,375
1929	23	14,753	13,451	2,293	30,507
1930	28	40,990	35,615	3,508	80,114
1931	38	18,678	14,348	2,574	35,600
1932	46	142,043	106,094	7,726	255,863
1933	66	431,269	294,752	15,278	741,299
1934	109	1,215,443	757,508	39,597	2,023,548
1935	155	556,454	315,610	70,614	942,678
1936	239	1,270,187	640,878	191,952	2,102,987
1937	330	3,422,368	1,609,427	5,254,099	5,254,099
1938	514	2,584,757	1,020,711	219,971	3,825,439
1939	792	4,843,172	1,578,850	230,412	6,642,434
1940	2,558	11,232,568	3,615,605	321,901	14,570,074
1941	11,605	35,097,752	6,716,106	787,165	42,600,023
1942	17,852	68,906,959	6,796,370	1,046,517	75,749,846
1943	92,755	143,290,264	9,646,585	1,979,176	154,918,025
1944	23,236	53,313,280	1,256,329	1,376,925	55,946,534
1945	408	1,131,112	18,457	55,969	1,205,438
1946	5	19,678			19,678
Total	150,929	327,792,044	34,940,113	6,588,790	368,330,947
Excess profits tax:					
1940	369	2,266,421	648,785	6,809	2,922,015
1941	2,594	45,392,993	10,096,615	187,092	55,676,701
1942	8,578	103,108,693	18,510,216	478,895	120,097,804
1943	10,604	153,837,038	14,618,751	543,134	168,998,923
1944	2,331	29,041,670	1,343,970	202,229	30,588,869
1945	33	177,636	4,521	68	182,325
Total	24,509	333,824,451	43,222,059	1,418,227	378,464,737
Grand total	175,438	661,526,495	77,262,172	8,007,017	746,795,684

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

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	51	\$201,172	\$190,484	\$97,150	\$488,806
1926	26	37,288	36,001	27,688	100,977
1927	26	111,652	96,637	83,445	291,834
1928	28	71,601	59,495	53,508	184,604
1929	27	53,191	45,351	39,106	137,648
1930	30	26,950	23,598	19,762	70,300
1931	32	15,675	12,002	9,111	36,788
1932	32	14,364	8,627	33,295	56,286
1933	34	10,036	6,539	4,539	21,413
1934	32	16,107	7,790	7,790	34,071
1935	37	61,811	35,981	15,865	113,657
1936	58	3,816,245	1,997,779	2,802,889	8,518,913
1937	59	87,055	39,630	45,638	172,323
1938	928	161,633	67,947	25,146	254,726
1939	994	429,623	145,670	42,841	618,134
1940	1,235	794,438	214,868	47,308	1,056,614

TABLE 8.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1946, by tax years—Con.

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

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax—Continued					
1941	2,102	\$4,651,730	\$998,347	\$89,060	\$5,739,137
1942	891	3,705,937	600,870	141,230	4,448,037
1943	1,591	3,871,441	375,840	66,319	4,313,600
1944	142	600,103	21,037	15,895	647,035
1945	2	7,000	84		7,084
1946	1	926			923
Total	8,368	18,652,004	4,984,958	3,643,047	27,280,009
Excess profits tax:					
1940	39	459,977	120,076	9,052	589,105
1941	154	1,267,645	282,580	40,078	1,590,303
1942	360	4,646,674	800,218	72,349	5,519,141
1943	265	3,222,571	392,199	40,551	3,655,321
1944	17	1,949,624	72,715		2,022,339
1945					
1946					
Total	835	11,646,291	1,667,788	162,030	13,376,109
Grand total	9,203	30,198,295	6,652,746	3,805,077	40,656,118

(e) ASSESSMENTS BASED UPON STIPULATION BEFORE THE TAX COURT

Income and declared value excess-profits tax:					
1925 and prior	2	\$128	\$176	\$95	\$400
1926	1	318	365	239	922
1927	1	120	131	90	341
1928	10	12,613	12,698	3,237	28,548
1929	10	40,087	37,954	10,179	88,211
1930	1	229	206	172	609
1931	2	218,986	177,778	69	396,833
1932	4	545,881	389,186	45	935,112
1933	9	15,487	10,811	2,417	28,715
1934	12	57,401	36,871	5,552	99,824
1935	20	145,259	84,748	8,788	238,745
1936	33	733,975	275,515	21,642	1,131,133
1937	49	1,108,893	490,980	22,645	1,622,518
1938	64	414,328	168,654	41,693	619,675
1939	118	714,058	234,808	54,452	1,003,318
1940	283	1,496,837	392,587	36,094	1,925,518
1941	535	2,537,888	585,079	68,911	3,191,869
1942	125	306,511	51,365	13,835	371,711
1943	84	205,135	30,252	4,745	240,132
1944					
1945					
1946					
Total	1,313	8,554,134	3,075,168	297,842	11,927,134
Excess profits tax:					
1940	36	161,918	45,682	1,894	219,494
1941	112	1,068,663	243,054	24,648	1,336,365
1942	97	1,196,116	200,564	7,947	1,404,627
1943	19	294,042	32,496		326,538
1944	1	79,597	53,885		133,482
1945					
1946					
Total	265	2,800,336	576,683	64,489	3,411,506
Grand total	1,578	11,354,470	3,651,851	332,331	15,338,642

TABLE 8.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1946, by tax years—Con.

(f) ASSESSMENTS MADE AFTER DECISION BY THE TAX COURT

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	3	\$2,234	\$2,642	\$57	\$4,933
1926	2	21,696	12,657	10,119	44,472
1927	1	29,866	14,473	14,933	59,272
1928	3	62,055	27,452	30,056	119,563
1929	3	12,503	11,607	5,808	29,918
1930	3	9,386	8,240	4,279	21,905
1931	4	3,136	2,579	1,400	7,115
1932	4	7,681	5,684	1,349	14,614
1933	3	31,473	22,204	15,465	69,142
1934	9	1,099,946	739,358	7,382	1,846,686
1935	22	157,369	91,132	22,673	271,174
1936	29	339,749	174,451	5,935	520,135
1937	47	762,307	355,417	11,166	1,128,886
1938	61	520,440	209,569	4,610	734,619
1939	113	502,455	170,264	6,678	679,397
1940	211	781,071	223,667	4,282	1,009,020
1941	333	1,490,349	843,000	9,198	1,842,547
1942	23	55,015	8,700	4,707	68,422
1943	24	96,173	15,341	4,021	115,535
1944	1	490	31		521
1945					
1946					
Total	899	5,985,279	2,438,468	164,118	8,587,865
Excess profits tax:					
1940	22	156,605	45,285		201,890
1941	59	2,014,613	486,626	181	2,501,420
1942	12	92,210	15,494	22,607	130,311
1943	1	5,643	704		6,347
1944					
1945					
1946					
Total	94	2,268,971	548,109	22,788	2,839,868
Grand total	993	8,254,250	2,986,577	186,906	11,427,733

(g) TOTAL JEOPARDY ASSESSMENTS

Income and declared value excess-profits tax:					
1925 and prior	3	\$88,570	\$113,765	\$22,311	\$224,746
1926					
1927					
1928					
1929					
1930					
1931	1	16,365	13,182	12,263	41,800
1932	1	11,003	8,334	5,501	24,838
1933	3	15,208	19,311	7,692	33,206
1934	6	20,121	12,623	8,991	41,735
1935	9	62,735	37,164	22,940	122,839
1936	14	180,884	72,140	68,823	275,947
1937	15	223,903	104,903	81,536	419,342
1938	29	132,251	53,246	49,266	234,763
1939	37	177,376	61,344	59,026	297,746
1940	48	263,280	77,434	105,135	445,849
1941	104	1,302,235	293,820	324,796	1,920,851
1942	147	1,829,635	323,964	779,528	2,933,127
1943	256	3,076,738	409,729	1,348,903	5,436,375
1944	280	4,907,649	219,002	1,629,232	6,755,883
1945	60	2,157,311	14,322	196,028	2,367,661
1946					
Total	1,013	15,024,359	1,825,283	4,717,968	21,567,610

TABLE 8.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1946, by tax years—Con.

(g) TOTAL JEOPARDY ASSESSMENTS—Continued

Tax year	Items	Tax	Interest	Penalty	Total
Excess profits tax:					
1940	7	\$9,909	\$2,602	\$5,293	\$17,804
1941	12	1,935,325	407,978	98,777	2,442,080
1942	26	5,428,959	895,979	890,119	7,215,057
1943	45	3,638,243	371,588	783,817	4,793,648
1944	26	3,730,937	158,372	354,283	4,243,602
1945	9	609,493	4,873	38,451	652,817
1946					
Total	128	15,352,796	1,839,778	2,170,790	19,363,364
Grand total	1,141	30,377,155	3,664,061	6,888,758	40,930,974

(h) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior					
1926					
1927					
1928					
1929					
1930					
1931					
1932					
1933	1	\$13,645	\$9,224	\$6,822	\$29,691
1934	1	13,822	8,914	6,911	29,647
1935	1	9,457	5,258	4,728	19,443
1936	1	59,395	29,459	29,698	118,552
1937	2	53,927	23,673	24,808	102,408
1938	3	32,999	12,485	14,763	60,247
1939	2	26,708	8,483	11,596	46,847
1940	5	22,379	6,096	9,508	37,983
1941	21	140,587	31,382	28,470	200,439
1942	23	233,890	43,673	44,993	322,556
1943	46	531,147	57,947	87,554	676,648
1944	29	1,098,230	53,545	50,178	1,197,953
1945	2	1,716	18		1,734
1946					
Total	137	2,283,082	289,757	319,430	2,892,269
Excess profits tax:					
1940	2	528	158	146	832
1941	5	71,837	14,317	1,810	87,964
1942	10	2,463,612	417,657	240,038	3,121,307
1943	21	1,265,630	128,475	128,437	1,522,542
1944	8	2,996,078	119,749	88,910	3,204,737
1945					
1946					
Total	46	6,786,670	678,256	469,241	7,934,167
Grand total	183	9,069,752	968,113	778,771	10,816,616

TABLE 8.—Additional income and excess profits tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1946, by tax years—Con.

(i) FRAUD JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	3	\$88,670	\$113,765	\$22,311	\$224,746
1926					
1927					
1928					
1929					
1930					
1931	1	16,365	13,182	12,253	41,800
1932	1	11,003	8,334	5,501	24,838
1933	2	1,558	1,087	869	3,514
1934	5	6,299	4,109	2,080	12,488
1935	8	53,273	31,906	18,212	103,391
1936	13	80,489	42,681	34,125	157,295
1937	13	169,916	81,280	57,028	308,224
1938	26	99,252	40,761	34,503	174,516
1939	35	150,608	52,961	47,430	250,999
1940	43	240,901	71,338	95,627	407,866
1941	83	1,161,648	262,438	296,328	1,720,414
1942	124	1,545,755	280,291	734,835	2,560,881
1943	210	3,145,591	351,782	1,262,354	4,759,727
1944	251	3,814,369	165,457	1,579,054	5,558,880
1945	58	2,155,595	14,304	196,028	2,365,927
1946					
Total	876	12,741,297	1,535,526	4,398,538	18,675,361
Excess profits tax:					
1940	5	9,398	2,535	5,247	17,180
1941	7	1,863,498	393,061	96,967	2,353,526
1942	16	2,965,257	476,322	650,081	4,091,660
1943	27	2,382,623	245,408	655,390	3,283,411
1944	18	735,870	38,623	265,323	1,039,816
1945	9	609,493	4,873	38,451	652,817
1946					
Total	82	6,566,128	1,161,422	1,711,449	11,438,999
Grand total	958	21,307,423	2,696,948	6,109,987	30,114,358

TABLE 9.—Tax items appealed to The Tax Court, fiscal year ended June 30, 1946

Tax year	Items	Tax	Penalty	Total
1930 and prior	88	\$408,055	\$267,015	\$675,070
1931	13	14,451	9,596	24,047
1932	13	17,960	8,979	26,939
1933	22	620,545	326,455	947,000
1934	19	71,491	49,245	120,736
1935	31	377,678	150,514	528,192
1936	51	865,265	218,232	1,083,497
1937	64	5,244,690	283,291	5,627,981
1938	198	1,401,286	439,896	1,841,182
1939	249	4,806,253	376,642	5,182,895
1940	449	4,552,120	275,975	4,828,095
1941	1,102	45,023,667	443,675	45,467,342
1942	909	44,808,558	1,360,380	46,168,938
1943	1,098	21,109,912	1,628,605	22,738,517
1944	195	6,090,935	1,037,232	7,128,167
1945	14	421,207	2,590	423,797
Year and amount undetermined	6			
Total	4,611	135,755,422	6,878,354	142,633,776

TOBACCO, CIGARS, CIGARETTES, ETC.

TABLE 10.—Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1945, by collection districts and by States

DISTRICT	Number of factories ¹				Materials used in manufacturing tobacco								
	In business Jan. 1, 1945	Opened	Closed	In business Jan. 1, 1946	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Arkansas.....	1	0	0	1			210						210
First California.....	8	0	0	8	5,751	232,568	55,157	6,077		9,242	40,072	77,531	426,468
Sixth California.....	12	2	3	11	1,089	3,827	3,933	15,539					24,408
Connecticut.....	4	0	0	4			10,353	2,182					12,535
Delaware.....	1	0	0	1	1,378,208			841,658	344,068				2,564,534
Florida.....	1	0	0	1									
First Illinois.....	29	4	3	30	5,575,052	175,619	58,291	116,202	270,057	227,361		5,163,424	11,586,006
Eighth Illinois.....	21	3	2	22			99,583	304	1,286	5	100	25	101,903
Ninth Illinois.....	13	0	3	10	4,118	50	35,895	206	1,415		1,757	4,272	47,413
Indiana.....	10	0	0	9			77,944	25		683	5,881	1,498	86,031
Iowa.....	1	0	0	1	500								500
Kansas.....	14	0	1	13	11,929,461	3,868,220	283,006	6,734,045	966,158	1,487,001	2,534,836	3,181,717	30,983,134
Kentucky.....	0	1	0	1			4,484						4,484
Louisiana.....	0	0	0	0									
Massachusetts.....	17	3	3	17	57,942	2,662	99,527	39,754	31,929			5,069	236,858
Michigan.....	17	3	3	17	30,232	3,885,081	396,810	11,681	68,373	487,290	918,340	1,622,590	7,425,887
Minnesota.....	6	0	0	5			17,839						17,839
First Missouri.....	4	0	0	4	5,043,421	18,113,821	423,353	993,673	3,003,335	4,561,586	6,167,720	3,020,569	41,326,908
Nebraska.....	2	0	0	2			1,094						1,094
Fifth New Jersey.....	12	0	1	10	5,412,824	7,693	5,951	3,070	5,908,417	655,585	65,470	214,681	12,274,561
First New York.....	20	4	3	23	450,370	18,299	403,742	16,327	100			3,593	891,991
Second New York.....	38	7	9	31	122,632	16,066	29,088	50,897	3,444			110	222,657
Third New York.....	15	2	3	12	25,772	132,473	9,665	115,995					253,905
Fourth New York.....	9	1	2	8	207,606	864	8,571	100	28,457	7,982	19,025	84,228	306,835
Fifth New York.....	12	1	3	11			656,676		6,584		940	4,759	667,969
Sixth New York.....	12	1	0	11			3,231	8,328	9,361				20,920
Seventh New York.....	8	0	0	8	63,105,816	967,772	18,274,919	1,208,974	3,604,916	11,154,044	13,860,623	8,988,271	121,154,335
Eighth New York.....	4	0	0	4	8,393,950	4,648,081	1,623,972	235,227		1,068,487	2,266,775	6,779,289	25,015,781
Ninth New York.....	3	0	0	3	8,391,700	30,728	182,091	5,969		331,355	1,188,588	1,380,706	6,961,997
Tenth New York.....	22	2	2	22	12,990	725	145,311	35,170	2,523				196,719
Eleventh New York.....	2	0	0	2			720		563				1,283
Twelfth New York.....	33	1	4	30	469,461	873	1,854,029	541,665	112,962	104,687	248,352	165,386	2,931,425
Thirteenth New York.....	3	0	0	3	3,211,441	80,889	467,859			373,814	337,272	569,934	5,052,209
Fourteenth New York.....	10	0	0	10			39,497		242				39,739
Fifteenth New York.....	8	0	0	8	3,525		8,060	200					6,785

Tennessee.....	10	0	0	10	8,594,093	547	175,676	13,437,963	2,412,172	412,944	105,652	274,868	25,413,906
First Texas.....	2	0	0	2	72,711		21,082				790	250	94,803
Utah.....	1	0	0	1			766						766
Virginia.....	7	0	1	6	6,980,532	5,659,592	1,333,414	754,502	5,215,386	1,955,987	2,933,514	4,825,553	29,658,452
West Virginia.....	4	0	1	3	3,627	5,263,576	600,297	106,609		550,123	288,900	2,763,448	3,576,580
Wisconsin.....	16	1	1	16	144		193,983	435		6	81	3	194,632
Total, 1945.....	410	33	49	394	124,429,472	43,106,056	27,444,415	25,283,060	21,992,787	23,388,732	30,993,938	39,062,704	335,693,254
Total, 1944.....	446	28	64	410	110,573,388	44,271,098	25,979,763	24,439,310	19,281,723	22,605,233	32,237,441	34,348,734	313,636,685
Increase.....		5			13,856,084		1,464,652	843,750	2,711,064	883,499		4,704,060	22,056,569
Decrease.....	36		15	16		1,163,042					1,243,503		

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California.....	20	2	3	19	6,840	238,425	59,120	21,636		9,242	40,072	77,531	460,866
Illinois.....	50	7	5	52	5,575,052	175,619	157,874	116,506		227,366	100	5,163,449	11,687,309
New York.....	109	16	19	97	89,400	167,702	1,109,573	191,947	47,946	7,982	19,965	42,690	2,394,205
Ohio.....	29	2	2	29	11,798,640	4,679,534	2,301,374	276,366	3,523	1,399,822	3,455,613	8,159,995	32,073,867
Pennsylvania.....	46	1	4	43	3,514,902	81,782	1,861,385	541,665	113,204	478,501	585,624	726,330	8,003,373

¹ Includes only those factories producing a taxable product, excluding 218 quasi manufacturers whose operations are reported in table 27.

122 REPORT OF COMMISSIONER OF INTERNAL REVENUE 123

TABLE 11.—Tobacco and snuff manufactured and removed, calendar year 1945, by collection districts and by States

DISTRICT	Tobacco manufactured					Manufactured tobacco removed				Tax-paid
	Plug	Twist	Fine cut	Scrap chewing, smoking, and snuff ¹	Total	Without payment of tax			Total	
						For export	For use as sea stores	For use of United States		
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
Arkansas				190	190					190
First California				423,056	423,056					423,056
Sixth California				24,591	24,591	367			367	24,591
Connecticut				12,536	12,536					12,536
Delaware				2,189,212	2,189,212					2,189,212
First Illinois			1,675,678	9,962,262	11,637,935	183,319			183,319	11,454,616
Eighth Illinois		1,509		100,939	102,448					102,448
Indiana		177		49,505	49,682					49,682
Iowa				84,096	84,096					84,096
Kansas				480	480					480
Kentucky	453,694	1,304,745		23,973,351	30,767,293	1,423,216	50,426	230,050	1,703,692	28,378,023
Louisiana		126		4,049	4,174					4,174
Massachusetts				267,009	267,009					267,009
Michigan	162,383	27,672	510,537	6,357,396	7,558,488	75,060			75,060	7,483,428
Minnesota				17,593	17,593					17,593
First Missouri	16,321,742	1,559,403	217,039	25,067,373	43,166,057	2,242,797	43,481	449,194	2,735,472	40,430,585
Nebraska				1,071	1,071					1,071
Fifth New Jersey			4,118	10,107,361	10,111,479					10,107,361
First New York				822,189	822,189	743			743	822,932
Second New York				217,908	217,908	60			60	217,777
Third New York				306,574	306,574	7,363			7,363	304,211
Fourteenth New York			3,727	309,361	313,088					313,155
Twenty-first New York				646,972	646,972					646,972
Twenty-eighth New York				20,747	20,747					20,810
North Carolina				80,743,120	122,609,435	3,869,504	85,328	633,494	4,568,326	116,690,635
First Ohio	41,032,476	308,839		22,873,442	23,728,096	1,624,763	85,616	224,923	1,935,296	21,919,634
Tenth Ohio	854,654			6,586,336	6,586,336	138,966			138,966	6,516,624
Eighteenth Ohio			3,954	198,987	202,941					202,941
Oregon				1,206	1,206					1,206
First Pennsylvania			75,018	2,691,293	2,766,311	1,557			1,557	2,763,335
Twelfth Pennsylvania			1,220,920	3,267,520	4,488,440	141,584	1,257	236,400	379,241	4,128,547
Twenty-third Pennsylvania				38,998	38,998					38,998
Rhode Island				6,368	6,368					6,274

Tennessee		2,764,670		10,913,419	22,678,689	24			24	22,519,111
First Texas		17,808	4,089	49,041	71,533					71,533
Utah				756	756					756
Virginia	849,629	312,785	254,049	27,541,755	28,867,572	5,414,348	280,877	701,636	6,396,854	22,343,450
West Virginia				9,532,864	9,532,864	189,318			189,318	9,550,008
Wisconsin			232	187,794	188,026					188,026
Total, 1945	59,708,962	6,722,913	3,960,724	280,105,182	380,501,801	15,312,899	526,979	2,475,690	18,315,568	310,545,049
Total, 1944	61,654,569	6,496,436	4,092,238	294,306,597	306,984,840	9,712,407	3,080,454	1,689,392	14,824,268	292,030,204
Increase		226,447		25,415,685	23,516,961	5,600,492		786,298	3,481,300	17,514,845
Decrease	1,945,607		122,514				2,553,475			

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California				447,647	447,647	367			367	447,280
Illinois		1,509	1,675,678	10,063,301	11,740,383	183,319			183,319	11,519,768
New York				2,322,751	2,327,478	8,176			8,176	2,276,061
Ohio	854,654		3,954	29,658,765	30,517,373	1,763,729	85,610	224,923	2,074,262	28,392,992
Pennsylvania			1,265,938	5,997,801	7,268,739	143,141	1,257	236,400	380,798	6,924,580

¹ Scrap chewing tobacco heretofore classified as smoking tobacco has been reported separately by manufacturers since Jan. 1, 1931, but 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, 47,748,243 pounds; smoking tobacco, 168,522,865 pounds; and snuff, 43,833,974 pounds.

TABLE 12.—Cigars weighing more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigars manufactured and removed, calendar year 1946, by collection districts and by States

DISTRICT	Number of factories ¹				Tobacco used in making cigars ²			Cigars weighing more than 3 pounds per thousand					Removed tax-paid ³
	In business Jan. 1, 1945	Opened	Closed	In business Jan. 1, 1946	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Removed without payment of tax					
								Manufactured	For export	For use as sea stores	For personal consumption	Total	
Alabama	6	1	1	6	Pounds 1,259,477	Pounds 1,083	Pounds 690,771	Number 73,723,081	Number	Number	Number	Number	Number
Arkansas	3	0	0	3	3,981	529	685	214,324			80,413	80,413	70,483,175
First California	33	9	4	38	667,170	214,437	3,228	50,759,179	1,345,000		53,736	1,398,736	47,805,410
Sixth California	68	26	29	65	268,902	609,499	46,693	46,603,317	3,012,000	25,750	205,051	3,242,811	43,107,711
Colorado	5	0	1	4	8,561	14,281	1,263	1,115,553			4,818	4,818	1,125,035
Connecticut	77	14	18	73	632,066	110,084	57,333	33,940,370			234,402	234,402	33,611,625
Delaware	4	0	2	2	1,640	24	1,592	130,900					130,900
Florida	374	241	344	271	10,417,978	2,483,575	5,188,434	803,459,973	64,290,950	429,000	4,255,188	68,975,138	728,733,041
Georgia	12	3	2	13	479,653	194	607,661	48,450,917			16,981	16,981	48,473,530
Idaho	1	0	0	1	1,099	360		74,900					74,900
First Illinois	242	35	44	233	312,218	131,918	155,602	27,584,285			364,340	364,340	26,836,094
Eighth Illinois	57	7	4	60	140,921	7,341	50,866	8,331,877			76,544	76,544	8,230,800
Indiana	38	1	6	33	2,198,091	896,285	247,141	162,381,971	14,135,300		69,532	14,204,832	137,429,016
Iowa	27	3	5	25	29,659	2,364	2,420	1,577,554			8,204	8,204	1,587,350
Kansas	6	0	1	5	5,777	92	403	246,638			3,008	3,008	260,875
Kentucky	22	0	0	22	439,034	957,348	31,202	73,344,716	2,283,000		43,241	2,326,241	70,821,125
Louisiana	8	3	0	11	466,697	520,225	202,277	50,479,385	7,145,500		16	7,145,516	54,194,067
Maine	13	0	2	11	27,656	740	1,207	1,408,620			15,260	15,260	1,393,360
Maryland	16	3	5	14	135,051	97,137	69,538	14,078,484			5,409	5,409	14,023,875
Massachusetts	128	10	9	129	629,283	431,046	177,030	51,477,581	5,221,500		269,301	5,490,801	55,878,336
Michigan	79	13	15	77	413,396	787,731	46,810	58,066,302	726,850	616,600	150,291	1,492,641	56,341,550
Minnesota	43	9	3	42	138,018	14,910	74,970	11,074,296			70,388	70,388	10,933,450
First Missouri	38	5	4	39	103,282	14,941	18,094	6,847,215			111,790	111,790	6,714,900
Sixth Missouri	7	0	1	5	205,010	295,296	22,537	25,577,566	3,388,500		891	3,389,391	26,262,425
Montana	3	1	1	8	1,028	126	14	52,162			462	462	51,700
Nebraska	9	1	1	9	13,076	384	2,594	679,551			2,451	2,451	676,650
Nevada	1	0	0	1	11	18	35	1,760			60	60	1,400
New Hampshire	15	0	1	14	746,551	27,992	645,924	68,143,533	8,694,600		162,882	3,357,482	60,303,982
First New Jersey	15	3	1	17	555,339	975,490	151,742	88,554,017	11,865,000	1,375,500	29,679	13,270,179	76,062,260
Fifth New Jersey	79	11	17	73	1,687,312	3,463,651	485,696	296,349,306	37,242,085	316,000	339,723	37,896,808	297,162,638
First New York	148	24	22	150	2,016,347	132,695	78,357	113,243,527	25,000		272,762	272,762	98,325,913
Second New York	94	14	20	88	598,006	326,666	72,026	44,667,643	46,000		206,902	251,902	41,789,343
Third New York	204	83	113	174	813,963	562,862	437,668	98,215,277	4,116,400	350,000	389,328	4,899,728	89,503,741
Fourteenth New York	138	50	46	142	076,789	908,838	113,998	85,683,185	15,340,200	4,500	190,933	15,534,788	88,894,600
Twenty-first New York	27	4	3	28	52,598	7,709	7,990	2,922,844			19,237	19,237	2,841,830
Twenty-eighth New York	47	5	8	44	102,605	5,057	15,711	5,240,365			31,189	31,189	4,913,879
North Carolina	7	1	1	7	302,669	5	341,625	28,439,163			54,235	54,235	27,979,550
North Dakota	2	0	0	2	1,123	125	388	71,700					71,200
First Ohio	23	1	4	20	430,162	39,299	98,949	18,618,281	1,171,500		68,210	1,239,710	17,345,825
Tenth Ohio	20	4	3	21	743,407	2,317,691	324,218	158,472,238	17,944,750	5,950,500	216,269	24,111,519	134,504,325
Eleventh Ohio	25	5	5	25	144,950	149,489	147,957	15,335,991			7,782	7,782	15,397,800
Eighteenth Ohio	52	6	3	52	627,393	198,861	490,926	56,360,787	4,613,200		95,971	4,710,171	60,951,150
Oregon	12	2	3	11	4,814	5,037	755	548,477			8,527	8,527	639,150
First Pennsylvania	434	85	95	424	18,332,425	9,449,353	6,328,770	1,572,904,278	141,679,975	1,223,500	662,527	143,567,002	1,421,468,605
Twelfth Pennsylvania	29	2	4	27	3,208,124	6,758,231	430,642	536,382,290	16,427,100	42,833,800	62,373	59,323,273	481,380,645
Twenty-third Pennsylvania	39	5	5	39	422,894	8,013	144,943	26,630,539			11,826	11,826	26,627,350
Rhode Island	22	4	3	23	129,321	3,008	38,646	8,337,921			16,052	16,052	8,194,755
South Carolina	2	1	0	2	997,964	1,407,357	141,535	162,208,823	27,983,000		1,953	27,989,953	129,109,959
South Dakota	2	2	2	2	2,329	821		144,464			1,914	1,914	142,550
Tennessee	8	3	3	8	633,977	137,371	14,620	47,985,877			3,666	3,666	44,188,955
First Texas	6	2	0	7	185,463	96,726	7,145	15,414,787			3,210	3,210	15,373,200
Second Texas	2	0	0	2	4,121	269	6,509	531,225			5,751	5,751	538,000
Utah	1	0	0	1	2,409	7,423		585,227			4,527	4,527	561,950
Vermont	1	0	0	1									
Virginia	10	1	1	10	2,347,690	876,728	10,152	178,167,086	17,300,100	1,070,000	4,649	18,374,740	161,842,588
Washington	5	0	0	5	2,008	424	1,879	219,422			3,822	3,822	218,375
West Virginia	15	2	0	18	1,371,300	252		63,212,521	1,900		108	2,068	62,694,350
Wisconsin	169	18	23	164	307,002	95,061	158,476	25,388,979			273,812	273,812	24,955,581
Wyoming	0	1	0	1	342	10		14,415			15	15	14,400
Total, 1945	2,973	717	891	2,799	55,345,614	35,414,961	18,334,790	5,274,674,590	405,943,416	54,194,050	9,200,151	469,337,621	4,774,391,574
Total, 1944	2,414	886	327	2,973	54,144,941	38,563,761	17,877,073	5,198,679,040	565,090,150	55,194,650	3,252,108	629,539,908	4,545,649,675
Increase	559		564	174	2,200,673	3,148,800	457,717	75,995,541	160,148,740	1,000,600	948,053	160,199,287	228,741,899
Decrease		169											

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number		
California	101	35	33	103	936,072	823,936	50,191	97,382,496	4,357,000	25,750	298,797	4,641,547	90,913,121
Illinois	299	42	48	293	453,139	139,259	206,468	35,916,162			440,584	440,584	35,066,894
Missouri	45	5	5	45	308,892	310,237	38,631	31,424,781	3,388,500		112,681	3,501,181	27,067,325
New Jersey	94	14	18	90	2,242,551	4,439,141	637,438	384,903,323	1,690,500	1,690,500	369,492	51,156,987	333,214,898
New York	668	180	212	626	4,165,299	1,943,827	725,775	344,872,841	19,526,600	384,500	1,113,506	20,994,606	306,469,306
Ohio	120	16	18	118	1,935,912	2,565,930	1,002,048	28,729,450	5,960,500		389,232	30,069,182	228,199,700
Pennsylvania	502	92	104	490	21,983,443	16,215,897	5,904,255	2,135,917,107	188,098,975	44,057,300	785,726	202,892,101	1,029,476,500
Texas	7	2	0	9	190,584	96,995	13,654	15,945,992			8,961	8,961	15,911,250

¹ The number of factories in business includes factories which manufactured the small cigars shown in table 15.
² A average quantity of leaf tobacco used per 1,000 large cigars, 24.27 pounds.
³ The number of cigars of each class removed tax-paid at different rates is shown in table 13.

TABLE 13.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1945, by collection districts and by States

DISTRICT	Class A (manufactured to retail at not more than 2 1/4 cents each)—tax-paid at \$2.50 per thousand	Class B (manufactured to retail at more than 2 1/4 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.....	100	50,150	60,889,125	9,322,700	202,100			70,488,175	\$311,044.10
Arkansas.....			68,750	141,450	5,075			210,275	1,295.90
First California.....	2,000	17,674,500	10,297,300	8,918,270	12,207,345	1,599,395	6,100	47,806,410	282,633.97
Sixth California.....			209,225	962,250	36,906,511	4,806,400	228,325	43,107,711	455,300.26
Colorado.....			46,950	261,900	818,085			1,126,935	10,194.35
Connecticut.....	2,500	496,100	2,263,425	20,861,925	8,428,100	1,569,875		33,611,625	264,256.35
Delaware.....			8,200	126,700	1,000			130,900	909.70
Florida.....	995,184	4,550,650	268,198,420	121,615,395	235,000,512	39,846,742	58,680,338	728,783,041	6,060,659.07
Georgia.....	206,200	318,200	47,043,450	420,680	479,900			48,473,530	197,407.91
Idaho.....	2,300		28,650	41,756				74,900	419.25
First Illinois.....	128,400	324,100	877,625	3,737,260	20,049,235	966,535	752,999	26,896,094	261,014.56
Eighth Illinois.....			310,650	3,890,500	4,029,600			8,230,300	69,772.60
Indiana.....	183,900	1,774,650	8,352,575	87,242,206	41,676,810	186,325	2,550	137,429,016	1,061,645.42
Iowa.....	47,100		74,950	857,450	577,880			1,567,350	12,268.20
Kansas.....	7,000		108,750	15,000	133,125			290,875	1,876.75
Kentucky.....	132,000	23,150	2,259,690	67,472,220	302,325	81,260		70,821,125	491,240.71
Louisiana.....		3,000	21,860,306	2,071,300	24,940,450	4,686,953	542,064	54,104,067	432,499.87
Maine.....			45,385	389,550	956,925			1,395,250	10,474.84
Maryland.....			5,514,400	2,361,750	6,145,575	2,150		14,028,875	100,077.85
Massachusetts.....	319,400	1,976,300	10,830,955	14,352,220	27,319,921	1,067,715	11,925	55,878,336	489,969.59
Michigan.....	146,500	295,300	4,173,000	6,588,660	38,094,790	6,086,625	1,156,775	56,341,680	568,047.24
Minnesota.....			196,050	4,973,900	5,738,400	20,100		19,933,450	95,322.00
First Missouri.....	72,000		284,750	1,586,675	3,785,550	149,650	36,875	5,714,900	51,852.78
Sixth Missouri.....				15,426,650	5,825,875			23,252,425	173,244.60
Montana.....			1,500		50,290			51,790	208.00
Nebraska.....			47,300	335,400	292,450			676,500	5,470.50
Nevada.....						400	1,000	1,400	20.00
New Hampshire.....			19,650	49,497,360	10,790,382	6,600		60,303,982	454,492.67
First New Jersey.....	92,675	511,300	1,963,650	8,415,150	55,270,660	3,881,960	818,975	76,052,290	471,000.64
Fifth New Jersey.....	396,455	28,327,400	10,742,040	77,398,005	118,282,088	18,432,325	3,534,325	257,162,638	2,201,469.79
First New York.....	1,884,300	50,649,400	3,444,975	31,795,225	9,622,025	854,530	275,138	98,525,913	507,551.19
Second New York.....	162,300	17,315,259	5,732,150	3,106,100	10,691,373	2,366,306	2,425,364	41,789,343	287,914.65
Third New York.....	292,450	11,178,480	2,296,625	15,378,145	37,609,408	15,072,308	7,676,325	89,503,741	906,805.28
Fourteenth New York.....	277,950	622,100	1,995,300	17,388,068	45,949,267	2,468,300	193,125	68,894,600	632,640.42
Twenty-first New York.....	29,000	294,000	356,630	540,250	1,454,075	177,875		2,841,830	23,341.94
Twenty-eighth New York.....	265,500	1,364,400	793,600	806,779	1,683,600	100		4,913,879	30,415.90
North Carolina.....			19,920,050	4,961,375	3,068,125			27,979,550	146,361.07
North Dakota.....			1,000	64,500	5,700			71,200	512.50
First Ohio.....	500	85,900	5,766,900	3,389,775	3,060,375	72,375		17,346,825	113,684.35
Tenth Ohio.....	5,000	26,711,900	1,119,125	17,870,650	87,915,260	882,500		134,504,325	1,102,108.55
Eleventh Ohio.....	132,200	919,650	5,189,125	3,117,875	39,600			15,897,800	85,061.28
Fifteenth Ohio.....	174,400	796,450	26,905,400	11,057,450	21,664,325	363,725		60,951,750	409,848.32
Oregon.....			5,425	90,306	394,275	48,150		539,150	5,322.80
First Pennsylvania.....	18,311,870	74,694,275	257,109,430	564,077,015	489,673,715	16,839,050	863,250	1,421,488,605	10,412,427.32
Twelfth Pennsylvania.....	1,488,360	47,845,350	7,373,895	290,675,815	120,131,650	13,351,810	13,775	481,380,545	3,615,351.26
Twenty-third Pennsylvania.....	47,330	2,356,300	19,388,450	4,086,300	260,060			26,627,650	117,338.38
Rhode Island.....	80,400	4,042,800	439,275	1,034,650	2,597,338	50		8,194,755	47,305.00
South Carolina.....	439,959	24,221,350	1,417,830	92,998,700	35,100	2,000		129,109,959	760,772.25
South Dakota.....				85,400	67,160			152,560	1,169.30
Tennessee.....	185,000	26,911,150	4,303,300	1,280,400	11,530,255	3,950		44,163,955	222,683.35
First Texas.....	11,100	313,300	6,022,750	8,200	7,594,650	1,407,875	15,475	15,573,250	122,489.88
Second Texas.....			5,200	105,700	421,100	6,000		538,000	6,061.70
Utah.....				10,600	561,350			561,950	6,597.70
Virginia.....	20,191,060	64,536,463	23,070,726	82,555,451	15,486,888	2,000		161,842,688	743,185.96
Washington.....			27,300	75,225	115,890			218,375	1,794.27
West Virginia.....	104,450	2,473,650	60,072,950	42,600	300			62,694,350	248,279.37
Wisconsin.....		5,500	507,060	5,859,825	17,109,831	955,754	517,591	24,955,881	238,850.09
Wyoming.....					14,400			14,400	144.00
Total, 1945.....	46,787,353	424,263,168	915,479,716	1,819,377,779	1,547,518,186	143,260,678	77,744,694	4,774,891,674	35,569,302.11
Total, 1944.....	183,420,795	275,453,910	1,821,414,862	398,500,863	1,706,139,146	140,241,104	20,318,995	4,545,649,675	30,932,687.13
Increase.....		148,799,268		1,220,716,916		3,019,574	57,425,699	228,741,699	4,633,614.96
Decrease.....	136,663,442		905,935,146		168,620,960				

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Number	Number	Number	Number	Number	Number	Number	Number	Number	Value of stamps used
California.....	2,000	17,674,500	10,507,025	8,960,620	49,113,856	6,405,795	229,425	90,913,121	\$785,734.23	
Illinois.....	128,400	324,100	1,188,275	7,627,700	24,078,885	966,535	752,999	35,066,894	329,767.16	
Missouri.....	72,000		284,750	17,813,125	9,811,425	149,650	36,375	27,967,325	225,097.88	
New Jersey.....	499,130	23,988,700	12,705,690	85,813,155	173,582,698	27,364,265	4,351,900	333,214,898	2,072,670.43	
New York.....	2,922,000	81,413,630	14,619,590	69,914,667	197,009,738	20,939,739	19,569,952	306,490,898	2,388,669.88	
Ohio.....	312,100	23,493,300	39,980,650	45,435,650	112,659,000	1,318,600		228,190,700	1,710,602.46	
Pennsylvania.....	19,847,570	126,395,825	284,371,775	858,838,130	609,955,215	30,190,300	877,025	1,929,476,606	14,145,116.96	
Texas.....	11,100	313,300	5,027,950	113,900	8,016,750	1,413,875	15,475	15,911,280	127,561.58	

TABLE 14.—Cigars weighing more than 3 pounds per thousand: Manufactured and removed tax-paid for domestic consumption from customs bonded manufacturing warehouses, class 6, by classes, calendar year 1945¹

Year	Number of warehouses				Tobacco used ²			Manufactured
	In business Jan. 1	Opened	Closed	In business Dec. 31	Unstemmed	Stemmed	Scraps	
1945	6	0	0	6	Pounds 353,772	Pounds 1,231,538	Pounds 7,033	Number 98,891,710
1944	6	0	0	6	440,705	1,246,576	7,033	108,871,066
Increase					86,933	14,988	7,033	9,979,356
Decrease								

Year	Removed tax-paid							Value of stamps used
	Class A	Class C	Class D	Class E	Class F	Class G	Total	
1945	Number 61,350	Number 553,600	Number 1,247,300	Number 16,896,170	Number 30,362,700	Number 32,864,070	Number 81,975,190	\$1,292,632.48
1944	66,250	64,060	342,500	45,249,038	34,913,816	15,842,164	96,477,807	1,295,860.01
Increase		439,550	904,800	28,372,868	4,561,115	17,021,916	14,502,617	3,227.53
Decrease	4,900							

¹ Compiled from monthly returns filed with collectors of customs by the manufacturers operating the warehouses. The above figures are not included in table 13, which shows operations of factories registered under the internal revenue laws only. These bonded manufacturing warehouses are operated exclusively under customs supervision.
² Average quantity of leaf tobacco used per 1,000 cigars, 20.18 pounds.

TABLE 15.—Cigars weighing not more than 3 pounds per thousand: Quantity of tobacco used, number of cigars manufactured and removed, calendar year 1946, by collection districts

District	Tobacco used ¹			Cigars weighing not more than 3 pounds per thousand		
	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	Removed	
					Without payment of tax for export	Tax-paid
Fourteenth New York	Pounds 8,414	Pounds 193,812	Pounds 1,060	Number 2,854,480	Number 800	Number 2,859,000
Virginia	110,184	193,812	1,060	95,812,650	600	97,312,350
Total, 1945	118,598	193,812	1,060	98,167,030	800	100,171,350
Total, 1944	120,709	224,029	47,391	123,539,719	200,300	120,373,670
Increase						
Decrease	2,111	30,217	46,341	25,172,680	199,700	20,202,320

¹ Average quantity of leaf tobacco used per 1,000 small cigars, 3.85 pounds.
 NOTE.—The number of factories in business is included in table 12.

TABLE 16.—Cigarettes weighing not more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigarettes manufactured and removed, calendar year 1946, by collection districts and by States

DISTRICT	Number of factories ¹			Tobacco used ²						Cigarettes weighing not more than 3 pounds per thousand			
	In business Jan. 1, 1945	Closed Jan. 1, 1946	In business Jan. 1, 1946	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	Removed without payment of tax			Total	Removed tax-paid	
								For export	For use as sea stores	For use of the United States			For personal consumption
First California	3	0	3	Pounds 701,999	Pounds 9,048,444	Pounds 339,375	Number 4,432,392,884	Number 2,483,699,800	Number 27,639,000	Number 1,936	Number 2,737,418,800	Number 1,691,605,884	
Sixth California	2	0	2	272	560	942	180,541	10,000	393,166,128	10,000	1,000	1,691,605,884	
Florida	5	0	5	22,816,061	11,250,916	2,034,600	16,263,642,443	4,127,209,920	393,166,128	3,558,600	4,620,394,648	14,517,449,866	
Kentucky	2	0	2	6,816	6,988	2,400,520	2,400,520	1,068,896,000	474,052,900	8,601	1,696,833,500	38,698,660	
Massachusetts	3	0	3	303,498	31,605,368	120,170	39,666,660	1,068,896,000	474,052,900	8,601	1,696,833,500	14,468,498,300	
Michigan	2	0	2	411,978	408,680	2,630,374	16,128,441,680	1,113,316,840	105,000	40,191	1,113,421,940	2,450,320	
First New Jersey	2	0	2	305,983	1,730,265	60,115	1,903,006,330	19,811,780	44,000	40,191	19,894,381	1,255,246,250	
Second New York	9	0	9	331,261	628,982	60,115	414,004,047	58,054,000	280,008,200	58,054,000	58,094,191	877,644,479	
Third New York	8	0	8	331,261	628,982	60,115	414,004,047	58,054,000	280,008,200	58,054,000	58,094,191	877,644,479	
Fourth New York	8	0	8	331,261	628,982	60,115	414,004,047	58,054,000	280,008,200	58,054,000	58,094,191	877,644,479	
Forty-fourth New York	2	0	2	8,493	11,379	461,988	160,083,010	3,240,000	3,240,000	3,240,000	3,240,000	140,576,670	
North Carolina	6	0	6	21,941,617	338,371,551	22,843,647	176,379,325,946	28,011,519,360	2,522,064,200	4,168,660	28,234,329,200	188,268,130,284	
Tenth Ohio	1	0	1	106,317	10,309,914	97,709	32,634,006	360,869,600	666,516,000	454,100	1,807,847,900	5,188,776,260	
First Pennsylvania	3	0	3	53,329,993	140,672,660	19,763,581	105,919,485,070	1,103,193,260	2,624,606,648	7,269,496	15,708,121,553	90,273,206,520	
Twelfth Pennsylvania	1	0	1	8,230,019	6,928,928	4,716,467	8,980,781,962	5,006,769,760	14,613,547,890	328,913,196	19,946,400,852	28,530,784,091	
Virginia	10	0	10	53,329,993	140,672,660	19,763,581	105,919,485,070	1,103,193,260	2,624,606,648	7,269,496	15,708,121,553	90,273,206,520	
Total, 1945	62	8	62	143,454,508	557,064,494	478,125,332	164,869,733	48,540,032,660	4,387,999,660	12,073,357,266	15,501,883	64,998,891,169	267,202,481,178
Total, 1944	54	12	62	135,224,489	545,928,768	44,761,058	164,869,733	48,540,032,660	4,387,999,660	12,073,357,266	15,501,883	64,998,891,169	267,202,481,178
Increase				8,230,019	6,928,928	4,716,467	8,980,781,962	5,006,769,760	14,613,547,890	328,913,196	19,946,400,852	28,530,784,091	
Decrease													

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	In business Jan. 1, 1945	Closed Jan. 1, 1946	In business Jan. 1, 1946	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	For export	For use as sea stores	For use of the United States	For personal consumption	Total	Removed tax-paid
California	5	0	5	Pounds 791,999	Pounds 9,048,444	Pounds 339,375	Number 4,432,392,884	Number 2,483,699,800	Number 27,639,000	Number 1,936	Number 2,737,418,800	Number 1,691,605,884	
New York	20	4	19	1,057,735	2,830,306	3,078,552	2,843,787,217	19,811,780	18,981,547,550	12,402,270,459	48,792	194,730,412	2,611,663,805
Pennsylvania	4	2	1	1,106,317	16,309,914	240,191	7,119,890,920	861,064,060	280,008,200	666,516,000	454,100	1,808,042,360	5,274,907,780

¹ The number of factories in business includes those factories which manufactured large quantities of cigarettes shown in table 17.
² Average quantity of leaf tobacco used per 1,000 cigarettes, 2.84 pounds.

TABLE 17.—Cigarettes weighing more than 3 pounds per thousand: Quantity of tobacco used, number of cigarettes manufactured and removed, calendar year 1945, by collection districts and by States

DISTRICT	Tobacco used ¹			Cigarettes weighing more than 3 pounds per thousand		
	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	Removed	
					Without payment of tax for export	Tax-paid
	Pounds	Pounds	Pounds	Number	Number	Number
Florida.....	1,101	243		161,627		52,260
First New York.....	1,295	1,907		667,200		667,200
Second New York.....	108,458	29,917		12,789,288		12,552,400
Third New York.....	780	28	4	149,200		148,000
North Carolina.....			220	55,440		55,440
First Pennsylvania.....	80,151	2,942	240,917	43,574,160		43,257,016
Twelfth Pennsylvania.....			167,549	25,019,940	10,060	25,009,040
Total, 1945.....	191,791	35,097	408,690	82,415,955	10,060	81,739,290
Total, 1944.....	68,774	29,979	124,776	26,670,442	9,690	26,802,312
Increase.....	125,017	5,118	283,914	55,545,513	440	54,936,978

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Number	Number	Number
New York.....	110,539	31,912	4	13,005,688		13,365,000
Pennsylvania.....	80,151	2,943	408,466	68,593,260	10,060	68,266,050

¹ Average quantity of leaf tobacco used per 1,000 large cigarettes, 9.51 pounds.
NOTE.—The number of factories in business is included in table 16.

TABLE 18.—Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1936 to 1945¹

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large ²	Small	Large	Small		
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1936.....	125,875,214	702,567	12,474	453,314,512	267,461,957	847,367,024
1937.....	127,879,843	773,417	16,690	479,942,665	264,309,344	872,923,968
1938.....	118,161,858	589,451	14,151	483,826,314	252,710,323	865,302,097
1939.....	122,071,919	609,278	24,983	509,107,672	253,485,449	885,299,201
1940.....	126,309,121	525,764	13,864	535,203,961	260,662,967	922,715,697
1941.....	135,494,649	571,598	9,639	626,832,279	246,177,552	1,069,085,117
1942.....	140,156,951	524,790	15,054	754,534,551	235,836,596	1,131,064,842
1943.....	131,401,547	498,956	42,184	860,416,435	236,349,309	1,228,708,431
1944.....	129,399,386	482,602	273,114	920,145,057	204,241,196	1,254,541,355
1945.....	128,011,949	378,414	783,507	943,502,267	218,499,433	1,291,175,570

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

TABLE 19.—Production of manufactured tobacco, snuff, cigars, and cigarettes, calendar years 1936 to 1945

Year	TOBACCO AND SNUFF						
	Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1936.....	59,184,521	6,372,184	5,069,182	45,342,446	194,006,958	39,023,225	347,976,506
1937.....	58,330,801	6,774,192	4,999,260	45,538,414	137,774,329	37,141,208	340,579,204
1938.....	54,494,646	5,658,854	4,572,346	42,775,966	200,698,691	37,173,135	345,868,638
1939.....	51,282,796	5,732,777	4,701,102	41,350,902	202,289,113	37,969,933	343,905,713
1940.....	48,768,919	5,695,287	4,178,364	42,909,979	205,101,052	37,871,628	344,423,209
1941.....	50,230,116	5,613,755	5,068,935	44,208,645	197,668,839	39,616,452	342,426,742
1942.....	54,299,951	6,023,061	5,083,913	48,345,599	175,556,002	41,002,677	330,412,603
1943.....	55,944,804	6,257,103	4,459,636	51,414,141	162,334,464	43,179,209	327,089,357
1944.....	61,654,569	6,498,436	4,092,238	52,866,783	139,861,057	41,961,777	306,934,540
1945.....	59,703,982	6,722,913	3,969,724	47,748,343	168,522,865	43,833,974	330,501,801

CIGARS AND CIGARETTES

Year	Cigars		Cigarettes	
	Weighting more than 3 pounds per thousand	Weighting not more than 3 pounds per thousand	Weighting more than 3 pounds per thousand	Weighting not more than 3 pounds per thousand
	Number	Number	Number	Number
1936.....	5,172,273,612	180,005,714	2,457,940	158,893,958,304
1937.....	5,303,368,834	196,584,972	3,066,400	169,989,319,880
1938.....	5,014,757,804	152,989,705	2,637,530	171,689,382,671
1939.....	5,197,627,088	156,939,982	4,368,796	180,606,824,480
1940.....	5,285,271,076	134,738,339	2,248,740	189,371,258,171
1941.....	5,010,175,692	148,710,757	1,790,262	217,864,024,732
1942.....	5,840,804,617	139,150,952	2,555,168	257,520,862,626
1943.....	5,363,026,896	125,480,310	0,111,280	236,175,332,633
1944.....	5,198,679,049	123,339,710	26,670,442	233,583,887,771
1945.....	5,274,674,590	98,167,030	52,415,955	332,164,669,733

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 14.

TABLE 20.—Summary of operations of manufacturers of tobacco and cigars, calendar year 1945

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 1944 AND 1945

Output of tobacco (pounds)	Number of manufacturers	Manufactured tobacco produced						
		Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
1944								
Under 50,000	413	Pounds 566	Pounds 75,372	Pounds 80,554	Pounds 400,194	Pounds 1,016,602	Pounds 128,164	Pounds 1,701,982
50,000 to 100,000	9			3,685	358,772	261,099		622,536
100,000 to 250,000	10	6,001	46,078	3,507	303,657	1,093,888	190,474	1,644,505
250,000 to 500,000	7	139,118	861,654		648,276	916,327	284	2,559,659
500,000 to 5,000,000	15	3,904,865	3,337,418	1,330,398	3,057,173	18,658,339	2,227,029	32,405,222
Over 5,000,000	19	57,703,119	2,177,414	2,684,114	48,098,691	117,920,802	39,415,826	267,999,966
Total	474	61,654,569	6,498,436	4,002,238	52,366,763	139,861,057	41,961,777	306,934,840
1945								
Under 50,000	374		62,980	88,661	403,679	1,045,654	133,497	1,729,421
50,000 to 100,000	11		17,808	4,113	288,520	398,882		709,323
100,000 to 250,000	15	99,580	163,224		805,569	1,059,569	177,976	2,315,913
250,000 to 500,000	5		312,169	3,727	288,254	863,216		1,467,366
500,000 to 5,000,000	16	3,846,495	4,069,811	1,220,920	2,532,988	7,980,689	2,189,266	21,840,169
Over 5,000,000	22	55,757,807	2,096,976	2,657,298	43,429,333	157,164,865	41,333,235	302,439,604
Total	443	59,703,982	6,722,913	3,960,724	47,748,343	168,522,365	43,833,974	330,501,801

SUMMARY

Output of tobacco (pounds)	Number of manufacturers			1944	1945	Increase or decrease (-)	Per cent of total	
	1944	1945	Increase or decrease (-)				1944	1945
Under 50,000	413	374	-39	Pounds 1,701,982	Pounds 1,729,421	Pounds 27,439	6.55	0.52
50,000 to 100,000	9	11	2	623,536	709,323	85,787	.20	.22
100,000 to 250,000	10	15	5	1,644,505	2,315,913	671,413	.54	.70
250,000 to 500,000	7	5	-2	2,559,659	1,467,366	-1,092,293	.83	.44
500,000 to 5,000,000	16	16		32,405,222	21,840,169	-10,565,053	16.56	6.61
Over 5,000,000	19	22	3	267,999,966	302,439,604	34,439,638	87.32	91.61
Total	474	443	-31	306,934,840	330,501,801	23,566,961	100.00	100.00

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1944 AND 1945

Output of cigars	Number of manufacturers			Aggregate cigar production			Per cent of total production	
	1944	1945	Increase or decrease (-)	1944	1945	Increase or decrease (-)	1944	1945
Under 250,000	2,601	2,795	194	Number 180,543,925	Number 305,474,878	Number 124,930,953	3.09	5.79
250,000 to 500,000	280	324	64	91,656,031	114,126,096	22,470,065	1.76	2.16
500,000 to 1,000,000	145	203	58	102,663,291	143,365,219	40,702,028	1.98	2.72
1,000,000 to 2,000,000	88	142	54	120,904,424	64,048,652	-56,855,772	2.88	1.22
2,000,000 to 3,000,000	43	48	5	106,220,429	118,951,059	12,730,630	1.04	1.26
3,000,000 to 4,000,000	15	25	10	54,234,295	86,241,638	32,007,343	1.04	1.33
4,000,000 to 5,000,000	10	14	4	45,329,600	62,974,106	17,644,506	.87	1.13
5,000,000 to 7,500,000	25	20	-5	161,108,772	123,136,453	-37,972,319	2.91	2.33
7,500,000 to 10,000,000	14	16	2	119,270,715	143,242,794	23,972,079	2.29	2.96
10,000,000 to 20,000,000	26	35	9	361,158,754	521,474,574	160,315,820	6.95	20.55
20,000,000 to 40,000,000	43	33	-10	1,204,072,094	1,054,306,726	-149,765,368	23.17	17.54
Over 40,000,000	30	30		2,680,936,719	2,507,352,398	-173,584,321	51.57	47.54
Total	3,300	3,690	390	5,198,679,049	5,274,674,590	75,995,541	100.00	100.00

720047-47-10

TABLE 21.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1948, by collection districts*

District	Manufactured tobacco and snuff			Perique tobacco, scraps, cuttings, clippings, siftings, etc.		
	Removed for exportation	Exported	Tax-paid or returned to factories	Removed for exportation	Exported	Tax-paid or returned to factories
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California	126	142				
Delaware						
Florida				69	69	
First Illinois	51,570	96,424	1,328			
Kentucky	964,794	1,034,188	5,510			
Louisiana				151,568	163,490	
Michigan						
First Missouri	767,431	928,344	140			
Fifth New Jersey						
First New York	2,548	2,355				
Second New York						
Third New York	361	7,579				
Fourteenth New York						
North Carolina	1,101,336	1,868,169	54			
First Ohio	236,641	357,179	148			
Tenth Ohio	1,053	26,442				
First Pennsylvania	1,307	866	600	89,851	67,046	
Twelfth Pennsylvania	10,774	10,529				
Tennessee				9,990	16,113	
Virginia	3,352,898	2,791,326	492			
West Virginia	31,458	31,460				
Total	6,423,297	8,162,964	8,281	251,478	230,718	
Cigars weighing more than 3 pounds per thousand			Cigars weighing not more than 3 pounds per thousand			
Removed for exportation	Exported	Tax-paid or returned to factories	Removed for exportation	Exported	Tax-paid or returned to factories	
Number	Number	Number	Number	Number	Number	
First California	199,750	199,750				
Sixth California	754,600	964,560				
Florida	11,357,140	16,836,750	158,560			
Indiana	3,061,590	5,088,000	1,500			
Kentucky	378,000	396,600				
Louisiana	1,600,600	2,622,000	1,500			
Massachusetts	1,143,600	1,689,000				
Michigan	61,500	64,000				
Sixth Missouri	664,590	1,431,000				
New Hampshire	1,746,300	2,793,900				
First New Jersey	1,984,500	2,897,000				
Fifth New Jersey	9,404,760	13,614,760	34			
First New York	96,000	68,000				
Second New York	40,000	56,000				
Third New York	900,500	1,224,000				
Fourteenth New York	3,643,500	6,541,000				
First Ohio	331,500	520,500				
Tenth Ohio	3,589,500	8,070,000	1,500			
Eighteenth Ohio	1,773,700	2,111,200				
First Pennsylvania	26,561,800	39,659,300	569,500			
Twelfth Pennsylvania	4,514,200	6,586,500				
South Carolina	6,434,590	11,527,000				
Virginia	2,415,100	7,045,500		200	200	
West Virginia						
Total	82,649,780	113,002,660	732,534	200	200	

¹ Exported: Class A, 464,000; class B, 3,729,300; class C, 20,570,900; class D, 40,566,610; class E, 58,913,900; class F, 5,667,750; class G, 2,091,100 cigars.

TABLE 21.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1948, by collection districts—Continued*

District	Cigarettes weighing more than 3 pounds per thousand			Cigarettes weighing not more than 3 pounds per thousand		
	Removed for exportation	Exported	Tax-paid or returned to factories	Removed for exportation	Exported	Tax-paid or returned to factories
	Number	Number	Number	Number	Number	Number
First California				156,422,800	490,861,600	60,051,200
Florida	30,000	30,000		30,600	20,600	10,000
Kentucky				2,503,708,000	2,776,743,900	70,400
First Missouri				19,312,480	14,082,480	
Fifth New Jersey				168,702,000	161,717,160	42,240
First New York	16,000			96,512,560	103,463,760	
Second New York				27,257,280	13,377,280	
Third New York				169,378,000	137,792,000	
Fourteenth New York				41,595,900	33,659,900	
North Carolina				5,256,509,500	10,013,658,520	3,031,200
Tenth Ohio				60,000	60,000	
First Pennsylvania	468,000	468,000		1,712,824,600	1,450,314,140	1,380
Twelfth Pennsylvania	3,440	3,440		118,860	118,860	
Virginia				10,674,930,800	9,847,908,240	60,530,600
Total	517,440	501,440		20,824,362,840	25,048,767,740	113,797,020
Cigarette paper books			Cigarette tubes			
Removed for exportation	Exported	Tax-paid or returned to factories	Removed for exportation	Exported	Tax-paid or returned to factories	
Number	Number	Number	Number	Number	Number	
Connecticut	5,289,468	5,196,060				
Kentucky						
Massachusetts	60,515,560	58,486,060	480,320			
Second New York	6,782,112	5,094,612		6,803,500	6,803,500	
North Carolina	156,110,320	137,865,520				
Total	228,697,460	207,644,252	480,320	6,803,500	6,803,500	

TABLE 22.—*Withdrawals of manufactured tobacco, snuff, cigars, and cigarettes from factory in bond, for shipment or delivery as sea stores, year ended June 30, 1948*

Class of product	Withdrawn from factory during year	Delivered to sea stores warehouses	Delivered to vessels	Tax-paid or returned to factory
Tobacco and snuff.....pounds..	178,565	196,334	173	173
Large cigars.....number..	110,659,450	9,890,450	1,144,500	89
Small cigarettes.....do.....	3,520,791,000	3,567,762,500	47,863,000	1,159,640

¹ Class D, 9,465,000; class E, 935,950; class F, 168,560; class G, 40,000.

TABLE 23.—*Withdrawals of manufactured tobacco, snuff, cigars, and cigarettes from bonded internal revenue tobacco sea stores warehouses,¹ for shipment or delivery as sea stores or export, year ended June 30, 1948*

Class of product	Withdrawn from warehouses during year	Delivered		Tax-paid or returned to factory
		To vessels for sea stores	For export	
Tobacco and snuff.....pounds..	231,546	183,158	74,727	11,797
Large cigars.....number..	13,791,450	2,745,500	16,811,460	2,396,750
Small cigarettes.....do.....	3,939,810,200	2,255,368,920	1,654,263,100	122,242,600

¹ There were 26 such warehouses in operation at the close of the year.

TABLE 24.—Domestic and imported cigarette papers and tubes withdrawn and internal revenue receipts from taxes during the fiscal years ended June 30, 1937, to June 30, 1946, inclusive

Fiscal year	Cigarette papers					
	Tax-free packages, books, or sets			Tax-paid packages, books, or sets		
	Domestic	Imported	Total	Domestic	Imported	Total
	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>
1937	2,711,554,987	800,000	2,712,354,987	61,571,548	17,797,240	79,368,788
1938	1,962,696,101	500,000	1,963,196,101	76,475,882	7,221,550	83,697,432
1939	2,160,364,855	1,040,000	2,161,404,855	100,248,660	5,798,065	106,046,725
1940	2,276,827,218	400,000	2,277,227,218	84,746,166	2,180,970	87,927,136
1941	1,632,313,944	600,000	1,632,913,944	101,191,086	168,333	101,359,419
1942	1,608,713,301		1,608,713,301	136,652,051	51,260	136,703,311
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
1945	916,806,102		916,806,192	102,778,459	276,108	103,054,567
1946	657,607,107		657,607,107	130,582,370	90,000	130,672,370

Fiscal year	Cigarette papers—Continued			Cigarette tubes		
	Receipts			Tax-free		
	Domestic	Imported	Total	Domestic	Imported	Total
				<i>Number</i>	<i>Number</i>	<i>Number</i>
1937	\$877,204.09	\$225,910.50	\$1,103,114.59	20,429,660		20,429,660
1938	1,070,406.53	100,196.45	1,170,602.98	18,495,700	70,000	18,565,700
1939	1,408,092.03	74,859.78	1,477,951.76	19,449,406	20,000	19,469,406
1940	1,212,121.90	40,130.50	1,252,252.40	8,324,350		8,324,350
1941	1,405,724.68	2,463.65	1,408,188.33	18,040,180		18,040,180
1942	1,941,771.37	272.50	1,942,043.87	18,321,400		18,321,400
1943	1,465,209.46	207.50	1,465,416.96	15,264,300		15,264,300
1944	1,159,175.74	246.50	1,159,422.24	7,853,900		7,853,900
1945	1,368,409.95	1,350.50	1,369,760.45	6,109,800		6,109,800
1946	1,765,674.61	1,340.00	1,767,014.61	9,869,109		9,869,109

Fiscal year	Cigarette tubes—Continued					
	Tax-paid			Receipts		
	Domestic	Imported	Total	Domestic	Imported	Total
	<i>Number</i>	<i>Number</i>	<i>Number</i>			
1937	65,360,100	150,000	65,510,100	\$13,232.40	\$30.00	\$13,262.40
1938	58,179,100	180,000	58,359,100	11,900.00	36.00	11,936.00
1939	75,882,700	526,800	76,409,500	15,748.68	105.36	15,854.04
1940	137,144,300	342,500	137,486,800	27,187.09	68.50	27,255.59
1941	119,230,900	5,100	119,236,000	23,126.00	1.02	23,127.02
1942	90,539,109	20,000	90,559,109	18,509.90	4.09	18,513.99
1943	43,633,500		43,633,500	8,235.80		8,235.80
1944	24,152,800		24,152,800	4,955.34		4,955.34
1945	92,523,500	5,800	92,529,300	20,460.00	1.16	20,461.16
1946	15,256,700	5,109	15,261,809	1,400.09	.22	1,400.22

TABLE 25.—Tobacco products withdrawn for consumption, computed from collections from the rules of stamps, fiscal year 1946

Classification	Large cigars						Total tobacco and snuff
	Class A			Class B			
	Class A	Class B	Class C	Class D	Class E	Class F	
Domestic manufacture	48,307,298	421,772,899	978,408,279	1,861,363,314	1,734,054,176	183,633,106	5,375,981,672
Imported—Cuba	660,100	887,250	42,475,122	23,019,890	11,266,751	432,780	78,787,468
Imported—Other countries	522	1,245	5,900	4,013	26,635	43,064	25,999,051
Total	48,967,920	423,660,394	1,026,889,401	1,884,387,174	1,751,347,562	184,065,850	5,454,768,195
Puerto Rican manufacture							
Domestic manufacture							
Imported—Cuba							
Imported—Other countries							
Total							
Puerto Rican manufacture							
Total							

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

TABLE 26.—Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1945, by collection districts

District	Dealers in leaf tobacco			Leaf tobacco exported by dealers							Leaf tobacco received from farmers by 1			
	In busi-ness Jan. 1, 1946	Opened	Closed	In busi-ness Jan. 1, 1946	Unstemmed	Stemmed	Scraps	Stems	Total	Dealers in leaf tobacco	Cigar man-ufacturers	Tobacco manu-ufacturers	Total	
	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
First California	5	0	0	5	118,562				118,562	20,778,462		1,560	1,560	
Sixth California	5	5	0	5										
Connecticut	55	6	4	57										
Delaware	1	0	0	1										
Florida	35	37	38	36	213,213				213,213	15,212,873		111,436	15,324,300	
Georgia	50	201	201	50	574,311				574,311	112,654,426			112,654,426	
First Illinois	11	1	0	11										
Eighth Illinois	1	0	0	1										
Indiana	4	7	0	14										
Kentucky	418	221	196	443	55,841,828	701,989	96,544	46,932	56,777,293	11,633,630		41,635	11,675,174	
Louisiana	5	0	0	5										
Maryland	57	39	34	62	2,133,006	117,427			2,250,433	37,449,004		193,477	37,642,477	
Massachusetts	12	2	13	13	7,806				7,806	1,596,148		413	1,601,690	
Michigan	4	0	0	4										
Minnesota	1	0	0	1										
First Missouri	3	1	0	3										
Sixth Missouri	4	1	0	4										
First New Jersey	10	1	0	11										
First New York	6	16	0	22										
Second New York	87	16	0	89	3,600,046	67,052	3,768		3,670,866	9,811,691		6	9,818,187	
Third New York	36	20	11	44	288,701	45,854			333,555	4,898,516			4,942,071	
Fourth New York	5	3	0	9	81,439				81,439					
Twenty-eighth New York	3	0	0	3										
North Carolina	520	576	519	477	47,648,737	2,809,195	1,640		50,459,572	405,890		3,019	408,900	
First Ohio	27	1	0	28										
Second Ohio	4	1	0	5										
Third Ohio	2	1	0	3										
Fourth Ohio	5	0	0	5										
Eighth Ohio	1	0	0	1										
Wisconsin	82	17	13	86	2,585,879				2,585,879	47,479,800		57,761	47,537,561	
First Pennsylvania	11	0	0	11										
Second Pennsylvania	11	0	0	11										
Twenty-third Pennsylvania	11	1	0	12										
South Carolina	87	131	136	89	191,376	546,376	123		6,973,687	128,691,852		32,949	128,724,801	
Tennessee	268	200	167	301	6,402,638				6,402,638	158,235,591		643	158,236,234	
First Texas	2	0	0	2										
Virginia	290	124	113	256	210,726,146	46,830,659	86,063		2,091,895	170,560,154		794	170,560,948	
West Virginia	19	8	5	16										
Wisconsin	34	2	5	31	65,675	25			65,700	29,147,336		396	29,147,732	
Total, 1945	2,133	1,629	1,675	2,133	430,576,883	51,008,277	188,169		481,593	2,375,932		282,778	2,376,215	
Total, 1944	1,841	1,517	1,225	2,133	231,068,793	40,974,963	117,163		1,279,788	2,279,788		601,592	2,280,380	
Increase	292	109	351	50	179,508,090	10,033,314	71,013		1,096,210	1,096,210		281,186	95,835	
Decrease														

In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 17,880,191 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 27.—Quasi tobacco manufacturers classified: Number of factories operated and tobacco material handled, calendar year 1945

Class 1	Number in business Jan. 1, 1945	On hand Jan. 1, 1945						
		Unstemmed	Stemmed	Scraps	In process	Stems	Sittings	
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
1	49			148,367				
2	10	284	10,508	506,233			36,400	
3	28	102,697		334,904			1,241	
4	41	863,675	63,373	1,436,197			62,102	
5	1				3,355	143,718	3,152	
6	16	4,658	2,200	33,402	4,275	25,320	8,152	
7	18	1,483,857		913,376	7,845,441	5,667,474	4,320,337	
8	22	561	292,644			377,749		
Total	176	2,445,682	368,726	3,374,478	3,092,001	6,216,261	4,423,262	
		Opened	Received					
1	1			1,672,362				
2	25	38,139	11,219	1,494,644			6,900	
3	4	213,113	193,420	3,395,724			50,312	
4	4	12,345,379	3,640,951	10,088,610	610,633	1,441,697	180,367	
5	10			633		581,203		
6	9	6,894,415	13,862	4,320,703	351,532	187,563,890	15,208,995	
7	1	11,599,739	290	3,512,398	5,626,855	4,543,023		
8	1	230,773	287,191					
			198,477					
Total	42	30,411,548	4,310,380	24,474,974	6,518,020	194,129,713	15,452,474	
		Closed	Removed					
1	0			1,425,659				
2	14	37,790	19,179	1,492,671			17,497	
3	6	292,117	140,066	3,314,968			43,899	
4	7	390,849	1,565,696	17,535,821	2,166,773	1,769,847	745,610	
5	0				256,575	89,020		
6	1	217,644		704,867	999,634	982,186	34,205	
7	2	580,152	260	1,057,421	34,834	203,365,119	5,262,579	
8	4	10,579	117,427	3,499,152	10,921,812	15,263		
			515,419					
Total	34	5,835,493	2,356,047	29,080,559	23,349,628	306,226,105	6,103,790	
		Number in business Jan. 1, 1946	On hand Jan. 1, 1946					
1	11			329,364				
2	51	821	3,939	515,125			12,121	
3	28	123,834	46,979	393,201				
4	44	2,031,831	91,216	1,938,612	2,348	145,076	101,070	
5	15			2,413		5,646	1,419	
6	18	18,748		47,357	498,970	4,938,176	2,666,827	
7	17	1,236,474		942,380	6,687,096	254,358		
8	19		805,581					
Total	184	3,411,318	447,715	4,160,039	7,121,797	5,343,256	2,782,428	
Loss		23,610,419	1,873,343				10,989,518	
Gain				5,341,146	16,761,494	11,223,390		

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

OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 28.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1946, or portion thereof, under the various annual rates, by collection districts and States

Collection districts ¹ or States	Distilled spirits										Wines			Fermented malt liquors					
	Manufacturers of stills, \$55	Rectifiers of less than 500 barrels, \$10	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, \$65	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
Alabama.....				11	471		1		7	3						66	1,846		
Alaska.....				27	565											7	10		
Arizona.....			1	72	1,225											16	228		
Arkansas.....				27	921			1	3		28		395		1	67	1,774		8
First California.....	13	19	14	692	18,123				5	3					13	199	4,392		381
Sixth California.....	5	7	13	415	15,951				2	1					9	152	4,520		114
State of California.....	18	26	27	1,107	34,074			7	4	113	4				22	341	8,912		495
Colorado.....		5		59	1,953	12	358		1	7					4	76	980	2	13
Connecticut.....	1	2	11	163	4,778			1	13		1		90	2	5	267	2,338		415
Delaware.....	2			8	509				3						2	12	32		
District of Columbia.....		2		131	1,904	63	5	2	2						2	27	201		71
Florida.....	1	19		182	6,651	1			5		16		22		6	84	1,455		4
Georgia.....		1		80	2,255			1	19	4	14	35	3,679		1	70	1,451		11
Hawaii.....			5	44	781				1						2	14	69		
Idaho.....	1			4	1,123							79	86		4	72	1,219		8
First Illinois.....	4	4	18	514	19,526	606	24	3	2	106	4	1	4		26	558	744	17	957
Eighth Illinois.....	3	2	6	134	5,481		35			13					14	266	518		341
State of Illinois.....	7	6	24	748	25,007	606	59	3	2	119	4	1	4		40	1,124	1,262	17	1,298
Indiana.....	2	12	9	58	4,716					17						187	3,468	1	124
Iowa.....	1		1	3	2,642	1	11	4	1	24	16	12	1,691		3	209	3,461		10
Kansas.....				17	570		5	1	1	2						182	3,624		29

Kentucky.....	6	7	23	151	2,143	20	21	4		10	2		2	5	6	148	2,178	1	68
Louisiana.....		2		97	5,326	2		2	2	15					8	171	3,151		93
Maine.....			1	6	219			2	1	6						58	2,911		1
Maryland.....	7	4	22	114	4,519	65	7	3	2	22		1		147	7	165	1,918	2	559
Massachusetts.....	7	13	13	284	7,812	64	963	9	5	69					15	298	274		325
Michigan.....	1	2	3	348	16,880		2	3	2	45	6	7		10	25	343	794		2,971
Minnesota.....		3	5	34	3,064		206	7	2	25	2	1			19	424	9,820	2	269
Mississippi.....	2			38	1,528		1			4		2				101	2,374		23
First Missouri.....	6	2	5	65	3,707	71	1	2	2	47	3		3		9	172	3,554	6	320
Sixth Missouri.....	3	1	4	101	2,355	1			1	11				4	4	134	1,973		43
State of Missouri.....	8	3	9	166	6,062	72	1	2	3	58	3		3	4	13	306	5,527	6	363
Montana.....				25	1,791				1						8	64	298		15
Nebraska.....	1			18	1,740		23			3					4	112	1,637		3
Nevada.....				23	825		32								2	22	176		1
New Hampshire.....				2	223		5			3					1	36	1,416		
First New Jersey.....	2		1	35	3,555			5		5	2		5		3	141	92		113
Fifth New Jersey.....	15	2	15	145	10,440	30		5	3	51	14		14		12	319	256		593
State of New Jersey.....	17	2	16	180	14,095	30		10	8	56	15		19		15	451	348		706
New Mexico.....		3		46	1,175											16	17		1
First New York.....	3	1	2	49	6,482	15	1	6	4	31	14		7		6	153	6,600	4	121
Second New York.....	4	2		61	1,237	15		2	3	61	57		59		12	617		2	20
Third New York.....			1	94	2,536	6		2	2	23	22		21		11	2,293			55
Fourteenth New York.....	4	2	1	42	6,858			3	2	33	15				9	164	6,042		225
Twenty-first New York.....	2			17	3,615		1		2	14					5	89	1,934		171
Twenty-eighth New York.....	12			22	3,043			1	3	10					15	87	2,481		394
State of New York.....	25	5	4	285	23,771	36	2	14	16	172	108		87	190	36	516	19,967	6	966
North Carolina.....				93	2,523		2		1	9	6	9	24	288	1	33	2,824		7
North Dakota.....				14	1,086											62	715		10
First Ohio.....	4		8	74	2,846				1	29			1		13	63	1,475		335
Tenth Ohio.....	1			57	2,348				1	8					9	36	624		99
Eleventh Ohio.....				70	1,989			1	1	12					6	27	570		53
Eighteenth Ohio.....	6	2	3	200	8,800			4	3	26					16	74	560		468
State of Ohio.....	11	2	11	401	15,983			5	6	75			1		44	210	3,239		955
Oklahoma.....				28	799				4						2	146	3,594		9
Oregon.....				68	2,237		5	1		6					2	94	2,455		40

For footnote, see p. 150.

TABLE 28.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1946, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts ¹ or States	Distilled spirits—Continued									Wines—Continued				Fermented malt liquors—Continued						
	Manufacturers of stills, \$55	Rectifiers of less than 500 barrels, \$110	Rectifiers, 500 barrels or more yearly, \$220	Wholesale liquor dealers, \$110	Retail liquor dealers, \$27.50	Retail liquor dealers at large, \$27.50	Retail dealers in medicinal liquors, \$27.50	Manufacturers of number-grade products, less than 25 gallons, \$25	Manufacturers of number-grade products, not exceeding 50 gallons, \$50	Manufacturers of number-grade 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, \$25	Retail dealers in malt liquors at large, \$25	Temporary dealers in liquors (beer or wine), \$2.50 per month
First Pennsylvania	9	5	17	285	8,407	20	2	5	4	66					31	772	2,032		38	
Twelfth Pennsylvania	1	3	1	119	4,017		1	3		1					14	197	785		38	
Twenty-third Pennsylvania	2	9	6	225	7,556			2		17					18	656	1,311			
State of Pennsylvania	12	17	24	632	20,080	20	7	19	6	86					63	1,625	4,128		158	
Rhode Island	1	1		39	1,770					11					2	41	57		27	
South Carolina				34	1,040					2						78	2,890		66	
South Dakota	2			19	1,095					3	16	7	2,562			72	1,265		4	
Tennessee	2			33	1,004	2	1	1		27					2		4,153		6	
First Texas	2			109	9,522		2	1	11								463		102	
Second Texas				104	2,853		1		11						6	186	4,211	1,490	3	
State of Texas	2			204	12,375		3	1	22						7	643	5,691	3	102	
Utah				1	104				2						2	41	1,148		1	
Vermont			1	4	249				2		22		700			13	155		7	
Virginia				69	3,854				19		34	1	2,411		4	107	1,287		1	
Washington		1		212	5,766			2	14	5					4	107	1,287		1	
West Virginia				8	855		2		1	1			205		11	69	1,899		31	
Wisconsin	1	5	1	201	14,153	575	1	1	15						62	629	3,404		747	
Wyoming				3	614	6									3	40	102		28	
Total	128	146	216	6,555	266,371	992	2,463	99	77	1,115	167	162	274	14,031	2	469	19,145	125,716	40	11,070

Collection districts ¹ or States	Oleomargarine					Adulterated butter and filled cheese					Narcotics					
	Manufacturers of oleomargarine, \$800	Wholesale dealers in colored oleomargarine, \$480	Retail dealers in colored oleomargarine, \$48	Wholesale dealers in uncolored oleomargarine, \$200	Retail dealers in uncolored oleomargarine, \$6	Wholesale dealers in adulterated butter, \$480	Retail dealers in adulterated butter, \$48	Manufacturers of adulterated butter, \$600	Manufacturers of process or renovated butter, \$50	Manufacturers of filled cheese, \$400	Manufacturers, importers, compounders of opium, etc., \$24	Wholesale dealers, \$12	Retail dealers, \$3	Practitioners, \$1	Dealers in untaxed narcotic preparations, \$1	Laboratories, etc., \$1
Alabama	2	4	109	44	5,324				2		1	18	704	1,064	7	
Alaska					60								26	65	1	
Arizona				16	1,861							9	186	498	13	
Arkansas		3	72	26	4,083							7	573	1,583	105	
First California	3			38	9,148						3	26	1,534	5,561	31	3
Sixth California	5		1	42	9,303						6	51	1,890	8,078	51	5
State of California	3		1	60	18,451						9	77	3,424	13,639	82	8
Colorado		2	67	15	2,760							21	591	1,796	80	
Connecticut				23	2,335							14	582	2,467	68	11
Delaware				7	690						1	1	92	348	19	1
District of Columbia		1	11	15	1,133						2	7	380	1,550	3	1
Florida		8	534	46	5,149							16	839	2,131	5	
Georgia	2	8	165	49	5,275				2		1	35	1,911	2,687	25	4
Hawaii				5	324						1	3	21	866	66	1
Idaho				2	290							7	199	466	1	
First Illinois	9		3	88	10,484			1			7	51	2,478	8,198	72	12
Eighth Illinois		2		65	7,354						2	22	690	2,531	97	1
State of Illinois	9	2	3	153	17,838			1			9	73	3,168	10,729	169	13
Indiana	1	9	288	86	9,674			1			2	45	1,201	3,996	124	2
Iowa				39	3,908						6	39	784	2,850	172	1
Kansas	4	7	284	85	4,780						1	16	841	2,137	79	1
Kentucky		1	13	39	6,213						1	21	312	2,405	83	
Louisiana		7	180	37	4,712							15	795	2,137	40	6
Maine				28	2,907								313	1,190	11	1
Maryland				37	4,502			1	1			5	687	2,601	12	2
Massachusetts	1	3	83	1	76						6	40	1,986	7,121	165	15
Michigan	1	1	119	191	14,538						19	60	1,926	6,255	174	8

¹Footnote, see p. 150.

TABLE 28.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1946, or portion thereof, under the various annual rates, by collection districts and State—Continued

Collection districts ¹ or States	Oleomargarine—Continued					Adulterated butter and filled cheese—Con.					Narcotics—Continued				
	Manu- factur- ers of oleo- margar- ine, \$600	Whole- sale dealers in col- ored oleo- margar- ine, \$480	Retail dealers in col- ored oleo- margar- ine, \$48	Whole- sale dealers in un- colored oleo- margar- ine, \$200	Retail dealers in un- colored oleo- margar- ine, \$8	Whole- sale dealers in adul- terated butter, \$480	Retail dealers in adul- terated butter, \$48	Manu- factur- ers of adul- terated butter, \$600	Manu- factur- ers of process or reno- vated butter, \$50	Manu- factur- ers of filled cheese, \$400	Manu- factur- ers, im- porters, com- pound- ers of opium, etc., \$24	Whole- sale dealers, \$12	Retail dealers, \$3	Practi- tioners, \$1	Dealers in un- taxed narcotic prepara- tions, \$1
Minnesota.....				19	2,004					2	20	1,065	3,402	15	2
Mississippi.....		2	28	24	2,664			1			5	499	1,883	64	
First Missouri.....	1	2	22	24	4,897					8	22	950	3,011	80	3
Sixth Missouri.....	1	4	134	37	4,952					1	23	864	2,404	64	2
State of Missouri.....	2	6	156	61	9,849					9	45	1,814	5,415	124	5
Montana.....				2	96						4	233	510	3	
Nebraska.....				17	2,399					2	10	638	1,541	39	1
Nevada.....				5	233						1	59	228	4	
New Hampshire.....		1		10	1,474					1	4	179	633	62	
First New Jersey.....				8	2,268						2	461	1,440	5	
Fifth New Jersey.....	4		1	26	4,163					11	12	1,336	4,430	22	10
State of New Jersey.....	4		1	34	6,431					11	14	1,797	5,870	27	10
New Mexico.....			19	5	642						1	190	458	4	
First New York.....				22	3,047					4	9	1,926	4,453	15	2
Second New York.....		5		44	183					9	44	269	821	21	3
Third New York.....	1			8	924					2	15	802	6,431	17	10
Fourteenth New York.....			4	46	5,270					5	24	1,495	4,661	29	5
Twenty-first New York.....				48	3,996					4	21	496	2,987	26	7
Twenty-eighth New York.....				29	2,930						6	588	3,154	9	
State of New York.....	1	5	4	197	16,400					25	119	5,576	21,557	117	27
North Carolina.....	1		19	48	5,002					1	16	867	2,674	250	4
North Dakota.....					12						1	213	466	3	
First Ohio.....	2		1	26	3,968					3	20	539	1,948	43	3
Tenth Ohio.....	1			23	3,137					1	14	354	1,296	62	2
Eleventh Ohio.....	1		3	33	3,890					3	21	381	1,572	42	
Eighteenth Ohio.....				68	7,290					8	34	1,146	3,834	40	
State of Ohio.....	4		4	152	18,305					15	89	2,420	8,700	187	5
Oklahoma.....		13	356	32	5,582					3	22	926	2,354	70	
Oregon.....				16	3,425						20	545	1,498	6	
First Pennsylvania.....				17	2,145					17	56	2,333	7,149	44	15
Twelfth Pennsylvania.....			1	4	866						13	582	1,545	5	2
Twenty-third Pennsylvania.....				26	2,754					4	17	1,202	4,209	23	4
State of Pennsylvania.....			1	47	5,765					21	86	4,117	12,903	72	21
Rhode Island.....			1	13	1,424						7	318	931	29	1
South Carolina.....	1	3	113	30	3,486						10	497	1,327	7	
South Dakota.....					272						4	283	432	9	
Tennessee.....			1	50	4,941					2	30	930	2,762	44	6
First Texas.....		23	773	45	6,585					1	27	1,322	3,662	228	3
Second Texas.....	4	16	515	23	6,999					1	51	2,105	3,219	252	1
State of Texas.....	4	39	1,288	73	13,564					2	78	3,397	6,911	480	4
Utah.....				5	863						12	178	544	11	1
Vermont.....				15	895						3	118	509	98	1
Virginia.....			23	48	5,568					2	15	738	2,759	400	3
Washington.....			11		132						29	842	2,267	20	2
West Virginia.....			33	53	5,532					1	13	400	1,797	3	1
Wisconsin.....					410		2		3	3	26	1,215	3,340	71	
Wyoming.....				1	399						2	99	249	2	
Total.....	45	125	3,981	1,893	243,285		5	5	3	155	1,217	51,545	164,461	3,622	168

For footnote, see p. 150.

TABLE 28.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1946, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts ¹ or States	Marihuana				National firearms			Pawn-brokers, class 3, \$300	Billiard or pool room premises, \$20	Bowling alley premises, \$20	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		Dealers, \$200 and \$1						
					\$500	\$25							
Alabama		2		1					397	86	3,324	163	14,527
Alaska									42	8	276	124	1,211
Arizona									215	27	1,911	532	6,813
Arkansas		1		2					638	32	4,370	480	15,191
First California		0	1	2					848	160	14,745	5,105	31,220
Sixth California		3		31			11		1,068	199	13,643	4,162	59,791
State of California		9	1	33			11		2,014	359	23,388	9,267	121,011
Colorado		5		4					553	96	3,183	637	13,303
Connecticut				2	2		1		453	293	5,498	504	20,478
Delaware				1					80	24	861	30	2,728
District of Columbia		2		9					97	22	1,141	30	6,757
Florida									428	75	6,469	584	26,387
Georgia		1		8				1	658	87	6,384	713	23,141
Hawaii				3					355	17	1,379	101	3,635
Idaho									301	45	2,215	1,799	7,975
First Illinois		1		14					1,172	519	15,375	3,353	65,365
Eighth Illinois		10		8					1,177	237	8,005	4,254	31,261
State of Illinois		1	13	22					2,349	756	23,380	7,607	96,626
Indiana		3		25	1				1,335	259	3,731	1,762	35,886
Iowa		1	1	11					1,256	189	6,512	1,174	23,294
Kansas				1			1		1,025	177	6,521	1,226	21,818
Kentucky		6	84	9					562	65	4,380	1,855	21,397
Louisiana		1		1					419	31	7,104	7,465	31,819
Maine				1					371	135	1,846	56	9,172
Maryland		1		13			1		405	166	6,787	2,272	25,160
Massachusetts		2		40	6				1,062	617	8,950	468	39,029
Michigan		4		8	1	1	4		1,228	517	15,109	734	62,187
Minnesota		7		5					784	300	3,381	5,600	33,495
Mississippi									407	14	4,788	1,630	16,314

First Missouri									688	129	10,276	61	23,123
Sixth Missouri		2		6					504	93	4,412	151	15,269
State of Missouri		2		6					1,187	222	14,688	212	46,412
Montana									258	41	2,204	979	6,472
Nebraska		1	4	1	39				622	84	3,378	530	12,347
Nevada									30	7	788	1,165	3,605
New Hampshire									235	100	1,113	129	5,617
First New Jersey		5		10					288	104	3,489	123	12,262
Fifth New Jersey		9		8					472	440	5,218	116	31,183
State of New Jersey		14		18					760	544	11,707	239	43,450
New Mexico									214	25	1,902	225	4,944
First New York		1	7	1	7				375	261	6,142	12	29,814
Second New York		3					1		94	24	785		4,537
Third New York			12		19		1		105	55	1,662		15,111
Fourth New York			1		15				613	335	8,487	210	34,607
Twenty-first New York			1		11	1	1		482	902	4,811	326	18,313
Twenty-eighth New York			5		10		1		442	267	5,407	499	19,473
State of New York		4	27	1	63	1	4		2,116	1,144	27,194	1,647	121,855
North Carolina									1,040	96	4,532	276	20,688
North Dakota									380	73	1,596	161	4,572
First Ohio		1		7					453	141	4,366	641	17,684
Tenth Ohio				15					744	111	3,700	1,885	14,336
Eleventh Ohio		2		7					490	75	4,021	685	18,385
Eighteenth Ohio		2		8			1		906	384	9,161	1,213	34,257
State of Ohio		5		37			1		2,363	661	21,248	4,374	79,504
Oklahoma		5							545	53	4,897	13	18,946
Oregon		3		5					477	119	3,980	3,177	13,176
First Pennsylvania		1	10	24					1,174	385	14,512	1,413	41,024
Twelfth Pennsylvania			2	12					497	180	4,722	724	14,384
Twenty-third Pennsylvania			8	12			1		1,068	490	10,605	2,468	32,858
State of Pennsylvania		1	15	48			1		2,739	1,062	29,899	4,605	88,266
Rhode Island		2			1		2		166	95	1,430	159	6,063
South Carolina		1		5					436	41	3,363	71	16,092
South Dakota				1					396	67	1,736	232	6,018
Tennessee		1		3					568	56	5,369	36	20,034

For footnote, see p. 150.

TABLE 28.—Number of special-tax payers purchasing special-tax stamps covering the fiscal year 1946, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts ¹ or States	Marlhuans—Con.		National firearms—Con.		Bowling alley premises, \$20 less, \$20	Coin-operated amusement devices, \$10	Coin-operated gaming devices, \$100	Total number of all classes of special-tax payers
	Dealers, \$3 and \$24	Producers, \$1	Practitioners and laborers, \$1	Manufacturers or importers, \$50 and \$1				
First Texas.....	3	6	6		92	11,778	1,994	42,186
Second Texas.....	3	1	1		91	8,263	1,451	26,272
State of Texas.....					183	20,041	3,445	70,458
Utah.....	1				36	1,372	639	5,118
Vermont.....					144	1,776	106	3,946
Virginia.....					63	106	174	24,202
Washington.....					119	6,495	6,231	24,831
West Virginia.....	1	8	8		88	6,219	6,219	20,747
Wisconsin.....	0	4	4		714	5,805	14	43,223
Wyoming.....	2	2	2		30	1,017	573	3,368
Total.....	7	447	447	26	10,026	366,502	76,410	1,401,802

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

OLEOMARGARINE, RENOVATED BUTTER, ETC.

TABLE 29.—Production and withdrawals of colored oleomargarine, year ended June 30, 1946, by collection districts

District	On hand July 1, 1945	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1946
Alabama.....		Pounds 471,638	Pounds 471,639				8
First California.....	77,000	172,750			249,750		6
Sixth California.....		161,572					24
Georgia.....		793,609	7,321,830	98,004	3,810,728	64,068	75,829
First Illinois.....		350,400	7,044,475	192	855,584	13,488	2,400
Indiana.....		200,899	4,105,475	3,625,058	28,450		27,266
Maryland.....		53,145	4,105,475	243,764	1,648,020	2,029,725	237,354
Michigan.....		323,500	428,500		750,000		
First Missouri.....		352,916		352,915			
Sixth Missouri.....		965,947		976,552		5,940	5
Fifth New Jersey.....		270,008		50,666	782,507	10,548,595	58,367
First Ohio.....		43,182		72	43,296	1,843	10,460
Tenth Ohio.....		1,000			1,023,170	6,057,470	47,000
Eleventh Ohio.....		745,550			745,550		
South Carolina.....		3,350,000			30,000		19,500
Second Texas.....		2,119,707		2,693,970	2,083,551	20,434	22,357
Total.....	2,141,333	66,410,333	17,918,205	8,221,755	41,895,774	15,331	500,601

TABLE 30.—Production and withdrawals of uncolored oleomargarine, year ended June 30, 1946, by collection districts

District	On hand July 1, 1945	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1946
Alabama.....		Pounds 2,045	Pounds 2,034				11
First California.....	322,529	32,567,112	32,706,401		13,415		169,824
Sixth California.....	95,368	21,866,376	21,743,567		43,590		174,587
Georgia.....	30,832	17,516,613	17,613,208				29,196
First Illinois.....	1,193,001	155,026,201	154,986,255	1,559,158	82,534	4,440	542,799
Indiana.....	25,528	35,748,480	35,623,080	150,928			193,479
Kansas.....	155,692	23,873,137	22,998,380		814,276	20,822	1,872
Maryland.....	152,652	13,873,960	13,814,862		511,740		8,700
Michigan.....	624	19,455,432	19,447,356				150
First Missouri.....	150	9,925,288	9,926,288				141
Sixth Missouri.....	22,495	1,729,718	1,752,072				140,340
Fifth New Jersey.....	166,497	51,439,037	51,399,340	5,000	10,008	50,846	
First Ohio.....	756	131,353	132,109				24
Tenth Ohio.....	254,280	30,227,792	30,151,800				12,240
Eleventh Ohio.....	4,848	13,609,126	13,609,590	336,000		144	4,800
South Carolina.....	48,846	20,819,492	20,443,454	420,000		84	30,000
Second Texas.....	30,449	1,810,240	1,789,240				76,070
Total.....	2,504,537	484,792,191	481,492,985	3,285,362	699,930	105,866	1,712,585

TABLE 31.—Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1946, by months

Month	Colored				
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
1945					
July	12,636,927	1,027,997	617,381	12,911,170	13,488
August	12,069,902	1,026,644	202,719	11,072,960	
September	10,866,848	774,270	1,274,400	8,842,806	985
October	3,995,345	2,341,759	929,405	912,240	
November	6,783,735	1,314,116	1,473,140	3,577,043	
December	3,341,287	1,518,746	657,668	1,844,328	858
1946					
January	2,577,625	2,243,282	366,248	120,684	
February	2,299,355	1,816,712	263,258	83,494	
March	3,000,830	1,589,834	1,226,302	67,886	
April	2,092,620	1,589,902	553,072	78,912	
May	2,148,700	1,583,138	461,444	67,914	
June	4,597,169	991,805	196,737	3,218,137	
Total	66,410,333	17,918,205	8,221,755	41,893,774	15,331
Uncolored					
1945					
July	41,079,350	36,617,012	3,095,168	187,792	22,114
August	38,169,873	38,766,489	30,100	26,214	4,266
September	33,763,948	38,781,802	17,736	17,736	3,214
October	45,740,864	44,069,276		21,426	15,775
November	39,849,153	40,973,428	50,000	23,500	6,591
December	41,107,490	41,394,453	3,850	13,212	8,947
1946					
January	45,515,696	45,400,649	96,156	25,440	1,902
February	43,203,128	42,867,960	5,000	14,994	12,578
March	43,676,076	43,919,076		4,336	10,085
April	41,402,554	40,247,100	10,080	1,008	7,342
May	39,819,778	39,947,261		1,922	3,009
June	31,464,581	33,576,060	15,024	362,280	5,121
Total	484,792,191	481,492,965	3,285,862	699,960	105,966

TABLE 32.—Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1937 to 1946

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
1937	1,967,206	673,307	583,510	740,960	357,297,043	386,775,872		
1938	1,649,356	624,382	200,401	837,568	478,759,759	413,560,893		
1939	1,386,891	354,991	155,748	867,926	351,591,928	331,701,894	300	3,000
1940	1,859,731	302,140	649,459	906,387	301,857,570	301,699,496	1,839	
1941	4,489,410	426,866	1,864,874	2,075,568	339,445,528	340,550,313	1,326	7,908
1942	14,827,838	2,108,669	2,933,896	10,954,726	353,976,353	353,648,493		
1943	116,966,849	2,558,067	1,558,067	110,301,041	431,498,452	429,468,704	10,020	66,914
1944	135,002,918	10,397,872	820,370	125,902,258	474,028,820	473,441,557		114,804
1945	72,686,114	21,242,752	2,023,418	48,439,797	540,813,304	533,743,048	7,174,464	1,645,190
1946	66,410,333	17,918,205	8,221,755	41,895,774	484,792,191	481,492,965	3,285,862	699,930
Total	417,243,635	54,711,037	19,022,466	342,912,641	4,068,560,838	4,045,984,155	10,473,296	2,557,146

TABLE 33.—Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1946

	Pounds	Pounds
Butter culture	1,311	2,993,982
Butter flavor	10,396	4,591,049
Citric acid	1,826	2,371,686
Color	42,792	729,770
Corn oil	8,180,677	13,906,447
Cottonseed flakes	50,539	17,125,474
Cottonseed oil	211,560,676	357,773
Cottonseed stearine	2,104	203,939,893
Derivative of glycerine	1,029,935	10,930
Discetyl	2,356	21,799
Estearine	120,494	33,075
Lecithin	626,546	107,216
Milk	92,811,562	
Monostearine	406,955	
Neutral lard		2,993,982
Oleo oil		4,591,049
Oleo stearine		2,371,686
Oleo stock		729,770
Peanut oil		13,906,447
Salt		17,125,474
Soda (benzoate of)		357,773
Soya bean oil		203,939,893
Soya bean stearine		10,930
Soya flakes		21,799
Tallow		33,075
Vitamin concentrate		107,216
Total	560,965	560,965

TABLE 34.—Production and withdrawals of renovated butter, year ended June 30, 1946, by collection districts

District	On hand July 1, 1946	Produced	Withdrawn tax-paid	Lost or destroyed	On hand June 30, 1946
Alabama	30,412	901,628	867,806		64,234
Georgia	38,817	766,912	766,599		20,239
Maryland	1,636	81,476	82,884		126
Total	70,765	1,751,116	1,737,289		84,599

TABLE 35.—Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1937 to 1946

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
1937	2,737,131	2,789,853	1942	3,480,555	3,466,700
1938	2,435,499	2,381,279	1943	3,442,968	3,433,375
1939	2,908,117	2,925,272	1944	3,144,299	3,121,576
1940	2,706,852	2,735,433	1945	3,173,629	3,166,368
1941	2,783,509	2,781,345	1946	1,751,116	1,737,289

TABLE 36.—Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1946

Month	On hand July 1, 1946	Produced	Imported	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1946
1945								
July	10,824,651	5,742,393		4,144,719	1,401,167	489,168		
August		7,803,595	432	5,821,520	1,453,659	196,848		
September		6,734,189	1	6,139,352	1,449,849	210,960		
October		8,413,086	2	7,337,251	1,677,908	135,792	591	
November		8,045,799		8,637,922	1,047,275	265,824		
December		6,787,536	26	5,748,082	929,041	167,664		
1946								
January		7,769,305		7,102,712	920,775	36,000	82	
February		7,898,092	4	6,325,781	1,182,658			
March		8,356,083	787	7,602,502	915,025		23	
April		8,366,177		6,046,963	1,147,832	755	2	
May		7,840,905		6,653,365	1,221,017			
June		6,875,169	40	5,831,396	1,209,814	81,636		
Total	10,824,651	60,632,329	1,292	75,291,456	14,557,011	1,534,448	728	10,073,329

ALCOHOL, DISTILLED SPIRITS, BEER, AND WINE

I. PLANTS AND PERMITTEES, AND BASIC PERMITS UNDER THE FEDERAL ALCOHOL ADMINISTRATION ACT

TABLE 37.—Plants and permittees qualified to engage in the production, distribution, or use of alcohol and alcoholic liquors as of June 30, 1946

Kind of establishment	Number
Fruit distilleries	133
Registered distilleries	147
Internal revenue bonded warehouses	264
Distillery denaturing bonded warehouses	2
Tax-paid bottling houses	73
Rectifying plants	255
Industrial alcohol plants	57
Industrial alcohol bonded warehouses	76
Industrial alcohol denaturing plants	51
Dealers in specially denatured alcohol and rum	37
Users of specially denatured alcohol and rum	4, 256
Reprocessors, rebottlers, etc., of specially denatured alcohol articles	1, 917
Users of tax-free alcohol	7, 017
Breweries	465
Bonded wineries	835
Bonded wine storerooms	69
Bonded field warehouses	29
Vinegar factories using vaporizing process	11
Importers	1, 612
Wholesale liquor dealers	6, 691
Wholesale malt liquor dealers	9, 461
Retail liquor dealers	280, 320
Retail malt liquor dealers	129, 146
Manufacturers of nonbeverage products (drawback)	1, 263
Bottle manufacturers	67
Carriers	409

TABLE 38.—Basic permits under the Federal Alcohol Administration Act amended, issued, terminated, and in effect for the fiscal year ended June 30, 1946

	Wholesalers	Wine producers and blenders	Wine blenders	Distillers	Rectifiers	Warehousing and bottling	Importers	Total
In effect July 1, 1945	10, 818	877	66	410	336	484	1, 478	14, 469
Issued	3, 107	79	24	81	80	110	384	3, 865
Amended	1, 378	64	5	26	29	38	188	1, 728
Suspended	3	1			1	1	1	7
Terminated	1, 595	108	21	67	74	107	268	2, 240
(a) Canceled and automatically terminated	1, 593	108	21	67	74	107	268	2, 238
(b) Revoked	1							1
(c) Annulled	1							1
In effect June 30, 1946	12, 330	848	69	424	342	487	1, 594	16, 094

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.

II. UNDENATURED ETHYL ALCOHOL, SPIRITS, AND UNFINISHED SPIRITS

(Relates to ethyl alcohol produced by industrial alcohol plants and spirits and unfinished spirits produced by registered distillers primarily for industrial purposes)

TABLE 39.—Production: Undenatured ethyl alcohol produced by industrial alcohol plants, and spirits and unfinished spirits produced by registered distilleries, by months, fiscal year 1946

Month	Production				Products used in redistillation	Net production ²
	Ethyl alcohol ¹	Spirits ¹	Unfinished spirits	Total		
July	50, 781, 820	13, 167, 853	4, 563, 138	68, 512, 811	1, 292, 765	67, 220, 046
August	47, 274, 592	18, 894, 060	12, 512, 212	78, 680, 864	2, 654, 201	76, 026, 663
September	34, 646, 318	4, 041, 988	2, 579, 605	41, 267, 911	1, 551, 772	39, 716, 139
October	26, 762, 458	5, 945, 135	1, 522, 486	34, 230, 079	2, 321, 392	31, 908, 687
November	22, 211, 362	5, 617, 026	1, 166, 856	28, 995, 244	802, 142	28, 193, 102
December	23, 870, 562	5, 894, 029	252, 353	30, 016, 944	1, 956, 608	28, 060, 336
January	23, 475, 266	6, 892, 277	568, 009	30, 935, 552	1, 810, 199	29, 125, 353
February	23, 914, 811	7, 405, 327	1, 042, 752	32, 362, 890	1, 290, 575	31, 072, 315
March	27, 335, 340	6, 078, 076	710, 522	34, 123, 938	1, 725, 827	32, 398, 111
April	26, 427, 685	5, 468, 266	518, 797	32, 414, 748	1, 683, 339	30, 731, 409
May	23, 600, 510	4, 774, 315	1, 137, 395	29, 512, 220	4, 480, 140	25, 032, 080
June	23, 223, 624	4, 342, 209	791, 585	28, 357, 418	5, 423, 943	22, 933, 475
Total	353, 524, 348	88, 520, 561	27, 365, 710	469, 410, 619	26, 992, 903	442, 417, 716

¹ Includes production by redistillation.

² Net production represents total production minus products used in redistillation.

TABLE 40.—Production: Undenatured ethyl alcohol produced by industrial alcohol plants, and spirits and unfinished spirits produced by registered distilleries, by States, fiscal year 1946

State	Production				Products used in redistillation	Net production ²
	Ethyl alcohol ¹	Spirits ¹	Unfinished spirits	Total		
California.....	7,823,146	819,356	882,786	9,500,260	366,162	9,194,096
Connecticut.....		52,502		52,502		52,502
Georgia.....		54,447	50,717	105,164		105,164
Hawaii.....	308,478			308,478		308,478
Idaho.....		625,607		625,607	2,901	622,306
Illinois.....	1,414,181	12,283,208	7,887,054	21,094,443	358,764	20,725,679
Indiana.....	28,078,096	14,804,753	6,161,720	49,044,569	5,428,517	43,670,854
Iowa.....	7,827,807	15,471		7,843,278	617	7,842,781
Kansas.....	4,158,023			4,153,023	908,367	3,244,656
Kentucky.....		17,690,797	4,015,488	21,984,169	1,280,819	20,296,157
Louisiana.....	73,155,800	365,091		73,521,491	1,190,750	72,321,731
Maine.....		62,936		62,936		62,936
Maryland.....	24,508,586	11,895,146	882,905	37,287,637	8,424,162	28,863,475
Massachusetts.....	5,159,985	2,628,982	483,601	8,272,518	13,297	8,259,221
Michigan.....		5,473,756	1,679,177	7,152,933		7,152,933
Minnesota.....		28,361	8,366	31,727	12,990	18,737
Missouri.....	10,061,001	376,982	184,839	10,621,822		10,621,822
Nebraska.....	22,988,357			22,988,357	1,023,173	21,965,184
New Hampshire.....		758,224		758,224		758,224
New Jersey.....	22,620,682			22,620,682	1,228,650	21,392,032
New York.....	2,336,453	3,452,449	1,490,646	7,279,548		7,279,548
Ohio.....	1,040,016	3,465,059	3,553,308	8,058,383	901,333	7,157,050
Pennsylvania.....	62,641,608	12,776,496	438,261	75,856,365	5,852,472	70,003,893
Puerto Rico.....	2,758,951			2,758,951		2,758,951
South Dakota.....	734,561	250,977		985,538		985,538
Tennessee.....		15,881		15,881		15,881
Texas.....	25,596,244			25,596,244		25,596,244
Vermont.....		294,819	84,306	379,125		379,125
Virginia.....	1,541,364	298,561	28,518	1,868,443		1,868,443
Washington.....	2,836,584			2,836,584		2,836,584
West Virginia.....	45,428,545			45,428,545		45,428,545
Wisconsin.....	63,950	169,967	53,175	287,092	56,219	230,873
Total.....	353,524,348	38,520,561	27,365,710	469,410,619	26,922,903	442,417,716

¹ See footnote 1, table 39.
² See footnote 2, table 39.

TABLE 41.—Withdrawals: Undenatured ethyl alcohol² and spirits, by months, fiscal year 1946

Month	Tax-paid withdrawals			Tax-free withdrawals
	Ethyl alcohol	Spirits	Total	For use of the United States
				Ethyl alcohol
July.....	3,399,686	3,683,990	7,988,676	416,557
August.....	3,103,240	4,007,401	7,110,641	5,162,122
September.....	3,280,683	4,723,067	8,003,750	98,113
October.....	4,168,241	5,961,911	10,130,152	198,844
November.....	4,459,264	5,098,125	9,557,389	28,619
December.....	3,022,970	4,449,674	7,472,644	43,544
January.....	5,118,122	4,178,409	9,296,531	-1,065
February.....	4,276,044	4,572,890	8,848,934	35,630
March.....	4,578,994	4,597,347	9,176,341	6,883,786
April.....	4,410,694	4,411,690	8,822,384	68,728
May.....	3,865,977	4,682,097	8,548,074	15,246
June.....	3,579,244	4,622,945	8,202,189	34,794
Total.....	47,263,159	54,989,546	102,252,705	12,882,596

Month	Tax-free withdrawals—Continued				Grand total
	For hospital, scientific, and educational use	For export	Used for denaturation ³	Total	
July.....	180,109	22,316	68,026,531	68,680,848	75,744,524
August.....	178,762	94,927	89,233,305	89,427,004	94,667,241
September.....	172,647	11,949	48,668,283	48,852,889	49,007,708
October.....	187,468	37,397	35,514,722	35,929,587	36,164,949
November.....	164,388	17,156	24,070,421	24,251,965	24,311,557
December.....	162,832	26,672	22,651,973	22,941,477	23,008,645
January.....	228,461	38,255	21,393,241	21,659,957	21,671,443
February.....	176,261	40,885	18,725,967	18,983,113	19,000,014
March.....	185,350	167,064	22,965,178	23,317,592	23,330,283
April.....	133,176	107,887	24,612,496	24,853,559	24,867,366
May.....	199,636	38,579	25,642,685	25,880,900	25,912,178
June.....	185,426	22,896	22,833,695	23,042,217	23,078,463
Total.....	2,227,515	636,068	393,458,500	396,322,083	511,629,127

¹ Represents withdrawals of ethyl alcohol from industrial alcohol plants and industrial alcohol bonded warehouses, and spirits from registered distilleries and internal revenue bonded warehouses.
² Represents products withdrawn as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits.
³ Represents all products used for denaturation which were regarded, upon receipt at denaturing plants, as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits. In addition, 1,539,030 proof gallons of rum were used for denaturation at distillery denaturing bonded warehouses.
⁴ Includes 131,231 proof gallons of spirits.
⁵ Includes 415,182 proof gallons of spirits.
⁶ Includes 130,102 proof gallons for beverage purposes, 50,959 proof gallons for medicinal use, and 665 proof gallons for industrial use in Puerto Rico.

TABLE 42.—Withdrawals: ¹ Undenatured ethyl alcohol ² and spirits, by States, fiscal year 1946

[Proof gallons]

State	Tax-paid withdrawals			Tax-free withdrawals
	Ethyl alcohol	Spirits	Total	For use of the United States
				Ethyl alcohol
Arizona		106,270	106,270	
California	1,573,696	2,236,571	3,810,267	5,091,180
Colorado	10,884		10,884	800
Connecticut		117,340	117,340	
Georgia		4,925	4,925	
Hawaii	99,687		99,687	399
Illinois	4,939,912	8,227,732	13,167,644	45,889
Indiana	8,817,974	8,413,840	17,231,814	96,083
Iowa	1,853,956	4,707	1,858,663	
Kansas	1,740,178		1,740,178	
Kentucky	1,231,661	12,573,754	13,805,415	4
Louisiana	1,243,716	133,613	1,377,329	6,932,678
Maryland	706,568	7,698,576	8,405,144	498,079
Massachusetts	358,420	2,536,096	2,894,516	56,685
Michigan	98,249	700,416	798,665	1,875
Minnesota		65,122	65,122	
Missouri	340,216	384,029	724,245	636
Nebraska	2,980,460		2,980,460	
New Hampshire		295,509	295,509	
New Jersey	928,308	463,737	1,392,045	2,566
New York	165,186	1,372,011	1,537,197	
Ohio	6,675,166	704,282	7,379,448	501
Pennsylvania	13,357,099	8,585,319	21,942,418	125,845
Puerto Rico				95
South Dakota	208,584		208,584	
Texas	6		6	
Vermont		247,352	247,352	
Virginia				
Washington		3,825	3,825	
West Virginia	16,243		16,243	37,283
Wisconsin	16,990	114,520	131,510	
Total	47,263,159	54,989,546	102,252,705	12,832,598

For footnotes, see p. 159.

TABLE 42.—Withdrawals: ¹ Undenatured ethyl alcohol ² and spirits, by States, fiscal year 1946—Continued

State	Tax-free withdrawals—Continued				Grand total
	For hospital, scientific, and educational use	For export	Used for denaturation ³	Total	
	Ethyl alcohol	Ethyl alcohol			
Arizona					106,270
California	180,008	1,472	6,983,261	12,255,918	16,060,185
Colorado	17,008			17,806	28,692
Connecticut					117,340
Georgia					4,925
Hawaii	4,851		7,027	12,277	111,994
Illinois	242,817		12,080,555	12,369,061	25,156,705
Indiana	65,070	415,182	31,733,512	32,312,447	49,544,261
Iowa					1,858,663
Kansas					1,740,178
Kentucky	5,913		17,216,547	17,216,464	31,021,879
Louisiana	190,213	158,107	54,120,538	61,401,536	62,778,865
Maryland	341,121	622	26,629,878	27,459,700	35,864,844
Massachusetts	196,653		7,285,215	7,537,553	10,432,069
Michigan	96,075			97,960	896,615
Minnesota					65,122
Missouri	88,765		133,846	223,247	947,492
Nebraska					2,980,460
New Hampshire					295,509
New Jersey	413,705	4,324	33,206,682	33,627,277	35,019,322
New York			1,771,171	1,771,171	3,308,368
Ohio	166,253		11,154	177,908	7,457,366
Pennsylvania	173,330	46,376	68,640,776	68,966,327	86,928,745
Puerto Rico	1,066		1,502,434	1,686,315	1,686,315
South Dakota			30,293	30,293	238,877
Texas			23,055,547	23,055,547	23,055,563
Vermont					247,352
Virginia			32,390	32,390	32,390
Washington					3,825
West Virginia	1,066		113,462,902	113,501,191	113,517,434
Wisconsin	44,270		590,772	605,042	736,552
Total	2,227,515	626,063	398,468,580	409,376,422	511,629,127

¹ See footnote 1, table 41.² See footnote 2, table 41.³ See footnote 3, table 41.⁴ Includes 116,031 proof gallons of spirits in Maryland and 15,200 proof gallons in Massachusetts.⁵ Includes 415,182 proof gallons of spirits in Indiana.⁶ See footnote 6, table 41.

TABLE 43.—Stocks: Undenatured ethyl alcohol, spirits, and unfinished spirits, by States, June 30, 1946

[Proof gallons]

State	Ethyl alcohol			Spirits in internal revenue bonded warehouses	Unfinished spirits in internal revenue bonded warehouses	Grand total
	Industrial alcohol bonded warehouses	Denaturing plants ¹	Total			
California	675,886	2,602,686	3,278,522	1,439,137	2,930	4,720,589
Colorado	9,399		9,399			9,399
Connecticut				68,776		68,776
Georgia				33,777		33,777
Hawaii	157,449		157,449			157,449
Idaho				72,075		72,075
Illinois	3,671,666	53,900	3,725,566	4,664,367	31,138	8,421,071
Indiana	7,384,750	81,894	7,466,674	5,252,850	1,748	12,721,272
Iowa	244,156		244,156	10,764		254,920
Kansas	69,941		69,941			69,941
Kentucky	385,408	5,688,124	6,073,532	6,435,626	47,715	12,556,873
Louisiana	1,207,838	103,782	1,311,620	94,697		1,406,317
Maine	62,792		62,792			62,792
Maryland	1,491,303	2,615,033	4,106,336	4,593,753	22,985	8,723,124
Massachusetts	332,588		332,588	327,733	29,062	689,383
Michigan	19,279		19,279	4,401		23,680
Minnesota				3,717		3,717
Missouri	102,012		102,012	145,015		247,027
Nebraska	594,700		594,700			594,700
New Hampshire				91,794		91,794
New Jersey	2,693,325	10,068	2,693,423	302,533		2,995,956
New York	113,975		113,975	35,734		149,709
Ohio	507,260		507,260	254,757		762,017
Pennsylvania	13,236,690	15,236,022	28,532,712	6,106,069	96	34,638,877
Puerto Rico	499,478	917,542	1,417,020			1,417,020
South Dakota				5,033		5,033
Texas	2,795,117		2,795,117			2,795,117
Vermont				15,868		15,868
Virginia	31,690		31,690			31,690
Washington	65,854		65,854			65,854
West Virginia	682,942	45,216,071	45,899,013			46,581,955
Wisconsin	40,907		40,907	37,261		78,168
Total	37,013,835	73,525,152	110,538,987	29,995,762	135,674	140,670,423

¹ Represents all undenatured products at denaturing plants which were regarded, upon receipt at such plants, as alcohol, whether originally produced as alcohol, spirits, or unfinished spirits.

III. ETHYL ALCOHOL

(Relates to ethyl alcohol produced by industrial alcohol plants)

TABLE 44.—Materials: ¹ Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by months, fiscal year 1946

Month	Grain and grain products				
	Corn	Malt	Wheat	Sorghum grain	Other
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
July	17,829,359	34,270,616	196,626,644	104,921,047	1,982,689
August	4,535,303	28,914,036	268,942,135	19,648,345	1,493,651
September	2,827,119	16,634,038	114,337,841	21,202,496	93,356
October	3,904,300	3,881,619	24,585,615	69,546	1,004,017
November	28,485,086	4,909,020	883,799	1,195,265	23,664
December	22,631,614	5,154,619	6,017,670	15,594,790	16,907
January	28,083,977	5,408,731	14,294,395	7,438,590	1,531,417
February	25,879,358	11,736,179	35,672,873	7,728,840	25,092,522
March	23,802,919	7,841,070	3,661,553	21,170,700	11,972,536
April	9,905,991	8,971,458	187,806	25,788,829	22,002,699
May	1,790,976	1,452,605	37,516	2,799,548	989,771
June	3,748,374	5,718,610	58,533	3,224,590	844,956
Total	² 173,415,276	134,891,901	³ 657,374,770	⁴ 230,772,556	⁵ 67,097,967

Month	Potatoes and potato products	Molasses	Ethyl sulphate	Products used in re-distillation	Other materials	
	<i>Pounds</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Proof gallons</i>	<i>Gallons</i>	<i>Pounds</i>
July		12,247,018	8,620,104	1,171,836	11,732,770	5,539,287
August		12,207,572	7,484,923	1,539,861	16,116,807	4,294,532
September		18,617,588	8,719,767	1,294,664	12,943,313	6,635,402
October		9,878,701	13,415,994	3,316,949	14,816,987	6,272,578
November		69,255,484	8,604,612	9,170,497	654,603	6,112,196
December		17,968,471	8,822,318	8,952,077	1,579,572	6,622,280
January		82,980	7,357,654	9,107,839	1,793,510	8,596,863
February		5,548,470	6,974,516	1,215,161	10,778,744	8,285,137
March		3,628,280	8,549,168	19,222,607	1,668,675	12,142,073
April		41,157,709	8,263,636	9,781,438	1,625,467	9,820,098
May		17,312,058	7,973,326	9,196,139	4,125,759	13,656,329
June		129,939,516	4,661,881	8,723,517	4,623,947	9,873,174
Total	⁶ 279,943,199	109,258,237	103,306,391	24,137,396	⁷ 185,268,823	⁸ 87,444,843

¹ For those plants in which ethyl alcohol is a by-product of the butyl process, only the estimated amounts of material allocable to ethyl alcohol have been included.

- ² Includes 10,511,648 pounds of corn meal.
- ³ Includes 253,212,969 pounds of wheat flour and 1,143,614 pounds of wheat bran.
- ⁴ Includes 46,153,123 pounds of sorghum grain flour.
- ⁵ Represents 38,954,475 pounds of oats, 13,921,426 pounds of rye, 120,000 pounds of rye flour, 6,155,130 pounds of barley, 4,562,430 pounds of barley grits, 1,373,225 pounds of starch, 635,980 pounds of oatmeal, 678,842 pounds of rice, and 546,650 pounds of millet seed.
- ⁶ Includes 51,529,240 pounds of potato meal.
- ⁷ Represents 144,635,650 gallons of sulphite liquors, 5,610,388 gallons of whey, 2,373,810 gallons of pineapple juice, 1,985,189 gallons of crude alcohols mixtures, 580,524 gallons of potato slurry, and 23,292 gallons of citrus waste concentrate.
- ⁸ Represents 87,416,923 pounds of cellulose pulp and chemical mixtures, 22,358 pounds of malt syrup, and 5,962 pounds of corn sugar by-product.

NOTE.—In addition to the materials reported above, 30,272,711 gallons of molasses, 811,600 gallons of whey, 213,963 gallons of crude acetone, 3,867 gallons of a corn sugar by-product, 147,774,963 pounds of corn, 63,833,583 pounds of potato meal, 2,776,513 pounds of sorghum grain, 852,758 pounds of wheat flour, 266,173 pounds of wheat bran, and 1,267,123 pounds of malt were used at industrial alcohol plants in the production of products other than ethyl alcohol.

TABLE 45.—Materials: ¹ Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by States, fiscal year 1946

State	Grain and grain products				
	Corn	Malt	Wheat	Sorghum grain	Other
	Pounds	Pounds	Pounds	Pounds	Pounds
California		194, 170		1, 804, 571	44, 571
Hawaii					
Illinois	21, 128, 292	17, 974	88, 282	423, 322	
Indiana					
Iowa	1, 507, 078	11, 444, 000	35, 487, 976	24, 691, 420	
Kansas	4, 346, 020	3, 618, 030	15, 288, 725	12, 535, 355	
Kentucky		325, 003	2, 824, 950		
Louisiana		1, 490, 828	13, 955, 353		
Maine					
Maryland		3, 014, 296	33, 256, 937	3, 084, 267	
Massachusetts		1, 721, 920	20, 910, 700		
Missouri	11, 186, 537	11, 643, 907	90, 937, 239	296, 180	2, 849, 205
Nebraska	90, 735, 537	26, 622, 602	107, 537, 798	19, 920, 590	5, 991, 398
New Jersey		7, 593, 948	86, 308, 930		
New York		2, 747, 237	19, 314, 700	3, 844, 004	
Ohio		249, 592	1, 990, 408		
Pennsylvania	40, 363, 301	63, 193, 488	224, 585, 731	164, 172, 907	58, 204, 729
Puerto Rico					
South Dakota	4, 148, 211	1, 014, 906	4, 787, 041		8, 064
Texas					
Virginia					
Washington					
West Virginia					
Wisconsin					
Total	¹¹ 173, 415, 276	134, 891, 901	¹² 657, 274, 770	¹³ 230, 772, 556	¹⁴ 67, 097, 967

State	Potatoes and potato products	Molasses	Ethyl sulphate	Products used in redistillation	Other materials	
	Pounds	Gallons	Gallons	Proof gallons	Gallons	Pounds
California		10, 482, 231		154, 239		
Hawaii		62, 419			2, 373, 810	
Illinois		16, 649				
Indiana			17, 189, 800	4, 869, 589		
Iowa	110, 943, 055			517		
Kansas				908, 367	580, 524	
Kentucky				130, 304		
Louisiana	627, 763	45, 323, 404	27, 492, 127	1, 199, 760	23, 292	
Maine	5, 450, 285					22, 858
Maryland		19, 169, 927		7, 814, 962		
Massachusetts		3, 925, 716				
Missouri					5, 304, 488	
Nebraska	45, 611, 652			1, 023, 173		
New Jersey		15, 291, 068		1, 228, 659	155, 196	
New York		248, 891				
Ohio				899, 125		
Pennsylvania	117, 305, 444	11, 918, 612		5, 852, 472		
Puerto Rico		5, 813, 841				
South Dakota			20, 947, 864			
Texas						
Virginia						87, 416, 923
Washington					144, 685, 650	
West Virginia			37, 676, 600		1, 829, 963	
Wisconsin		5, 479		56, 219	305, 900	5, 062
Total	279, 943, 199	109, 258, 237	103, 306, 391	24, 137, 386	155, 258, 823	87, 444, 843

¹ For those plants in which ethyl alcohol is a by-product of the hntyl process, only the estimated amounts of materials allocable to ethyl alcohol have been included.

² Pineapple juice. ³ Potato slurry. ⁴ Citrus waste concentrate. ⁵ Malt sirup.

⁶ Whey. ⁷ Crude alcohols mixtures. ⁸ Cellulose pulp and chemical mixtures.

⁹ Sulphite liquors. ¹⁰ A corn-sugar by-product. ¹¹ Includes 10,511,648 pounds of corn meal.

¹² Includes 253,212,959 pounds of wheat flour and 1,143,614 pounds of wheat bran.

¹³ Includes 46,153,122 pounds of sorghum grain flour.

¹⁴ Represents 38,954,475 pounds of oats, 13,921,426 pounds of rye, 120,000 pounds of rye flour, 8,155,139 pounds of barley, 4,562,430 pounds of barley grits, 1,373,226 pounds of starch, 685,980 pounds of oatmeal, 675,642 pounds of rice, and 646,650 pounds of millet seed.

NOTE.—In addition to the materials reported above, 30,272,711 gallons of molasses, 811,600 gallons of whey, 213,952 gallons of crude acetons, 3,667 gallons of a corn sugar by-product, 147,774,952 pounds of corn, 63,533,583 pounds of potato meal, 2,776,818 pounds of sorghum grain, 832,758 pounds of wheat flour, 266,172 pounds of wheat bran, and 1,257,128 pounds of malt were used at industrial alcohol plants in the production of products other than ethyl alcohol.

TABLE 46.—Materials: Used at industrial alcohol plants in the production of undenatured ethyl alcohol, by kinds, and quantities of undenatured ethyl alcohol produced therefrom, fiscal year 1946

Kind of material	Quantity used		Ethyl alcohol produced	
	Amount	Unit	Proof gallons	Per cent of total
Ethyl sulphate	103, 306, 391	Gallons	127, 507, 553	36. 07
Grain and grain products ¹	1, 254, 451, 922	Pounds	104, 962, 867	29. 69
Molasses ¹	109, 248, 899	Gallons	87, 116, 430	24. 64
Products used in redistillation	24, 137, 386	Proof gallons	23, 601, 664	6. 70
Potatoes and potato products ¹	198, 673, 847	Pounds	3, 771, 694	1. 07
Sulphite liquors	144, 685, 650	Gallons	2, 836, 584	. 80
Cellulose pulp, chemical and crude alcohols mixtures:				
Crude alcohols mixtures	1, 985, 159	Gallons	1, 953, 634	. 55
Cellulose pulp and chemical mixtures	87, 416, 923	Pounds		
Pineapple juice ¹	2, 367, 630	Gallons	249, 550	. 07
Whey	5, 610, 388	Gallons	136, 379	. 04
Citrus waste concentrate	23, 292	Gallons	11, 778	. 01
Corn sugar by-product	5, 062	Pounds	87	(¹)
Other mixtures:				
Potatoes and potato products	40, 924, 938	Pounds	1, 284, 168	. 36
Grain and grain products	9, 023, 376	Pounds		
Molasses	9, 398	Gallons		
Pineapple juice	16, 180	Gallons		
Total			353, 524, 348	100. 00

¹ Additional amounts used in combination with other materials included under "other mixtures."
² Produced from mashes consisting principally of potatoes, but including small quantities of grains and other materials.

³ Less than 0.01 per cent.

TABLE 47.—Summary: Production, withdrawals, and stocks of undenatured ethyl alcohol, ¹ by months, fiscal year 1946

Month	Production	Withdrawals		
		Tax-paid	Tax-free	
			Used for denaturation	For use of the United States
July	49, 609, 922	3, 390, 686	68, 026, 531	416, 557
August	45, 434, 611	3, 103, 240	59, 235, 305	5, 020, 891
September	33, 351, 754	3, 280, 683	45, 066, 283	98, 113
October	24, 451, 509	4, 168, 241	35, 514, 723	108, 544
November	21, 556, 759	4, 459, 264	24, 070, 421	29, 619
December	21, 990, 690	3, 022, 970	22, 651, 973	43, 544
January	21, 681, 756	5, 118, 122	21, 393, 241	—1, 065
February	22, 696, 650	4, 276, 044	18, 726, 967	39, 630
March	25, 636, 665	4, 673, 994	22, 055, 178	6, 885, 786
April	24, 902, 218	4, 410, 694	24, 612, 498	65, 728
May	19, 474, 751	3, 365, 977	25, 042, 685	15, 946
June	18, 569, 677	3, 579, 244	22, 833, 695	34, 794
Total	329, 386, 962	47, 263, 159	393, 458, 500	12, 751, 367

For footnotes, see p. 164.

TABLE 47.—Summary: Production, withdrawals, and stocks of undenatured ethyl alcohol,¹ by months, fiscal year 1946—Continued
[Proof gallons]

Month	Withdrawals—Continued			Stocks end of month
	Tax-free—Continued		Grand total	
	Other	Total		
July	196,113	68,639,201	72,038,887	134,913,061
August	187,077	64,441,273	67,544,513	140,684,515
September	190,925	48,987,321	62,238,004	139,571,427
October	205,087	35,828,354	39,996,595	131,155,472
November	196,001	24,295,041	23,754,305	127,636,538
December	186,827	22,882,344	25,905,314	127,445,780
January	241,336	21,633,491	23,761,613	132,896,779
February	187,632	18,947,129	23,223,173	123,774,393
March	276,336	29,245,299	33,824,293	121,622,095
April	286,923	24,968,149	29,378,843	118,419,868
May	286,102	25,894,133	29,760,110	118,110,353
June	293,785	23,098,274	26,677,518	110,538,987
Total	2,620,142	408,830,009	456,093,168	110,538,987

¹ Represents production at industrial alcohol plants, withdrawals from industrial alcohol plants and industrial alcohol bonded warehouses, and stocks at industrial alcohol bonded warehouses and denaturing plants.

² Represents 2,227,515 proof gallons withdrawn for hospital, scientific, and educational use; 210,901 proof gallons for export; and 130,102 proof gallons for beverage purposes, 50,959 proof gallons for medicinal use, and 668 proof gallons for industrial use in Puerto Rico.

TABLE 48.—Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol,¹ and premises operated, by States, fiscal year 1946
[Proof gallons]

State	Production	Withdrawals			
		Tax-paid	Tax-free		
			Used for denaturation	For use of the United States	Other
California	7,678,907	1,573,696	6,983,261	5,091,180	181,477
Colorado	10,884	10,884		800	17,008
Hawaii	208,478	99,687	7,027	399	4,851
Illinois	1,414,181	4,939,912	12,080,555	45,889	242,617
Indiana	28,203,607	8,817,974	31,733,512	98,083	65,670
Iowa	7,827,290	1,853,956			
Kansas	3,244,656	1,740,178			
Kentucky	249,580	1,231,661	17,216,547	4	5,913
Louisiana	71,958,040	1,243,716	64,120,538	6,932,673	348,320
Maine	62,936				
Maryland	16,694,624	706,668	26,629,878	372,048	341,743
Massachusetts	5,159,985	358,420	7,285,215	41,485	195,653
Michigan		98,249		1,875	96,076
Missouri	10,061,001	340,216	133,846	636	88,766
Nebraska	21,956,184	-3,980,460			
New Jersey	21,392,022	923,808	33,206,682	2,566	418,029
New York	2,335,453	165,186	1,771,171		
Ohio	140,891	6,575,166	11,164	501	166,253
Pennsylvania	56,789,136	13,357,099	63,640,776	125,845	219,706
Puerto Rico	2,758,061		1,502,434	95	182,786
South Dakota	734,561	208,584	30,298		
Texas	25,596,247	6	23,055,547	32,390	
Virginia	1,541,364				
Washington	2,885,584				
West Virginia	45,428,545	16,243	113,462,902	37,283	1,006
Wisconsin	7,731	15,990	500,772		44,270
Total	329,386,962	47,263,159	393,468,500	12,751,367	2,620,142

For footnotes, see p. 165.

TABLE 48.—Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol,¹ and premises operated, by States, fiscal year 1946—Continued
[Proof gallons]

State	Withdrawals—Continued		Losses in industrial alcohol bonded warehouses	Stocks, June 30	Number of premises operated ²	
	Tax-free—Continued	Grand total			Industrial alcohol plants	Industrial alcohol bonded warehouses
	Total					
California	12,255,918	13,829,614	55,189	3,278,522	4	6
Colorado	17,808	23,692	9,399	1,124	1	2
Hawaii	12,277	111,964	1,124	187,449	1	1
Illinois	12,369,061	17,308,973	67,963	3,725,536	2	8
Indiana	31,897,265	40,715,239	183,818	7,456,674	2	7
Iowa		1,853,956	9,481	244,156	2	2
Kansas		1,740,178	2,831	59,941	1	1
Kentucky	17,216,464	18,445,126	18,387	6,073,532	4	12
Louisiana	61,461,536	62,646,282	126,627	1,311,620	4	8
Maine			144	62,792	1	1
Maryland	27,343,669	28,050,237	44,656	4,106,386	1	3
Massachusetts	7,522,353	7,880,773	17,344	332,588	1	3
Michigan	97,950	196,199	19	19,279		3
Missouri	223,247	553,463	20,410	102,012	2	4
Nebraska		2,980,460	14,296	694,700	1	1
New Jersey	38,627,277	34,555,585	89,919	2,604,422	1	4
New York	1,771,171	1,936,357	1,124	113,975	3	1
Ohio	177,908	6,753,074	8,054	507,260	1	6
Pennsylvania	63,986,327	77,343,426	249,976	28,832,712	2	7
Puerto Rico	1,685,315	1,685,315	21,262	1,417,030	4	4
South Dakota	30,293	238,877	521		2	3
Texas	23,055,547	23,055,553	21,574	2,795,117	1	1
Virginia	32,390	32,390	3,628	81,080	1	1
Washington			2,149	53,554	1	1
West Virginia	113,501,191	113,517,434	174,601	46,899,013	2	1
Wisconsin	605,042	623,632	586	40,907	2	1
Total	408,830,009	456,093,168	41,133,365	110,538,987	48	90

¹ See footnote 1, table 47.

² Represents number operated during any part of the year.

³ See footnote 2, table 47.

⁴ In addition, losses in denaturing plants amounted to 999,496 proof gallons.

TABLE 49.—Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, fiscal years 1934-1946, inclusive
[Proof gallons]

Fiscal year ended June 30	Production	Withdrawals		
		Tax-paid	Tax-free	
			Used for denaturation ¹	For use of the United States
1934	166,103,682	16,154,614	137,418,765	793,808
1935	180,645,920	16,896,972	153,009,786	852,615
1936	198,126,236	24,052,532	172,478,748	963,734
1937	223,181,228	32,289,650	179,324,373	1,041,828
1938	201,033,858	28,976,800	164,263,210	960,767
1939	201,617,546	32,150,969	175,644,641	1,057,712
1940	243,727,756	24,344,306	223,321,704	1,224,504
1941	298,845,017	27,866,523	274,887,261	3,695,005
1942	424,804,491	24,932,340	374,780,259	43,319,325
1943	447,786,668	5,675,341	406,303,779	103,124,789
1944	636,676,216	6,178,698	973,430,556	122,397,846
1945	683,431,644	27,836,574	971,446,919	111,210,119
1946	329,386,962	47,263,159	393,468,500	12,751,367

For footnotes, see p. 166.

TABLE 49.—Summary: Production, withdrawals, losses, and stocks of undenatured ethyl alcohol, fiscal years 1934-1946, inclusive—Continued

Fiscal year ended June 30	Withdrawals—Continued			Losses in industrial alcohol bonded warehouses ¹	Stocks June 30 ⁴
	Tax-free—Continued		Grand total		
	Other ²	Total			
1934	1,787,340	139,997,908	156,152,622	490,854	27,970,640
1935	2,242,386	166,104,787	183,095,759	491,226	25,252,756
1936	2,413,786	175,886,268	199,938,800	438,851	21,300,340
1937	2,504,972	182,981,173	215,220,823	528,194	26,464,641
1938	2,687,989	167,901,959	196,878,568	524,879	32,046,632
1939	2,878,176	179,580,529	201,731,498	496,086	30,860,351
1940	2,930,214	227,476,422	251,820,728	496,294	21,798,554
1941	3,055,303	281,638,572	309,505,095	697,140	19,392,352
1942	3,063,962	421,143,546	446,075,896	824,254	29,014,265
1943	2,119,088	513,547,656	519,222,997	2,007,404	212,923,256
1944	2,340,431	1,008,177,833	1,104,356,531	1,688,524	127,919,867
1945	2,205,138	1,064,862,167	1,112,698,741	1,378,524	143,639,094
1946	2,620,142	408,830,009	456,063,168	1,133,305	110,538,987

¹ Represents withdrawals for denaturation 1934 through 1941. For 1942 through 1946 represents all products used for denaturation which were regarded, upon receipt at denaturing plants, as alcohol, whether originally produced as alcohol by industrial alcohol plants or as spirits or unfinished spirits by registered distilleries.
² Represents withdrawals for hospital, scientific, and educational use, for export, and in Puerto Rico for medicinal, beverage, and industrial use.
³ Exclusive of losses in denaturing plants.
⁴ Represents stocks in industrial alcohol bonded warehouses and for 1942 through 1946 includes stocks at denaturing plants.
⁵ Represents gross production. Net production for such years—that is, the gross production minus products used in redistillation—was 419,566,596 proof gallons for 1942, 384,693,976 proof gallons for 1943, 590,929,045 proof gallons for 1944, and 650,089,874 proof gallons for 1945.

IV. DENATURED ALCOHOL AND DENATURED RUM

(Relates to denatured alcohol produced by denaturing plants and denatured rum produced by distillery denaturing bonded warehouses)

TABLE 50.—Production: Completely and specially denatured alcohol, by months, fiscal year 1946

Month	Completely denatured	Specially denatured	Total
July	4,752,786	31,834,619	36,587,405
August	5,285,149	26,633,833	31,918,982
September	6,262,423	20,292,145	26,544,568
October	3,727,418	15,533,354	19,260,773
November	1,671,126	11,387,084	13,058,210
December	1,475,266	10,816,780	12,292,016
January	934,330	10,680,408	11,614,738
February	406,019	9,729,736	10,135,755
March	134,336	11,761,891	11,896,227
April	81,012	13,179,822	13,260,834
May	418,286	13,432,541	13,850,827
June	1,006,296	11,375,480	12,381,776
Total	26,144,437	186,667,673	212,802,110

TABLE 51.—Withdrawals: Completely denatured alcohol, by formulas and by months, fiscal year 1946

Month	Formula ¹			Total
	12	13	14	
July	5,207,167	1,095	5,810	5,214,072
August	5,599,531	4,315	1,934	5,606,081
September	6,041,064	12,314	4,918	6,058,296
October	4,031,793	14,119	1,852	4,047,764
November	1,701,011	24,968	10,209	1,736,218
December	1,447,552	23,524	3,989	1,475,065
January	740,515	15,727	188,726	944,968
February	291,410	9,401	114,319	415,130
March	110,518	4,374	8,113	123,005
April	74,558	1,863	4,278	80,699
May	368,473	3,078	26,992	398,543
June	1,000,915	2,539	15,540	1,018,994
Total	26,514,807	117,348	388,680	27,118,835

¹ Information relative to the composition of these formulas will be found in the Appendix to Regulations No. 3, "Formulae for Completely and Specially Denatured Alcohol" (revised 1942), Treasury Department, Bureau of Internal Revenue.

TABLE 52.—Withdrawals: Specially denatured alcohol, by formulas, fiscal year 1946

Formula ¹	Amount	Formula ¹	Amount	Formula ¹	Amount
1	24,927,275	23-H	2,407,928	38	61,588
2-B	20,265,094	25	14,903	38-B	730,366
3-A	3,432,478	25-A	68,209	38-C	31,150
3-B	5,354	27	46,740	38-D	17,055
4	642,120	27-A	3,277	39	36,109
6-A	33,706	27-B	37,060	39-B	225,685
6-B	45,940	28	11	39-C	1,617,407
12-A	651,556	28-A	16,878	39-D	4,675
13-A	859,486	29	128,008,751	40	4,722,015
17	778,936	30	1,252,808	40-A	48,444
18	2,532,508	31-A	947	42	20,086
19	54,378	32	1,731,088	44	702
20	7,293	33	8,319	45	9,715
22	702	35	44,589	46	1,122
22-A	879,971	35-A	6,117,001	47	13,662
23-E	216	36	9,828	Total	197,554,311
23-F	52	37	879,838		
23-G	4,201	37-A	2,200		

¹ Information relative to the composition and authorized uses of these formulas will be found in the Appendix to Regulations No. 3, "Formulae for Completely and Specially Denatured Alcohol" (revised 1942), Treasury Department, Bureau of Internal Revenue.

TABLE 53.—Withdrawals: Specially denatured alcohol, by leading¹ formulas and by months, fiscal year 1946

Formula	July	August	September	October	November	December
20	23,212,166	19,663,963	14,667,044	9,068,753	7,794,192	5,664,153
1	2,074,001	1,892,727	1,679,798	2,035,709	2,140,001	1,797,292
2-B	3,372,338	2,502,055	1,349,171	1,429,515	1,521,609	1,608,421
35-A	417,591	476,101	322,466	436,536	520,203	559,544
40	369,007	445,705	433,070	431,514	428,962	311,660
8-A	491,480	379,187	223,536	267,348	247,894	225,707
18	296,211	375,410	343,026	222,638	140,033	159,466
32-H	110,470	110,241	191,313	184,648	150,125	184,330
32	653,348	330,074	117,207	65,170	43,713	34,617
39-C	84,198	136,150	109,839	123,792	129,230	114,818
30	163,084	150,501	62,016	80,665	64,489	140,248
28-A	109,702	100,162	116,064	92,886	64,489	52,539
37	45,606	60,980	95,033	108,777	131,669	93,397
13-A	48,482	77,191	42,244	106,409	53,682	79,995
17	60,683	60,367	47,219	55,418	74,711	58,891
38-B	44,828	72,341	69,429	64,429	44,805	55,408
12-A	62,885	42,181	50,106	42,407	54,137	37,499
4	57,614	52,359	49,351	51,693	60,466	17,849
39-B	14,229	16,195	23,324	17,452	15,178	39,579
Other	67,346	91,202	46,952	39,173	55,656	
Total	31,675,166	27,026,082	20,038,168	14,954,918	13,725,867	11,267,993

For footnote, see p. 168.

TABLE 53.—Withdrawals: Specially denatured alcohol, by leading¹ formulas and by months, fiscal year 1946—Continued

[Wine gallons]

Formula	January	February	March	April	May	June	Total
29	5,060,815	4,945,607	7,594,818	9,220,446	8,705,173	7,372,601	123,006,751
1	1,915,709	1,841,390	1,956,637	2,207,681	2,394,597	2,001,792	24,027,375
2-B	1,286,329	1,355,613	1,436,756	1,494,366	1,375,296	1,530,625	20,265,094
35-A	503,296	453,999	561,929	637,475	669,931	558,018	6,117,001
40	286,652	361,352	330,879	464,815	445,216	421,183	4,722,015
3-A	282,726	192,222	243,325	286,649	265,326	389,673	3,432,473
15	198,261	156,282	112,166	164,886	194,045	168,064	2,532,508
23-II	171,703	197,110	266,465	302,779	262,434	279,309	2,407,928
32	88,632	141,666	110,062	38,736	37,922	156,861	1,731,683
36-C	128,357	160,590	133,332	153,478	156,109	128,619	1,617,407
30	139,444	86,782	97,514	142,359	142,130	94,813	1,352,808
23-A	61,965	64,909	56,700	48,898	60,165	49,523	879,371
37	17,926	63,707	88,893	82,868	83,809	60,019	879,838
13-A	75,926	70,041	85,762	73,731	56,939	63,718	850,486
17	56,285	80,366	90,646	45,604	69,569	68,127	776,935
35-B	70,295	61,742	70,985	53,785	62,619	55,287	730,366
12-A	42,351	69,459	60,114	67,729	45,565	59,216	651,556
4	46,497	19,944	63,357	52,610	75,144	60,386	642,120
39-B	30,323	17,416	19,980	15,142	21,288	13,614	226,665
Other	54,022	92,887	53,057	54,871	53,482	45,781	694,091
Total	10,496,536	10,435,050	13,448,590	15,651,938	15,209,744	13,626,469	197,564,311

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

TABLE 54.—Summary: Production, withdrawals, stocks, and losses of denatured alcohol, and denaturing plants operated, by States, fiscal year 1946

[Wine gallons]

State	Completely denatured			Specially denatured	
	Production	Withdrawals	Stocks June 30	Production	Losses
California	563,099	557,108	9,676	3,512,699	
Hawaii		1,728	1,379	3,931	
Illinois	2,384,302	2,405,323	108	4,243,100	
Indiana	2,568,792	2,568,768		14,865,142	
Kentucky				9,343,133	
Louisiana	4,691,866	4,823,698	1,180	24,368,662	
Maryland	2,175,836	2,187,189	19,411	12,568,284	
Massachusetts	197,731	224,406	7,069	3,830,404	
Missouri				146,374	
New Jersey				16,022,285	
New York	2,108,274	2,162,101	5,966	967,907	
Ohio				5,849	
Pennsylvania	6,767,149	6,792,410	324	37,435,527	
Puerto Rico		1,672	270	795,254	
South Dakota				15,940	
Texas				12,175,547	
Virginia	1,062	893	212	16,080	
West Virginia	4,685,369	5,480,973		55,733,345	
Wisconsin	1,456	2,764		578,310	
Total	23,144,437	27,118,835	45,596	186,657,676	

TABLE 54.—Summary: Production, withdrawals, stocks, and losses of denatured alcohol, and denaturing plants operated, by States, fiscal year 1946—Continued

[Wine gallons]

State	Specially denatured—Continued			Stocks June 30 ¹	Total losses	Number of plants operated ²
	Withdrawals					
	For use of the United States	Other	Total			
California	24	5,449,264	3,449,268	30,032	6,247	7
Hawaii		7,539	7,539		31	6
Illinois	2,591	4,273,322	4,275,913	42,963	3,731	1
Indiana	8,406	14,846,368	14,854,772	47,894	13,570	2
Kentucky		9,163,903	9,163,903	31,975	61,264	1
Louisiana	85,694	21,916,004	22,001,698	2,642,380	32,948	5
Maryland	5,083	12,541,010	12,546,043	55,241	16,079	3
Massachusetts		3,832,206	3,832,205	9,288	271	1
Missouri		172,166	172,166	14,000	825	1
New Jersey	1,327	16,039,893	16,041,220	54,968	13,167	6
New York		969,451	969,451		582	1
Ohio		5,849	5,849		1	1
Pennsylvania	121,674	23,476,630	23,598,304	11,931	42,060	3
Puerto Rico		757,749	757,749	64,276	3,214	4
South Dakota		15,940	15,940		1	1
Texas		11,541,162	11,541,162	1,404,179	14,594	1
Virginia		15,080	15,080		1	1
West Virginia		56,735,128	56,735,128	4,607,462	77,280	4
Wisconsin		569,931	569,931	3,377	2	1
Total	224,749	197,329,562	197,554,811	3,919,666	285,815	50

¹ In addition to these stocks at denaturing plants, stocks held by bonded dealers are shown in table 55 and stocks held by bonded manufacturers are shown in table 56.

² Represents number operated during any part of the year.

TABLE 55.—Operations in specially denatured alcohol: By bonded dealers, by States, fiscal year 1946

[Wine gallons]

State	Received ¹	Removed ¹			Losses	On hand June 30	Number of dealers operating ²
		For use of the United States	Other	Total			
California	1,060		1,458			1	
Connecticut	81,072		80,778		3,269	1	
Illinois	265,813	7,964	273,702	267,696	654	4	
Indiana	15,873		15,873		6	1	
Kentucky	17,624		39,225		67	2	
Maryland	42,315		132,339	133,359	32	4	
Massachusetts	107,375		104,581	104,581		2	
Michigan	51,541		51,541		14	3	
Minnesota	54,200		169,883	168,961	11	3	
Missouri	166,032	108	168,868	168,961		3	
New Jersey	16,284,217	1,435,490	15,284,217	16,770,707	2,273	4	
New York	4,767		5,217	5,217		3	
Ohio	255,074		246,368	246,368	92	4	
Tennessee	25,548		25,086	25,086		1	
Texas	33,294		30,656	30,656		1	
Utah	6,235		6,018	6,018	1	1	
Washington	4,883		3,720	3,720	660	1	
Wisconsin		436		436		1	
Total	18,000,220	1,404,068	18,480,362	17,974,430	3,810	190,055	36

¹ Excludes interdealer shipments.

² Represents number operating during any part of the year.

TABLE 56.—Operations in specially denatured alcohol: By manufacturers, by States, fiscal year 1946

State	[Wine gallons]					
	Received	Recovered after use	Used in manufacturing (including recovered alcohol)	Losses	On hand June 30	Number of manufacturers operating ¹
Alabama	45,139	1,350,484	1,339,088	19	7,558	31
Arizona	83,162		77,556		9	3
Arkansas	3,403,868	2,437,007	5,678,843	3,644	325,501	333
California	41,081		38,287	2	7,496	18
Colorado	839,671	178,658	1,014,990	1,446	78,169	81
Connecticut	331,635	981,466	1,254,810	191	40,082	12
District of Columbia	10,213		11,252	2	975	17
Florida	60,778	37,020	97,014	807	7,649	23
Georgia	106,846	17	107,533	2	1,887	49
Hawaii	7,653		7,677	3	101	5
Idaho	76		80		18	7
Illinois	5,844,130	1,085,202	6,894,282	17,507	292,737	476
Indiana	5,143,462	10,493,047	15,513,637	3,664	232,078	102
Iowa	305,262		315,119	7	7,587	49
Kansas	55,212	314,883	420,469		10,415	36
Kentucky	9,331,094		9,333,245	2,528	14,120	46
Louisiana	2,497,509	74,296	2,564,501	10	56,622	30
Maine	2,260		2,158		179	9
Maryland	5,838,088	348,084	5,976,376	499	109,752	84
Massachusetts	4,171,594	4,246,265	3,461,955	14,633	135,411	246
Michigan	1,708,627	1,454,721	3,170,707	3,337	188,422	127
Minnesota	185,950	1,066,609	1,257,334	14	17,172	50
Mississippi	144,776	7,627,240	7,766,375	90	8,010	22
Missouri	2,418,725	2,974,407	5,326,704	2,990	261,984	144
Montana	10		11		2	2
Nebraska	2,650		2,784	4	195	18
Nevada	5		2		4	1
New Hampshire	21,574		21,720		112	7
New Jersey	19,915,387	25,216,840	44,961,889	36,518	1,203,760	309
New Mexico	324		323		4	1
New York	6,141,510	11,441,388	17,520,332	4,743	418,827	638
North Carolina	875,141	38,123	945,033	20	53,139	39
North Dakota	32		37		5	3
Ohio	1,389,570	180,349	1,534,314	2,740	106,548	241
Oklahoma	49,226	1,204,065	1,211,420	5,395	6,644	38
Oregon	22,086		21,308	32	5,218	19
Pennsylvania	26,671,507	15,033,223	41,687,344	675	289,120	324
Puerto Rico	698,196		707,335		7,740	23
Rhode Island	13,914	6,538	26,074		2,373	28
South Carolina	2,409		2,420		346	19
South Dakota	123		67		76	4
Tennessee	16,072,230	597,836	15,528,443	3,143	3,642,924	73
Texas	12,809,026	72,586	12,859,235	6,147	228,386	136
Utah	5,896		5,714	4	802	14
Vermont	697		714	5	30	7
Virginia	349,585	4,104,527	4,408,618	52	59,719	54
Washington	9,171		9,062		1,824	40
West Virginia	69,658,803	36,406,956	106,123,470	3	1,256,489	23
Wisconsin	750,616	265,607	973,525	79	28,945	99
Wyoming	55		54		17	5
Total	197,493,324	129,077,444	325,206,701	110,954	9,097,977	4,239

¹ In some industries, where the denatured alcohol does not become a part of the product, a portion is recovered and reused.

² Represents number operating during any part of the year.

³ Includes 263,481 wine gallons recovered from solutions received containing specially denatured alcohol.

NOTE.—During the year, 4,266,896 wine gallons were transferred for the use of the United States.

TABLE 57.—Summary: Production, withdrawals, and stocks of denatured alcohol, fiscal years 1934-1946, inclusive

Fiscal year ended June 30	[Wine gallons]						Specially denatured alcohol	
	Denaturing plants						Stocks June 30	
	Completely denatured alcohol			Specially denatured alcohol ¹			Bonded dealers	Manufacturers
	Production	Withdrawals	Stocks June 30	Production	Withdrawals	Stocks, June 30		
1934	27,174,311	28,443,067	748,967	55,067,092	54,734,827	777,674	492,361	2,637,211
1935	38,746,679	38,050,525	1,433,844	58,284,395	56,653,498	358,743	391,240	2,760,602
1936	36,522,358	35,700,192	2,250,899	64,955,485	64,819,485	455,724	333,542	2,771,921
1937	22,118,378	23,434,104	857,663	80,064,281	79,681,876	799,468	349,789	3,369,088
1938	25,598,717	25,727,946	699,772	69,009,024	69,253,258	491,852	283,206	2,708,739
1939	17,179,433	17,204,515	655,996	83,561,077	82,668,014	1,325,563	378,009	3,162,641
1940	15,352,033	15,495,290	498,062	111,409,797	111,509,432	1,163,490	381,655	5,974,138
1941	17,676,172	17,720,882	438,836	135,834,261	136,319,810	630,474	279,383	6,217,459
1942	28,628,181	28,958,996	94,442	179,217,153	177,058,630	2,721,991	5,801,635	7,927,692
1943	24,369,788	24,320,681	143,208	198,524,631	193,977,658	7,161,323	9,080,979	13,374,162
1944	52,331,761	52,210,817	224,133	471,781,825	465,909,511	18,154,806	3,841,165	12,118,670
1945	33,087,533	32,288,945	1,013,268	494,008,004	491,445,833	20,623,245	164,153	10,975,875
1946	26,144,437	27,113,835	45,595	186,657,673	197,554,311	8,919,656	190,055	9,068,614

¹ Prior to fiscal year 1943, includes denatured rum.

TABLE 58.—Summary: Production, withdrawals, and stocks of specially denatured rum at distillery denaturing bonded warehouses, by months, fiscal year 1946¹

[Wine gallons]							
Month	Production	Removals	Stocks	Month	Production	Removals	Stocks
July	95,378	92,264	44,253	February	82,000	75,581	35,048
August	117,809	108,108	53,555	March	81,307	71,873	43,979
September	77,163	87,661	42,424	April	82,451	63,647	32,537
October	107,743	110,919	32,842	May	80,716	92,478	20,639
November	109,774	109,729	32,210	June	87,108	86,296	21,079
December	84,711	83,339	32,896				
January	60,055	64,030	28,744	Total	1,036,204	1,051,010	21,079

¹ Formula 4 is used in all denaturation of rum.

TABLE 59.—Summary: Production, withdrawals, losses, and stocks of specially denatured rum at distillery denaturing bonded warehouses, by States, fiscal year 1946¹

[Wine gallons]					
State	Production	Removals	Losses	Stocks	Number of distillery denaturing bonded warehouses operated ²
Kentucky	595,738	603,180	2,537	14,879	1
Massachusetts	440,466	448,730	2,316	6,200	1
Total	1,036,204	1,051,910	4,853	21,079	2

¹ See footnote 1, table 58.

² Represents number operated during any part of the year.

TABLE 60.—Operations in specially denatured rum: By manufacturers, by States, fiscal year 1948

(Wine gallons)				
State	Received	Used in manufacturing	On hand June 30	Number of manufacturers operating ¹
Florida	2,200	2,267	179	2
Illinois		1	31	1
Kentucky	52,525	52,163	3,998	8
Massachusetts		3		1
Michigan	3,000	2,750	350	1
Missouri	45,232	49,707	2,839	2
New Jersey	70	650	78	2
New York	1,649	1,899	238	2
North Carolina	420,787	417,684	34,473	6
Ohio	84,520	83,964	4,745	5
Pennsylvania	23,224	26,123	3,053	7
Tennessee		137	71	1
Virginia	399,658	398,811	36,191	11
West Virginia	160	9	151	1
Total	1,039,805	1,038,168	86,445	58

¹ Represents number operated during any part of the year.

V. DISTILLED SPIRITS: UNRECTIFIED

(Produced by registered and fruit distilleries)

TABLE 61.—Materials: Used at registered distilleries in production of distilled spirits,¹ by kinds and by months, fiscal year 1948

Month	Grain and grain products					
	Corn	Rye	Malt	Wheat	Sorghum grain	Other
July	178,375,117	115,425,148	69,381,829	83,686,780	104,042,630	
August	1,715,259	65,168,911	47,039,582	210,962,799	89,838,467	46,060
September	113,384	55,007,971	19,078,045	65,896,569	9,699,643	40,618
October	85,644,799	56,911,186	27,184,528	70,188,039	21,449,585	
November	73,985,912	37,673,313	26,827,576	68,487,183	6,101,611	35,260
December	183,499,463	30,805,930	35,253,634	29,664,078	31,866,245	283,328
January	165,501,339	19,790,392	36,907,449	37,117,429	35,628,545	599,652
February	154,781,945	18,559,359	37,558,357	28,612,055	34,756,232	5,917,202
March	148,602,530	16,946,519	31,682,789	4,531,473	23,124,732	3,809,000
April	134,187,063	14,468,426	31,210,996	186,032	17,820,164	6,906,675
May	69,614,654	8,341,989	20,130,232	1,178	17,288,068	13,226,065
June	80,964,378	10,711,457	20,046,990	1,535	9,360,793	7,463,720
Total	1,196,985,442	449,780,551	402,480,987	889,344,170	400,476,715	37,437,560

For footnotes, see p. 173.

TABLE 61.—Materials: Used at registered distilleries in production of distilled spirits,¹ by kinds and by months, fiscal year 1948—Continued

Month	Potatoes and potato products	Molasses	Products used in re-distillation	Other materials	
	Pounds	Gallons	Proof gallons	Pounds	Gallons
July		4,428,782	120,867	50,327	2,500
August	875,372	852,617	814,230	111,564	
September	2,940,181	289,258	257,206	26,632	
October	4,384,805	270,929	10,443	36,533	
November	753,255	349,657	147,539	227,260	
December	1,522,290	273,647	76,736	23,886	
January	1,972,055	232,501	16,689	19,795	
February	2,970,050	259,222	72,414	18,547	
March	3,502,315	384,383	27,152	16,900	
April	36,185,620	218,248	157,372	16,414	3,015
May	85,480,068	315,042	354,381	499,355	
June	139,337,627	382,212	799,996	76,107	9,660
Total	1,270,924,077	3,261,498	2,855,517	1,123,370	14,545

¹ Whisky, rum, gin, and spirits. For materials used at fruit distilleries in production of brandy and spirits—fruit, see table 63.
² Includes 15,020,152 pounds of corn meal and 491,996 pounds of corn flour.
³ Includes 3,262,617 pounds of rye flour.
⁴ Includes 224,857,818 pounds of wheat flour, 60,679,048 pounds of a wheat by-product, and 895 pounds of wheat bran.
⁵ Includes 14,559,382 pounds of sorghum grain flour.
⁶ Represents 19,768,070 pounds of popcorn, 6,282,812 pounds of oats, 5,143,668 pounds of barley, 2,042,234 pounds of barley grits, 2,668,368 pounds of barley meal, and 597,408 pounds of rice grits.
⁷ Includes 247,525 pounds of potato flour and 25,922 pounds of potato starch.
⁸ Represents 4,993,268 gallons used in production of spirits and 3,268,238 gallons used in production of rum.
⁹ Represents 290,681 pounds of peaches, 264,709 pounds of diamonds, 221,368 pounds of fig puree, 96,000 pounds of pears, 89,661 pounds of malt extract, 78,200 pounds of prunes, 43,400 pounds of manioc meal, 5,279 pounds of manioc flour, 21,225 pounds of apricots, 13,145 pounds of malt sirup, 4,703 pounds of carrots, and 1,000 pounds of soybean meal.
¹⁰ Represents 9,060 gallons of citrus waste concentrate, 3,916 gallons of blackberry residue, and 2,500 gallons of wine.

TABLE 62.—Materials: Used at registered distilleries in production of distilled spirits,¹ by kinds and by States, fiscal year 1948

State	Grain and grain products					
	Corn	Rye	Malt	Wheat	Sorghum grain	Other
California	1,944,479	1,074,826	1,881,185	2,506,276		
Colorado	388,660	89,340	40,140			
Connecticut	1,699,200	64,200	159,200	164,406		
Georgia	1,432,242	157,136	526,702	1,922,962		
Idaho			964,349	1,628,538		
Illinois	111,338,893	49,501,556	51,877,806	66,399,224	138,059,050	2,847,080
Indiana	180,975,450	27,019,727	55,198,565	84,077,881	67,746,264	4,331,996
Iowa	3,232,349	101,836	834,823			
Kentucky	535,688,294	136,125,075	129,357,813	139,564,191	60,215,602	143,284
Louisiana			651,835	2,850,560		
Maryland	53,104,276	49,122,844	40,600,684	78,068,129	48,388,212	4,878,392
Massachusetts	15,964,271	7,826,889	6,340,806	12,991,474	14,652,613	149,152
Michigan	36,000	699,907	7,620,982	34,208,688		
Minnesota	128,400	70,640	85,800		35,360	
Missouri	8,547,782	1,488,139	3,690,443	3,250,149	3,207,164	48,680
New Hampshire	6,471,700	50,480	1,836,981	1,158,829	2,974,510	
New York	12,573,554	215,608	8,461,983	23,650,114	25,512,195	
Ohio	37,905,485	4,005,241	10,388,860	44,021,311	163,486	1,083,824
Pennsylvania	231,708,367	168,063,435	77,126,695	57,987,215	30,557,323	23,824,492
South Dakota		8,796,107	36,224	1,171,744		
Tennessee	1,210,048	188,333		1,889,912	206,442	
Vermont	326,200	194,100	530,124	1,879,889	474,680	238,250
Virginia	7,864,533	2,173,429	2,266,695	6,065,983		
Wisconsin	2,373,983	782,753	573,234	630,118		
Total	1,196,985,442	449,780,551	402,480,987	889,344,170	400,476,715	37,437,560

For footnotes, see p. 174.

TABLE 62.—Materials: Used at registered distilleries in production of distilled spirits, by kinds and by States, fiscal year 1946—Continued

State	Potatoes and potato products	Molasses	Products used in re-distillation	Other materials	
	Pounds	Gallons	Proof gallons	Pounds	Gallons
California	7,614,079	1,056,417	151,998		
Colorado					
Connecticut				111,452	
Georgia	1,745,708				
Idaho	24,048,302		3,301		
Illinois	50,145,584		358,764	348,370	0,030
Indiana	76,783,799	3,710,019	554,126	773	
Iowa	1,554,220				
Kentucky	18,448,000	1,731,406	1,140,708		
Louisiana	7,975,150	109,672		206,915	
Maryland	3,650,928		609,200	221,368	5,515
Massachusetts	4,974,488	1,319,775	13,207	55,351	
Michigan					
Minnesota			12,990		
Missouri	9,015,190				
New Hampshire	12,983,741			82,863	
New York				1,000	
Ohio			2,208		
Pennsylvania	61,836,800	334,209			
South Dakota					
Tennessee					
Vermont				5,278	
Virginia					
Wisconsin					
Total	4 279,924,077	12 3,261,498	2,855,517	1,123,370	14,545

¹ Whisky, rum, gin, and spirits. For materials used at fruit distilleries in the production of brandy and spirits—fruit, see table 64.
² Represents 119,991 pounds of peaches and 461 pounds of malt sirup.
³ Represents 264,709 pounds of diatom and 83,661 pounds of malt extract.
⁴ Citrus waste concentrate.
⁵ Malt sirup.
⁶ Represents 179,690 pounds of peaches, 96,000 pounds of pears, and 21,225 pounds of apricots.
⁷ Fig puree.
⁸ Represents 3,015 gallons of blackberry residue and 2,500 gallons of wine.
⁹ Represents 43,400 pounds of manioc meal, 11,011 pounds of malt sirup, and 40 pounds of carrots.
¹⁰ Represents 78,200 pounds of prunes and 4,663 pounds of carrots.
¹¹ Soy bean meal.
¹² Manioc flour.
¹³ Includes 15,020,152 pounds of corn meal and 491,990 pounds of corn flour.
¹⁴ Includes 3,262,617 pounds of rye flour.
¹⁵ Includes 224,857,318 pounds of wheat flour, 80,679,048 pounds of a wheat by-product, and 895 pounds of wheat bran.
¹⁶ Includes 14,559,382 pounds of sorghum grain flour.
¹⁷ Represents 19,763,070 pounds of popcorn, 6,282,312 pounds of oats, 5,143,668 pounds of barley, 3,042,234 pounds of barley grits, 2,608,368 pounds of barley meal, and 597,408 pounds of rice grits.
¹⁸ Includes 247,525 pounds of potato flour and 25,922 pounds of potato starch.
¹⁹ Represents 4,998,263 gallons used in production of spirits and 3,268,235 gallons used in production of rum

TABLE 63.—Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and by months, fiscal year 1946

Month	FRUIT ¹						
	Raisins	Grapes	Dates	Apples	Prunes	Other	Total
July	885,870			21,250	238,500	223,510	1,370,430
August	1,037,206					122,390	1,179,596
September	926,878			575,753		15,346	1,518,470
October	2,362,677	3,074,089		395,564			6,432,330
November	2,378,689					35,610	2,414,308
December	2,154,914	438,715	207,460		18,000		2,817,109
January	2,294,750		249,123	42,061	103,571		2,689,510
February	2,195,987		201,316		230,501		2,627,808
March	1,700,589		188,170		12,914	50,176	1,950,949
April	902,098		262,402			53,976	1,204,376
May	1,324,688		96,278				1,420,966
June	1,212,245		61,112		22,500		1,295,857
Total	20,008,200	3,512,804	1,265,885	1,032,628	623,386	486,315	20,928,218

For footnotes, see p. 175.

TABLE 63.—Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and by months, fiscal year 1946—Continued

Month	FRUIT WINE, CIDER, AND JUICE ¹						
	Grape	Raisin	Mixed fruit	Fig	Apple	Other	Total
July	679,502	778,826		84,878	106,475	2,201,741	3,911,422
August	1,584,370	363,103	64,389		223,090	1,883,755	4,118,667
September	36,551,953	450,181	143,321		72,560	1,348,620	38,566,635
October	191,074,502	226,187	2,339,188		582,642	1,056,571	105,278,129
November	51,711,193	550,444	3,701,392		475,609	648,571	62,087,209
December	12,485,156	1,213,607	3,044,903		436,781	289,015	17,468,842
January	5,508,975	620,286	459,185		477,961	435,823	7,502,235
February	2,516,644	1,730,062			334,585	513,932	5,095,223
March	746,005	2,207,787			448,549	869,889	4,272,230
April	629,535	4,276,089		788,700	90,058	578,299	6,362,681
May	153,730	3,969,374	247,474	2,833,335	120,459	539,889	7,964,261
June	486,087	5,244,563	342,193	1,499,228	310,838	1,229,629	9,062,538
Total	214,077,032	21,629,909	16,341,995	5,306,141	3,679,607	611,654,778	271,690,062

¹ In addition, the following amounts of fruit residua were used: 1,127,100 pounds and 1,090,345 gallons of citrus waste concentrate, 4,523,715 gallons of grape lees, 2,664,037 gallons of grape pomace, 153,835 gallons of raisin lees, 11,473 gallons of apple lees, 5,368 gallons of blackberry lees, 3,683 gallons of elderberry lees, and 960 gallons of cherry lees.
² Represents 266,160 pounds of peaches, 130,216 pounds of figs, 50,964 pounds of pears, and 38,975 pounds of apricots.
³ In addition, 3,408,114 gallons of grape wash, 485,410 gallons of raisin wash, and 208,606 gallons of mixed fruit wash were used. 49,485 proof gallons of mixed fruit brandy were used in re-distillation.
⁴ Represents the following fruit wine, cider, and juice: 2,688,108 gallons of orange, 2,593,091 gallons of date, 2,210,567 gallons of peach, 1,448,909 gallons of pear, 1,110,881 gallons of prune, 973,547 gallons of plum, 469,949 gallons of apricot, 107,612 gallons of cherry, 18,935 gallons of elderberry, 17,785 gallons of blackberry, 11,458 gallons of nectarine peach, 2,186 gallons of raspberry, and 1,560 gallons of grapefruit.

TABLE 64.—Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and by States, fiscal year 1946

Kind	FRUIT ¹						
	California	Connecticut	New Jersey	New York	Pennsylvania	Tennessee	United States total
Raisins	19,618,880		176,460	212,860			20,008,200
Grapes	3,512,804						3,512,804
Dates	1,265,885						1,265,885
Apples	42,061		34,250			956,317	1,032,628
Prunes			254,500	22,500	346,386		623,386
Peaches						266,160	266,160
Figs	50,176	5,040		75,000			130,216
Pears	15,345					35,619	50,964
Apricots			38,975				38,975
Total	24,505,151	5,040	504,185	316,360	346,386	1,288,096	26,928,218

For footnotes, see p. 176.

TABLE 64.—Materials: Used in fruit distilleries in production of brandy and spirits, by kinds and by States, fiscal year 1946—Continued

FRUIT WINE, CIDER, AND JUICE¹

Kind	California	New Jersey	New York	Ohio	Oregon	Washington	United States total
	<i>Gallons</i>						
Grape	213,388,203	7,736	18,030	14,022	41,378	139,784	214,077,632
Raisin	21,508,662	102,692	1,260	17,305			21,629,909
Mixed fruit	13,341,995						13,341,995
Fig	5,306,141						5,306,141
Apple	1,267,690	413,989	206,654	46,332	940,850	543,333	3,478,307
Orange	2,688,108						2,688,108
Date	2,686,876		6,216				2,693,091
Peach	2,047,935			6,769		8,971	2,210,675
Pear	226,102			1,619	1,191,379	29,709	1,448,809
Prune	1,064,617		36,806			9,468	1,110,891
Plum	510,116		134,203		329,228		973,547
Apricot	464,971					4,978	469,949
Cherry		2,608	1,620	1,378	81,221	20,890	107,612
Elderberry			15,680	3,255			18,935
Blackberry			5,380	12,405			17,785
Nectarine peach	11,458						11,458
Raspberry				2,186			2,186
Grapefruit		1,560					1,560
Total	266,432,873	528,450	425,839	105,271	2,584,056	757,123	271,690,062

¹ In addition, the following amounts of fruit residua were used: 4,489,840 gallons of grape lees, 2,688,321 gallons of grape pomace, 153,865 gallons of raisin lees, and 9,704 gallons of apple lees in California; 1,016,239 gallons of citrus waste concentrate in Florida; 521,300 pounds in New Jersey; and 605,800 pounds and 74,106 gallons of citrus waste concentrate, 33,876 gallons of grape lees, 5,716 gallons of grape pomace, 1,769 gallons of apple lees, 5,368 gallons of blackberry lees, 960 gallons of cherry lees, and 3,633 gallons of elderberry lees in Ohio.

² In addition, 3,133,012 gallons of grape wash, 485,410 gallons of raisin wash, and 206,606 gallons of mixed fruit wash were used in California; and 226,102 gallons of grape wash in Washington. Brandy was used in redistillation as follows: 47,746 proof gallons of mixed fruit brandy in California and 1,739 proof gallons of mixed fruit brandy in Ohio.

³ Includes 2,877 gallons in Arkansas, 17,442 gallons in Connecticut, 29,100 gallons in Maine, and 419,060 gallons in Virginia.

⁴ Includes 5,160 gallons in Connecticut, 4,000 gallons in Maine, and 281,629 gallons in Virginia.

⁵ Includes 147,182 gallons in Georgia.

TABLE 65.—Production: ¹ Distilled spirits, by kinds and by months, fiscal year 1946

[Tax gallons]

Month	Whisky	Rum	Gin ²	Brandy	Other spirits	Total
July	24,899,139	171,704	1,532,469	495,586	17,610,124	44,709,016
August	7,517,764	194,926	944,428	506,660	36,592,052	39,755,830
September	6,145,372	215,084	438,389	4,876,192	6,364,385	18,042,372
October	9,577,591	210,717	621,469	13,167,150	7,467,178	31,034,089
November	10,873,068	278,139	373,363	7,879,970	6,636,323	25,540,898
December	15,930,522	256,655	607,011	2,219,763	6,060,646	25,085,997
January	17,103,899	169,978	791,094	1,181,476	7,443,597	26,689,954
February	14,974,183	197,017	527,107	714,227	8,375,665	24,788,199
March	12,866,226	231,443	356,138	706,576	6,761,446	20,911,829
April	12,549,284	196,246	306,292	837,749	5,829,191	19,718,762
May	8,155,287	254,705	438,149	900,554	5,557,329	15,308,824
June	7,382,256	275,616	568,559	930,688	4,333,796	13,485,917
Total	147,464,516	2,657,580	7,497,402	34,416,385	113,030,764	305,066,637

¹ Represents production of whisky, rum, gin, and spirits by registered distilleries, and brandy and spirits by fruit distilleries.

² For production of gin at rectifying plants, see table 82.

³ Includes 1,551,303 tax gallons removed for denaturation.

⁴ Includes 7,005,916 tax gallons of spirits—fruit. For kinds of brandy and spirits—fruit produced, see table 67.

⁵ Represents production for beverage and industrial purposes. For industrial purposes 2,934,875 tax gallons were produced during July, 24,961,922 tax gallons during August, and 2,021,883 tax gallons during September 1945.

TABLE 66.—Production: ¹ Distilled spirits, by kinds and by States, fiscal year 1946 [Tax gallons]

State	Whisky	Rum	Gin ²	Brandy	Other spirits	Total
Arkansas				770		770
California	379,607		313,768	33,145,469	1,520,191	35,859,035
Colorado	36,430					36,430
Connecticut	46,824		1,637	3,746	62,502	104,709
Florida				472,159		472,159
Georgia	172,971			37,822		105,144
Idaho						622,306
Illinois	15,969,588		3,925,700			18,311,496
Indiana	15,740,714		1,448,521			29,482,247
Iowa	292,586					15,471
Kentucky	63,459,394	1,141,301	199,920			29,456,577
Louisiana		66,535				365,691
Maine				8,554		8,554
Maryland	9,815,294		1,138,851			12,168,851
Massachusetts	1,796,681	1,133,203				3,099,286
Michigan						7,152,933
Minnesota	1,596					18,737
Missouri	1,258,688		42,048			566,821
New Hampshire	451,209		8,844			753,224
New Jersey				149,082		149,082
New York			1,061,945	51,732	4,943,095	6,076,772
Ohio	1,235,169			60,142	7,016,159	8,311,470
Oregon				223,340		223,340
Pennsylvania	35,340,916	316,541	296,159	13,918	13,214,747	49,129,281
South Dakota	132,370					250,977
Tennessee	117,591			16,810		15,881
Vermont	21,317					379,125
Virginia	1,085,653			36,267		328,079
Washington				213,094		313,094
Wisconsin	109,636					223,142
Total	147,464,516	2,657,580	7,497,402	34,416,385	113,030,764	305,066,637

¹ See footnote 1, table 65.

² For production of gin at rectifying plants, see table 82.

³ See footnote 3, table 65.

⁴ Includes 7,005,916 tax gallons of spirits—fruit. For kinds of brandy and spirits—fruit produced, see table 67.

⁵ See footnote 5, table 65.

TABLE 67.—Production: Brandy and spirits by fruit distilleries, by kinds and by months, fiscal year 1946

[Tax gallons]

Month	Grape	Raisin	Mixed fruit	Citrus	Apple	Fig	Date	Other	Total
July	172,589	147,443	23,502		20,021	6,008	43,472	81,975	495,586
August	296,055	12,929			36,563	2,127	92,472	64,514	506,660
September	4,768,288		8,067		15,432	1,297	12,189	74,909	4,876,192
October	13,601,561	5,895	28,670		53,064			77,060	13,167,150
November	7,682,992	26,665	155,878		57,408		9,828	47,199	7,879,970
December	1,642,767	142,584	346,726		47,955		29,089	10,942	2,219,763
January	813,131	193,411	18,048	36,561	49,641		36,196	36,468	1,181,476
February	241,437	223,379		63,346	32,032		17,999	36,040	714,227
March	162,665	329,780	1,443	89,168	35,980	1,231	42,775	48,554	706,576
April	183,025	416,270		112,221	13,431	61,448	15,690	32,664	867,749
May	109,058	326,365	21,420	139,618	13,447	242,427	13,373	35,646	900,354
June	79,544	542,803	41,377	112,618	28,620	78,840	2,664	49,222	930,688
Total	29,151,182	2,365,504	646,181	652,553	396,694	393,888	318,341	1,591,688	34,416,385

¹ Represents 134,738 tax gallons of orange brandy, 134,576 gallons of peach, 106,971 gallons of pear, 102,909 gallons of prune, 62,029 gallons of plum, 26,245 gallons of apricot, 15,706 gallons of cherry, 3,891 gallons of elderberry, 3,379 gallons of blackberry, 451 gallons of raspberry, and 196 gallons of nectarine peach.

² Represents 27,410,499 tax gallons of brandy and 7,005,916 tax gallons of spirits—fruit.

TABLE 68.—Production: Brandy and spirits by fruit distilleries, by kinds and by States, fiscal year 1946

[Tax gallons]

Kind	California	New Jersey	New York	Ohio	Oregon	Washington	United States total
Grape	28,992,804	1,327	3,880	7,579	3,660	180,436	29,151,182
Raisin	2,318,678	31,143	12,526	3,157			2,365,504
Mixed fruit	644,688			1,443			646,131
Citrus		47,547		32,846			552,552
Apple	125,380	45,322	20,974	9,514	78,391	72,083	396,694
Fig	389,906		3,066				393,888
Date	318,304		1,037				319,341
Orange	184,738						184,738
Peach	93,980			1,130		630	134,576
Pear	5,779			231		97,867	106,971
Plum	68,870	12,670	4,545			2,906	7102,909
Cherry	28,207		1,123				62,029
Elderberry	23,940	1,641				667	26,248
Blackberry		407	913	189		3,474	15,706
Raspberry			3,025	866			3,891
Nectarine peach	195		643	2,738			3,579
Total	33,145,469	140,062	51,732	60,142	223,340	213,094	34,416,385

¹ Includes 770 gallons in Arkansas, 2,164 gallons in Connecticut, 7,981 gallons in Maine, and 581 gallons in Virginia.
² Includes 472,159 gallons in Florida.
³ Includes 666 gallons in Connecticut, 573 gallons in Maine, 14,100 gallons in Tennessee, and 29,686 gallons in Virginia.
⁴ Includes 916 gallons in Connecticut.
⁵ Includes 37,322 gallons in Georgia and 1,514 gallons in Tennessee.
⁶ Includes 196 gallons in Tennessee.
⁷ Includes 13,918 gallons in Pennsylvania.
⁸ See footnote 2, table 67.

TABLE 69.—Withdrawals: Distilled spirits, total tax-paid,¹ by kinds and by months, fiscal year 1946

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy	Other spirits	Total	Alcohol	Grand total
July	4,465,811	35,443	1,111,232	352,571	3,683,990	9,649,047	3,396,686	13,048,733
August	4,704,019	30,106	961,306	280,568	4,007,401	9,983,400	3,103,240	13,086,640
September	5,148,959	30,009	540,615	219,857	4,728,067	10,663,507	3,280,683	13,943,190
October	6,654,402	52,717	639,109	334,739	5,961,930	13,642,897	4,168,241	17,811,138
November	5,338,478	57,918	364,224	339,671	5,098,125	12,197,511	4,459,264	16,656,775
December	4,779,927	43,700	538,711	278,063	4,449,674	10,090,075	3,022,970	13,113,045
January	5,933,145	45,879	798,244	289,147	4,178,409	11,239,824	5,118,122	16,357,946
February	5,391,697	39,038	516,026	466,772	4,572,890	10,980,923	4,276,044	15,256,967
March	5,675,800	53,082	306,342	646,262	4,600,119	11,181,605	4,578,994	15,760,599
April	5,282,366	76,422	297,294	596,750	4,419,130	10,671,962	4,410,694	15,082,656
May	5,019,303	156,940	433,586	626,563	4,692,497	10,928,799	3,865,977	14,794,776
June	3,933,105	86,419	403,482	492,612	4,633,823	9,639,641	3,579,244	13,218,885
Total	63,226,912	706,768	6,989,771	4,923,775	55,020,965	130,868,191	47,263,159	178,131,350

¹ Represents withdrawals upon tax-payment of whisky, rum, and gin from registered distilleries and internal revenue bonded warehouses; brandy from fruit distilleries and internal revenue bonded warehouses; other spirits from registered distilleries, fruit distilleries, and internal revenue bonded warehouses; and alcohol from industrial alcohol bonded warehouses. Withdrawals of whisky, rum, gin, and brandy from internal revenue bonded warehouses include bottled-in-bond tax-paid withdrawals as reported in table 71. Tax rate, \$9 per tax gallon.
² In addition, 24,550,504 tax gallons of brandy and spirits—fruit were withdrawn from fruit distilleries and 2,224,236 tax gallons of brandy and spirits—fruit were withdrawn from internal revenue bonded warehouses for the fortification of wine. (Under the act of June 24, 1940 (Public, No. 655, 76th Cong.), effective July 1, 1940, the tax on brandy and spirits—fruit used in fortification is included in the wine tax.)

TABLE 70.—Withdrawals: Distilled spirits, total tax-paid,¹ by kinds and by States, fiscal year 1946

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total	Alcohol	Grand total
Arizona	136,462				106,270	242,732		242,732
California	3,077,266	39	272,982	1,373,533	2,238,319	5,962,139	1,573,696	8,535,835
Colorado	234				334	568	10,884	11,118
Connecticut	106,125			37,015	117,340	260,481		260,481
Georgia	128,106			19,556	4,925	152,587		152,587
Hawaii							99,687	99,687
Illinois	10,604,406	33,489	2,924,063	729,239	8,227,732	22,518,929	4,939,912	27,458,841
Indiana	6,845,781	40,764	1,208,793	333,783	6,413,840	16,842,951	8,817,974	25,660,925
Iowa	140,150				4,707	144,866	1,853,956	1,998,822
Kansas							1,740,178	1,740,178
Kentucky	21,066,634	1,846	199,967	29,252	12,673,754	33,871,453	1,231,661	35,103,114
Louisiana					133,613	133,613	1,243,716	1,377,329
Maine				9,471		9,471		9,471
Maryland	6,452,952	4,581	1,123,633	83,758	7,698,576	15,363,500	706,568	16,070,068
Massachusetts	1,178,423	365,081		133,731	2,536,096	4,203,281	358,420	4,561,701
Michigan	8,529	231		89,618	700,416	798,784	98,249	897,043
Minnesota	123,237			30,251	65,122	218,640		218,640
Missouri	544,716		28,314	46,729	284,029	1,003,788	340,215	1,344,004
Nebraska							2,980,460	2,980,460
New Hampshire					295,509	295,509		295,509
New Jersey	269,177			692,976	463,737	1,325,890	928,306	2,254,196
New York	4,696		1,081,945	477,017	1,372,011	2,935,669	185,188	3,100,855
Ohio	3,978,532			288,240	733,953	5,000,725	6,675,166	11,575,891
Oregon				160		160		160
Pennsylvania	3,365,745	270,797	150,074	617,275	8,585,319	17,979,210	13,357,099	31,336,309
South Dakota							208,584	208,584
Tennessee	51,502			28,268		74,770		74,770
Texas							6	6
Vermont	6,851			4,749	247,352	258,952		258,952
Virginia	86,455			1,753		88,208		88,208
Washington	480			2,400	3,825	6,705		6,705
West Virginia							16,243	16,243
Wisconsin	60,414				114,520	174,934	16,990	191,924
Total	63,226,912	706,768	6,989,771	4,923,775	55,020,965	130,868,191	47,263,159	178,131,350

¹ Represents withdrawals upon tax-payment of whisky, rum, and gin from registered distilleries and internal revenue bonded warehouses; brandy from fruit distilleries and internal revenue bonded warehouses; other spirits from registered distilleries, fruit distilleries, and internal revenue bonded warehouses; and alcohol from industrial alcohol bonded warehouses. Withdrawals of whisky, rum, gin, and brandy from internal revenue bonded warehouses include bottled-in-bond tax-paid withdrawals as reported in table 72. Tax rate, \$9 per tax gallon.
² See footnote 2, table 69.

TABLE 71.—Withdrawals: Bottled-in-bond distilled spirits,¹ tax-paid, by kinds and by months, fiscal year 1946

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy	Total
July	584,183	180		1,573	535,936
August	577,436	60	21	393	577,910
September	516,662	90		4,171	520,923
October	834,376	152		2,315	836,843
November	552,901	2,439	81	15,332	570,753
December	419,174	1,631		18,309	439,114
January	694,071	1,473		14,086	709,630
February	608,081	1,381		26,798	636,260
March	637,992	180	28	25,560	663,760
April	605,134	548		15,338	621,020
May	606,542	374		13,041	619,957
June	322,138	210		10,366	332,714
Total	6,956,690	8,728	130	147,282	7,114,830

¹ Represents withdrawals of bottled-in-bond distilled spirits from internal revenue bonded warehouses. The withdrawals in this table are included in total tax-paid withdrawals reported in table 69. These distilled spirits were bottled in bond prior to the payment of tax, with the exception of 2,031,016 tax gallons of whisky and 17,191 tax gallons of brandy bottled in bond after payment of tax.

TABLE 72.—Withdrawals: Bottled-in-bond distilled spirits,¹ tax-paid, by kinds and by States, fiscal year 1946

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Total
California	407,286			118,723	526,009
Connecticut	12,653			1,746	14,399
Illinois	255,133	1,682	130	6,711	263,656
Indiana	49,355			14,792	64,147
Kentucky	5,336,966			931	5,337,897
Maryland	151,986			51	152,037
Massachusetts	3,633	2,007			5,640
Missouri	38,452			1,823	40,275
New Jersey	9,039				9,039
Ohio	95,426			30	95,456
Pennsylvania	588,129	5,039		75	593,243
Virginia	10,152				10,152
Washington	480			2,400	2,880
Total	6,958,690	6,728	130	147,262	7,114,830

¹ Represents withdrawals of bottled-in-bond distilled spirits from internal revenue bonded warehouses. The withdrawals in this table are included in total tax-paid withdrawals reported in table 70. These distilled spirits were bottled in bond prior to the payment of tax, with the exception of 2,981,618 tax gallons of whisky and 17,191 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 months, fiscal year 1946¹

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy	Other spirits ²	Total
July	326,668,844	1,865,417	538,789	12,254,154	22,880,405	364,142,609
August	328,091,468	1,842,745	520,085	12,324,478	23,737,360	366,516,136
September	327,357,457	1,900,515	415,785	11,906,549	21,916,325	363,496,631
October	328,729,130	1,898,388	396,300	11,662,001	21,616,879	364,302,698
November	331,107,170	1,954,095	404,491	12,533,722	22,066,593	368,066,071
December	341,235,058	2,048,597	474,475	13,489,403	23,286,867	380,534,370
January	350,164,432	2,023,475	471,236	13,879,285	25,908,010	392,445,438
February	358,912,613	2,042,985	486,850	13,729,971	23,603,187	408,775,606
March	364,016,401	2,143,793	536,076	13,593,179	29,936,702	410,226,151
April	370,268,291	2,097,379	644,549	13,528,854	30,979,713	417,418,786
May	371,862,099	2,143,125	648,059	13,296,092	30,810,009	418,657,384
June	374,072,055	2,172,294	597,360	13,286,712	36,131,436	420,262,363

¹ Represents original entry tax gallons except for distilled spirits in cases, for which losses have already been determined. Stocks of distilled spirits in cases as of June 30 totaled 5,886,706 tax gallons.
² Represents spirits produced by registered and fruit distilleries.

TABLE 74.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and by States, June 30, 1946¹

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits ²	Total
California	3,915,418	40,654	50,140	8,799,504	1,442,067	14,247,763
Colorado	8,187					8,187
Connecticut	312,607	6,668	1,737	15,486	68,776	405,264
Florida				8,345		8,345
Georgia	42,398			15,296	38,777	91,471
Hawaii				1,717		1,717
Idaho					72,075	72,075
Illinois	46,024,835	19,195	98,174	377,934	4,695,605	51,215,643
Indiana	49,826,223	60,067	319,114	1,599,576	5,254,596	57,056,517
Iowa	89,533				10,764	100,297
Kentucky	173,836,776	186,917	67	76,646	6,483,341	180,583,747
Louisiana		66,535			94,697	161,232
Maine				7,435		7,435
Maryland	31,649,569	16,788	19,965	90,571	4,618,738	36,287,671
Massachusetts	1,839,116	1,148,633		151,148	356,800	3,496,698
Michigan	17,269	3,631		127,777	4,401	143,098
Minnesota	226,573			7,388	3,717	237,668
Missouri	1,040,069		13,731	29,867	145,015	1,228,682
New Hampshire	1,694		8,844		91,794	102,332
New Jersey	396,514	23,972		595,073	302,533	1,318,092
New York	1,319,056	70		350,356	35,734	1,705,216
Ohio	5,873,278			114,700	254,757	6,242,735
Oregon				64,227		64,227
Pennsylvania	56,395,736	605,224	86,084	795,766	6,106,185	63,688,905
South Dakota					5,033	5,033
Tennessee	364,979					364,979
Vermont	10,399			20,605	15,868	46,872
Virginia	850,492			39,315		889,807
Wisconsin	33,324				37,261	70,585
Total	374,072,055	2,172,294	597,866	13,286,712	30,131,436	420,262,363

¹ See footnote 1, table 73. ² See footnote 2, table 73.

TABLE 75.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and by years and seasons of production, June 30, 1946¹

[Tax gallons]

Year	Season	Whisky	Rum	Gin	Brandy	Other spirits ²	Total
1911	Spring	47					47
	Fall	135					135
1912	Spring	184					184
	Fall	21			123		144
1913	Spring	1,076					1,076
	Fall	366					366
1914	Spring	1,016					1,016
	Fall				168		168
1915	Spring	401					401
	Fall	240			24		264
1916	Spring	3,635					3,635
	Fall	5,683	117		132		6,032
1917	Spring	2,267	50		24	297	2,638
	Fall	2,863	161	67	6		3,067
1921	Spring	270					270
	Fall				642		642
1938	Spring	835,677	504		688,474	145,876	1,770,931
	Fall	8,823,643	4,046		17,772	364,796	4,219,167
1939	Spring	13,273,119	6,829		65,035	302,406	5,647,419
	Fall	20,247,542	3,346		8,841	15,058	13,272,767
1940	Spring	20,965,236	3,963		130,253	104,646	21,203,840
	Fall	40,261,945	23,093		31,364	72,506	40,389,905
1941	Spring	47,908,376	55,611	90	688,831	75,820	48,678,726
	Fall	46,557,396	40,516		47,091	65,417	46,710,660
1942	Spring	17,499,398	27,029		377,402	52,284	17,956,113
	Fall	44,721	229,281		8,710		292,712
1943	Spring	44,070	1,040,820		34,859		1,122,656
	Fall	124,634	822,273		19,302		966,409
1944	Spring	13,029,554	389,118		1,607,007	447,960	15,473,639
	Fall	25,326,940	436,678		1,506,636	1,419,560	28,689,914
1945	Spring	70,065,822	342,415	2,733	8,322,918	7,551,027	81,224,915
	Fall	69,219,471	811,357	594,976	2,781,557	19,357,243	92,574,574
Total		374,072,055	2,172,294	597,866	13,286,712	30,131,436	420,262,363

¹ See footnote 1, table 72. ² See footnote 2, table 73.

TABLE 76.—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 1946

[Tax gallons]

State	Tax-paid withdrawals ¹					Total
	Whisky	Rum	Gin	Brandy	Other spirits ²	
Losses (allowed) from leakage and evaporation: ³						
Arizona	42,585				10,588	53,173
California	815,389	10	180	288,433	39,390	1,093,422
Colorado	11					11
Connecticut	9,515			725	729	10,969
Georgia	2,471			1,464	58	3,993
Illinois	2,167,972	12,518	155	32,161	162,734	2,375,540
Indiana	1,853,432	3,188	11,701	73,616	315,641	2,267,578
Iowa	149					149
Kentucky	6,300,484	1,457	5	3,852	233,549	6,539,347
Maine	7			273		280
Maryland	1,893,225	363	153	6,362	150,645	2,050,748
Massachusetts	173,143	53,789		12,327	10,367	249,646
Michigan	193	10		47	259	509
Minnesota	27,873			935	379	29,187
Missouri	41,680		2	407	2,332	44,421
New Hampshire					8	8
New Jersey	47,368			37,798	2,287	87,453
New York	642			39,930	2,324	42,896
Ohio	811,144			19,728	1,071	831,943
Oregon				54		54
Pennsylvania	2,399,932	22,686	1	96,863	193,925	2,713,407
Tennessee	9,275			964		10,239
Vermont	338			255	211	804
Virginia	20,913			83	368	21,364
Washington	3,163				37	3,200
Wisconsin	952				32	984
Total	16,621,856	94,021	12,197	566,297	1,126,954	18,421,325
Losses from other causes ³	15,074	328	67	11,074	42,430	68,993
Total losses	16,636,930	94,349	12,264	577,371	1,169,384	18,490,318

¹ Represents spirits produced by registered and fruit distilleries.
² Difference between entry and withdrawal gauge of all spirits withdrawn from bonded warehouses. Losses disallowed are included in tax-paid withdrawals.
³ Losses from fire, theft, casualty, etc.

TABLE 77.—Summary: Production, withdrawals, and stocks of distilled spirits, by months, fiscal year 1946

[Tax gallons]

Month	Production ¹	Tax-paid withdrawals ²				Stocks end of month ³
		Bottled-in-bond distilled spirits	Other distilled spirits	Alcohol	Total	
July	44,709,016	585,936	9,063,111	3,399,836	13,048,733	364,142,609
August	39,755,830	577,910	9,405,490	3,103,240	13,086,640	368,516,136
September	18,042,372	520,923	10,141,584	3,280,683	13,943,190	364,496,631
October	31,034,039	836,853	12,806,044	4,168,241	17,311,138	364,302,698
November	25,540,898	570,753	11,626,768	4,459,264	16,656,775	368,066,071
December	25,085,997	439,114	9,650,961	3,022,970	13,113,045	380,534,370
January	26,889,954	709,630	10,530,194	5,118,122	16,357,946	392,445,438
February	24,788,199	636,260	10,344,683	4,276,044	15,256,967	408,776,606
March	20,911,829	663,760	10,517,845	4,578,994	15,760,599	410,226,151
April	19,718,762	621,020	10,050,942	4,410,694	15,082,656	417,418,786
May	15,303,824	619,967	10,308,842	3,865,977	14,794,776	418,637,354
June	13,485,917	332,714	9,206,927	3,579,244	13,218,885	420,262,363
Total	305,066,637	7,114,830	128,753,361	47,263,159	178,131,350	420,262,363

¹ Represents production of whisky, rum, gin, and spirits by registered distilleries and brandy and spirits by fruit distilleries.
² Represents tax-paid withdrawals of brandy and spirits from fruit distilleries and internal revenue bonded warehouses, whisky, rum, gin, and spirits from registered distilleries and internal revenue bonded warehouses, and alcohol from industrial alcohol bonded warehouses.
³ Represents stocks of whisky, rum, gin, brandy, and spirits.

TABLE 78.—Summary: Production, withdrawals, and stocks of distilled spirits, and premises operated, by States, fiscal year 1946

[Tax gallons]

State	Production ¹	Tax-paid withdrawals ²			
		Bottled-in-bond distilled spirits	Other distilled spirits	Alcohol	Total
Arizona			242,732		242,732
Arkansas	770				770
California	35,359,935	526,009	6,436,130	1,573,696	8,535,835
Colorado	36,410		234	10,584	11,118
Connecticut	104,700	14,399	246,082		365,181
Florida	472,159				472,159
Georgia	315,457		152,687		468,144
Hawaii				99,687	99,687
Idaho	622,306				622,306
Illinois	38,306,795	263,656	22,255,273	4,999,912	27,458,941
Indiana	37,651,583	64,147	16,775,904	8,817,974	25,650,225
Iowa	308,067		144,866	1,853,956	1,996,822
Kansas				1,740,178	1,740,178
Kentucky	85,257,192	5,337,897	28,633,556	1,231,061	35,198,114
Louisiana	432,226		133,613	1,243,716	1,877,329
Maine	8,554		9,471		9,471
Maryland	28,122,996	152,037	15,211,463	706,568	16,070,068
Massachusetts	6,029,120	5,649	4,197,641	358,420	4,561,701
Michigan	7,153,938		798,794	98,249	897,043
Minnesota	20,835		218,640		218,640
Missouri	1,861,557	40,275	963,513	240,216	1,844,044
Nebraska				2,989,468	2,989,468
New Hampshire	1,213,277		296,509		296,509
New Jersey	140,062	9,039	1,316,851	928,306	2,254,198
New York	6,676,772		2,935,669	166,136	3,100,555
Ohio	8,311,470	95,456	4,905,289	6,575,166	11,876,991
Oregon	223,840		160		160
Pennsylvania	49,128,281	598,243	17,885,967	13,357,009	31,336,969
South Dakota	333,347			208,584	208,584
Tennessee	149,282		74,770		74,770
Texas				6	6
Vermont	400,442		258,952		258,952
Virginia	1,437,990	10,152	78,056		88,208
Washington	213,094	2,880	3,825		6,705
West Virginia				16,243	16,243
Wisconsin	333,078		174,934		191,924
Total	305,066,637	7,114,830	123,753,361	47,263,159	178,131,350

For footnotes, see p. 184.

TABLE 78.—Summary: Production, withdrawals, and stocks of distilled spirits, and premises operated, by States, fiscal year 1946—Continued

State	Stocks as of June 30 ¹	Premises operated ²		
		Registered distilleries ³	Fruit distilleries ⁴	Internal revenue bonded warehouses
Arizona				1
Arkansas				
California	14,247,788	2	109	80
Colorado	8,157	1		1
Connecticut	406,264	1	2	3
Florida	8,346		1	1
Georgia	91,471	1	1	2
Hawaii	1,717			1
Idaho	72,075	1		1
Illinois	51,215,643	8		12
Indiana	57,058,517	7		6
Iowa	100,297	1		1
Kansas				
Kentucky	180,583,747	60		72
Louisiana	161,232	2		2
Maine	7,435		1	1
Maryland	36,387,671	15		18
Massachusetts	3,495,698	6		6
Michigan	153,098	1		1
Minnesota	237,658	1		3
Missouri	1,223,682	4		5
Nebraska				
New Hampshire	102,332	1		1
New Jersey	1,318,092		6	8
New York	1,705,218	2	4	6
Ohio	5,241,735	4	4	5
Oregon	64,227		2	2
Pennsylvania	63,988,995	16	1	25
South Dakota	5,033	1		1
Tennessee	364,979	1	1	1
Texas				
Vermont	46,872	1		1
Virginia	889,807	4	2	7
Washington			6	1
West Virginia				
Wisconsin	70,685	1		1
Total	420,262,363	144	141	278

¹ See footnote 1, table 77.
² See footnote 2, table 77.
³ See footnote 3, table 77.
⁴ Represents number operated during any part of year.
⁵ Represents registered distilleries producing whisky, rum, gin, and spirits.
⁶ Represents fruit distilleries producing brandy and spirits—fruit.

TABLE 79.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30 of whisky and of total distilled spirits, fiscal years 1934-1946, inclusive

Fiscal year ended June 30	[Tax gallons]					
	Production ¹		Tax-paid withdrawals		Stocks June 30 ²	
	Whisky	Total distilled spirits	Whisky	Total distilled spirits ³	Whisky	Total distilled spirits
1934	62,352,666	76,506,388	18,875,904	38,601,236	57,717,662	63,065,017
1935	149,112,923	169,126,472	50,730,940	75,073,993	152,907,235	160,756,394
1936	223,659,539	253,867,925	67,299,166	100,383,056	300,658,808	310,803,839
1937	223,457,850	258,956,886	72,616,195	120,011,294	445,265,663	462,607,980
1938	102,896,872	150,155,924	68,611,660	114,926,395	471,159,539	497,527,755
1939	93,003,917	145,326,178	72,069,023	114,578,069	478,899,618	522,058,143
1940	96,993,303	143,455,192	31,267,368	126,325,941	480,937,009	525,394,924
1941	121,851,983	175,208,746	80,541,974	130,552,148	504,060,691	551,424,175
1942	120,267,424	156,392,400	84,709,171	144,207,510	515,918,887	587,751,374
1943	19,529,698	426,474,062	87,913,792	163,836,551	424,824,966	476,345,030
1944		429,069,171	58,832,992	90,463,887	348,646,381	376,277,850
1945	41,562,303	535,439,513	63,891,224	142,330,770	307,587,545	338,172,677
1946	147,464,516	305,066,637	63,226,912	178,131,350	374,072,055	420,262,363

¹ Exclusive of ethyl alcohol.
² Includes ethyl alcohol.
³ Represents gross production. Net production for such years—that is, the gross production minus products used in redistillation—was 255,915,204 tax gallons for 1942, 407,568,226 tax gallons for 1943, 420,833,602 tax gallons for 1944, and 524,301,407 tax gallons for 1945.

VI. DISTILLED SPIRITS AND WINES: RECTIFIED

[Produced by rectifying plants]

TABLE 80.—Materials: ¹ Used in production of rectified spirits and wines, by kinds and by months, fiscal year 1946

Month	[Proof gallons]						
	Alcohol	Spirits ²	Whisky	Brandy	Wines	Other	Total
July	2,407,578	3,676,388	3,115,449	288,130	38,057	347,041	9,872,59
August	2,794,879	4,131,028	3,429,781	270,309	14,081	196,276	10,836,348
September	2,921,278	4,619,571	3,793,078	196,244	25,211	190,604	11,745,986
October	3,703,418	5,735,226	4,818,837	337,076	28,968	227,911	14,751,436
November	3,695,294	5,175,871	4,537,275	245,399	31,666	290,562	13,980,067
December	2,835,596	4,263,511	3,569,056	235,003	25,671	220,561	11,149,287
January	4,631,785	4,223,675	4,148,275	234,260	57,769	283,664	13,680,428
February	3,834,695	4,450,979	3,795,153	309,861	55,420	232,680	12,878,788
March	4,039,679	4,655,956	3,942,568	519,488	59,010	492,340	13,709,031
April	4,367,182	4,284,850	3,809,801	432,922	66,248	772,338	13,733,341
May	3,595,963	4,497,838	3,719,630	524,977	88,730	689,859	13,415,997
June	3,171,504	4,083,330	3,149,866	445,124	64,505	504,162	12,019,491
Total	42,301,841	54,399,168	45,829,758	3,039,793	555,286	4,447,998	151,473,794

¹ Includes imported liquors as follows: 528,524 proof gallons of alcohol, 254,176 proof gallons of whisky, 102,067 proof gallons of brandy, 39,901 proof gallons of wines, 3,099,676 proof gallons of other liquors consisting of 561,006 proof gallons of rum, 49,315 proof gallons of gin, 265 proof gallons of vermouth, 2,014 proof gallons of cordials and liqueurs, 2,428,897 proof gallons of Cuban cane spirits, 39,540 proof gallons of distilled spirits—to be processed, 925 proof gallons of distilled spirits—aromatic, 4,748 proof gallons of unclassified spirits, and 12,875 proof gallons of products for exportation.
² Represents high-proof spirits produced at registered and fruit distilleries.
³ Represents 673,971 proof gallons of rum, 409,905 proof gallons of gin, 104,182 proof gallons of vermouth, 147,762 proof gallons of cordials and liqueurs, 2,428,897 proof gallons of Cuban cane spirits, 39,540 proof gallons of distilled spirits—to be processed, 925 proof gallons of distilled spirits—aromatic, 39,162 proof gallons of unclassified spirits, and 603,354 proof gallons of products for exportation.

TABLE 81.—Materials:¹ Used in production of rectified spirits and wines, by kinds and by States, fiscal year 1946

State	[Proof gallons]						Total
	Alcohol	Spirits ²	Whisky	Brandy	Wines	Other	
California	2,502,938	2,262,878	2,511,365	926,506	12,084	442,719	8,658,190
Connecticut	305,613	852,480	294,490	40,206	1,283	66,134	1,554,206
Georgia		2,797				12,678	15,995
Hawaii	98,800						98,800
Illinois	3,317,438	8,517,826	6,112,669	539,984	119,356	711,004	19,318,277
Indiana	5,901,088	7,799,376	5,858,079	302,442	14,436	268,291	20,143,682
Iowa	75,730	1,697					77,427
Kentucky	5,430,283	12,439,334	11,444,549	30,430	46,703	501,321	29,896,611
Louisiana	72,950	25,979	24,411		902	7,972	133,824
Maine		133,976	416	1,541		477	136,410
Maryland	2,398,871	7,284,121	5,450,800	62,671	24,180	185,596	15,406,239
Massachusetts	1,334,588	1,320,998	841,080	88,597	9,080	296,051	3,830,394
Michigan	85,549	100,784	49,511	453,999	42,294	13,356	748,484
Minnesota	381,064	92,700	114,913	31,709	2,193	1,006	623,585
Missouri	256,882	500,987	147,503	71,028	157	30,677	1,007,234
New Jersey	2,045,476	1,090,701	673,406	287,684	920	168,786	4,294,973
New Mexico	3	2,026				1,236	6,237
New York	365,360	2,067,847	1,257,032	274,211	3,866	46,960	4,015,276
Ohio	6,279,334	820,867	3,538,870	136,823	26,736	418,827	11,220,256
Oregon		15,251	3,958	198		19	19,407
Pennsylvania	11,392,549	6,914,816	7,374,140	711,086	297,355	1,283,923	29,888,869
Rhode Island		502	109				611
Tennessee	5,300	7,264	18,310	102		51,606	83,482
Vermont		34,951	11,963			6,620	53,530
Washington		3,543	4,012			8,570	16,500
Wisconsin	48,930	107,486	96,155	9,456	19,253	19,966	301,266
Total	42,301,841	54,399,168	45,829,758	3,939,793	556,236	4,447,998	151,473,794

¹ See footnote 1, table 80.
² See footnote 2, table 80.
³ See footnote 3, table 80.

TABLE 82.—Production:¹ Rectified spirits and wines, by kinds and by months, fiscal year 1946

Month	[Proof gallons]					
	Whisky	Gin	Cordials and liqueurs	Brandy	Other	Total
July	7,967,709	867,190	462,006	150,698	149,613	9,617,276
August	8,920,709	1,214,399	401,284	140,987	121,652	10,800,031
September	9,763,063	1,167,794	368,532	92,228	94,263	11,495,900
October	12,678,692	1,189,670	618,305	115,968	143,249	14,744,104
November	12,072,213	941,935	688,472	106,960	130,351	13,939,931
December	10,007,190	539,977	529,183	134,553	104,965	11,315,988
January	11,548,799	935,933	748,115	83,543	156,022	13,442,412
February	10,447,294	944,847	848,629	168,246	111,085	12,520,261
March	10,675,967	1,090,425	1,228,202	110,734	13,612,222	13,612,222
April	10,924,356	985,956	1,703,681	184,165	130,231	13,928,368
May	19,509,945	744,443	1,894,806	266,481	60,500	13,476,175
June	8,991,224	898,962	1,919,359	191,646	90,119	11,991,310
Total	124,727,150	11,497,751	11,308,854	1,942,399	1,402,734	150,878,888

¹ For production of distilled spirits at registered distilleries, see table 65.
² Represents 2,981 proof gallons of alcohol, 189,581 proof gallons of high-proof spirits, 63,507 proof gallons of rum, 259,020 proof gallons of wine, 299,420 proof gallons of unclassified spirits, and 689,219 proof gallons of products for exportation.

TABLE 83.—Production:¹ Rectified spirits and wines, by kinds and by States, and premises operated, fiscal year 1946

State	[Proof gallons]						Number of plants operated ²
	Whisky	Gin	Cordials and liqueurs	Brandy	Other	Total	
California	6,928,737	209,463	521,498	853,283	29,812	8,586,798	41
Connecticut	706,136	261,010	321,946	6,216	72,003	1,557,810	12
Georgia		11,409				11,409	1
Hawaii		12,419				12,419	4
Illinois	17,080,796	16,305	1,970,543	85,143	133,628	19,266,415	24
Indiana	17,902,999	54,937	1,825,542	300,147	45	20,083,679	10
Iowa		76,349				76,349	1
Kentucky	29,403,789	335,011	60,690		21,278	29,820,748	25
Louisiana	87,098	45,373				132,471	3
Maine		133,279	4,539			137,819	1
Maryland	14,609,796	483,685	181,532	19	92,951	15,267,965	20
Massachusetts	1,849,391	688,398	1,172,584	20,086	59,132	3,796,591	22
Michigan	6,296	6,644	673,380	6,640	36,713	729,673	5
Minnesota	403,211		209,429	3,972		616,612	3
Missouri	472,709	29,764	477,959		7,212	957,704	6
New Jersey	1,374,553	1,164,667	1,660,253		19,239	4,218,712	15
New Mexico	5,264		421		339	6,024	1
New York	3,486,658	48,450	215,725	215,677	16,645	3,963,156	15
Ohio	8,286,590	2,349,227	287,499	3,391	379,965	11,306,652	10
Oregon		19,777				19,777	2
Pennsylvania	21,712,967	5,626,031	1,456,780	447,825	435,138	29,678,741	28
Rhode Island		535				535	1
Tennessee	82,741					82,741	1
Vermont	53,038					53,038	1
Washington		16,194				16,194	1
Wisconsin	267,864	703	23,251		18,285	300,103	6
Total	124,727,150	11,497,751	11,308,854	1,942,399	1,402,734	150,878,888	261

¹ For production of distilled spirits at registered distilleries, see table 65.
² Represents the number of plants which operated during any part of the year.
³ See footnote 2, table 82.

TABLE 84.—Summary: Materials used for rectification and production of rectified spirits and wines, fiscal years 1936-1946, inclusive

Fiscal year ended June 30	Materials used for rectification					
	Alcohol	Spirits	Whisky	Brandy	Other	Total
1936	18,002,394	(1)	14,072,589	172,408	569,348	32,816,739
1937	29,253,533	(1)	18,129,487	300,962	658,041	45,248,973
1938	29,626,545	(1)	13,573,665	248,548	539,288	48,967,846
1939		11,848,021	13,554,212	250,514	507,411	48,682,642
1940	17,475,688	15,961,139	18,298,513	321,911	586,877	47,581,388
1941	22,544,540	13,361,833	17,021,767	563,257	687,775	54,509,172
1942	19,675,212	25,852,987	20,450,946	904,227	897,793	68,021,168
1943	1,734,604	25,690,086	29,637,012	2,901,869	1,657,856	71,021,430
1944	2,331,970	25,180,722	32,111,417	3,772,289	5,557,875	67,983,773
1945	21,186,331	44,368,851	48,948,836	2,417,792	9,766,036	119,684,876
1946	42,301,841	64,399,168	45,829,758	3,939,798	5,032,284	151,473,794

Fiscal year ended June 30	Production					
	Whisky	Gin	Cordials and liqueurs	Brandy	Other	Total
1936	21,726,566	6,767,295	3,117,562	93,435	743,959	32,448,806
1937	31,566,870	8,147,644	3,812,882	79,321	684,065	44,510,972
1938	32,675,622	7,663,868	2,721,768	83,824	484,533	43,559,550
1939	33,568,409	7,231,594	2,192,964	57,589	325,769	48,401,266
1940	37,977,224	6,866,097	2,437,706	74,372	301,171	47,656,570
1941	44,317,166	5,794,707	2,542,176	184,935	848,742	54,157,628
1942	55,961,730	7,597,941	3,225,135	366,321	616,776	67,770,806
1943	60,794,628	2,965,290	3,985,502	1,361,541	1,037,875	70,124,821
1944	57,862,477	898,304	5,965,429	1,515,052	3,425,143	67,696,405
1945	101,645,096	7,057,837	6,686,947	1,677,130	1,796,413	118,863,389
1946	124,727,150	11,497,751	11,306,854	1,942,399	1,402,734	150,878,888

¹ Included with alcohol.

VII. CONSUMPTION OF DISTILLED SPIRITS

[Distilled spirits bottled by rectifying plants, tax-paid bottling houses, and internal revenue bonded warehouses]

TABLE 85.—*Bottling: Distilled spirits (rectified and unrectified) bottled for consumption,¹ fiscal year 1946*

[Wine gallons]

Kind	Rectified products			Unrectified products			Bottled-in-bond with- drawals upon pay- ment 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.....	141,097,754	3,002,454	144,100,208	9,337,834	3,400,152	12,737,986	6,958,690	163,796,894
Rum.....	83,048		83,048	750,723	108,815	859,538	8,728	951,314
Gin.....	12,896,698	17,516	12,914,214	5,684,932	1,312,759	6,997,691	130	19,912,035
Brandy.....	1,921,255	445,929	2,367,184	670,042	427,659	1,097,701	147,282	3,612,167
Cordials and liqueurs.....	13,986,356	18,829	13,985,185					13,985,185
Alcohol.....				129,614	3,083	132,697		132,697
Other spirits.....	813,466	3,698	817,164	306,568	52,686	359,254		1,175,418
Total.....	170,778,677	3,488,426	174,267,003	16,879,713	5,305,154	22,184,867	7,114,820	203,566,700

¹ 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 used in rectification as follows: 528,524 proof gallons of alcohol, 264,176 proof gallons of whisky, 102,067 proof gallons of brandy, 39,901 proof gallons of wines, 3,099,575 proof gallons of other liquors consisting of 561,006 proof gallons of rum, 49,315 proof gallons of gin, 255 proof gallons of vermouth, 2,014 proof gallons of cordials and liqueurs, 2,428,897 proof gallons of Cuban cane spirits, 39,540 proof gallons of distilled spirits—to be processed, 925 proof gallons of distilled spirits—aromatic, 4,748 proof gallons of unclassified spirits, and 12,875 proof gallons of products for exportation. Also includes imported spirits bottled after withdrawal from customs custody.

TABLE 86.—*Summary: Distilled spirits (rectified and unrectified) bottled for consumption,¹ fiscal years 1941-1946, inclusive*

[Wine gallons]

Fiscal year ended June 30	Whisky	Rum	Gin	Brandy	Cordials and liqueurs	Alcohol	Other spirits	Total
1941.....	119,548,126	1,378,192	13,316,856	2,010,621	3,754,858	341,125	151,872	140,501,650
1942.....	136,038,633	1,813,449	14,396,909	2,340,879	4,755,808	232,167	170,735	159,748,580
1943.....	135,273,247	2,917,579	6,328,482	4,493,152	5,994,371	45,265	285,642	155,302,738
1944.....	96,430,899	12,994,466	7,461,770	4,538,048	5,949,531	35,916	2,791,290	130,201,920
1945.....	143,171,432	2,024,582	10,009,224	4,053,896	9,166,562	31,502	1,285,611	169,742,999
1946.....	163,796,884	951,314	19,912,035	3,612,167	13,985,185	132,697	1,176,418	203,566,700

¹ Prior to 1941 consumption was represented by tax-paid withdrawals. See table 79.

VIII. FERMENTED MALT LIQUORS AND CEREAL BEVERAGES

[Produced by breweries]

TABLE 87.—*Materials: Used in production of fermented malt liquors, by kinds and by months, fiscal year 1946*

[Pounds]

Month	Grain and grain products							Soy beans and soy-bean products	Sugar and syrups	Hops and hop extracts	Other materials
	Malt	Corn	Rice	Wheat	Barley	Sorghum grain					
July.....	186,737,268	94,251,779	26,494,559	5,980,191	28,267,743	9,002,985	686,112	24,544,815	3,552,047		7,810
August.....	186,144,776	88,130,183	26,510,487	6,413,298	20,800,104	17,510,397	698,690	23,718,069	3,613,204		7,590
September.....	194,742,233	77,928,048	21,028,991	6,232,707	20,297,870	17,929,133	714,429	19,984,815	3,410,680		7,835
October.....	202,657,895	81,869,590	22,655,089	5,456,593	14,846,299	13,826,168	722,429	18,967,974	3,563,559		4,500
November.....	173,044,840	68,937,850	21,797,928	4,829,704	14,349,594	13,067,901	694,155	15,784,968	3,054,660		4,220
December.....	200,962,741	68,491,625	24,977,319	4,829,704	13,277,468	13,277,468	623,841	17,301,728	3,188,818		8,315
January.....	189,835,654	69,550,625	26,328,069	5,800,042	15,297,746	16,879,746	640,592	17,903,790	3,328,666		14,770
February.....	190,201,066	68,258,679	25,922,066	5,800,042	15,297,746	16,879,746	357,809	19,222,589	2,405,373		172,270
March.....	136,025,812	48,258,711	16,137,867	4,410,148	4,410,984	4,410,984	336,912	15,430,426	2,509,548		643,590
April.....	144,000,269	45,149,195	15,051,944	4,074,583	3,758,427	3,758,427	310,409	16,171,820	2,640,453		1,840,168
May.....	154,879,498	42,044,864	14,046,532	402,583	3,678,427	3,678,427	398,117	17,645,267	3,048,928		2,831,284
June.....	182,517,756	40,062,860	15,164,356	406,626	3,678,426	3,678,426	398,117	23,017,703	3,048,928		5,739,691
Total.....	2,163,269,228	790,676,669	240,830,895	48,066,971	169,593,299	166,556,138	6,661,066	226,412,612	37,355,051		

TABLE 88.—Materials: Used in production of fermented malt liquors, by kinds and by States, fiscal year 1948

[Pounds]

State	Grain and grain products						Soybeans and soybean products	Sugar and syrups	Hops and hop extracts	Other materials
	Malt	Corn	Bleu	Wheat	Barley	Sorghum grain				
Arizona	1,422,440	591,280	245,600		605,962	31,500	29,900	129,161	18,543	
California	122,657,494	48,350,108	6,751,472	1,324,881	14,306,366	17,398,990	1,508,632	4,963,162	2,188,938	4,224
Colorado	12,970,707	3,296,900	5,153,275		1,004,600		29,725	2,244	208,224	
Connecticut	10,869,668	7,098,372		112,390	609,450	35,100	88,719	1,612,282	201,495	452,000
Delaware	2,694,740	2,069,900		25,129	334,640	90,400		69,352	46,390	
District of Columbia	5,387,190	3,070,400	163,050		81,200		25,000	160,360	95,422	
Florida	13,347,876	5,753,400	19,600		494,200	2,400,730	47,425	1,454,977	253,170	20,000
Georgia	4,096,220	2,619,900			531,100			849,865	76,550	4,000
Hawaii	6,950,743	1,528,800	31,100			51,390	31,533	432,600	94,808	
Idaho	2,544,281	1,015,750	25,240		157,950	420,490	8,483	61,008	41,751	17,350
Illinois	127,618,687	71,566,597	12,534,913	3,267,390	14,282,308	11,408,165	462,151	15,433,369	2,431,304	2,496,687
Indiana	70,847,402	35,855,677		1,948,464	4,718,629	3,574,450	65,956	4,404,271	1,097,293	822,755
Iowa	4,477,056	2,520,700			294,021	468,490	27,315	723,832	93,638	
Kentucky	34,039,465	12,940,335	3,418,414	302,400	997,000	1,632,550	51,990	1,419,899	7,503,575	
Louisiana	33,514,082	6,143,600	7,386,100		4,926,579	1,394,500	155,455	4,738,230	533,658	
Maryland	47,456,727	12,013,847	1,017,596	1,124,800	4,512,450	1,724,190	6,290	7,132,858	725,141	
Massachusetts	64,703,803	13,586,675	5,004,677	164,600	3,121,776	7,381,056	566,090	14,458,293	1,069,630	
Michigan	107,325,435	46,755,834	14,163,398	151,800	3,121,776	2,288,745	75,283	4,049,648	1,674,993	540,047
Minnesota	62,328,131	11,368,079	5,717,732	1,628,460	4,353,372	12,299,800	103,777	21,748,716	1,164,617	11,220
Missouri	170,586,119	20,363,585	58,215,674	157,650	3,253,334	3,070,620	69,494	2,555,192	3,223,238	20,105
Montana	7,622,755	2,665,700			382,132	430,200	17,195	623,623	114,288	28,315
Nebraska	18,771,819	5,918,877	5,872,759		559,500		40,990	719,451	314,496	
Nevada	819,040	306,000	78,400		71,100		628	31,564	13,808	
New Hampshire	1,279,819	388,640			140,000	17,100	22,700	694,271	26,594	
New Jersey	144,201,147	62,981,331	2,149,055	6,319,980	3,453,871	3,865,566	54,363	13,858,393	2,398,226	
New York	328,494,611	122,017,121	18,541,588	20,402,606	30,035,554	35,353,585	1,299,923	36,767,789	6,139,433	1,106,088
North Carolina	3,791,390	2,331,100			80,000	160,000		473,658	64,356	58,600
Ohio	150,042,182	64,816,349	26,682,613	2,153,600	9,090,286	3,048,561	295,253	12,690,123	2,492,726	7,400
Oklahoma	4,813,457	2,286,858	275,740		311,619	582,290	13,480	143,867	88,214	
Oregon	7,770,109	1,566,000	2,163,200		37,580	342,200	12,549	84,026	138,035	
Pennsylvania	240,754,357	87,085,590	3,851,340	4,394,717	36,655,981	17,245,960	188,807	45,043,533	4,286,154	290,330
Rhode Island	28,390,454	7,333,496	72,840	785,400	2,084,300	4,188,400	259,250	9,731,374	678,363	41,210
Tennessee	6,840,800	882,100	1,868,600		60,000	768,100	47,050	464,505	88,322	
Texas	37,438,729	11,394,729	3,832,305		831,650	2,592,080	33,080	932,573	526,328	54,964
Utah	5,393,390	1,491,320	583,550						80,054	
Virginia	8,029,478	3,144,880		96,900	574,350	361,000	1,250	463,747	121,394	
Washington	39,182,801	11,389,370	4,151,389		1,606,947	5,493,300	77,948	2,627,443	661,975	84,140
West Virginia	1,511,525	390,880			419,991		1,990		25,085	
Wisconsin	286,600,633	97,360,319	35,057,730	3,691,903	16,129,163	16,401,910	965,812	14,229,548	3,524,187	190,185
Wyoming	2,402,676	936,800	170,390		391,497		22,800	418,435	49,853	
Total	2,163,269,238	790,676,699	240,830,895	48,036,971	159,593,299	156,556,138	6,691,056	226,412,612	37,555,031	5,739,591

TABLE 89.—Summary: Production, withdrawals, losses, and stocks of fermented malt liquors, by months, fiscal year 1948

[Barrels of 21 gallons]

Month	Production	Tax-paid withdrawals ¹			Tax-free withdrawals				Total with- drawals	Losses	Stocks end of month
		By pipe line for bottling	In barrels and kegs	Total	Consumed on prem- ises	For cereal beverages	For export	Total			
July	8,206,191	4,924,958	2,906,343	7,831,301	22,511	1,560	324,968	349,039	8,182,240	260,136	9,064,226
August	8,114,764	5,118,364	3,009,159	8,127,514	26,677	1,227	297,044	321,948	8,449,462	248,090	8,450,750
September	7,802,950	4,851,226	2,627,454	7,478,680	21,705	1,210	283,585	306,500	7,785,180	247,209	8,222,864
October	8,068,149	4,885,754	2,501,751	7,387,505	21,827	987	322,198	345,012	7,732,517	253,891	8,307,274
November	6,828,353	4,442,150	2,412,877	6,854,977	19,750	833	228,679	249,271	7,104,248	217,940	7,933,456
December	7,174,122	4,167,800	2,220,883	6,408,683	19,037	1,859	180,295	201,191	6,609,854	227,091	8,180,436
January	7,521,457	4,681,941	2,287,985	6,969,926	19,676	5,127	154,519	179,322	7,049,248	228,397	8,444,363
February	7,326,706	4,340,109	2,259,429	6,599,538	16,346	1,453	94,176	113,975	6,713,513	234,856	8,320,192
March	5,485,080	3,741,399	1,576,774	5,618,173	18,027	1,789	34,075	53,891	5,672,064	189,130	8,453,120
April	5,693,658	3,873,098	1,854,590	6,727,688	17,612	2,967	08,150	72,739	5,800,427	173,409	8,148,173
May	5,000,021	4,054,153	1,952,529	6,006,682	18,073	2,496	17,220	37,788	6,044,470	169,855	7,819,478
June	6,844,270	4,288,186	2,086,008	6,374,174	18,545	988	28,238	47,771	5,421,945	200,515	8,085,203
Total	84,977,709	53,289,068	27,997,753	81,286,821	288,794	22,493	2,017,147	2,278,437	83,555,258	2,644,609	8,086,208

¹ Tax rate, \$8 per barrel.

TABLE 90.—Summary: Production, withdrawals, losses, and stocks on hand June 30 of fermented malt liquors, and breweries operated, by States, fiscal year 1946

State	Production	Tax-paid withdrawals 1		Tax-free withdrawals		Total withdrawals	Losses	Stocks June 30	Number of breweries operated 1
		By pipe line for bottling	In barrels and kegs	For cereal beverages	For export				
Arizona.....	72,032	42,014	20,074	285	285	285	3,211	7,179	1
California.....	4,789,651	4,267,625	4,604,310	6,783	47,813	54,606	144,143	335,733	22
Colorado.....	635,216	251,350	281,318	1,513	13,006	15,519	12,128	62,490	6
Connecticut.....	115,012	83,815	123,158	2,540	13,006	15,549	28,417	96,292	2
Delaware.....	209,296	161,965	203,914	462	462	462	0	27,342	1
District of Columbia.....	589,720	491,802	490,486	1,825	1,825	1,825	16,130	30,735	1
Florida.....	188,383	133,668	179,154	47	47	47	8,668	14,624	1
Georgia.....	166,445	155,400	158,200	47	47	47	8,668	11,004	1
Hawaii.....	92,224	62,502	88,100	242	242	242	5,883	10,225	2
Idaho.....	2,671,639	2,192,774	2,612,129	17,757	97,914	114,671	167,517	10,225	2
Illinois.....	2,377,311	2,192,774	2,612,129	7,214	23,867	31,081	67,789	281,070	13
Indiana.....	1,277,311	1,029,155	1,254,845	3,278	4,636	7,914	23,436	107,504	6
Kentucky.....	1,679,638	1,164,684	1,215,542	3,193	4,636	7,829	37,760	188,136	7
Louisiana.....	2,133,497	1,044,684	1,215,542	5,562	15,240	20,802	24,613	168,046	8
Maryland.....	4,126,052	2,718,945	2,966,470	8,442	87,647	96,089	108,802	146,846	7
Massachusetts.....	2,872,911	1,769,201	1,925,269	6,025	61,683	67,708	62,059	408,828	19
Michigan.....	5,262,129	3,483,079	3,804,260	24,050	227,611	251,661	208,475	779,648	13
Minnesota.....	30,713	10,655	184,474	1,683	11,260	12,943	4,844	27,676	4
Missouri.....	55,448	36,540	15,821	68	68	68	1,047	63,347	2
Montana.....	5,230,289	2,003,023	2,513,264	11,218	100,640	111,858	190,915	597,070	2
Nebraska.....	13,464,043	8,226,390	12,760,098	40,732	505,700	546,432	5,768	2,206,303	1
Nevada.....	5,917,205	4,031,266	4,680,433	17,167	84,427	102,594	179,204	628,724	39
New Hampshire.....	201,006	179,845	107,321	493	493	493	5,403	31,402	2
New Jersey.....	1,048,837	6,128,439	3,987,337	33,017	221,714	254,731	300,238	817,026	2
New York.....	1,242,824	204,474	470,126	3,469	14,470	17,939	69,460	17,689	2
North Carolina.....	1,207,253	2,227,253	1,224,044	1,151	12,750	13,901	42,812	106,857	2
Ohio.....	1,181,824	2,227,253	1,224,044	3,696	5,785	9,481	7,464	10,823	2
Oklahoma.....	283,860	260,464	21,836	945	5,785	6,730	36,312	159,832	1
Oregon.....	1,505,430	807,028	1,484,408	2,394	469,369	471,763	1,439	68,483	61
Pennsylvania.....	66,093	49,650	66,171	17,927	4,921	22,848	274,938	924,549	3
Rhode Island.....	9,054,093	5,814,647	8,612,313	17,927	469,369	487,296	6,286	18,109	3
Texas.....	84,977,700	83,289,068	27,987,753	22,496	22,496	22,496	2,644,509	8,035,203	471
Tennessee.....	83,289,068	27,987,753	81,286,821	22,496	22,496	22,496	2,644,509	8,035,203	471
Virginia.....	2,000,000	1,000,000	1,000,000	1,000	1,000	1,000	1,000	1,000	1
Washington.....	1,000,000	1,000,000	1,000,000	1,000	1,000	1,000	1,000	1,000	1
West Virginia.....	1,000,000	1,000,000	1,000,000	1,000	1,000	1,000	1,000	1,000	1
Wisconsin.....	9,054,093	5,814,647	8,612,313	17,927	469,369	487,296	6,286	18,109	3
Wyoming.....	1,000,000	1,000,000	1,000,000	1,000	1,000	1,000	1,000	1,000	1
Total.....	84,977,700	83,289,068	27,987,753	22,496	22,496	22,496	2,644,509	8,035,203	471

1 Tax rate, \$8 per barrel. 1 Represents number operated during any part of the year.

TABLE 91.—Summary: Production, withdrawals, losses, and stocks on hand June 30 of fermented malt liquors, fiscal years 1934-1946, inclusive

[Barrels of 31 gallons]

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.....	37,678,313	8,011,588	24,254,451	32,266,089	450,508	32,716,542	1,304,262	6,908,581	714
1935.....	46,228,605	10,954,763	31,274,069	42,228,831	553,547	42,782,378	1,587,255	7,766,433	750
1936.....	51,812,062	16,328,542	32,431,298	45,759,840	555,643	46,315,483	1,603,530	8,659,482	732
1937.....	58,748,087	22,929,824	32,462,136	55,391,960	532,304	55,924,264	1,895,607	9,591,466	730
1938.....	56,340,163	24,266,063	29,659,955	53,926,018	460,813	54,386,831	1,891,617	9,660,903	696
1939.....	53,870,553	24,729,985	27,086,889	51,816,874	416,306	52,233,180	1,857,024	9,447,166	653
1940.....	54,891,737	27,004,065	26,010,185	53,014,230	399,186	53,413,416	1,911,340	9,019,354	611
1941.....	55,213,850	27,840,167	24,959,014	52,799,181	479,634	53,278,815	1,922,057	9,037,708	574
1942.....	63,716,697	35,266,910	25,959,309	60,856,219	798,878	61,655,092	2,173,298	8,935,242	530
1943.....	81,018,257	41,112,964	27,523,570	68,634,434	682,268	69,316,702	2,362,051	8,285,506	491
1944.....	71,728,820	47,232,871	29,736,893	76,969,764	1,612,024	78,581,788	2,572,252	8,562,356	469
1945.....	86,604,080	60,404,576	29,186,022	79,590,568	3,976,091	83,566,659	2,655,624	9,261,600	468
1946.....	84,977,700	53,289,068	27,987,753	81,286,821	2,278,437	83,565,258	2,644,509	8,035,203	471

TABLE 92.—Summary: Production, withdrawals, and stocks of cereal beverages, 1 by months, fiscal year 1946

[Barrels of 31 gallons]

Month	Production	Withdrawals	Stocks end of month
July.....	1,400	908	1,235
August.....	509	843	840
September.....	1,212	946	1,080
October.....	808	913	639
November.....	1,082	880	807
December.....	1,574	1,555	806
January.....	6,104	4,844	1,961
February.....	4,180	5,145	929
March.....	7,153	7,484	505
April.....	4,114	3,138	1,399
May.....	5,690	5,270	1,701
June.....	3,690	3,690	1,761
Total.....	37,361	35,616	1,761

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

TABLE 93.—Summary: Production, withdrawals, and stocks on hand June 30 of cereal beverages, and plants operated, by States, fiscal year 1946

[Barrels of 31 gallons]

State	Production	Withdrawals	Stocks June 30	Number of breweries at which cereal beverage transactions occurred 1
Connecticut.....	9,580	8,693	720	2
Kentucky.....	1,129	1,137	116	2
Massachusetts.....	7,989	7,780	116	1
Minnesota.....	4,610	4,219	915	1
New York.....	10,174	10,183	116	1
Wisconsin.....	3,888	3,654	116	2
Total.....	37,361	35,616	1,761	9

1 Number operated during any part of the year.

IX. STILL WINES, SPARKLING WINES, AND VERMOUTH
(Produced by bonded wineries)

TABLE 94.—Materials: ¹ Used in production of still wines, by kinds and by months, fiscal year 1946

Month	A. Fruit (pounds)									
	Grapes	Raisins	Apples	Plums	Pears	Mixed fruit	Peaches	Berries	Other	Total
July	3,670,834	2,057,358		4,062,332	18,480	115,811	1,019,304	1,347,902	3,459,794	15,652,795
August	30,431,629	469,560	69,297	731,701	329,750	30,360	3,321,519	196,156	570,458	36,160,820
September	532,675,433	192,918	174,682	2,100,646	2,537,685	720,000	2,256,752	662,566	1,353,141	442,698,822
October	1,239,697,637	4,135,155	1,885,684	44,606	5,606,645	2,005,995	136,360	619,961	666,852	1,274,518,766
November	426,288,705	8,137,678	2,723,298				108,060	432,734	427,290	437,209,287
December	16,221,047	8,775,098	3,867,829				108,060	266,878	266,496	24,822,118
January	1,315,944	1,933,028	2,806,077				81,000	490,728	279,948	7,445,728
February	2,378,946	2,668,807	1,218,348					860,395	501,681	7,517,676
March	2,049,200	4,443,757	229,951				314,244	470,122	304,958	7,312,282
April	295,160	3,849,262	45,447	35,400	8,010	313,299	456,990	560,669	2,503,948	8,068,185
May	325,612	6,432,737	18,420				368,589	443,325	4,470,698	12,645,896
June	1,705,770	7,778,191	227,400	2,468,700	2,030	949,123	374,062	803,098	977,392	15,184,696
Total	2,271,856,868	46,443,949	13,266,134	9,441,476	9,323,895	8,798,240	8,545,060	17,124,554	15,632,846	2,389,933,019

Month	B. Juice and concentrate (gallons)					
	Grape	Apple	Pear	Peach	Other	Total
July	17,376	9,300		12,322	10,591	49,589
August	89,374	51,299	9,840		1,186	102,199
September	68,754	118,255	30,155	5,900	11,266	218,330
October	228,360	123,437				351,803
November	203,797	96,658				299,355
December	74,378	81,170			1,453	157,000
January	222,796	25,674				248,470
February	96,011	58,595			9,265	154,871
March	141,916	24,066			88	166,070
April	77,316	20,732	41,075	2,800		142,423
May	129,841	26,475	138,393	9,814		304,523
June	83,579	36,136		84,193	10,275	214,183
Total	1,366,503	665,697	219,463	115,029	44,123	2,410,815

¹ 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.

² Represents 5,436,909 pounds of blackberries, 803,731 pounds of elderberries, 637,354 pounds of loganberries, 114,745 pounds of gooseberries, 73,538 pounds of strawberries, 42,688 pounds of raspberries, 15,169 pounds of youngberries, and 329 pounds of dewberries.

³ Represents 6,693,234 pounds of figs, 3,174,444 pounds of dates, 1,938,432 pounds of prunes, 1,335,790 pounds of cherries, 946,899 pounds of currants, 551,312 pounds of apricots, 189,528 pounds of oranges, 168,230 pounds of nectarines, 128,688 pounds of rhubarb, and 15,939 pounds of honey.

⁴ Represents 24,662 gallons of blackberry juice, 13,688 gallons of cherry juice, 3,502 gallons of raisin juice, 1,900 gallons of strawberry juice, 137 gallons of loganberry juice, 96 gallons of currant juice, 48 gallons of youngberry juice, and 22 gallons of orange juice.

TABLE 95.—Materials: ¹ Used in production of still wines, by kinds and by States, fiscal year 1946

Kind	Arkansas	California	New Jersey	New York	Ohio	Oregon	Washington	All other States ²	Total
A. Fruit (pounds):									
Grapes	363,842	2,225,856,167	1,027,982	14,856,041	2,218,698	1,163,621	13,945,443	11,925,072	2,271,356,868
Raisins		45,941,609	364,170	56,450	30,225			52,495	46,443,949
Apples	233,017	251,620				6,547,616	6,233,681		13,266,134
Plums		6,843,522		70,800	1,200	2,325,953			9,441,476
Pears		369,240				8,954,655			9,323,895
Mixed fruit		8,798,240					142,370	725,782	8,798,240
Peaches	1,800	5,994,215	199,060	1,467,065	41,926		40,922		8,545,060
Figs		8,693,234							8,693,234
Blackberries	560		49,375	1,933,205	642,912	361,431	432,703	2,343,613	5,436,909
Dates		3,149,589		24,885					3,174,444
Prunes		1,228,069		182,500					1,938,432
Cherries	1,300			241,163	32,090	986,542	621,252	3,443	1,835,790
Currants						176,202	771,667		946,899
Elderberries	1,200			343,090		204,756	109,479	145,286	803,731
Loganberries						182,536	464,498		637,034
Apricots		325,449		170,090		22,500	33,063		551,112
Oranges		141,213						48,616	168,230
Nectarines		188,280							188,280
Rhubarb						28,740	169,698	1,250	198,688
Gooseberries						44,730	69,955		114,745
Strawberries	787					5,280		67,501	73,538
Raspberries						23,034	19,064		42,688
Honey				15,939					15,939
Youngberries						9,438		5,731	15,169
Dewberries	320								320
B. Juice and concentrate (gallons):									
Grape	974	229,643	32,015	663,449	199,187			241,235	1,366,503
Apple	1,845	20,172	39,778	187,329	84,519		181,329	150,725	665,697
Pear						179,468	39,965		219,463
Peach							2,800	112,229	115,029
Blackberry					12,829			11,933	24,662
Cherry				8,468	10,225				18,693
Other		1,453	2,072	1,966		283			5,773

¹ 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.

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

³ Includes 263,554 pounds used in Georgia, 765,947 pounds in Illinois, 1,061,878 pounds in Iowa, 6,787,538 pounds in Michigan, 261,561 pounds in New Mexico, 1,589,154 pounds in North Carolina, and 504,570 pounds in Texas.

⁴ Includes 602,425 pounds used in Georgia.

⁵ Includes 1,597,180 pounds used in Georgia, 883,806 pounds in Illinois, and 300,433 pounds in Maryland.

⁶ Includes 132,820 gallons used in Virginia.

⁷ Includes 106,329 gallons used in Georgia.

TABLE 96.—Production: Still wines produced and treatment of wines after fermentation, by months, fiscal year 1946

[Wine gallons]

Month	Production					Treatment of wines				
	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Total ¹	Distilling materials ²	Grand total	Amelioration		Fortification		Blending
						Wines used	Resulting product	Wines used	Resulting product	Wines used
July.....	561,907	18,384	580,291	3,579,114	4,159,405	531,856	569,224	245,633	287,726	2,353,480
August.....	1,230,122	2,058	1,232,180	3,277,640	4,509,820	726,541	772,648	397,101	474,016	1,354,001
September.....	21,127,198	4,349	21,131,547	44,838,997	65,970,544	896,370	967,777	11,086,729	13,408,000	3,125,121
October.....	64,912,955	140,986	65,053,941	103,871,128	168,928,069	3,044,764	3,501,070	34,947,095	41,785,401	8,961,206
November.....	24,274,150	203,638	24,477,788	58,727,482	83,205,270	3,846,671	3,844,195	19,585,586	23,166,967	6,436,436
December.....	2,817,880	171,897	2,989,777	15,378,875	18,368,652	1,548,387	1,802,080	4,687,363	5,978,530	7,540,867
January.....	847,493	52,679	900,171	4,403,068	5,303,239	1,726,946	1,919,522	2,210,582	2,506,841	6,287,983
February.....	622,714	37,990	660,704	2,230,671	2,891,375	1,181,906	1,307,043	985,968	1,116,012	6,206,035
March.....	654,990	13,761	668,751	2,883,075	3,550,916	1,127,100	1,238,443	812,726	925,005	6,712,616
April.....	683,617	6,104	689,721	5,636,713	6,326,434	1,715,799	1,894,945	958,500	1,092,204	6,762,686
May.....	674,268	2,129	676,397	7,477,640	8,154,037	1,322,083	1,449,070	564,138	644,515	4,658,304
June.....	643,529	11,892	655,421	7,937,799	8,593,220	780,278	840,317	164,272	191,204	5,856,985
Total.....	119,029,922	665,857	119,695,779	260,240,202	379,935,981	17,949,001	20,126,334	76,945,603	* 90,976,721	66,255,350

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

² Represents substandard wines produced with excessive water or residue materials for use as distilling materials in the production of brandy. (See column 13, table 98.) Is exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy. (See column 12, table 98.)

³ In producing fortified wine, 26,948,724 proof gallons of brandy and spirits—fruit and 77 proof gallons of alcohol were used.

TABLE 97.—Production: Still wines produced and treatment of wines after fermentation, by States, fiscal year 1946

[Wine gallons]

State	Production					Treatment of wines				
	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Total ¹	Distilling materials ²	Grand total	Amelioration		Fortification		Blending
						Wines used	Resulting product	Wines used	Resulting product	Wines used
Arkansas.....	50,476		50,476		50,476	157,062	170,578	125,483	142,595	25,400
California.....	107,996,903	265,336	108,262,238	256,746,679	365,008,818	8,847,022	8,262,248	74,252,265	87,977,339	56,654,386
Colorado.....						14,369	14,999	4,541	5,039	35,533
Connecticut.....	167,235		167,235	2,633	169,868	20,820	22,273	163,808	182,671	
Florida.....	20,802		20,802		20,802	20,834	22,233			
Georgia.....	600,866		600,866		600,866	601,652	686,284			
Hawaii.....	627		627		627					
Idaho.....	2,296		2,296		2,296	3,265	3,395			
Illinois.....	327,494		327,494		327,494	369,393	384,949	4,873	5,941	498,979
Indiana.....	2,173		2,173		2,173					
Iowa.....	4,433	2,026	6,458		5,458	6,802	7,167			109,567
Kentucky.....	600		600		600					
Louisiana.....	3,107	23,964	27,071		27,071	2,300	2,307			26,275
Maryland.....	85,534	46,943	132,477	3,968	136,445	90,658	94,479			2,000
Massachusetts.....										
Michigan.....	925,263		925,263		925,263	1,245,212	1,380,411	287,669	308,916	1,415,556
Minnesota.....	8,388	6,792	15,180		15,180	11,998	12,804			2,450
Missouri.....	19,663		19,663		19,663	52,821	58,029	2,585	3,098	56,938
New Jersey.....	643,933		643,933	56,461	700,394	268,561	280,875	146,669	171,469	1,613,452
New Mexico.....	18,217		18,217		18,217					
New York.....	4,572,582	77,565	4,650,147		4,650,147	5,519,431	5,903,884	630,066	710,328	5,171,133
North Carolina.....	200,104		200,104		200,104	136,218	145,900			65,212
Ohio.....	739,937	3,633	743,570	3,969	747,539	486,101	525,742	246,243	277,684	479,445
Oregon.....	408,177	426	408,603	2,469,876	2,878,479	308,551	325,445	17,703	20,590	9,260
Pennsylvania.....	28,618		28,618		28,618	1,000	1,000			11,428
South Carolina.....	2,956		2,956		2,956	3,716	3,884			
Texas.....	76,924		76,924		76,924	89,176	89,039			41,831
Virginia.....	236,093		236,093	4,515	240,608	158,050	164,114	144,268	151,964	3,793
Washington.....	1,907,421	239,173	2,146,594	947,801	3,094,395	1,553,531	1,628,622	018,470	1,017,177	35,714
Wisconsin.....										1,000
Total.....	119,029,922	665,857	119,695,779	260,240,202	379,935,981	17,949,001	20,126,334	76,945,603	* 90,976,721	66,255,350

¹ See footnote 1, table 96.

² Represents substandard wines produced with excessive water or residue materials for use as distilling materials in the production of brandy. (See column 13, table 98.) Is exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy. (See column 12, table 98.)

³ See footnote 3, table 96.

TABLE 98.—Withdrawals: Still wines, by months, fiscal year 1946

[Wine gallons]

Month	Tax-paid withdrawals ¹				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	1,515,144	3,484,654	883	5,001,681	154,294	146,297	19,792	50,397	1,925	2,709	387,873	3,414,862	4,177,849
August	1,658,813	3,735,770	1,017	5,395,600	135,801	118,734	16,966	48,853	1,397	2,786	189,778	3,277,742	3,791,707
September	1,835,067	3,373,306	1,136	5,209,999	107,492	154,370	38,810	19,373	2,005	1,196	1,189,252	39,721,209	41,222,807
October	2,250,875	5,549,358	961	7,801,192	155,833	83,253	30,458	156,413	1,281	1,330	2,789,631	106,735,088	109,908,477
November	2,751,237	7,128,906	728	9,877,874	140,668	105,021	42,354	25,099	1,666		2,368,034	61,431,703	64,113,316
December	2,515,954	5,537,628	856	8,057,437	116,855	126,379	51,972	47,044	3,635	2,130	1,321,053	15,948,567	17,048,235
January	2,732,333	5,967,642	1,591	8,691,566	168,421	108,554	99,793	42,851	1,684	3	2,352,745	4,105,998	4,430,195
February	2,738,709	7,045,988	785	9,785,482	181,609	231,812	107,264	39,868	1,686	2	1,345,504	2,511,980	2,829,135
March	3,471,401	9,341,022	1,232	12,813,655	218,193	356,796	11,405	65,340	3,272	2,381	604,945	3,016,800	3,299,325
April	3,867,188	8,614,922	1,792	11,483,902	291,230	465,136	29,287	64,307	2,215	24	599,808	5,580,861	6,000,845
May	3,395,034	7,947,559	2,740	11,345,333	260,455	480,896	16,328	48,578	1,655	600	285,306	7,427,187	8,005,945
June	3,304,873	7,793,291	1,834	11,099,998	206,638	359,153	64,316	29,171	5,399	7	304,052	7,978,727	8,008,998
Total	31,541,568	78,407,548	15,554	107,964,670	2,134,279	2,626,001	518,910	639,600	27,940	12,218	13,798,678	261,210,654	280,968,280

¹ These figures represent withdrawals subject to tax at the following rates: 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.

TABLE 99.—Withdrawals: Still wines, by States, fiscal year 1946

[Wine gallons]

State	Tax-paid withdrawals ¹				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									100				100
Arkansas	35,243	140,718	18,354	191,310					3,193		2,877		6,070
California	13,762,879	51,278,842	200	65,041,921	737,602	1,336,667	338,294	571,309	12,799	9,215	12,809,573	257,723,846	273,539,245
Colorado	71,535	512,902		584,437									
Connecticut	128,945	308,490		437,435		168,199					12,940	1,937	183,067
Florida	22,806			22,806					203				203
Georgia	557,279	83,233		640,512							147,336		147,336
Idaho		477		477						25			25
Illinois	924,261	3,272,082		4,196,343									
Iowa	19,481	215,171		234,652						317			317
Kentucky	39,990	1,488,567		1,528,557									
Louisiana	83,736	203,933		287,669				4,638	15				4,653
Maryland	298,810	404,072		702,882				647			6,800	3,668	10,115
Massachusetts	188,838	750,130		938,968		969	6,117						7,086
Michigan	490,249	1,200,190		1,690,439	21,630	12,000							33,630
Minnesota	5,567	24		5,591									
Missouri	100,449	531,723		632,172	73,666			1,260	322				75,288
Nevada	14,096	626		14,722									
New Jersey	1,921,808	2,126,231		4,048,039	199,254	236,970		1,872	1,711		58,746	55,797	554,380
New Mexico	11,888			11,888					722				722
New York	9,088,692	8,947,815		18,036,507	1,609,742	855,577	168,410	60,574	534	3,003	90,702		2,188,523
North Carolina	286,976	129,328		416,304					563				563
Ohio	862,432	1,178,957		2,041,389	84,390	14,348	6,149		5,320		144,342	7,569	262,118
Oregon	300,712			300,712					1,284		56,483	2,469,875	2,527,643
Pennsylvania	759,732	1,959,826		2,719,558									
South Carolina	5,568	898		6,466					1				1
Texas	113,601	117,527		231,128					15				15
Virginia	924,707	141,193		1,065,900		280			207		78,715	4,815	84,017
Washington	67,987	1,225,004		1,292,991					609		390,464	943,748	1,334,819
West Virginia		121,868		121,868									
Wisconsin	3,314	16,672		19,986	8,005	1,000							9,005
Total	31,541,568	78,407,548	15,554	107,964,670	2,134,279	2,626,001	518,910	639,600	27,940	12,218	13,798,678	261,210,654	280,968,280

¹ See footnote 1, table 98.

TABLE 100.—Summary: Production, withdrawals, losses, and stocks of still wines, by months, fiscal year 1946

[Wine gallons]

Month	Production ¹	Withdrawals			Losses	Stocks end of month ²			
		Tax-paid	Tax-free ³	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	4,159,405	5,001,681	4,177,849	9,179,530	57,120	44,281,802	52,092,745	1,238,289	97,562,836
August	4,509,820	5,395,660	3,791,707	9,187,367	211,349	42,978,011	48,632,982	1,340,632	92,951,526
September	65,970,544	5,209,999	41,222,807	46,432,806	89,579	50,305,265	56,794,449	2,418,814	109,518,528
October	168,925,069	7,801,192	109,908,477	117,709,669	85,428	74,525,024	90,527,494	3,992,371	169,044,889
November	33,205,270	9,877,874	64,113,316	73,991,190	196,173	74,023,187	108,527,395	5,924,549	183,476,181
December	18,865,552	9,087,437	17,648,235	28,705,672	2,568,351	67,608,713	101,435,186	4,852,304	173,896,203
January	5,303,289	8,891,686	6,916,499	15,808,065	177,774	61,028,241	97,630,804	4,660,766	163,319,811
February	2,891,875	9,785,482	4,420,195	14,205,677	176,197	56,670,214	91,810,920	4,178,559	152,659,683
March	3,550,918	12,813,656	4,289,128	17,102,784	157,553	52,288,310	33,427,379	3,442,780	139,158,469
April	6,306,434	11,983,902	6,966,859	18,950,761	162,252	47,746,281	76,037,503	2,815,451	126,599,235
May	8,154,037	11,246,283	8,503,545	19,749,828	142,629	44,311,094	68,506,478	2,544,248	115,361,820
June	8,598,220	11,099,998	9,009,663	20,109,661	1,722,018	40,437,560	59,516,415	2,060,125	102,014,100
Total	379,935,981	197,964,670	280,968,280	388,932,950	5,746,323	40,437,560	59,516,415	2,960,125	102,014,100

¹ Includes distilling materials (substandard wines produced with excessive water or residue materials).

² Includes 276,009,332 wine gallons removed at distilling materials for use in the production of brandy, consisting of 13,798,678 wine gallons of still wines and 261,210,654 wine gallons of distilling materials (substandard wines produced with excessive water or residue materials).

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

TABLE 101.—Summary: Production, withdrawals, losses, and stocks, June 30, of still wines, and bonded wineries and bonded storerooms operated, by States, fiscal year 1946

[Wine gallons]

State	Production ¹	Withdrawals			Losses	Stocks June 30 ²				Number of premises operated ³	
		Tax-paid	Tax-free ³	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	Bonded wineries	Bonded storerooms and field warehouses
Alabama			100	100	74		1,757		1,757	1	
Arkansas	50,476	191,316	6,070	197,386	39,918	180,982	196,630	19,916	397,528	49	
California	365,008,818	65,041,921	273,539,245	338,581,166	4,381,982	32,002,364	52,516,267	1,712,819	86,231,450	413	55
Colorado		584,437		584,437	7,434	19,423	01,046		110,469	2	
Connecticut	169,868	438,396	183,067	621,463	14,021	34,880	146,028	6,916	187,824	3	1
Florida	20,802	22,806	203	23,009	7,649	141,013			141,913	3	
Georgia	660,866	640,512	147,336	787,848	143,997	177,109	20,594		197,703	4	1
Hawaii	627				627				627	1	
Idaho	2,296	477	25	502	572	2,247	3,794		6,041	1	
Illinois	327,494	4,196,343		4,196,343	51,540	268,410	268,846	8,580	540,816	7	11
Indiana	2,173				2,173				2,173	1	
Iowa	6,458	234,652	317	234,969	6,960	30,697	31,791		62,488	9	
Kentucky	600	1,528,557		1,528,557	16,608	16,081	57,120		73,151	2	1
Louisiana	27,071	267,669	4,063	261,722	3,857	20,966	66,945		87,911	6	
Maryland	116,545	512,882	10,115	522,997	13,437	83,273	95,116		133,391	3	3
Massachusetts		938,968	7,086	946,054	11,681	30,392	85,255	1,293	116,940	4	1
Michigan	925,263	1,690,439	33,630	1,724,069	33,353	793,149	506,323	21,144	1,320,616	11	2
Minnesota	15,180	5,591		5,591	3,382	45,048	6,551		51,599	1	
Missouri	19,663	682,172	75,238	757,410	11,405	142,038	64,191		206,229	8	3
Nevada		14,722		14,722	288	4,321	44		4,865	1	
New Jersey	704,494	4,048,034	554,350	4,602,384	73,304	709,679	341,205		1,050,784	35	4
New Mexico	18,217	11,888	722	12,610	1,960	14,535			14,535	10	
New York	4,660,147	18,036,610	2,188,542	20,225,152	638,813	3,635,960	3,163,516	290,460	6,979,945	113	18
North Carolina	200,104	396,303	563	396,866	12,248	145,519	62,749		208,268	16	
Ohio	752,539	2,041,889	262,118	2,303,507	89,875	1,170,251	860,509	4,008	2,034,768	102	4
Oregon	2,873,479	300,713	2,527,643	2,828,356	14,693	146,019	2,828		148,847	22	
Pennsylvania	28,618	2,719,558		2,719,558	36,404	148,250	245,981		394,231	6	2
South Carolina	2,966	6,446	1	6,447	464	3,328	959		4,287	3	
Texas	76,924	231,128	15	231,143	18,160	47,773	24,547		72,320	11	2
Virginia	246,908	1,065,960	84,017	1,149,917	29,568	171,116	19,365		190,481	8	
Washington	3,094,398	1,882,991	1,334,819	3,217,810	97,878	338,227	625,701		963,928	23	1
West Virginia		121,868		121,868	1,380		17,558		17,558	1	
Wisconsin		19,986	9,005	28,991	460	6,460	3,197		9,657	2	1
Total	379,935,981	107,964,670	280,968,280	388,932,950	5,746,323	40,437,560	59,516,415	2,060,125	102,014,100	880	113

¹ See footnote 1, table 100.

² See footnote 2, table 100.

³ See footnote 3, table 100.

⁴ Represents number operated during any part of the year.

202 REPORT OF COMMISSIONER OF INTERNAL REVENUE

TABLE 102.—Summary: Production, withdrawals, losses, and stocks of sparkling wines,¹ by months, fiscal year 1946

[Half-pint units]

Month	Production	Withdrawals			Losses	Stocks end of month
		Tax-paid ²	Tax-free	Total		
July	2,997,306	1,732,287	66,129	1,798,416	68,291	23,804,220
August	2,494,001	2,486,553	112,874	2,599,427	67,493	23,569,628
September	2,075,064	2,490,589	48,849	2,539,438	103,918	22,734,516
October	2,806,270	3,494,999	139,777	3,634,776	68,983	22,135,852
November	2,685,653	4,215,467	368,964	4,584,431	285,341	19,996,661
December	2,282,301	4,192,460	288,995	4,481,454	218,262	17,546,349
January	3,101,402	2,512,421	192,625	2,705,046	66,956	17,930,071
February	3,331,114	2,418,719	74,902	2,493,621	43,538	18,751,556
March	4,294,938	2,893,338	88,400	2,981,738	59,049	19,996,190
April	5,653,798	2,890,100	78,940	2,969,040	72,956	22,570,909
May	4,955,057	3,061,492	78,893	3,138,385	76,144	24,818,084
June	3,870,454	3,322,287	53,546	3,405,833	239,721	24,497,817
Total	40,569,388	35,720,721	1,488,084	37,208,805	1,364,641	24,497,817

¹ Includes artificially carbonated wines as follows: Production, 661,389; tax-paid withdrawals, 734,694; tax-free withdrawals, 2,628; losses, 7,927; and stocks June 30, 108,170 half-pint units.
² These figures represent withdrawals subject to tax at the following rates: 15 cents per half-pint unit on naturally carbonated wine and 10 cents on artificially carbonated wine.
³ Represents 696,184 half-pint units removed for conversion to still wines and 791,900 removed for export.

TABLE 103.—Summary: Production, withdrawals, losses, and stocks of sparkling wines,¹ and number of premises operated,² by States, fiscal year 1946

[Half-pint units]

State	Production	Withdrawals			Losses	Stocks June 30	Number of premises operated ³
		Tax-paid ²	Tax-free	Total			
California	13,664,356	11,839,492	535,661	12,375,153	347,749	5,201,213	35
Illinois	708,183	708,183	—	708,183	40	41,690	3
Kentucky	10,512	10,512	—	10,512	128	—	1
Massachusetts	690	690	—	690	—	348	1
Michigan	432,996	354,744	14,729	369,473	3,912	140,984	2
Missouri	1,447,728	1,689,922	97,196	1,787,118	101,856	3,270,062	3
New Jersey	3,913,110	4,201,326	96,240	4,297,566	80,348	991,696	9
New York	10,270,246	16,292,811	714,667	17,007,478	710,235	12,328,566	41
Ohio	1,677,353	441,282	29,696	470,968	119,707	2,491,543	12
Wisconsin	152,589	91,800	—	91,800	164	34,496	2
Total	40,569,388	35,720,721	1,488,084	37,208,805	1,364,641	24,497,817	199

¹ See footnote 1, table 102.
² See footnote 2, table 102.
³ Represents wineries, bonded storerooms, and field warehouses that operated during any part of the year.
⁴ Represents 696,184 half-pint units removed for conversion to still wines and 791,900 removed for export from California, Missouri, New Jersey, and New York.

TABLE 104.—Summary: Production, withdrawals, losses, and stocks of vermouth,¹ by months, fiscal year 1946

[Wine gallons]

Month	Production	Withdrawals					Losses	Stocks end of month
		Tax-paid ²			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	168,132	190,952	2	100,954	3,613	104,567	410	1,273,516
August	121,779	127,219	—	127,219	2,020	129,239	3,991	1,255,566
September	169,159	140,416	2	140,418	1,055	141,473	357	1,290,693
October	100,284	143,347	—	143,347	7,521	150,868	184	1,225,944
November	85,856	167,496	2	167,498	5,938	173,416	1,746	1,150,201
December	237,072	184,893	—	184,893	8,237	196,120	23,817	1,178,354
January	122,650	190,161	3	190,164	4,219	194,383	4,060	1,185,081
February	214,502	228,876	—	228,876	4,016	232,892	3,348	1,084,329
March	305,999	232,836	—	232,836	4,680	237,516	3,803	1,113,117
April	425,492	343,141	2	343,143	4,190	347,303	3,807	1,185,585
May	624,173	390,854	11	390,865	2,478	393,343	4,555	1,339,326
June	393,869	354,413	3	354,416	1,999	356,416	27,378	1,359,729
Total	2,896,466	2,619,284	25	2,619,309	49,836	2,669,245	80,056	1,359,729

¹ For production of vermouth at rectifying plants, see table 82.
² These figures represent withdrawals subject to tax at the following rates: 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.

TABLE 105.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of vermouth,¹ and number of premises operated,² by States, fiscal year 1946

[Wine gallons]

State	Production	Withdrawals			Losses	Stocks June 30	Number of premises operated ³
		Tax-paid ²	Tax-free for export	Total			
California	1,457,970	1,121,473	94,508	1,155,981	51,505	957,266	32
Colorado	—	1,400	—	1,400	105	2,607	1
Connecticut	179,820	169,325	—	169,325	1,871	28,023	2
Illinois	—	27,562	—	27,562	34	3,981	6
Kentucky	—	1,298	—	1,298	170	2,920	1
Maryland	—	5,427	—	5,427	102	3,402	2
Massachusetts	949	1,186	—	1,186	15	8,403	2
Michigan	12,000	4,075	—	4,075	4	8,672	1
Missouri	—	59	—	59	23	281	2
New Jersey	241,357	290,666	984	291,650	4,126	36,769	28
New York	999,401	968,547	14,444	982,991	21,638	295,538	71
Ohio	13,700	19,232	—	19,232	316	11,183	7
Pennsylvania	—	7,852	—	7,852	111	3,769	2
Virginia	280	27	—	27	6	247	1
Wisconsin	989	770	—	770	30	1,347	2
Total	2,896,466	2,619,306	49,988	2,669,245	80,056	1,359,729	155

¹ For production of vermouth at rectifying plants, see table 82.
² Represents over 14 and not over 21 per cent alcohol with the exception of New York, which includes 25 gallons of vermouth over 21 and not over 24 per cent alcohol. These withdrawals were subject to tax at the following rates: 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.
³ Represents wineries, bonded storerooms, and field warehouses that operated during any part of the year.

TABLE 106.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of still and sparkling wines, fiscal years 1934-1946, inclusive

Fiscal year ended June 30--	Still wines (wine gallons)		
	Production ¹	Tax-paid withdrawals	Stocks June 30 ⁴
1934	77, 778, 388	14, 525, 688	50, 168, 336
1935	91, 728, 931	35, 400, 400	56, 464, 407
1936	170, 875, 617	47, 474, 404	78, 545, 340
1937	122, 045, 241	62, 935, 287	68, 128, 002
1938	228, 726, 368	61, 175, 582	102, 016, 413
1939	231, 959, 287	67, 376, 384	94, 841, 570
1940	212, 367, 737	82, 176, 586	93, 244, 603
1941	286, 371, 423	88, 562, 333	117, 886, 723
1942	313, 706, 263	102, 016, 313	133, 195, 452
1943	195, 224, 785	108, 426, 467	81, 031, 471
1944	264, 652, 855	84, 672, 638	94, 313, 027
1945	314, 983, 155	88, 791, 749	102, 724, 527
1946	379, 935, 981	107, 964, 670	102, 014, 106

Fiscal year ended June 30--	Sparkling wines ¹ (half-pint units)			Vermouth ² (wine gallons)		
	Production	Tax-paid withdrawals	Stocks June 30	Production	Tax-paid withdrawals	Stocks June 30
1934	19, 657, 488	5, 688, 456	9, 015, 440			
1935	6, 213, 645	5, 275, 463	9, 273, 563			
1936	8, 277, 011	5, 799, 429	19, 781, 785			
1937	9, 622, 525	7, 906, 213	11, 648, 646	164, 747	82, 712	68, 314
1938	9, 780, 274	7, 223, 416	13, 248, 748	201, 481	153, 207	103, 089
1939	6, 683, 762	6, 337, 646	12, 943, 627	206, 184	187, 288	102, 024
1940	9, 634, 791	6, 376, 590	12, 207, 501	479, 074	394, 245	176, 576
1941	18, 219, 695	14, 464, 136	15, 872, 251	1, 616, 701	1, 077, 382	643, 016
1942	24, 581, 516	17, 559, 881	20, 991, 572	1, 921, 514	1, 474, 105	979, 898
1943	20, 347, 950	22, 070, 527	17, 647, 807	2, 107, 056	2, 219, 457	773, 302
1944	30, 101, 562	26, 960, 591	16, 714, 510	2, 799, 750	2, 586, 489	916, 032
1945	31, 016, 708	25, 269, 307	22, 633, 677	3, 385, 612	2, 960, 707	1, 205, 907
1946	40, 569, 388	35, 720, 721	24, 497, 617	2, 886, 466	2, 619, 309	1, 359, 729

¹ Includes champagne, other sparkling wines, and artificially carbonated wines.
² Represents production at wineries under provision of section 2801, Internal Revenue Code (sec. 319, Liquor Tax Administration Act, approved June 28, 1936).
³ Represents total amount removed from fermenters, including distilling materials (substandard wines produced with excessive water or residue materials).
⁴ Exclusive of distilling materials (substandard wines produced with excessive water or residue materials).
 Note.— Figures for the years 1935 through 1939 changed to correspond to tables showing information by months and by States published for such years.

X. CLAIMS

TABLE 107.—Claims for redemption of stamps, abatement, and refund of taxes, fiscal year 1946

	Redemption of stamps	Refund of taxes	Abatement of taxes	Uncollectible taxes	Total number	Total amount
On hand July 1, 1945	468	2, 265	300	230	3, 263	\$1, 142, 766.70
Received during year	3, 178	7, 009	1, 107	1, 848	13, 142	10, 336, 369.57
Reopened during year	5	19	5	1	30	2, 083.79
Total	3, 651	9, 293	1, 412	2, 079	16, 435	11, 481, 220.06
Allowed	2, 785	8, 122	1, 077	1, 990	13, 974	6, 305, 672.08
Rejected	450	829	217	20	1, 516	3, 205, 074.80
On hand June 30, 1946	416	342	116	69	945	1, 970, 473.18
Total	3, 651	9, 293	1, 412	2, 079	16, 435	11, 461, 220.06

TABLE 108.—Claims for drawback, fiscal year 1946

	Distilled spirits used in nonbeverage products		Products exported	
	Number	Amount	Alcohol used in flavoring extracts, toilet and medicinal preparations	
			Number	Amount
On hand July 1, 1945	210	\$2, 185, 370.22		
Received during year	4, 416	29, 979, 729.64	833	\$826, 711.97
Total	4, 626	32, 165, 099.86	833	826, 711.07
Allowed	4, 479	30, 763, 662.92	833	826, 711.07
Rejected	64	228, 593.15		
On hand June 30, 1946	83	1, 172, 843.79		
Total	4, 626	32, 165, 099.86	833	826, 711.07

	Products exported—Continued		Stills		Total	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1945					210	\$2, 185, 370.22
Received during year	1, 732	\$3, 131, 145.95	19	\$572.00	7, 000	33, 938, 153.06
Total	1, 732	3, 131, 145.95	19	572.00	7, 210	36, 123, 528.88
Allowed	1, 732	3, 131, 145.95	19	572.06	7, 063	34, 722, 091.94
Rejected					64	228, 593.15
On hand June 30, 1946					83	1, 172, 843.79
Total	1, 732	3, 131, 145.95	19	572.00	7, 210	36, 123, 523.88

XI. LABEL ACTIVITY

TABLE 109.—Label activity under Federal Alcohol Administration Act, fiscal year 1946

	Applications received			Certificates issued		Applications disapproved	Total
	For approval	For exemption	Total	Approvals	Exemptions		
DISTILLED SPIRITS							
Domestic	9,856	45	9,901	7,987	45	756	8,788
Imported	959		959	764		114	878
Total	10,815	45	10,860	8,751	45	870	9,666
WINES							
Domestic	11,507	1,356	12,863	10,305	1,187	489	11,962
Imported	2,830		2,830	2,470		127	2,597
Total	14,337	1,356	15,693	12,776	1,187	616	14,679
MALT BEVERAGES							
Domestic	1,657		1,657	1,149		77	1,226
Imported	85		85	49		4	53
Total	1,742		1,742	1,198		81	1,279
Grand total	26,894	1,401	28,295	22,725	1,232	1,567	25,624

XII. ENFORCEMENT, ALCOHOL TAX UNIT

TABLE 110.—Enforcement, Alcohol Tax Unit:¹ Seizures and persons arrested, by months, fiscal year 1946

Month	Seizures						Persons arrested	
	Stills	Nontax-paid distilled spirits (wine gallons)	Nontax-paid wines (wine gallons)	Mash (wine gallons)	Automobiles	Trucks		Property (appraised value) ²
July	598	6,423	375	223,564	60	15	\$272,092	690
August	587	5,951		201,565	109	17	120,047	802
September	529	6,259	12	183,215	97	13	104,023	713
October	628	5,890		218,822	78	25	209,736	719
November	515	5,834	331	230,258	79	16	353,682	720
December	458	5,254	898	189,734	79	11	124,238	564
January	547	6,854	700	159,780	81	17	135,681	648
February	500	6,432	507	203,876	74	21	316,776	625
March	665	8,686	46	263,548	102	21	157,810	810
April	638	6,660	175	183,397	76	13	122,090	638
May	661	8,129		221,609	96	24	145,211	661
June	515	7,249	42	216,370	73	18	316,659	856
Total	6,641	79,621	3,586	2,530,638	1,024	212	2,378,015	5,246

¹ Includes seizures and arrests in cases adopted, as well as originated by the Alcohol Tax Unit.
² Includes \$179,789, representing the appraised value of 78 automobiles, 5 trucks, and 7,056 wine gallons of tax-paid liquors, seized for violations of the Liquor Enforcement Act of 1936; and \$173,246, representing the appraised value of 15,216 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 evasion, there were seized 2,163 wine gallons of tax-paid distilled spirits and 1,139 wine gallons of tax-paid wine, valued at \$33,283.

TABLE 111.—Enforcement, Alcohol Tax Unit:¹ Seizures and persons arrested, by States, fiscal year 1946

State	Seizures						Persons arrested	
	Stills	Nontax-paid distilled spirits (wine gallons)	Nontax-paid wines (wine gallons)	Mash (wine gallons)	Automobiles	Trucks		Property (appraised value) ²
Alabama	740	3,244		166,276	110	14	\$123,057	1,033
Arizona	1	4		25			25	3
Arkansas	44	471		8,335	7	2	7,679	71
California	10	105	512	400	1	1	327,554	12
Colorado		40			5	1	123,130	13
Connecticut							6,280	3
Delaware	2	274		1,500		1	1,040	1
District of Columbia							260	2
Florida	324	4,800		133,966	60	18	84,197	475
Georgia	1,448	24,837		573,325	164	43	247,900	1,521
Hawaii							252	5
Idaho		1,404	3	28,125	1		68,863	10
Illinois	26	65		202	17	4	1,325	159
Indiana	1				2		4,852	7
Iowa					3		95,033	49
Kansas	2		2	33	25	3	17,209	351
Kentucky	232	1,242		47,067	30	3	21,453	51
Louisiana	21	22			5		27	2
Maine							3,635	20
Maryland	20	116		2,730	4	1	4,561	12
Massachusetts	2	38		200			2,896	16
Michigan	3	4			2		176,227	743
Minnesota	1	11			4	16	79,505	86
Mississippi	422	2,287		33,220	49	1	2,734	14
Missouri	2	1			42		44,298	2
Montana		49			1		312	15
Nebraska							154,080	8
Nevada							898	6
New Hampshire							50,737	296
New Jersey	15	2,567	210	64,519	3	5	160,200	967
New Mexico		7			1		2,174	31
New York	76	4,069	2,841	84,065	31	10	56,081	232
North Carolina	1,142	12,072		596,813	145	26	57,102	3
Ohio	12	49		1,625	5		119,404	2
Oklahoma	133	683		22,835	35	13	65,769	134
Pennsylvania	41	2,796	6	25,100	22	9	1,082	393
Rhode Island	1	21					20,567	1
South Carolina	995	4,472	3	200,345	71	11	25	14
South Dakota					2		71,617	529
Tennessee	334	5,888		136,215	67	5	1,598	105
Texas	60	216		6,435	24	1	25	4
Utah	1	3						
Vermont		11	9					
Virginia	458	7,499		338,812	60	22	3,461	
Washington	5	20		1,176	2		25	
West Virginia	55	228		5,801	8			
Wisconsin	1							
Wyoming								
Total	6,641	79,621	3,586	2,530,638	1,024	212	2,378,015	5,246

¹ See footnote 1, table 110.
² See footnote 2, table 110.

TECHNICAL STAFF

TABLE 112.—Analysis of the work of the Technical Staff during the fiscal year 1946—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 ¹		
		Deficiency in tax	Penalty	Overassessment
Pending at beginning of year:				
Awaiting Staff action	4,146	\$152,559,574	\$7,862,364	\$19,057,117
Awaiting taxpayer's action on statutory notice directed or sustained	572	25,063,257	639,387	1,718,464
Received during year (net—transfers, etc., deducted):	5,661	156,201,453	1,925,239	17,988,321
Total	10,379	333,824,284	10,426,990	38,763,902
Disposed of:				
Closed	3,381	67,867,961	6,687,741	4,972,313
Petitioned to Tax Court	1,198	58,213,511	1,112,301	3,953,039
Total disposed of	4,579	126,081,472	7,800,042	8,925,352
Pending at end of year:				
Awaiting Staff action	5,158	156,090,493	2,304,116	23,481,962
Awaiting taxpayer's action on statutory notice directed or sustained	642	51,652,319	322,832	1,356,588
Total	5,800	207,742,812	2,626,948	29,838,550

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

(B) RESULTS OBTAINED IN CASES CLOSED

	Number of cases	Staff decision		
		Deficiency in tax	Penalty	Overassessment
Agreements before statutory notice (including agreed overassessments and agreed claim rejections)	2,378	\$28,078,274	\$427,169	\$4,221,525
Agreements on agents' statutory notices during 90-day period	204	377,088	12,386	17,277
Agreements on reconsideration after Staff's statutory notices	57	1,321,904	192,933	27,481
Defaults on Staff's statutory notices (no petition filed)	478	10,700,479	2,894,445	614,381
Defaults on agents' statutory notices sustained by Staff (no petition filed)	78	239,465	4,658	80,900
Unagreed overassessments and claim rejections	186	440		217,417
Total	3,381	35,717,650	3,531,791	5,178,981

NOTE.—Per cent of deficiency in tax sustained, 52.6; per cent of net deficiency and penalty sustained, 48.9.

TABLE 112.—Analysis of the work of the Technical Staff during the fiscal year 1946—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 ¹		
		Deficiency in tax	Penalty	Overassessment
Pending at beginning of year	3,997	\$215,153,163	\$25,691,318	\$9,164,133
Received during year (net—transfers, etc., deducted):				
Cases considered before petition	1,171			
Cases not considered before petition	1,523			
Cases reopened after trial	51			
Total receipts	2,745	132,390,613	7,825,271	6,678,286
Total to be accounted for	6,742	347,543,776	33,516,589	15,842,419
Disposed of during year:				
Closed by stipulation—agreed settlement	1,801	70,204,973	3,650,089	2,210,974
Closed by dismissal or default	142	691,088	116,101	29,608
Tried before The Tax Court on merits	873	26,374,583	515,947	2,243,337
Total disposed of	2,816	97,271,544	4,282,137	4,483,919
Pending at end of year:				
In hands of technical advisors	2,020	149,015,642	21,805,636	5,026,111
In hands of division counsel	1,906	101,256,590	7,428,816	6,332,389
Total	3,926	250,272,232	29,234,452	11,358,500

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

(B) RESULTS OBTAINED IN STIPULATED CASES

	Stipulations filed	Percentage sustained
Number of cases	1,801	
Deficiency in tax	\$21,148,573	30.1
Penalty	574,326	15.7
Overassessment	2,200,765	
Net deficiency and penalty	19,522,134	27.2

TABLE 113.—Summary: Income, profits, estate, and gift tax appeals docketed, stipulated, defaulted, and defended on the merits before The Tax Court (formerly Board of Tax Appeals), fiscal years 1940-1946, inclusive

Fiscal year	Number docketed per Tax Court complications	Number stipulated per Tax Court complications	Number defaulted per Bureau statistics	Defended on the merits per Bureau statistics
1940	4,240	3,383	271	1,301
1941	4,366	3,064	239	1,622
1942	3,676	2,517	175	1,269
1943	3,380	2,754	164	1,138
1944	3,178	1,964	180	927
1945	3,185	1,787	160	998
1946	2,777	1,787	142	878
Total	24,802	17,266	1,331	8,023

NOTE.—Excess of total disposals, 26,610 docketed cases, over filings of 24,802 represents a reduction of 1,808 cases in previously existing case inventories.

TABLE 114.—Analysis of work on compromise, extension of time, and final closing agreement cases, fiscal year 1946

Cases	Compromise cases	Extension of time cases	Final closing agreement cases
On hand July 1, 1945	564	14	18
Received (net)	787	108	151
Total to be disposed of	1,351	117	169
Accepted, granted, or approved	389	11	124
Rejected	215	102	26
Withdrawn	78		
Transferred	20		
Total disposed of	702	113	160
On hand June 30, 1946	649	4	19

OFFICE OF THE CHIEF COUNSEL

APPEALS DIVISION—WASHINGTON OFFICE

TABLE 115.—Cases appealed from Tax Court decisions to appellate courts, fiscal year 1946

Pending beginning of fiscal year	486
Received from field for appeal to circuit courts of appeals	249
Total	735
Closed:	
By decision on merits	425
By agreed settlement	4
Transferred to field—remanded for further hearing	19
Total	448
Pending end of fiscal year	287

TABLE 116.—Number, and amounts, of cases shown in table 115 for the fiscal year 1946 only, by class of tax and amounts involved

Class of tax	Pending July 1, 1945		Filed, reopened, and received from field, fiscal year 1946		Closed and transferred to field, fiscal year 1946		Pending June 30, 1946	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income	416	\$15,606,468	209	\$10,338,474	382	\$11,131,527	243	\$14,905,435
Estate	47	10,323,235	31	7,026,517	42	6,163,151	36	11,186,601
Gift	28	597,935	9	369,809	24	660,128	8	307,676
Total	486	26,619,638	249	17,734,800	448	17,954,806	287	26,399,712

TABLE 117.—Circuit and Supreme Court cases pending June 30, 1946

Class of tax	Pending July 1, 1945		New appeals to circuit courts of appeals and reopened		Closed during fiscal year 1946		Pending June 30, 1946	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income	406	\$13,755,452	201	\$10,089,681	368	\$11,034,376	239	\$12,810,787
Estate	47	10,323,235	30	7,023,349	41	6,159,883	36	11,186,601
Gift	23	597,935	8	354,054	23	644,313	8	307,676
Total	476	24,676,622	239	17,466,984	432	17,838,572	283	24,305,064

TABLE 118.—Status of cases pending before The Tax Court of the United States June 30, 1946

On reserve calendar	2
Tried by The Tax Court of the United States:	
Awaiting expiration of appeal period	2
Total	4

TABLE 119.—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, 1946

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	142	9	Favorable to Commissioner	229	16
Appealed by taxpayers	285	7	Favorable to taxpayers	137	8
Appealed by both	33		Modified	41	1
Total	460	16	Total	407	25
Appealed during fiscal year:			Pending end of fiscal year:		
By Commissioner	45	6	Appealed by Commissioner	65	
By taxpayers	182	4	Appealed by taxpayers	184	2
By both	12		Appealed by both	32	
On certificate of lower court		1	Total	281	2
Total	239	11			

TABLE 120.—Disposition of Supreme Court, Circuit Court, and Tax Court cases closed during the fiscal year 1946

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Decision on merits	426	\$16,143,376	\$1,546,955	\$7,997,364	\$893,611	\$8,651,308	48.80
Agreed settlement	4	2,931					
Total	429	16,146,307	1,546,955	7,997,364	893,611	8,651,308	48.89

TABLE 121.—Disposition of cases closed by The Tax Court of the United States during the fiscal year 1946

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Decision on merits	12	\$109,565	\$3,431	\$39,523	\$627	\$42,327	37.46
Agreed settlement	4	2,931					
Total	16	112,496	3,431	39,523	627	42,327	36.51

APPEALS DIVISION—FIELD OFFICES

TABLE 122.—Number, and amounts, of cases pending in field divisions, by class of tax and amounts involved

Class of tax	Pending June 30, 1945		Filed and reopened, fiscal year 1946		Closed, fiscal year 1946		Pending June 30, 1946	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income and profits	4,068	\$200,300,010	2,382	\$136,939,614	2,322	\$63,697,624	4,128	\$273,542,000
Estate and gift	679	113,347,707	335	48,686,978	406	46,114,744	608	116,818,941
Total	4,747	313,647,717	2,717	186,626,592	2,728	109,812,368	4,736	390,460,941

TABLE 123.—Disposition of cases by The Tax Court of the United States during the fiscal year 1946

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Default	142	\$808,089	\$443,844	\$808,089		\$1,251,933	100.0
Decision on merits	785	24,278,668	3,883,583	7,577,709	970,195	10,491,097	37.3
Agreed settlement	1,801	73,855,062	6,543,122	21,723,899	386,890	27,880,031	34.7
Total	2,728	98,941,819	10,870,549	30,106,697	1,356,185	39,623,001	36.1

CIVIL DIVISION

TABLE 124.—Cases received and disposed of during the fiscal year 1946¹

Pending July 1, 1945:	<i>Number</i>
In court (exclusive of lien cases)	1,349
Not pending in court (exclusive of lien cases)	155
Cases in court involving liens	397
Cases not in court involving liens	41
Total	1,942
Received during the year:	
Suits by taxpayers	437
Suits involving liens	437
Cases for suit by the United States	136
Lien cases not in court	169
Total	1,179
Total to be disposed of	3,121
Closed during the year:	
Cases (exclusive of lien cases)	615
Cases involving liens	624
Total	1,239
Pending June 30, 1946	1,882
Pending July 1, 1945	<i>Amount</i>
Received during fiscal year	\$136,532,421.80
Total	12,907,734.63
Closed during fiscal year	149,440,156.43
Pending June 30, 1946	66,939,561.76
	82,500,594.67

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

TABLE 125.—Results obtained in cases closed during the fiscal year 1946¹

	Number of cases	Amount claimed	Recovered from taxpayers	Amount refunded
Suits instituted by taxpayers.....	428	\$11,122,098.18		\$6,637,061.73
Suits and claims by the United States.....	187	55,817,463.58	\$9,071,345.83	
Total.....	615	66,939,561.76	9,071,345.83	6,637,061.73

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

TABLE 126.—Results obtained in lien cases closed during the fiscal year 1946¹

	Number of cases	Amount collected
Lien cases pending in court.....	461	\$31,528.05
Lien cases not pending in court.....	163	1,153,185.14
Total.....	624	1,184,713.19

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

TABLE 127.—Civil cases pending at the beginning and end of the fiscal year 1946¹

	Pending July 1, 1945	Pending June 30, 1946
For suit by the United States.....	155	128
Pending in district courts.....	1,127	1,134
Involving liens.....	438	430
Pending in circuit courts of appeals.....	37	45
Pending in Court of Claims.....	114	110
Pending in Supreme Court.....	1	1
Pending payment of judgment claims.....	69	44
State courts and miscellaneous.....	1	
Total.....	1,942	1,882

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

TABLE 128.—Number of Civil Division cases tried by the Department of Justice and number decided by the courts during the fiscal year 1946

Courts	Cases tried	Cases decided			Total
		For the Government	Against Government	Partly for and partly against Government	
District courts.....	123	56	161	14	171
Circuit courts of appeals.....	40	39	18		57
Court of Claims.....	12	11	7	2	20
Supreme Court.....	5	4	1		5
Total.....	180	110	127	16	253

CLAIMS DIVISION

TABLE 129.—Processing tax cases appealed to the United States Processing Tax Board of Review¹ and The Tax Court of the United States, including those appealed to appellate courts, fiscal years 1939-1946, inclusive

	1939	1940	1941	1942	1943	1944	1945	1946
Pending beginning of fiscal year.....	52	83	93	103	76	60	54	39
Filed during year.....	107	120	103	38	22	5		2
Total.....	159	203	196	141	92	65	54	41
Closed:								
By dismissal.....	76	89	61	20	1	1		
By agreed settlement.....		9	8	22	16	3	3	12
By decision on merits.....		12	24	29	15	7	12	1
Total.....	76	110	93	71	32	11	15	13

¹ United States Processing Tax Board of Review was abolished December 31, 1942, and its jurisdiction and functions were transferred to The Tax Court of the United States (sec. 516, Revenue Act of 1942).

TABLE 130.—Number, and amounts, of cases shown in table 129 for the fiscal year 1946 only, by class of tax and amounts involved

Class of tax	Pending June 30, 1945		Filed during fiscal year 1946		Closed during fiscal year 1946		Pending June 30, 1946	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Processing.....	20	\$14,403,896	2	\$7,908,434	13	\$3,217,947	28	\$19,094,333

TABLE 131.—Status of processing tax cases pending before The Tax Court of the United States, including those appraised to appellate courts, June 30, 1946

	Number
Referred to Technical Staff.....	1
On reserve calendar.....	5
In process of preparation:	
On field calendar.....	2
Ready for trial but not set:	
On field calendar.....	1
Tried by The Tax Court of the United States:	
Awaiting decision.....	9
In circuit courts of appeals:	
Awaiting decision.....	4
Awaiting expiration of appeal period.....	4
In process of closing.....	2
Total.....	28

TABLE 132.—Results obtained in processing tax cases closed before The Tax Court of the United States, including those appealed to appellate courts, fiscal year 1946

Character of closing	Number of cases	Amount of claims in dispute	Amount of claims recovered by taxpayers	Percentage of claims recovered by taxpayers
Agreed settlement.....	12	\$3,099,465	\$279,900	9.03
Decision on merits.....	1	118,482		
Total.....	13	3,217,947	279,900	8.70

TABLE 133.—Civil cases received and disposed of by Processing Tax Section, Claims Division, and number decided by courts during the fiscal year 1946

	Not in suit	District courts	Circuit courts of appeals	Court of Claims	Supreme Court	Total
Pending beginning of fiscal year	5	92	7	5		109
Received during fiscal year		10	1		1	12
Total	5	102	8	5	1	121
Disposed of during fiscal year	5	27	4	1		37
Pending end of fiscal year		75	4	4	1	84
Cases decided:						
For Government		2	4	1	1	8
Against Government						
Total		2	4	1	1	8

TABLE 134.—Review cases received and disposed of by Processing Tax Section, Claims Division, for fiscal year 1946

	Cases	Claims	Amount involved
Pending beginning of fiscal year			
Received during fiscal year	2	4	\$117,940.71
Total	2	4	117,940.71
Disposed of during fiscal year	1	3	108,136.83
Pending end of fiscal year	1	1	9,803.88

TABLE 135.—Civil cases received and disposed of by Processing Tax Section, Claims Division, during the fiscal year 1946, by number of cases and amounts involved

	Number of cases	Amount involved
Pending beginning of fiscal year	109	\$2,715,011.34
Received during fiscal year	12	1,652,589.09
Total	121	4,367,600.43
Disposed of during fiscal year	37	907,895.80
Pending end of fiscal year	84	3,459,704.63

TABLE 136.—Cases received and disposed of by Reorganization Section, Claims Division, during fiscal year 1946

Pending beginning of fiscal year	271
Received during fiscal year	183
Total	454
Disposed of during fiscal year	217
Pending end of fiscal year	237

TABLE 137.—Results obtained in cases closed in Reorganization Section, Claims Division, during fiscal year 1946

Character of closing	Number of cases	Amount involved	Amount collected
Payment	122	\$3,945,598.28	\$2,761,362.59
Uncollectible	3	4,531.86	
Transferred from section	31	283,965.75	
No tax due	60		
Other	1		
Total	217	4,184,095.89	2,761,362.59

TABLE 138.—Liability involved in cases of Reorganization Section, Claims Division, pending June 30, 1946

Taxes	\$25,549,760.77
Interest	3,705,754.14
Penalties	1,214,886.69
Total	30,470,401.60

TABLE 139.—Cases received and disposed of by Bankruptcy and Receivership Section, Claims Division, during fiscal year 1946

Pending beginning of fiscal year	1,466
Received during fiscal year	976
Total	2,442
Disposed of during fiscal year	1,167
Pending end of fiscal year	1,275

TABLE 140.—Cases received and disposed of by Compromise Section, Claims Division, during fiscal year 1946

Pending beginning of fiscal year	2,371
Received during fiscal year	1,625
Total	3,996
Disposed of during fiscal year	1,829
Pending end of fiscal year	2,167

TABLE 141.—Liability involved in cases of Compromise Section, Claims Division, pending June 30, 1946

Taxes	\$40,674,623.35
Interest assessed	2,598,971.15
Interest accrued	471,977.51
Penalties	5,563,668.15
Lien fees	42.50
Total	49,309,282.66

TABLE 142.—Results obtained in cases closed in Compromise Section, Claims Division, fiscal year 1946

Character of closing	Number of cases	Amount involved	Amount collected
Payment	1,400	\$16,392,672.53	\$12,377,158.05
Compromise	79	1,795,422.99	300,531.28
Abatement	30	1,844,189.26	
Uncollectible	271	283,981.16	
Barred by limitations	6	198,699.11	
Transferred from section	8	500,082.50	
Other	35	308,320.88	
Total	1,829	21,303,368.43	12,677,690.23

REVIEW DIVISION

TABLE 143.—Number of cases received and disposed of during the fiscal year 1946

	Estate and other miscellaneous taxes	Income and excess profits taxes	Total
On hand July 1, 1945.....	24	612	636
Received to July 1, 1946.....	40	468	508
Total	64	1,080	1,144
Disposed of during year.....	53	844	897
On hand June 30, 1946.....	11	236	247
Amounts involved:			
Claimed by taxpayer.....	\$9,216,776.28	\$46,848,108.91	\$56,064,885.19
Approved by Review Division.....	8,374,626.64	39,064,446.65	47,439,073.29

TABLE 144.—Public decisions, promulgated under Treasury Decisions 4559 and 4583, during the fiscal year, by months

Month	Income tax cases		Estate tax cases		Gift tax cases	
	Number	Amount approved	Number	Amount approved	Number	Amount approved
July 1945.....	117	\$9,020,555.26	1	\$165,431.99		
August 1945.....	99	4,359,458.65	4	295,517.25		
September 1945.....	43	2,202,655.43	2	50,083.36		
October 1945.....	35	2,390,999.57				
November 1945.....	11	1,411,098.67				
December 1945.....	10	1,754,718.85				
January 1946.....	13	1,629,861.46			1	\$370,935.60
February 1946.....	22	5,041,322.60	2	908,586.39		
March 1946.....	24	3,393,667.71	4	668,035.66		
April 1946.....	14	3,530,343.17	1	191,323.67	1	483,608.27
May 1946.....	14	2,184,358.78				
June 1946.....	15	2,224,628.49				
Total for fiscal year	417	39,584,169.54	14	2,268,073.22	2	854,543.87
Abatements.....		6,115,662.59		399,207.96		
Credits.....		14,135,434.08		70,568.74		
Refunds.....		19,002,671.64		1,899,201.52		854,543.87
Unadjusted.....		95,157.42				
Postwar credit.....		183,243.81				

NOTE.—The difference between the total of \$47,439,073.29 approved in all cases reviewed and the above total of \$42,707,691.63, 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 145.—Moneys paid to collectors as proceeds of In rem actions, judgments recovered in civil suits, fines and penalties imposed in criminal actions, and costs, as reported by clerks of United States courts (Form 158), year ended June 30, 1946

Districts	In rem cases proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama.....			\$48,521.61		\$673.93	\$49,195.54
Arizona.....			4,180.00			4,180.00
Arkansas.....			550.00			550.00
First California.....	\$10,433.33		37,065.16		95.11	47,593.60
Sixth California.....	620.27	\$14,650.00		\$0.97	178.76	15,450.00
Colorado.....			7,395.00		32.75	7,397.75
Connecticut.....		600.00			20.00	620.00
Delaware.....		160.00		1.91		161.91
Florida.....	322.68		16,490.00		624.93	17,437.61
Georgia.....	2,825.12	\$9,474.98			434.50	33,784.45
Hawaii.....		14,250.00			56.18	14,306.18
Idaho.....			870.00			870.00
First Illinois.....			2,200.00		242.93	2,442.93
Eighth Illinois.....			7,680.20		554.20	8,234.40
Indiana.....			5,200.00		59.00	5,259.00
Iowa.....			2,700.00		470.41	3,170.41
Kansas.....			40,271.24		1,053.41	41,324.65
Kentucky.....			4,820.00		45.25	4,865.25
Louisiana.....			11,075.00		27.75	11,102.75
Maine.....			425.00			425.00
Maryland.....			17,653.00	1.40	1,653.72	19,308.12
Massachusetts.....			4,050.00		65.33	4,115.33
Michigan.....			10,381.00			10,381.00
Minnesota.....			16,100.00		25.00	16,125.00
Mississippi.....	187.15	1,344.53	64,259.27		100.58	65,891.63
First Missouri.....			2,050.00			2,050.00
Sixth Missouri.....			9,800.00		896.01	10,696.01
Montana.....			500.00			500.00
Nebraska.....			2,365.00		151.55	2,516.55
Nevada.....			2,390.00			2,390.00
New Hampshire.....			400.00			400.00
New Jersey.....			769.00			769.00
First New Jersey.....			7,940.00		15.00	7,955.00
Fifth New Jersey.....			2,120.00			2,120.00
New Mexico.....			210.00		100.00	310.00
First New York.....	51.45	640.00	5,608.66		62.90	6,303.01
Second New York.....			10,515.00	6.12		10,521.12
Third New York.....			7,484.71	1.67		7,486.38
Fourteenth New York.....		11,866.81	8,780.00		22.22	20,699.03
Twenty-first New York.....			9,730.00		184.32	9,914.32
Twenty-eighth New York.....		31.45	965.00			996.45
North Carolina.....		1,118.00	63,069.86		689.63	64,877.54
North Dakota.....			29,250.00		27.00	29,277.00
Ohio.....			20,000.00		45.00	20,045.00
Tenth Ohio.....			6,370.00		313.30	6,683.30
Eleventh Ohio.....			3,025.00		15.00	3,040.00
Eighteenth Ohio.....			3,680.80		664.43	4,345.23
Oklahoma.....	600.00	5,951.99	14,564.10		420.29	21,536.38
Oregon.....			111.00			111.00
First Pennsylvania.....			4,087.00		2.00	4,089.00
Twelfth Pennsylvania.....			100.00			100.00
Twenty-third Pennsylvania.....			261.00		564.37	825.37
Rhode Island.....			701.00			701.00
South Carolina.....		614.00	9,970.00			10,584.00
South Dakota.....						
Tennessee.....	500.00	1,625.00	9,338.86		591.92	12,155.78
First Texas.....			2,364.00		10.00	2,374.00
Second Texas.....			5,050.00			5,050.00
Utah.....			700.00			700.00
Vermont.....						
Virginia.....			50,974.50		312.13	51,286.63
Washington.....			7,302.00		143.93	7,445.93
West Virginia.....			795.00			795.00
Wisconsin.....						
Wyoming.....			450.00		62.00	512.00
Total	15,639.95	83,516.61	520,607.97	12.67	11,586.84	731,363.44

TABLE 146.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1946

A. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE 1

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephons	Supplies and equipment	Miscellaneous	Total
Alabama	\$793,450.48	\$31,401.39	\$6,349.75	\$64.18	\$2,991.60	\$3,374.11	\$3,204.25	\$840,835.76
Arizona	339,802.51	15,269.28		19.11	1,199.44	3,181.33	619.34	360,691.11
Arkansas	684,444.75	36,983.46	1,323.62	17.15	2,752.05	3,474.62	1,255.99	630,251.65
California:								
First district	2,845,416.61	73,001.58	24,262.23	17.21	19,015.78	9,496.03	9,204.14	2,980,413.58
Sixth district	3,427,319.40	56,181.45	35,129.34	108.26	15,796.91	28,550.98	10,739.16	3,573,825.50
Colorado	728,593.94	22,629.05	2,440.00	49.15	3,871.16	6,812.36	1,802.68	761,198.34
Connecticut	1,457,622.92	18,210.19	89,087.21	4.16	4,372.13	11,206.05	3,761.74	1,684,204.25
Delaware	230,977.26	3,001.10		1.36	281.51	1,050.13	518.23	235,829.59
Florida	1,103,200.40	40,730.09	11,869.78	81.73	3,226.69	14,919.54	5,143.90	1,180,182.22
Georgia	945,632.78	49,254.72	17,450.00	40.58	3,642.06	3,975.80	2,530.78	1,022,538.72
Hawaii	512,232.64	5,362.70		3.76	1,676.36	4,203.61	3,321.31	526,799.30
Idaho	335,065.74	12,751.72	434.50	25.17	1,116.59	2,947.66	1,153.22	353,488.60
Illinois:								
First district	4,060,787.71	21,552.08	59,097.92	14.95	24,419.45	33,390.78	13,738.64	4,212,991.63
Eighth district	1,639,943.04	109,577.08	31,564.52	6.66	6,019.00	4,518.25	3,199.58	1,794,828.13
Indiana	2,011,519.34	32,204.12	8,167.33	17.85	5,776.43	7,674.99	8,488.88	2,073,839.94
Iowa	1,509,419.80	35,771.08	10,774.73	48.59	3,228.08	7,115.39	1,491.33	1,567,820.00
Kansas	1,193,738.77	63,296.26	28,546.71	2.98	3,958.63	13,690.52	2,843.24	1,206,071.31
Kentucky	964,478.80	39,617.08		8.50	4,108.73	5,124.09	3,733.79	1,015,787.43
Louisiana	917,946.70	25,486.83	20,837.08	19.92	3,143.71	4,440.68	4,110.64	976,669.97
Maine	513,551.26	26,948.26	4,617.50	1.87	3,100.92	3,956.58	1,369.13	553,444.90
Maryland	2,225,521.02	12,336.92	25,412.26	9.97	5,871.97	11,321.75	7,712.45	2,288,185.44
Massachusetts	2,725,140.41	10,412.96	84,696.25	9.96	13,518.75	9,614.86	11,510.53	2,854,703.73
Michigan	3,292,882.63	67,169.21	44,064.22	24.42	13,647.17	24,634.59	8,151.77	3,450,574.21
Minnesota	1,735,712.60	47,417.29		4.11	6,566.77	3,302.73	3,453.86	1,796,457.40
Mississippi	513,877.32	41,782.74	3,455.00	11.58	1,962.76	6,988.08	1,125.60	568,201.14
Missouri:								
First district	1,367,626.37	35,026.22	6,057.60	5.64	3,724.46	3,119.91	1,140.03	1,416,691.13
Sixth district	897,024.83	42,189.39	4,565.00	8.38	2,838.49	6,088.79	1,690.61	954,463.49
Montana	421,728.28	22,262.39		9.72	1,627.92	1,759.45	1,083.80	448,811.66
Nebraska	826,271.59	53,160.09	12,072.90	18.96	2,943.25	5,571.61	4,493.83	904,632.28
Nevada	170,955.16	6,158.76	1,100.96	4.51	550.13	1,941.65	287.94	180,096.15
New Hampshire	368,533.87	19,231.34	6,430.00	.52	1,543.35	1,809.44	997.58	389,546.10
New Jersey:								
First district	744,699.69	9,401.72	48,233.30	5.42	1,387.56	2,334.81	3,453.85	809,516.26
Fifth district	2,254,895.32	14,437.20	89,463.68	4.25	14,294.87	6,542.03	5,225.07	2,385,862.42
New Mexico	257,426.91	22,509.13	825.00	82.32	653.62	730.36	688.68	282,915.12
New York:								
First district	2,875,983.27	4,689.23	208,946.81		17,454.04	20,531.11	6,700.80	3,134,305.26
Second district	1,610,447.55	303.79	61,046.58	2.73	23,402.25	3,561.84	5,285.54	1,697,060.28
Third district	1,926,675.12	360.58	31,612.13	14.99	17,500.01	3,471.60	5,703.18	1,968,337.61
Fourteenth district	1,963,136.35	21,436.03	16,545.43	8.24	10,961.75	6,860.22	4,879.42	2,045,842.54
Twenty-first district	841,054.37	16,009.34	1,938.00	6.68	1,922.89	3,921.83	1,165.05	866,015.16
Twenty-eighth district	1,358,458.29	16,415.41	3,705.00	1.13	4,477.79	2,289.00	1,643.33	1,387,005.55
North Carolina	1,038,841.38	44,023.00	52,696.37	28.69	2,650.68	5,087.25	6,602.82	1,149,329.50
North Dakota	377,414.55	24,273.02		12.08	987.02	1,121.15	709.32	404,517.99
Ohio:								
First district	1,064,775.04	6,053.58	13,747.04	2.67	1,985.07	3,847.08	4,638.19	1,085,049.62
Tenth district	662,174.82	13,563.08	9,333.33	3.32	3,285.95	2,063.84	2,662.96	698,175.90
Eleventh district	673,576.39	14,782.15	2,780.00	2.99	3,166.02	3,882.85	1,196.62	699,357.02
Eighteenth district	1,968,956.02	28,160.47	139,784.55		16,394.98	13,115.40	16,664.81	2,187,065.20
Oklahoma	924,904.65	46,047.29	12,144.55	41.81	5,512.81	11,429.11	2,453.69	1,002,533.61
Oregon	867,007.99	25,283.96	13,532.01	13.19	4,120.18	2,259.21	2,000.72	914,267.28
Pennsylvania:								
First district	2,999,208.92	33,111.38	67,436.28	22.16	14,104.29	5,349.60	7,592.30	3,127,824.05
Twelfth district	818,607.34	12,751.32	8,598.80	151.62	1,795.24	5,525.77	1,039.09	848,461.18
Twenty-third district	1,763,688.25	25,689.58	24,197.85	4.94	2,535.96	11,036.90	9,907.40	1,837,040.90
Rhode Island	489,822.62	3,250.26	52,088.97		2,886.32	2,538.29	5,832.77	550,409.23
South Carolina	469,361.69	25,721.04	4,180.00	13.32	1,778.85	833.38	1,470.20	503,405.97
South Dakota	368,569.91	29,917.87	3,397.21	13.76	1,352.68	901.64	481.15	404,634.17
Tennessee	931,549.44	29,145.34		18.38	3,147.67	1,966.99	2,627.51	968,485.26
Texas:								
First district	1,557,904.31	48,080.67	33,420.53	71.17	6,889.26	7,416.90	1,905.76	1,655,688.60
Second district	1,547,665.81	49,241.25	16,582.07	31.91	6,973.22	7,477.09	2,071.21	1,628,042.56
Utah	376,079.60	8,236.33		5.78	930.86	2,091.36	965.60	382,309.03
Vermont	281,464.56	9,989.44	5,227.00		1,731.69	1,044.79	1,592.58	251,049.93
Virginia	1,209,495.18	50,798.58	26,795.59	58.96	4,161.12	10,080.70	8,182.32	1,309,462.45
Washington	1,742,375.64	42,764.17	91,736.16	151.79	7,251.26	12,310.94	9,918.69	1,906,509.66
West Virginia	726,736.68	25,510.57	1,396.00	16.40	3,379.86	3,069.19	3,348.34	761,453.02
Wisconsin	2,007,543.25	70,687.00	21,963.72	5.60	6,027.69	7,966.29	3,688.95	2,117,897.40
Wyoming	212,482.79	17,979.20	660.00	27.81	787.00	749.35	807.38	233,493.63
Total	79,616,379.24	1,855,188.54	1,593,193.41	1,479.33	361,363.33	419,982.16	288,678.58	84,106,254.59

1 From the appropriation "Collecting the Internal Revenue, 1946."

TABLE 146.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1946—Continued

B. DISBURSEMENTS FOR INTERNAL REVENUE AGENTS¹

Districts	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	\$337,763.98	\$21,230.44	\$240.60	\$7.33	\$631.15	\$2,461.98	\$853.10	\$363,177.93
Baltimore	1,022,689.42	38,541.30	37,050.65	1.61	3,407.55	5,152.02	848.51	1,107,691.06
Birmingham	133,831.63	10,787.17	3,320.01	3.91	233.86	4,233.39	875.16	163,340.13
Boston	1,211,831.25	22,662.68	28,727.82	3.11	2,145.89	3,310.65	3,013.40	1,273,694.80
Brooklyn	867,419.87	7,152.05	21,124.32		3,808.70	3,834.21	1,420.78	894,759.93
Buffalo	597,979.64	27,930.92	27,905.63	2.69	2,649.54	2,922.12	1,420.93	790,653.37
Chicago	1,900,078.57	17,985.18	72,970.59	7.63	6,878.87	8,759.87	7,853.96	2,013,634.58
Cincinnati	640,948.65	28,640.27	27,210.49	3.51	1,654.59	3,443.62	910.99	602,817.12
Cleveland	1,022,313.53	30,323.52	56,882.74	3.49	4,529.95	8,328.86	3,507.56	1,125,889.65
Columbia	161,192.26	10,292.26	5,987.21	3.25	736.65	878.63	261.46	169,451.69
Dallas	1,198,779.18	83,460.73	42,100.10	46.53	2,839.81	5,466.04	2,101.41	1,334,783.85
Denver	318,068.84	17,173.08	16,219.26	32.98	1,214.88	2,392.73	549.02	355,681.91
Detroit	1,274,995.15	32,655.28	56,209.48	6.79	3,853.51	5,204.48	5,564.81	1,378,479.45
Greensboro	418,771.61	34,202.92		6.86	1,486.66	2,190.50	1,285.69	457,916.24
Honolulu	111,207.80	4,767.71	5,923.50		249.91	1,229.29	464.23	123,842.44
Huntington	194,011.15	12,787.24	1,928.67	1.42	642.98	3,351.33	544.07	213,206.86
Indianapolis	488,834.06	27,936.90	19,366.80	10.76	1,649.40	6,632.78	1,392.36	545,818.31
Jacksonville	515,516.10	30,180.33	18,509.80	6.06	1,636.14	5,524.45	1,695.52	573,164.16
Los Angeles	1,175,280.20	16,664.48	64,818.53	5.20	5,063.31	12,332.01	2,203.17	1,275,356.90
Louisville	292,446.16	16,224.42	10,067.63	2.78	844.70	1,817.16	440.98	323,842.88
Milwaukee	478,779.32	17,561.97	18,734.81		2,611.15	3,517.79	1,308.53	521,914.57
Nashville	370,908.69	24,817.52	15,045.80	4.33	975.94	6,066.63	1,637.98	419,476.89
Newark	1,226,210.26	13,694.72	12,560.45	5.85	6,668.32	9,579.19	3,339.40	1,272,068.19
New Haven	718,352.37	40,264.31	29,845.36	.66	3,361.98	4,303.44	2,230.10	798,387.17
New Orleans	500,720.77	31,273.90	19,550.97	30.41	1,899.12	4,088.62	2,145.14	559,658.93
New York:								
Second division	2,203,998.18	11,855.85	98,630.42	4.65	7,221.85	5,465.83	5,332.54	2,327,510.32
Upper division	2,138,258.37	16,760.38	16,760.38	18.65	5,248.76	7,545.65	3,810.26	2,186,212.68
Oklahoma City	399,700.24	29,465.71	18,553.95	7.36	1,387.04	2,461.70	876.18	462,432.78
Omaha	447,807.16	29,289.02	14,906.09	10.96	1,441.62	8,415.18	1,145.63	503,018.66
Philadelphia	1,389,356.42	34,802.56	59,456.15	.61	4,846.18	8,479.13	2,088.00	1,499,028.95
Pittsburgh	797,056.70	34,104.27	30,557.62	1.35	1,279.84	3,913.58	786.54	837,699.90
Richmond	356,394.63	25,967.30	3,814.00	7.29	1,254.63	5,001.73	823.21	393,262.78
Salt Lake	288,866.58	29,122.15	9,221.17	20.84	1,407.97	2,700.39	416.28	272,255.39
San Francisco	893,862.10	29,067.13	27,739.90	2.46	3,501.21	14,560.66	1,245.90	960,978.46
Seattle	513,249.78	23,271.00	4,829.90	7.34	2,091.96	10,885.53	1,270.88	555,597.39
Springfield	251,690.15	20,175.54	8,931.25	3.25	692.96	3,065.99	738.25	285,197.33
St. Louis	834,732.70	17,089.12	24,162.53	11.59	2,149.88	6,605.50	2,381.54	887,132.86
St. Paul	642,929.69	44,719.89	19,370.95	5.24	1,541.82	3,174.27	2,216.82	618,957.68
Wichita	268,195.01	26,503.78	9,475.90	4.22	878.32	2,867.24	863.99	348,697.56
Total	28,474,969.07	971,295.21	983,584.01	302.77	96,990.19	291,643.17	71,796.43	30,770,580.35

¹ From the appropriation "Collecting the Internal Revenue, 1946."

C. DISBURSEMENTS FOR DISTRICT SUPERVISORS' OFFICES¹

District	Salaries of supervisors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston	\$897,995.86	\$28,840.58	\$29,130.29	\$20.13	\$3,302.15	\$3,032.54	\$27,933.94	\$990,256.34
New York	1,144,234.92	40,567.13	57,807.99	66.71	12,659.75	5,558.74	55,800.87	1,316,690.81
Philadelphia	1,313,831.12	44,766.64	6,707.38	27.71	1,971.04	3,453.50	26,088.09	1,395,950.98
Newark	590,924.26	14,386.65	33,004.31	7.79	2,207.53	1,484.06	14,880.51	667,495.11
Baltimore	1,317,989.96	84,641.86	11,674.85	154.66	3,504.40	8,279.99	60,629.06	1,496,770.81
Atlanta	741,066.88	56,202.78	14,439.10	125.23	3,269.35	10,159.74	85,972.10	911,216.16
Louisville	1,742,324.30	47,924.88	6,839.47	58.65	2,346.16	4,553.26	34,511.73	1,835,657.55
Detroit	823,946.30	45,265.04	31,797.93	73.78	4,102.19	3,612.80	32,168.11	940,957.05
Chicago	1,824,836.25	83,158.95	11,553.92	122.67	2,685.96	6,871.98	32,168.11	1,979,655.88
New Orleans	768,648.22	70,685.05	25,121.14	154.45	3,671.54	5,164.80	39,546.25	902,991.45
Kansas City	714,861.73	66,138.37	7,687.79	87.61	4,114.11	4,522.99	37,751.17	834,163.77
St. Paul	535,579.72	51,991.88	20,820.22	77.12	2,154.57	4,804.34	34,075.22	649,503.07
Denver	212,074.71	22,658.47	6,475.15	31.93	938.79	1,305.62	11,042.50	254,527.17
San Francisco	1,365,983.12	68,441.02	1,288.00	50.33	3,630.88	2,743.73	30,842.80	1,472,380.68
Seattle	335,402.62	29,622.38	638.09	65.03	2,188.62	1,947.54	15,655.35	385,519.54
Total	14,319,689.91	754,292.56	265,485.45	1,123.10	62,737.04	68,282.61	558,028.00	16,017,685.07

¹ From the appropriation "Collecting the Internal Revenue, 1946."

D. DISBURSEMENTS FOR TECHNICAL STAFF, FIELD DIVISIONS¹

District	Salaries of technical staff field employees	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlantic	\$138,100.32	\$1,693.79	\$5,512.80	\$6.27	\$1,242.37	\$1,621.43	\$349.65	\$149,526.13
Central	247,723.62	2,078.72	41,427.99	17.97	2,558.82	2,609.02	2,619.98	298,874.83
Chicago	242,783.45	1,078.21	43,936.75	11.75	2,626.11	2,746.10	3,962.71	297,145.08
Eastern	301,466.72	1,604.76	54,965.26	2.63	3,324.41	3,218.88	3,532.22	367,732.78
New England	104,972.62	797.42	21,780.00	.84	1,255.32	1,073.96	1,752.06	131,631.92
New York	368,739.43	1,448.76	99,662.55	15.12	5,084.18	8,621.33	4,882.22	488,493.53
Pacific	220,062.43	2,027.99	32,112.79	47.09	3,376.53	2,845.95	811.37	260,772.22
Southern	116,245.57	3,312.61	18,941.00	31.69	2,610.80	1,241.62	730.32	143,114.25
Southwestern	208,706.30	3,004.91	34,693.99	49.71	2,863.24	2,479.50	871.37	252,560.92
Western	136,956.11	1,572.12	19,118.84	8.29	1,622.84	1,506.26	518.44	155,207.90
Total	2,079,746.77	18,548.39	371,720.57	185.75	26,414.68	27,461.15	17,030.44	2,541,107.75

¹ From the appropriation "Collecting the Internal Revenue, 1946."

TABLE 146.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1946—Continued

E. DISBURSEMENTS FOR CHIEF COUNSEL, FIELD DIVISIONS¹

Division	Salaries of Chief Counsel, field employees	Travel expenses	Total	Division	Salaries of Chief Counsel, field employees	Travel expenses	Total
Atlantic.....	\$53,047.55	\$1,514.45	\$54,562.00	Pacific.....	\$131,157.08	\$3,018.66	\$134,175.74
Central.....	103,479.49	2,331.63	105,811.12	Southern.....	57,400.73	1,859.75	59,260.48
Chicago.....	164,925.05	2,893.43	167,818.48	Southwestern.....	90,044.44	4,063.51	94,137.95
Eastern.....	143,129.00	2,546.44	145,675.44	Western.....	45,707.69	2,063.19	48,773.88
New England.....	45,280.56	429.88	45,710.44	Total.....	1,171,406.38	22,367.80	1,193,774.18
New York.....	336,234.79	1,613.86	337,848.65				

¹ From the appropriation "Collecting the Internal Revenue, 1946."

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, 1946.....	\$23,541,426.74	\$698,297.50	\$337,133.55	\$15,210.03	\$74,325.60	\$2,164,149.07	\$209,539.65	\$305,938.57	\$482,151.39	\$27,828,172.10

G. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the internal revenue, 1946:								
Collectors.....	\$79,616,379.24	\$1,855,188.54	\$1,593,193.41	\$1,479.33	\$361,353.33	\$419,982.16	\$258,678.58	\$84,106,254.59
Agents.....	28,474,969.97	971,295.21	953,584.01	302.77	96,990.19	201,643.17	71,796.43	30,770,590.86
Supervisors.....	14,319,689.91	754,292.56	265,485.45	1,123.10	52,737.04	66,282.61	568,025.00	16,017,635.67
Technical Staff, field force.....	2,079,746.77	18,548.39	371,720.57	185.75	26,414.63	27,461.15	17,030.44	2,541,107.75
Chief Counsel, field force.....	1,171,406.38	22,367.80						1,193,774.18
Departmental service and field forces operating from Washington.....	23,541,426.74	698,297.50	337,133.55	15,210.03	74,325.60	2,373,688.72	788,089.96	27,828,172.10
Total.....	149,203,618.11	4,319,990.00	3,621,116.99	18,300.98	611,820.84	3,089,057.81	1,693,620.41	162,457,525.14

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, 1945..... \$8,362,759.92
 Collecting the internal revenue, 1944..... 7,601.56

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	Amount
Refunding internal revenue collections, 1946 and prior years.....	\$3,635,291,634.82
Refunds and payments of processing and related taxes, Bureau of Internal Revenue, 1946.....	585,793.42

TABLE 147.—Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1945 and 1946

Kind	Quantity		Value	
	1945	1946	1945	1946
Liquors:				
Distilled spirits cask stamps.....	2,426,625	2,691,050	\$1,223,890,335.00	\$1,533,507,840.00
Certificate of tax payment, distilled spirits for shipment in tank cars.....	1,950	5,850	(¹)	(¹)
Export (secs. 2878 and 2885, I. R. C.).....	22,800	56,800	2,280.00	5,680.00
Bottled-in-bond, export (blue strips).....	1,512,000	2,184,000	15,120.00	21,840.00
Bottled-in-bond, domestic (green strips).....	91,126,000	68,746,000	858,760.00	601,210.00
Container or bottle stamps (red strip).....	1,168,162,050	1,446,880,700	11,520,120.50	14,367,557.00
Rectified, class B.....	27,700	52,400	392,169.00	710,528.00
Rectified, Puerto Rico.....	3,078,000	2,800,000	838,170.00	1,298,000.00
Rectified, class A.....	19,700	31,800	(¹)	(¹)
Industrial alcohol transfer.....	93,200	188,000	(¹)	(¹)
Alcohol warehousing.....	20,000	14,500	(¹)	(¹)
Wholesale liquor dealer's packages.....	4,400	5,800	(¹)	(¹)
Wine.....	28,866,800	20,742,250	47,591,774.75	65,179,758.25
Fermented malt liquor.....	58,012,280	54,510,400	716,727,000.00	616,752,000.00
Tobacco:				
Manufactured tobacco.....	1,764,202,780	1,513,212,130	50,166,018.59	43,550,010.11
Snuff.....	383,143,002	395,553,720	7,852,234.15	7,733,742.12
Cigars, large.....	182,956,380	137,185,400	43,215,650.89	43,493,552.91
Cigars, small.....	11,020,000	7,516,000	83,328.00	56,775.00
Cigarettes, class A.....	11,890,055,000	15,629,650,700	832,969,413.15	1,093,990,501.10
Cigarettes, class B.....	3,519,400	1,120,500	923,081.04	338,441.04
Cigarette tubes.....	1,705,100	300	42,052.00	13.00
Oleomargarine:				
Domestic, colored.....	1,032,225	1,029,700	2,457,657.50	1,921,100.00
Domestic, uncolored.....	22,275,500	22,251,100	1,352,150.00	1,182,526.00
Process or renovated butter.....	123,000	82,000	7,150.00	5,650.00
Playing cards.....	57,033,200	77,457,900	7,414,310.00	10,069,527.00
Documentary.....	27,025,624	37,329,864	39,635,827.00	57,069,257.00
Stock transfer.....	6,972,396	8,893,628	26,660,994.00	34,617,109.00
Silver transfer.....	75,648	81,638	49,648.00	285,464.00
Narcotic.....	9,735,050	7,688,100	364,826.50	320,027.75
Order forms for opium.....	986,000	1,217,000	9,860.00	12,170.00
Marihuana.....	400	100	1,700.00	100.00
Order forms for marihuana.....	10	200	.20	4.00
National Firearms Act (sec. 2720, I. R. C.):				
Machine guns, silencers, etc.....	40		8,000.00	
Certain short 2-barrel guns.....	650	750	850.00	750.00
Special or occupational stamps.....	1,712,010	1,798,790	649,342,378.00	723,510,298.00
Motor-vehicle use tax.....	36,257,450	586,450	180,013,472.00	1,954,252.00
Total.....	15,728,304,750	19,451,280,218	3,844,488,531.27	4,252,548,712.28

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

TABLE 148.—Cost of printing and binding for the Internal Revenue Service, fiscal years 1945 and 1946

Class of work	1945		1946	
	Quantity	Cost	Quantity	Cost
Tax returns, forms, and records.....	1,089,954,000	\$1,573,969.41	908,496,000	\$1,563,142.54
Instructions for tax returns.....	234,724,000	512,541.28	143,350,000	376,131.14
Tax regulations.....	379,000	16,523.29	310,000	25,766.98
Reports, manuals, etc.....	823,000	85,166.17	462,000	74,970.12
Miscellaneous, letterheads, analysis paper, tabulating cards, binding, etc.....	54,975,000	86,073.85	61,686,000	149,774.22
Total.....	1,880,858,000	2,274,274.00	1,108,294,000	2,192,786.00