

ANNUAL REPORT
OF THE
COMMISSIONER OF
INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1947



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TREASURY DEPARTMENT

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Internal Revenue

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ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,

OFFICE OF COMMISSIONER OF INTERNAL REVENUE,

Washington, D. C., December 23, 1947.

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, 1947:

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., 211-228); 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 1947 as compared with 1946:

Summary of internal revenue collections, fiscal years 1946 and 1947

General source	Fiscal year		Increase or decrease (—)	
	1946	1947	Amount	Per cent
Income and profits taxes:				
Corporation income tax	\$4,639,949,184	\$6,055,095,929	\$1,415,146,745	30.5
Individual income tax	8,846,947,304	9,501,915,916	654,967,712	7.4
Withheld on salaries and wages	9,857,588,861	9,842,282,260	-15,306,601	— .2
Excess profits, declared value	91,129,767	55,184,793	-35,944,974	-39.4
Excess profits, Revenue Acts of 1940, 1941, 1942	7,822,488,154	3,566,177,958	-4,256,310,196	-54.4
Unjust enrichment	34,882	298,088	263,206	754.6
Total	31,258,138,152	29,020,054,044	-2,238,084,108	-7.2
Employment taxes:				
Federal Insurance Contributions Act	1,237,325,431	1,458,933,925	221,608,494	17.9
Federal Unemployment Tax Act	178,744,606	185,875,787	7,131,181	4.9
Carriers' taxes	284,257,638	379,556,104	95,297,466	33.5
Total	1,700,327,675	2,024,364,816	323,537,141	19.0

Summary of internal revenue collections, fiscal years 1946 and 1947—Continued

General source	Fiscal year		Increase or decrease (-)	
	1946	1947	Amount	Per cent
Alcohol taxes:				
Distilled spirits, imported, excise	\$143,080,486	\$121,561,513	-\$21,518,973	-15.0
Distilled spirits, domestic, excise	1,603,499,559	1,563,807,922	-39,691,637	-2.5
Distilled spirits, rectification tax	41,879,585	43,484,606	1,605,020	3.8
Floor taxes, wines and liquors	606,312	152,575	-453,737	-78.1
Bottle or container stamps	14,173,206	14,638,681	465,475	3.3
Wines, including fortifying brandy	60,844,242	57,197,532	-3,646,710	-6.0
Fermented malt liquors	650,824,037	661,417,516	10,593,479	1.6
Special or occupational taxes	11,166,359	13,105,145	1,938,786	17.4
Total	2,526,164,666	2,474,763,442	-51,401,244	-2.0
Other miscellaneous taxes:				
Capital stock tax	352,120,833	1,597,470	-350,523,363	-99.5
Estate and gift tax	676,532,302	779,291,074	102,758,772	15.1
Tobacco taxes	1,165,519,283	1,237,768,302	72,249,019	6.2
Manufacturers' excise taxes	922,670,741	1,424,394,709	501,723,968	54.5
Retail excise taxes	492,046,069	514,226,647	22,180,578	4.5
Miscellaneous taxes (admissions, communications, oleomargarine, documentary stamps, motor vehicle stamps, sugar, coal, etc.)	1,577,777,257	1,630,925,238	53,147,981	3.4
Total	4,124,703,495	5,589,203,440	1,464,499,945	35.5
Grand total	6,650,868,161	8,064,006,882	1,413,138,721	21.3

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

	Amount, including interest
Refunding internal revenue collections, 1947 and prior years	\$2,880,621,050
Refunds and payments of processing and related taxes, 1939-1947	2,114,854
Total	2,882,735,904

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 1947 as compared with the fiscal year 1946:

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1946 and 1947

Class of tax	Number of claims		Amount refunded or repaid		Interest allowed (included in amount refunded)	
	1946	1947	1946	1947	1946	1947
Refund of internal revenue collections:						
Income and profits taxes:						
Individual	49,457,661	33,231,882	\$2,261,308,206	\$1,712,345,040	\$28,140,440	\$18,204,903
Corporation	97,817	79,422	707,022,331	1,090,581,538	35,940,293	23,337,999
Total income and profits taxes	49,555,478	33,311,304	2,968,330,537	2,802,926,578	64,080,733	41,542,902
Alcohol taxes	12,927	13,668	32,084,087	42,387,446	39,006	25,595

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1946 and 1947—Continued

Class of tax	Number of claims		Amount refunded or repaid		Interest allowed (included in amount refunded)	
	1946	1947	1946	1947	1946	1947
Refund of internal revenue collections—Con.						
Employment taxes:						
Carriers	155	148	\$1,093,805	\$40,969	\$178,644	\$5,900
Federal Insurance Contributions Act	119,737	175,732	3,314,381	5,316,147	188,928	370,483
Federal Unemployment Tax Act	12,862	13,966	2,871,160	3,460,464	157,744	255,376
Total employment taxes	132,754	189,846	7,279,346	8,826,570	525,316	631,759
Miscellaneous internal revenue taxes:						
Bibulous coal	7	2	3,719	250	176	9
Capital stock	319	498	2,714,404	353,324	10,945	65,675
Estate	1,416	1,908	7,937,330	9,062,558	971,778	1,046,814
Gift	317	284	1,509,756	615,462	94,646	73,871
Narcotics	140	170	284	416	1	1
Sales	786	1,015	808,814	1,033,130	61,560	125,312
Sugar	387	614	441,309	4,507,303	285	7
Tobacco	65	25	4,828	5,375	63	29
Other	3,243	3,960	732,692	792,598	68,296	66,961
Total miscellaneous taxes	7,180	8,830	14,153,134	16,370,416	1,216,749	1,377,679
Total refunds of internal revenue collections	49,678,339	33,523,354	3,921,847,104	2,870,511,010	65,861,804	48,677,935
Repayments (not refund of taxes erroneously collected):						
Redemption of stamps:						
Alcohol tax	2,971	2,318	570,534	305,179	1,250	664
Miscellaneous taxes:						
Narcotics	66	92	4,536	668		14
Silver		4		689		47
Tobacco	2,055	2,249	9,204,730	6,453,685		
Other miscellaneous stamps	6,792	4,235	481,540	380,163	25,913	26,109
Total miscellaneous stamps	8,918	6,580	9,690,806	6,835,200	25,913	26,170
Total stamp redemptions	11,884	8,898	10,261,340	7,140,379	27,163	26,834
Drawbacks:						
Alcohol	2,306	1,268	3,038,621	2,793,742		
Tobacco	22	22	144,370	175,919		
Total drawbacks	2,328	1,290	3,183,191	2,969,661		
Total refunds and repayments of internal revenue	49,692,557	33,533,542	3,035,291,635	2,880,621,050	65,888,967	48,704,769
Refunds of processing and related taxes	16	11	585,798	2,114,854	236,263	900,935
Grand total	49,692,567	33,533,553	3,035,877,433	2,882,735,904	66,125,230	49,605,704

NOTE.—There was also refunded during the fiscal year 1947 the amount of \$79,269, with no interest, from Puerto Rico trust fund collections, covering 179 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, 1947, additional assessments against all classes of taxpayers aggregated \$1,928,610,000. This represents an increase of \$648,392,000, or 50.6 per cent, as compared with the \$1,280,218,000 additional assessments made during the preceding fiscal year. Of the 1947 total of additional assessments, \$1,742,389,000, or 90.3 per cent, represents additional income and profits taxes. This amount is 57.1 per cent more than the \$1,108,799,000 additional assessments of income and profits taxes made during the 1946 fiscal year. A comparison of the additional assessments made during the fiscal year ended June 30, 1947, with that of the fiscal year ended June 30, 1946, for the four general classes of tax is shown below:

Additional assessments, fiscal years 1946 and 1947

(Tax, interest, and penalties, including duplicate and jeopardy assessments)

(Money figures in thousands of dollars)

General class of tax	Fiscal year		Increase or decrease (-)	
	1946	1947	Amount	Per cent
Income and profits taxes	1,108,799	1,742,389	633,590	57.1
Alcohol taxes	3,460	2,535	-925	-26.7
Employment taxes	20,519	26,809	6,290	30.7
Other taxes	147,440	156,877	9,437	6.4
Total	1,280,218	1,928,610	648,392	50.6

The sharp rise in additional assessments during 1947 furnishes a measure of the profitable results obtained through the strengthening of the Bureau's investigative force. However, the amounts shown in the table do not take into account the substantial amount of revenue declared voluntarily by taxpayers as a result of the publicized progress of the enforcement drive.

During the fiscal year deputy collectors of internal revenue served 1,232,666 warrants for distraint, which resulted in the collection of \$209,455,244. This amount, collected through the direct efforts of the collectors' field forces, is not included in the additional assessments shown above; however, a negligible portion of the additional assessments are collected through the issuance of distraint warrants.

Personnel summary.—During the fiscal year ended June 30, 1947, there were in the field and departmental service of the Bureau 9,799 appointments and 16,662 separations. The number of separations includes 24 employees who were granted military furloughs and 259 retirements, of which 91 were on account of disability. There were also 78 employees separated for disciplinary reasons. The distribution of personnel in the field and departmental service of the Bureau is shown as follows:

Summary of personnel, Bureau of Internal Revenue, June 30, 1946, as compared with June 30, 1947

Branch of service	Number on pay roll as of		Increase or decrease (-)
	June 30, 1946	June 30, 1947	
Departmental service	5,144	4,771	-373
Field service:			
Offices of collectors of internal revenue	35,062	30,891	-4,171
Supervisors of accounts and collections	79	77	-2
Internal revenue agents' forces:			
Income, profits, estate, and gift taxes	9,907	9,618	-289
Miscellaneous and sales taxes	75	86	11
Alcohol Tax Unit:			
Offices of district supervisors	4,967	4,773	-194
Field inspection force	13	13	
Intelligence Unit	1,567	1,351	-216
Technical Staff	518	532	14
Office of the Chief Counsel	321	356	35
Salary Stabilization Unit	136	15	-121
Processing Division	1,914	278	-1,636
Excess Profits Tax Council		71	71
Total field service	54,549	48,059	-6,490
Grand total	59,693	52,830	-6,863

Upon the termination of controls over salary and wage payments, the regional offices of the Salary Stabilization Unit were abolished and their personnel reassigned. A small group of employees was retained on this work in the Washington office to dispose of the pending contravention cases.

A major personnel problem facing the Bureau is the qualification of war-service or temporary appointees who were appointed under war standards and must qualify for permanent status by taking an appropriate civil service examination or be replaced by eligibles who have passed such examination. Preparations were made for an examination program to be conducted by boards of examiners composed of internal revenue field officers, operating under the supervision of the Civil Service Commission.

Cost of administration.—The amount of \$204,417,400 was appropriated for the fiscal year 1947 for salaries and expenses in connection with the assessment and collection of internal revenue taxes and the administration of internal revenue laws. The expenditures and obligations against the Bureau appropriation were \$203,916,822, leaving an unexpended balance of \$500,578. The expenditures do not include the amounts expended for refunding taxes illegally or erroneously collected and for the redemption of stamps. The cost of collecting \$39,108,385,742 during the year was \$0.52 per \$100, compared with \$0.43 per \$100 for 1946.

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.

Conference of field and departmental officials.—On October 7, 8, and 9, 1946, a conference of field and departmental officials of the Bureau of Internal Revenue was held in Washington. The conference afforded the first opportunity in a decade to appraise and inventory, in personal consultation with field managers, the operational and administrative problems of the Bureau. The reports and recommendations made by the conference committees have resulted in numerous procedural improvements and have furnished information which is of much value not only in estimating the needs of the Revenue Service during the coming years but also as a guide in efforts to conclude as expeditiously as practicable the tax affairs of the war years.

CONVENTIONS AFFECTING THE BUREAU OF INTERNAL REVENUE PROMULGATED DURING THE FISCAL YEAR 1947

A convention between the United States of America and the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on the estates of deceased persons was proclaimed by the President on July 30, 1946.

A convention and protocol between the United States of America and the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income was proclaimed by the President on July 30, 1946.

IMPORTANT LEGISLATION ENACTED DURING THE FISCAL YEAR 1947 AFFECTING THE BUREAU OF INTERNAL REVENUE

SEVENTY-NINTH CONGRESS, SECOND SESSION

Public Law 558, approved July 27, 1946, amends section 3508 of the Internal Revenue Code so as to change the termination date of the taxes on sugar imposed by Chapter 32 of the Code from June 30, 1947, to June 30, 1948.

Public Law 572, approved July 31, 1946, amends the coverage and tax-imposing provisions of Subchapter B of Chapter 9 of the Internal Revenue Code, relating to employment taxes with respect to carriers. Section 1 amends the definition of "service" in section 1532(d) of the Code so as to clarify it and extend it to cover certain special situations involving professional and technical employees. Section 3(a), section 3(c), and section 3(d) amend sections 1500, 1510, and 1520, respectively, of the Code so as to increase the rates of tax on employees, on employee representatives, and on employers, respectively, and to change the basis of the imposition of such taxes from "compensation earned" to "compensation paid." Section 3(b) and section 3(d) amend the provisions of sections 1501(a) and 1520, respectively, of the Code, which relate to the proration of the tax on employees and on employers, respectively, where an employee is

paid aggregate compensation exceeding \$300 by two or more employers for services rendered during any calendar month. Section 3(e) amends section 1532(b) of the Code, the change consisting of a redefinition of the term "employment relation" contained in the definition of the term "employee." Section 3(f) amends section 1532(e) of the Code, defining the term "compensation," so as to establish a presumption with respect to payments made through an employer's pay roll and to clarify the term "time lost." Section 3(g) adds to the Code a new section 1538 providing that Subchapter B of Chapter 9 of the Code may be cited as the "Railroad Retirement Tax Act." Section 402 provides that the amendments of section 1532 of the Code made by sections 1 and 3 (e) and (f) shall apply only with respect to services rendered after December 31, 1946; and that the amendments made by sections 3 (a), (b), (c), and (d) shall take effect January 1, 1947.

Public Law 578, approved July 31, 1946, amends paragraphs (9) and (10) of section 22(b) of the Internal Revenue 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, 1946, and prior to January 1, 1948. Section 2 provides that if a claim for credit or refund under the internal-revenue laws relates to an overpayment on account of the deductibility by the taxpayer of a loss in respect of property considered destroyed or seized under section 127(a) of the Code, relating to war losses, for a taxable year beginning in 1941 or 1942, the 3-year period of limitation prescribed in section 322(b)(1) of the Code shall in no event expire prior to December 31, 1947. In the case of such a claim filed on or before December 31, 1947, the amount of the credit or refund may exceed the portion of the tax paid within the period provided in section 322(b) (2) or (3) of the Code, whichever is applicable, to the extent of the amount of the overpayment attributable to the deductibility of such loss.

Public Law 615, approved August 7, 1946, discontinues the requirement of sections 239 and 261 of the Revised Statutes, as amended, with respect to the reporting by the Secretary of the Treasury to the Congress of the separate accounts of moneys received from internal revenue duties and taxes in each State, Territory, and collection district.

Public Law 671, approved August 8, 1946, amends the Trading With the Enemy Act (Act October 6, 1947, 40 Stat., 411) by adding thereto several new sections, including section 36. Such section 36 provides for the method of determination and payment by the Alien Property Custodian of Federal taxes with respect to property vested in or transferred to him and with respect to the earnings, increment, and proceeds of such property.

Public Law 704 (Armed Forces Leave Act of 1946), approved August 9, 1946, provides in section 7 that bonds and cash to be used in compensating members of the armed forces for leave shall be exempt from claims of the United States, including taxes, and shall not be subject to attachment, levy, or seizure.

Public Law 719 (Social Security Act Amendments of 1946), approved August 10, 1946, amends Subchapter A of Chapter 9 of the Internal Revenue Code (Federal Insurance Contributions Act), Subchapter C of Chapter 9 of the Code (Federal Unemployment Tax

Act), and the Social Security Act. Sections 101 and 102 postpone the increase in the taxes imposed by 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, 1947. In the case of such taxes, sections 101 and 102 provide that the 1 per cent rate shall remain in force throughout the calendar year 1947 and the 2½ per cent rate shall be applicable with respect to wages paid and received during the calendar year 1948. Section 301 adds subsection (f) to section 1606 of the Code, granting permission to State legislatures to require private operators of American vessels operating on navigable waters within or within and without the United States and the officers and members of the crew of such vessels to comply with State unemployment compensation laws with respect to the service performed by such officers and members of the crew on or in connection with such vessels to the same extent and with the same effect as though such service was performed entirely within the respective States. Sections 302 to 304, inclusive, effective with respect to services performed on and after July 1, 1946, amend section 1607(c) of the Code so as to broaden the definition of "employment" to cover services performed on navigable waters of the United States and services performed outside the United States on or in connection with American vessels, and to except service on foreign vessels and certain fishing services. Section 305 adds to section 1607 of the Code a subsection (n), defining the term "American vessel." Section 412 amends the provisions relating to the \$3,000 limitation contained in the definition of the term "wages" in sections 1426(a)(1) and 1607(b)(1) of the Code, effective July 1, 1947. Under the definition of such term prior to this amendment, there was excluded from wages all remuneration with respect to employment during any calendar year paid to an individual by an employer after remuneration equal to \$3,000 has been paid to such individual by such employer with respect to employment during such year. This provision amends the definition in each such section so as to include within the \$3,000 limitation the amount paid as remuneration irrespective of the year in which the employment occurred. Section 413 amends section 1401(d) of the Code, which provides for the refund to an individual having more than one employer and having wages aggregating more than \$3,000 of any excess of employees' tax deducted from his wages over the tax applicable to the first \$3,000 of his wages, by adding new provisions applicable to wages paid after 1946 conforming the refunds to the change made in the \$3,000 limitation by section 412. Section 416(b) amends section 1607(f) of the Code, broadening the definition of the term "unemployment fund," so that the status of a fund as an employment fund is maintained although certain amounts are withdrawn therefrom for the payment of disability benefits. Section 416(a) makes a corresponding amendment to section 1603(a)(4) of the Code, relating to approval of State laws by the Social Security Board.

Public Law 2, approved February 1, 1947, amends section 3126(a) of the Internal Revenue Code by extending to April 30, 1948, the period for the emergency production of sugars and sirups in industrial alcohol plants.

Public Law 15, approved March 10, 1947, amends paragraph 6 of the first section of the Federal Firearms Act of June 30, 1938 (52 Stat., 1250), by including robbery in the term "crime of violence."

Public Law 17 (Excise Tax Act of 1947), approved March 11, 1947, continues without a definite termination date the increases in excise-tax rates made by the Revenue Act of 1943. Section 2 continues such increases which were made by section 1650 of the Internal Revenue Code, as amended, by section 302(a) of the Revenue Act of 1943, with respect to certain miscellaneous taxes. Section 3 continues the war-tax rates imposed by section 1651 of the Code on luggage, etc., and eliminates the definition in section 1655 of the Code of "date of the termination of hostilities in the present war." Section 4 amends section 1659 of the Code so as to define the term "rate reduction date" as meaning such date as the Congress shall by law prescribe. Section 5 is a technical amendment of section 302(b)(2) of the Revenue Act of 1943 in connection with the indefinite continuance of the war-tax rates on billiard and pool tables and bowling alleys. Section 6 is a technical amendment of section 309(b) of the Revenue Act of 1943 continuing indefinitely the present rate of draw-back on certain distilled spirits, necessitated by the continuance of the war-tax rates on distilled spirits upon which the draw-back is based. Section 7 amends section 2401 of the Code so as to make the tax on furs applicable only if the value of the component material of chief value is more than three times the value of the next most valuable component material. Section 8 amends section 3469(a) of the Code so as to provide that the transportation tax shall not apply with respect to transportation any part of which is outside the northern portion of the Western Hemisphere, except with respect to any part of such transportation which is from any port or station within the United States, Canada, or Mexico to any other port or station within the United States, Canada, or Mexico, and repeals section 1806 of the Code, relating to stamp tax on passage tickets.

Public Law 42, approved April 29, 1947, provides that the import tax imposed under section 3425 of the Internal Revenue Code shall not apply with respect to articles (other than copper sulphate) entered for consumption or withdrawn from warehouse for consumption during the period beginning with April 30, 1947, and ending with the close of March 31, 1949.

Public Law 112, approved June 25, 1947, relates to powers of appointment, certain discretionary trusts, and discharge of indebtedness. Section 1 amends sections 403(d)(3) and 452(c) of the Revenue Act of 1942, by extending to July 1, 1948, the period for releasing certain powers of appointment free of estate or gift tax. Section 2 amends section 1000(e) of the Internal Revenue Code by extending through December 31, 1947 (or to a later date in any case where it is shown to the satisfaction of the Commissioner that failure to relinquish prior

to such date was for reasonable cause), certain powers to name new beneficiaries or to change the interests of existing beneficiaries of a trust. Section 3 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, 1947, and prior to January 1, 1950.

Public Law 113, approved June 25, 1947, amends section 115 of the Internal Revenue Code with respect to taxable years beginning after December 31, 1943, so as to limit the amounts considered as dividends to shareholders of personal holding companies to Subchapter A net income, less the sum of (1) the net operating loss credit as provided in section 26(c)(1) of the Code, (2) the dividend carry-over provided in section 27(c) of the Code, and (3) the deduction for amounts for retirement of indebtedness provided in section 504(b) of the Code.

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 91,723,748 tax returns filed in collectors' offices during the fiscal year 1947, as compared with 81,447,923 returns filed during the previous year. Of the total returns filed, 72,760,872 were income tax and excess profits tax returns and declarations, as compared with 64,180,952 in the previous year.

A total of 20,053,108,200 revenue stamps, valued at \$4,360,407,507, was issued to collectors of internal revenue and to the Postmaster General, compared with 19,451,286,218 stamps, valued at \$4,252,548,712, issued during 1946.

Revenue stamps returned by collectors of internal revenue and by the Postmaster General, and credited to their accounts, amounted to \$1,017,587,725. There were 35 applications allowed for restamping packages from which the original stamps had been lost, mutilated, or destroyed, compared with 58 applications in the preceding year.

During the year, 1,097,457 income tax, 71,430 withholding tax, 149,608 miscellaneous tax, and 135,714 employment tax returns were investigated by field deputy collectors. At the close of business June 30, 1947, there were outstanding in the 64 collection districts, for investigation by the field deputy collectors, 459,761 income tax returns, compared with 248,124 as of June 30, 1946.

Field deputy collectors of internal revenue served 1,232,666 warrants for distraint, which resulted in the collection of \$209,455,244. An average of 11,236 deputy collectors made a total of 3,464,305 revenue-producing investigations, including the serving of warrants for distraint, as compared with 4,517,259 revenue-producing investigations made by an average of 10,658 field deputy collectors in the preceding year. The higher average number of revenue-producing investigations per field deputy collector during the fiscal year 1946 is attributable chiefly to the number of relatively small time-consuming motor vehicle use tax investigations which were made during that year but which were not necessary during the fiscal year 1947 due to the repeal of this tax. The total amount collected and reported for

assessment by deputy collectors was \$553,852,458, as compared with \$469,662,049 in the previous year. The average number of investigations made per deputy and the average amount of tax collected and reported for assessment were 308 and \$49,293, respectively, compared with 424 and \$44,067, respectively, in 1946. There were 649,063 warrants for distraint in custody in the collectors' field forces on June 30, 1947, as compared with 713,338 on hand June 30, 1946.

Collectors of internal revenue, after having taken the necessary administrative action, transmitted to the Bureau or otherwise disposed of 723,716 claims, as compared with 946,290 claims in 1946, a decrease of 222,574. The number of claims on hand in collectors' offices at the end of the fiscal year was 106,220, compared with 95,375 at the close of the previous fiscal year.

The collectors of internal revenue certified for refund 30,864,038 overpayments of income tax. These overpayments resulted from the provisions of the Current Tax Payment Act and were reflected on individual income tax returns filed on Forms 1040 and W-2 for the taxable year 1946. Despite a further increase in the number of refunds, the refunding operation for the taxable year 1946 was completed in the shortest time of any taxable year since the enactment of the Current Tax Payment Act. This accomplishment resulted in a substantial saving in interest payments, as will be noted upon reference to the following table:

Taxable year	Number of refunds	Principal	Interest
1943	16,059,028	\$586,596,165	\$21,926,678
1944	22,211,765	978,746,659	17,186,337
1945	30,472,926	1,384,293,318	4,708,759
1946	30,864,038	1,401,313,037	1,335,846

NOTE.—These figures exclude refunds of \$1,000 or more, which are certified by the Income Tax Unit.

During the year, the collectors of internal revenue disposed of 67,858,186 individual income tax returns in all. Net additional tax of \$111,531,123.20 was assessed as the result of the audit of 1,753,735 returns. At the close of the year more than 70 million returns remained on hand for survey and possible audit action.

The supervisors of accounts and collections submitted 82 reports covering their examination of the accounts of collectors of internal revenue during the year, compared with 85 reports submitted during the year ended June 30, 1946. Seven new collectors and six acting collectors were installed by the supervisors during the fiscal year.

The Processing Division 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 formulated and drafted procedural instructions in the forms of mimeographs, circulars, and general letters to collectors of internal revenue. It developed and explored possibilities for increasing efficiency and reducing costs of operation. The principal operations dealt with were the listing for assessment of tax liabili-

ties, the scheduling of overpayments disclosed on income tax returns, and the subsequent verification and audit of the returns in collectors' offices.

Means were found and recommended for increased output in listing returns and in scheduling refunds with an easing of the burden on the operators and a decrease in the over-all cost. Through improved methods and increased efficiency, the scheduling of overpayments for refund was accelerated to the extent that over \$3,000,000 in interest charges was saved and the recipients had their refunds much earlier. Some purely operational procedures have been simplified and improved, with the result that the collectors have been able to reduce the backlog of work which had accumulated during the war years.

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 1,560 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 194,635 vouchers. In addition, 11,911 travel expense vouchers of employees and 26,133 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 232,679 vouchers handled during the 1947 fiscal year.

EMPLOYMENT TAX UNIT

The Employment Tax 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 persons other than carriers, Subchapter B (Railroad Retirement Tax Act) 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 1947 were \$2,024,364,816, an increase of \$323,537,141 compared with collections for the preceding year.

Court decisions.—Among the more important decisions affecting the employment taxes are the following:

The decisions of the Supreme Court of the United States, dated June 16, 1947, in the cases of *United States v. Albert Silk* and *Carter*

H. Harrison v. Greyvan Lines, Inc. (67 S. Ct., 1463), involved the question whether truck owner-operators and certain coal unloaders engaged in unloading coal from railroad cars were employees or independent contractors for purposes of the Federal Insurance Contributions Act and the Federal Unemployment Tax Act. The Court held the coal unloaders to be employees of Silk, on the grounds that they had no opportunity to gain or lose except from the work of their hands and the picks and shovels which they provided; that they are of the group which the Social Security Act was intended to aid; and that Silk was in a position to exercise all necessary supervision over their simple tasks. In both of the above cases the Court held that where the arrangements leave truck owner-operators so much responsibility for investment and management as was present in these cases they must be held to be independent contractors; they are small businessmen; they own their own trucks; they hire their own helpers; and the fact that in one instance they haul for a single business and in the other for any customer is a distinction which, though important, is not controlling. It is the total situation, including the risk undertaken, the control exercised, the opportunity for profit from sound management, that marks the driver-owners as independent contractors.

The decisions of the Supreme Court of the United States, dated June 23, 1947, in the cases of *Roy Bartels et al. v. E. H. Birmingham* and *Larry V. Geer et al. v. E. H. Birmingham* (67 S. Ct., 1547), involved the question whether under a standard contract adopted by the American Federation of Musicians the operators of public dance halls or the leaders of "name bands" were the employers of the individual musicians for purposes of the Federal Insurance Contributions Act and the Federal Unemployment Tax Act. The Court held that the elements of employment mark the band leader the employer; the leader organizes and trains the band; he selects the members; it is his musical skill and showmanship that determine the success or failure of the organization; the relations between him and the other members are permanent while those between the band and the operator are transient; maintenance costs are a charge against the price received for the performance; and he bears the loss or gains the profit after payment of the members' wages and the other band expenses.

Assessments of employment taxes.—During the year, 4,573 assessment lists, consisting of 9,566,869 items totaling \$1,811,494,357, an increase of \$244,267,495 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 1,827 lists prepared by the collectors' offices and adjusted by the Bureau, consisting of 9,535,550 items totaling \$1,806,095,552, and 2,746 lists prepared in the Bureau, consisting of 31,319 items totaling \$5,398,805, 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.....	9,011,894	\$1,302,805,684.75	\$474,290.87	\$1,303,279,975.62
Federal Unemployment Tax Act.....	494,969	183,592,275.52	257,438.82	183,849,764.84
Railroad Retirement Tax Act.....	28,687	318,946,455.38	19,356.79	318,965,812.17
Total.....	9,535,550	1,805,344,415.65	751,186.46	1,806,095,552.17

Analysis of employment tax assessments appearing on Commissioner's lists

Source	Items	Tax	Penalty	Interest	Total
Federal Insurance Contributions Act.....	8,722	\$983,868.23	\$122,714.25	\$40,601.69	\$1,147,184.17
Federal Unemployment Tax Act.....	22,594	3,671,973.56	291,466.53	253,891.11	4,337,331.29
Railroad Retirement Tax Act.....	13	13,840.26		449.42	14,289.68
Total.....	31,319	4,669,682.05	404,180.78	394,942.22	5,468,805.05

Taxes under the Federal Insurance Contributions Act.—Collections of taxes imposed under the Federal Insurance Contributions Act amounted to \$1,458,933,925 for the year, as compared with \$1,237,825,431 for 1946, an increase of \$221,108,494. 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, 10,300,267 being filed during the fiscal year, as compared with 8,906,198 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 1947

Claims:	Number
Pending at beginning of year.....	3,683
Filed during year (new claims).....	14,715
Received from other sources.....	130
Total to be disposed of.....	18,528
Allowed in full or in part.....	14,302
Rejected.....	1,714
Canceled.....	335
Total disposed of.....	16,351
Pending at end of year.....	2,177
Certificates of allowance issued when no claims were filed.....	908
Overassessments settled by:	Amount:
Abatement.....	\$1,688,442.37
Credit.....	251,173.17
Refund.....	1,887,614.43
Total.....	3,772,229.97
Interest.....	335,930.60
Grand total.....	4,108,160.57

NOTE.—The amount involved in claims filed during the year 1947 was \$2,288,540. Included in the allowed claims shown in the above tabulation were 5,466 collectors' claims for abatement, of which 268 were multiple-item claims involving 3,140 items. There were also allowed 1,710 collectors' claims recommending refunds of \$35,772 plus interest of \$252. The amount involved in the claims rejected during the year totaled \$459,856.

Special refunds.—Under the provisions of section 1401(d) of the Federal Insurance Contributions Act, an employee performing services for more than one employer during a calendar year may obtain a refund of the amount of employees' 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 1947

Claims:	Number
Pending at beginning of year.....	27,293
Filed during year (new claims).....	154,700
Received from other sources.....	229
Total to be disposed of.....	182,222
Allowed in full or in part.....	165,617
Rejected.....	1,536
Canceled.....	390
Total disposed of.....	167,542
Pending at end of year.....	14,680

NOTE.—The amount involved in claims filed during the year was \$2,780,109. In connection with the claims allowed, \$2,906,072 was recommended for refund, and the amount involved in the claims rejected was \$27,881.

Offers in compromise.—On July 1, 1946, there were on hand 259 offers in compromise, aggregating \$116,678, which had been submitted in settlement of an aggregate liability of \$123,247, incurred under Title VIII of the Social Security Act and/or the Federal Insurance Contributions Act. There were 316 offers received, in the total amount of \$79,809, involving an aggregate liability of \$532,111; 259 offers in the amount of \$65,581 were accepted in settlement of liability of \$271,051; 58 offers, amounting to \$16,619 and involving liability of \$98,618, were rejected; 4 offers, totaling \$1,386 for liability of \$5,152, were withdrawn; and 6 offers, amounting to \$2,900, payable on the installment basis, covering liability of \$4,050, were terminated by default, leaving on hand at the close of the year 248 offers, totaling \$110,001 and involving liability of \$276,487.

Coordination with Social Security Administration.—The Bureau and the Social Security Administration 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, 66 inquiries from the Administration relating to such provisions were pending before the Bureau. During the fiscal year, 222 similar inquiries were received from the Administration, and 274 were disposed of, leaving 14 pending at the close of the fiscal year. Copies of 60 opinions of the General Counsel of the Federal Security Agency were furnished to the Bureau, and copies of 9 opinions of, or rulings approved by, the Chief Counsel for the Bureau were transmitted to the 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 with respect to employment. Collections amounted to \$185,875,786, as compared with \$178,744,606 for the fiscal year 1946, an increase of \$7,131,180. Returns on Form 940 are required on an annual basis, 488,651 being filed during the fiscal year, as compared with 401,629 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 Commissioner for Social Security to the Secretary of the Treasury. For the calendar year 1946 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 756,491 such statements for the years 1936 to 1946, 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 year 1946 only the States of Mississippi, Montana, Rhode Island, Utah, and Washington, and the Territory of Alaska, had not enacted a law that complied with the conditions imposed by the Act.

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 1947 and the number pending at the beginning and close of the year, by tax years

Tax year	On hand July 1, 1946	Received during year	Reopened during year	Total	Disposed of during year	On hand June 30, 1947
1936 through 1942.....	1,745	2,259	5,103	9,107	8,639	468
1943.....	1,200	2,796	5,760	9,756	9,316	438
1944.....	15,746	4,540	8,410	28,696	27,570	1,126
1945.....	390,121	15,231	4,880	400,232	379,184	21,048
1946.....	449,308	355	449,663	1,816	447,847
Total.....	398,812	474,134	24,608	897,454	426,463	470,971

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 1947

	Number
Claims:	
Pending at beginning of year.....	7,912
Filed during the year (new claims).....	15,073
Received from other sources.....	101
Total to be disposed of.....	23,086
Allowed in full or in part.....	14,266
Rejected.....	4,156
Canceled.....	295
Total disposed of.....	18,717
Pending at end of year.....	4,369
Certificates of overassessment and certificates of allowance issued when no claims were filed.....	1,834
Overassessments settled by:	Amount
Abatement.....	\$3,419,265.39
Credit.....	55,615.67
Refund.....	3,160,217.34
Total.....	6,635,098.40
Interest.....	242,325.09
Grand total.....	6,877,423.49

NOTE.—The amount involved in claims filed during the year 1947 was \$5,705,461. Included in the allowed claims shown in the above tabulation were 1,498 collectors' claims for abatement, of which 46 were multiple-item claims involving 267 items. There were also allowed 4,908 collectors' claims recommending refunds of \$206,912 plus interest of \$5,236. The amount involved in claims rejected during the year totaled \$557,663.

Offers in compromise.—On July 1, 1946, there were on hand 311 offers in compromise, aggregating \$89,269, which had been submitted in settlement of an aggregate liability of \$589,257 incurred under Title IX of the Social Security Act and/or the Federal Unemployment

Tax Act. There were 280 offers received, in the total amount of \$70,572, involving an aggregate liability of \$216,161; 267 offers in the amount of \$67,613 were accepted in settlement of liability of \$173,283; 43 offers amounting to \$12,521 and involving liability of \$110,915 were rejected; 5 offers amounting to \$698 and involving liability of \$1,819 were withdrawn; and 2 offers, totaling \$250, payable on the installment basis, covering liability of \$1,881, were terminated by default, leaving on hand at the close of the year 274 offers totaling \$78,759 and involving liability of \$517,520.

Railroad Retirement Tax Act.—Collections of employers' tax and employees' tax under the Railroad Retirement Tax Act aggregated \$379,462,850, as compared with \$284,228,094 for the previous year, an increase of \$95,234,756. Each tax was imposed at the rate of 3½ per cent of the taxable compensation earned during 1946, and at the rate of 5½ per cent of the taxable compensation paid for 1947. Collections of employee representatives' tax, which was imposed at the rate of 7 per cent of the taxable compensation earned during 1946, and at the rate of 11½ per cent of the taxable compensation paid for 1947, amounted to \$92,254, as compared with \$29,545 for the previous year, an increase of \$62,709. Returns are required on a quarterly basis, 30,135 being filed by employers, a decrease of 231; 1,053 returns were filed by employee representatives, a decrease of 119 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 the Railroad Retirement Tax Act and/or Chapter 9, Subchapter B, Internal Revenue Code, and/or the Carriers Taxing Act of 1937:

Claims under the Railroad Retirement Tax Act and/or Chapter 9, Subchapter B, Internal Revenue Code, and/or the Carriers Taxing Act of 1937 received and disposed of during the fiscal year 1947

Claims:	Number
Pending at beginning of year.....	70
Filed during year (new claims).....	354
Received from other sources.....	0
Total to be disposed of.....	424
Allowed in full or in part.....	290
Rejected.....	94
Canceled.....	5
Total disposed of.....	389
Pending at end of year.....	35
Certificates of allowance issued when no claims were filed.....	3
Overassessments settled by:	Amount
Abatement.....	\$261, 645. 85
Credit.....	238, 635. 94
Refund.....	35, 119. 96
Total.....	535, 401. 75
Interest.....	5, 917. 88
Grand total.....	541, 319. 63

NOTE.—The amount involved in claims filed during the year 1947 was \$2,614,842. The amount involved in the claims rejected during the year totaled \$238,464.

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, the Railroad Retirement Tax Act, and the Federal Unemployment Tax Act. During the fiscal year 92 inquiries were received from the Board relating to such provisions, and 92 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 the income of individuals and fiduciaries, and on both the income and the excess profits of corporations. The administration includes the preparation of regulations, 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, through office audits and field investigations, to determine the correct tax liability as required by law.

Collections.—During the fiscal year ended June 30, 1947, collections of income and excess profits taxes amounted to \$29,020,054,044. This represents a decrease of \$2,238,084,108 as compared with the amount collected in 1946, which totaled \$31,258,138,152. The comparison in detail is as follows:

Collections during the fiscal years 1946 and 1947

Source	Fiscal year		Increase or decrease (—)
	1946	1947	
Corporation income tax: ¹			
Current collections ²	\$3, 901, 916, 750	\$5, 441, 775, 696	\$1, 539, 858, 946
Back collections ²	738, 032, 434	613, 320, 233	—124, 712, 201
Total¹.....	4, 639, 949, 184	6, 055, 095, 929	1, 415, 146, 745
Declared value excess-profits tax:			
Current collections ²	70, 700, 188	36, 660, 363	—34, 010, 825
Back collections ²	20, 429, 579	18, 504, 430	—1, 925, 149
Total.....	91, 129, 767	55, 164, 793	—35, 944, 974
Excess profits tax:			
Current collections ²	6, 732, 021, 933	3, 076, 418, 700	—3, 655, 603, 143
Back collections ²	1, 090, 466, 221	489, 759, 168	—600, 707, 053
Total.....	7, 822, 488, 154	3, 566, 177, 868	—4, 256, 310, 196
Individual income tax:			
Withholding—Current Tax Payment Act of 1943.....	8, 857, 588, 861	8, 842, 282, 280	—15, 306, 581
Other current collections ²	8, 430, 376, 772	6, 956, 271, 789	519, 695, 017
Back collections ²	416, 570, 532	550, 743, 227	134, 172, 695
Total.....	18, 704, 536, 165	16, 349, 297, 276	638, 761, 111
Unjust enrichment taxes.....	34, 882	298, 088	263, 206
Grand total.....	31, 258, 138, 152	29, 020, 054, 044	—2, 238, 084, 108

¹ The corporation income tax collections for the fiscal year 1946 include \$1,757 and for the fiscal year 1947 \$3,974 paid by the Alaska Railway 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.

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 50,170,917, as compared with 50,201,597 returns filed in 1946, a decrease of 30,680. In addition, 15,713,223 returns were filed during the year 1947 showing no income subject to tax, compared with 6,860,126 such returns for the preceding year. The total number of income tax returns filed by individuals was 54,369,777, which represents an increase of 16.8 per cent from the number received in 1946. 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, 1946, through January, 1947, relating to the 1946 tax year, numbered 1,360,832, and brought the total number of 1946 declarations to 6,948,015, of which 6,046,991 are taxable. As of June 30, 1947, the number of declarations filed with respect to the 1947 tax year had reached 5,515,900, of which 4,784,390 are taxable.

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

Type of return	Fiscal year 1946			Fiscal year 1947		
	Taxable	Non-taxable	Total	Taxable	Non-taxable	Total
Individuals:						
Citizens and resident aliens.....	41,148,796	5,361,061	46,509,857	40,036,037	14,265,492	54,301,529
Nonresident aliens.....	36,839	(¹)	36,839	68,248	(¹)	68,248
Fiduciaries.....	122,969	228,328	351,317	127,170	220,765	347,935
Partnerships.....		659,572	659,572		743,280	743,280
Employers—income and victory tax withheld.....	8,541,915	(¹)	8,541,915	9,560,922	(¹)	9,560,922
Withholding agents.....	12,459	(¹)	12,459	11,721	(¹)	11,721
Corporations:						
Income tax.....	281,187	180,116	461,303	342,961	190,649	533,610
Personal holding company surtax.....	669	3,603	4,272	914	4,686	6,600
Excess profits tax.....	56,743	99,724	156,467	22,924	26,210	49,134
Exempt organizations.....		92,593	92,593		92,531	92,531
All other.....		265,129	265,129		169,610	169,610
Total returns.....	50,201,597	6,860,126	57,061,723	50,170,917	15,713,223	65,884,140
Declarations of estimated tax.....	6,300,192	819,037	7,119,229	5,918,844	967,888	6,886,732
Grand total.....	56,501,789	7,679,163	64,180,952	56,089,761	16,671,111	72,760,872

¹ Reported with the taxable returns.

Examination of income and excess profits tax returns upon receipt by the Income Tax Unit.—Of the returns filed during the year 1947, as shown in the preceding table, those forwarded to the Income Tax Unit at Washington numbered 3,248,354, consisting of returns of individuals and partnerships reporting income of substantial amounts or involving complex transactions,¹ taxable returns of fiduciaries, returns of withholding agents, corporation income and excess profits tax returns, personal holding company returns, and returns of exempt organizations.

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 1947, the number of Forms 1040 filed equaled 31,024,026, of which 28,718,845 were retained by collectors under this rule.

Upon initial review of the returns forwarded to Washington (including those on hand in Washington on July 1, 1946, relating to previous taxable years), 1,841,900 were closed and 795,169 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 1947 was 715,893, as compared with 424,551 for 1946. 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 18,761, as compared with 16,225 for 1946.

The total number of income and excess profits tax returns on which action was completed by the field offices during the year was 1,193,491, consisting of 1,076,929 income tax returns and 116,562 excess profits tax returns. In addition, the field offices completed their work on 22,484 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 1947, 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 1946 and 1947

Type of return	Fiscal year	
	1946	1947
INCOME TAX		
Corporations, individuals, and fiduciaries: ¹		
No change.....	182,220	335,371
Deficiency adjustments.....	137,865	244,454
Overassessment adjustments.....	66,368	102,026
Total.....	386,453	681,851
Partnerships ¹	350,333	395,078
Total income tax returns.....	736,786	1,076,929
EXCESS PROFITS TAX		
No change.....	44,803	63,169
Deficiency adjustments.....	26,317	36,688
Overassessment adjustments.....	12,668	16,710
Total excess profits tax returns.....	83,778	116,562
ESTATE AND GIFT TAX		
No change.....	6,747	8,971
Deficiency adjustments.....	10,656	12,351
Overassessment adjustments.....	1,034	1,182
Total estate and gift tax returns.....	18,436	22,484

¹ Prior to January 1, 1947, nontaxable fiduciary returns were reported with partnership returns.

Petitions to The Tax Court of the United States filed during 1947 involved 6,319 returns and proposed tax deficiencies of \$130,617,809. This compares with 4,611 returns and tax deficiencies of \$135,755,422 for the fiscal year 1946. For a statement showing the number of

returns, amounts of proposed tax, and penalties in cases petitioned, classified by tax years, see page 127.

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 1947 reached an unprecedented total of \$1,348,939,574, representing an increase of 57.7 per cent as compared with 1946. The portion of this total applicable to income tax returns is \$897,646,528, and the portion applicable to excess profits tax returns is \$451,293,046. Excluding jeopardy and duplicate items, the amounts for these two classes of taxes were \$864,471,868 and \$392,679,511, respectively. In relation to the total technical personnel assigned to the field offices, the amount of additional tax, interest, and penalty assessed in 1947 (including the estate and gift tax deficiencies set forth on page 33) represented an average of \$187,635 for each agent, as against \$145,073 for 1946. An analysis of the additional income and excess profits tax assessments for the fiscal year 1947 as compared with the fiscal year 1946 follows:

Additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1947 and 1946, by nature of assessment

Nature of assessment	Number of returns	Additional tax	Interest	Penalty	Total
FISCAL YEAR 1947					
Regular	289,803	\$1,125,734,241	\$112,388,298	\$19,028,840	\$1,257,151,379
Jeopardy	1,976	64,115,075	9,106,447	10,469,139	83,745,661
Duplicate	1,343	6,538,856	1,169,597	334,081	8,042,534
Total	293,122	1,196,383,172	122,724,342	29,832,060	1,348,939,574
FISCAL YEAR 1946					
Regular	185,971	707,490,812	89,550,431	11,956,501	808,997,744
Jeopardy	1,141	30,377,155	3,666,061	6,888,758	40,930,974
Duplicate	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

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

Field production during the fiscal year 1947 was the highest since the establishment of the Income Tax Unit. An important factor contributing to this increase is the production of revenue agents added to enforce the tax drive initiated in July, 1945. These investigators have now completed their training and their productive efforts have grown with each month of experience. This force of agents increased from 4,449 at June 30, 1945, to a peak of 7,946 at June 30, 1946, but it decreased during the fiscal year 1947 to 7,501 at June 30, 1947.

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 291,146 income and excess profits tax returns on which regular additional assessments (including duplicate-regular) were made, 280,258 additional assessments, or 96.3 per cent, were made by agreement with the taxpayers without the necessity of a

statutory notice, as compared with 93.7 per cent in the fiscal year 1946. Of the total regular additional tax assessed (including duplicate-regular), aggregating \$1,132,273,097, the amount assessed by agreement was \$1,076,876,812, or 95.1 per cent, as compared with 93.0 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 1946 and 1947:

Additional income and excess profits tax assessments made by the Income Tax Unit during the fiscal years 1947 and 1946, 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 1947							
On agreements executed prior to issuance of statutory notice	280,258	96.3	\$1,076,876,812	95.1	\$101,858,549	\$17,678,032	\$1,196,413,399
Default or agreement after issuance of statutory notice	7,991	2.7	26,709,453	2.4	5,058,212	1,200,276	32,967,941
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	2,907	1.0	28,686,832	2.5	6,641,134	484,613	35,812,579
Total	291,146	100.0	1,132,273,097	100.0	113,557,895	19,362,921	1,265,193,913
Jeopardy provisions of the Code	1,975		64,110,675		9,166,447	10,469,139	83,745,661
Grand total	293,122		1,196,383,172		122,724,342	29,832,060	1,348,939,574
FISCAL YEAR 1946							
On agreements executed prior to issuance of statutory notice	175,438	93.7	661,526,495	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	6,638,416	519,237	26,766,375
Total	187,212	106.0	711,333,519	106.0	90,553,336	12,331,331	814,218,177
Jeopardy provisions of the Code	1,141		30,377,155		3,666,061	6,888,758	40,930,974
Grand total	188,353		741,710,665		94,218,397	19,220,089	855,149,151

For a distribution of the additional assessments made during the fiscal year 1947 by tax years for each stage at which assessment was made, see pages 122-127.

Action taken on excess profits tax relief claims.—On May 25, 1946, an Excess Profits Tax Council was created by the Commissioner to

administer claims for relief filed under section 722 of the Internal Revenue Code. The Council operates directly under the Commissioner, and is primarily responsible for matters of interpretation, policy, and procedure. It is responsible for the decisions to be made in all cases coming under its jurisdiction, and the action taken on excess profits tax relief claims during the fiscal year 1947 is shown in the report of that agency on page 32.

Refunds, abatements, and credits.—The Income Tax Unit audited and closed during the year 151,702 income and excess profits tax cases involving refunds or credits of tax or interest to taxpayers or abatements of tax, as compared with 136,175 such cases closed during 1946. Of the total of 151,702 overassessments for 1947, 82,530 were made to taxpayers without the necessity for filing claims. This compares with 54,516 in the previous year.

Of the overassessments settled in 1947 by the Income Tax Unit, 149,196 represented refunds for credits of tax or interest involving \$1,817,868,932, as compared with 107,144 involving \$878,847,787 in 1946.

The amount involved in overassessments of all types for 1947 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 \$3,881,822,795, as compared with \$4,033,201,413 the previous year.

There follows a table showing a comparison of claims acted upon and certificates of overassessment issued during the years 1946 and 1947 by the Income Tax Unit:

Number of certificates of overassessment issued and claims disposed of during the fiscal years 1946 and 1947

	Fiscal year	
	1946	1947
Allowances:		
Certificates of overassessment issued when no claims had been filed.....	54,516	82,530
Claims allowed in full or in part.....	81,659	69,172
Total allowances.....	136,175	161,702
Status of claims:		
Pending at beginning of year.....	94,986	113,115
Filed during year (new claims).....	111,318	105,170
Total to be disposed of.....	206,304	218,285
Allowed in full or in part.....	81,659	69,172
Rejected.....	11,530	14,161
Total disposed of.....	93,189	83,333
Pending at end of year.....	113,115	134,952

There were also allowed 91,891 collectors' claims, of which 17,295 recommended abatements or credits and 74,596 recommended refunds. These claims were largely multiple-item claims, i. e., claims in behalf

of a number of taxpayers, and involved 103,885 items for abatement or credit and 74,596 items for refund.

There follows a table showing the amount involved in tax overassessments scheduled during the years 1946 and 1947, 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 1946 and 1947

	Fiscal year	
	1946 ¹	1947
Overassessments settled by—		
Abatements—		
Regular.....	\$765,090,875	\$147,597,173
Duplicate.....	16,642,768	36,608,827
Credit ²	283,136,232	694,690,217
Refund.....	2,904,249,804	2,756,283,674
Total.....	3,969,120,680	3,835,179,891
Interest.....	64,080,733	46,642,904
Grand total.....	4,033,201,413	3,881,822,795

¹ Revised.

² Excludes individual income tax credits of \$1,000 or less resulting from excessive prepayments.

NOTE.—The amount involved in claims filed during the year 1947 was \$1,331,123,685, compared with \$686,303,988 the preceding year. Of the claims disposed of during the year, the amount rejected totaled \$63,507,150, compared with \$86,974,109 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, 1947, taxpayers had submitted 142 applications for tentative amortization adjustments, seeking net tax reductions of \$8,409,586. As of the same date, adjustments had been completed on 311 such applications, with net tax reductions requested in the amount of \$52,929,188. Of the 311 cases adjusted, 119 cases involving requests for \$41,754,478 were allowed in full, the amount of allowance totaling \$52,789,883. Applications allowed in part numbered 65 with tax reductions requested in the amount of \$1,393,013 and allowed in the amount of \$653,265. Applications disallowed numbered 127 with requested tax reductions amounting to \$9,781,697. There were no applications for tentative amortization adjustments remaining to be processed at the close of the year.

Applications for tentative carry-back adjustments received during the fiscal year 1947 numbered 7,577, with net tax reductions sought in the amount of \$941,577,776. Applications acted upon during the

year numbered 7,672, with requested tax reduction of \$1,025,448,625. Of this number, 6,331 applications with requests for \$858,417,563 in tax reductions were allowed in full, the net amount allowed being \$892,739,108. Partial allowance was made in 877 cases, with \$112,013,568 allowed as compared with \$132,981,396 requested. There were 464 applications requesting tax reductions aggregating \$34,094,666 that were disallowed. At the close of the year, applications on hand numbered 879 and involved net tax reductions of \$37,603,316.

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 1,182,495, compared with 918,741 on June 30, 1946 (excluding in each year returns tentatively accepted without investigation). The net increase between the two dates was 263,754, or 28.7 per cent. Returns for 1944 and prior tax years on hand as of June 30, 1947, numbered 542,347, as compared with 406,544 returns for 1943 and prior tax years on hand a year ago; thus the prior year returns constituted 45.9 per cent of the total number on hand at the close of the fiscal year 1947, as compared with 44 per cent for 1946.

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, 1946 and 1947

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	
	1946	1947		1946	1947
1920 and prior	100	89	1937	1,241	975
1921	21	14	1938	1,537	1,278
1922	20	15	1939	2,917	2,123
1923	26	17	1940	12,419	7,848
1924	27	17	1941	36,904	22,017
1925	29	22	1942	68,450	39,075
1926	33	34	1943	280,960	129,494
1927	36	38	1944	459,128	337,448
1928	91	48	1945	52,946	572,761
1929	68	62	1946	123	87,220
1930	78	78	1947		167
1931	93	82			
1932	120	140	Total	918,741	1,182,495
1933	164	162	Total prior year returns	406,544	542,347
1934	264	244	Total current year returns	512,197	640,148
1935	413	357			
1936	833	670			

The income and excess profits tax returns on hand in the field offices as of June 30, 1946 and 1947, are classified according to pending status in the table which follows:

Number of income and excess profits tax returns on hand in the field offices for investigation and in process of settlement, by pending status as of June 30, 1946 and 1947

Pending status	Number of income and excess profits tax returns on hand as of June 30	
	1946	1947
Returns on which agents' reports have not been completed:		
Awaiting classification	42,788	64,189
In process of verification	702,335	837,336
In review or typing	107,506	184,589
Total	852,629	1,086,113
Returns on which agents' reports have been completed:		
In 30-day file	12,911	21,442
Awaiting action after protest or preliminary notice default	49,701	70,440
In 90-day file	3,800	4,500
Total	66,412	96,382
Grand total	918,741	1,182,495

Included above under "returns on which agents' reports have been completed" as of June 30, 1947, are 72,553 income and excess profits tax returns involving adjustments not agreed to by the taxpayers, as compared with 48,551 income and excess profits tax returns in such status at the close of the previous year.

Pension trust work.—Rulings are issued through the Pension Trust Division in Washington and through the respective field offices as to the qualification of stock bonus, pension, profit-sharing, and annuity plans under section 165(a) of the Internal Revenue Code, as amended, the exempt status of employees' trusts under that section, the effect of terminations and curtailments of such plans on their prior qualification, and the effect of investments of trust funds in the stock or securities of the employer on the continued qualification of the plans of which the trusts are parts. Rulings issued through field offices are subject to post review in the Bureau at Washington. Data with respect to applications received and rulings issued are summarized as follows:

Number of applications,¹ rulings issued, and cases on hand with respect to the qualification of stock bonus, pensions, profit-sharing, and annuity plans under section 165(a) of the Internal Revenue Code, as amended, the effect of terminations and curtailments of such plans on their prior qualification, and the effect of investments of trust funds in the stock or securities of the employer on the continued qualification of the plans of which the trusts are parts

	Original qualification under section 165(a) of the Code	Effect on prior qualification because of termination	Effect on prior qualification because of curtailment	Effect on continued qualification because of investments
Applications on hand at June 30, 1946	193	6	2	11
Applications received during the fiscal year ended June 30, 1947	1,112	271	93	28
Total	1,305	277	95	39
Applications on hand at June 30, 1947	251	117	56	7
Rulings issued during the fiscal year ended June 30, 1947	1,054	160	39	32
Rulings issued to June 30, 1946	9,554	49	8	80
Rulings issued to June 30, 1947	10,608	209	47	112

¹ Only original applications in each category are counted as cases. Thus, cases do not include amendments to a plan after the original ruling as to the qualification of the plan is issued. Similarly, only the original application for a ruling as to the effect of a curtailment of a plan is counted as a case. If the plan is subsequently further curtailed it is not tabulated again. Complete terminations occur only once and are counted only once. Only the initial application as to the effect of investments in the stock or securities of the employer is tabulated. Applications for rulings on subsequent investments in the stock or securities of the same employer are not included.

EXCESS PROFITS TAX COUNCIL

Organization of Council.—The Excess Profits Tax Council was organized on May 25, 1946, as a field group within the Bureau of Internal Revenue to exercise supervision of and responsibility for the settlement of cases pending before the Bureau with respect to applications for relief under the provisions of section 722 of the Internal Revenue Code. The Council was established pursuant to the proposal by the Commissioner to the Joint Committee on Internal Revenue Taxation in his statement of April 1, 1946, and his testimony on May 7, 1946, for the creation of a board for the administration of section 722. The Council was the outgrowth of public demand, as evidenced at the Joint Committee hearings which were held in February and May, 1946, for a change in the administration of the section by the creation of a board or agency separate and apart from the Bureau. It was felt that administration of excess profits tax relief could best be accomplished by the creation of a Council within the Bureau. At the same time, the method and procedure of handling section 722 claims in the field was revised, and there was set up within each of the 39 internal revenue agents' divisions a Section 722 Field Committee which was placed under the technical supervision of the Council to supervise the processing of applications for relief in the field and to recommend to the Council the amount of constructive average base period net income allowable under section 722.

Size of job.—The task confronting the Council at the time it was established consisted of disposing of approximately 24,000 claims in which the tax reduction claimed amounted to approximately \$4,000,000,000. In addition, it was anticipated that further claims for

relief would be filed for the taxable years 1944 and 1945. This was confirmed by the fact that as of June 30, 1947, the cumulative total of claims filed amounted to 46,630, in which the tax reduction claimed amounted to approximately \$5,000,000,000. Disposition of these claims must be made under an admittedly complex statute. In addition, the work involves extensive research in the fields of economics, statistics, and related subjects in order to determine the constructive average base period net income. The results of such studies must be translated into net income figures, which will require a mass of analytical accounting work. Many of the claims on which the Council must pass are now pending before The Tax Court of the United States.

Appointment of members.—The membership of the Council was announced on July 11, 1946, consisting of a chairman and 14 members. The members selected consisted of 5 men appointed from within the Bureau of Internal Revenue who were experienced in the administration of section 722, and 10 members from outside the Bureau who were experienced in accounting, tax law, and economics. In the appointment of members to the Council the recommendations of the American Bar Association, the American Institute of Accountants, and other professional groups were considered.

Although all of the members of the Council were selected on July 11, 1946, several of the members appointed from outside the Bureau were not able to qualify until September and October of 1946.

Organizational meetings.—The first organizational meetings of the Council were held on July 16 and 17, 1946. At such meetings problems basic to the administration of section 722 were discussed. A study was made of the Joint Committee's hearings and the criticisms by taxpayers and their representatives concerning the administration of section 722. The Council was set up to function both as an administrative and a technical group. It was empowered to set up its own procedure, and was given authority to interpret section 722, as well as to change or revoke the previous Bureau interpretations of that section. Serious consideration was given to revising the position of the Bureau as outlined in the "Bulletin on Section 722" excess profits tax relief. Thereafter, on July 31, 1946, Mimeograph 6044 was issued, in which the jurisdiction and functions of the Council and the section 722 field committees were fully set forth. Such mimeograph also outlined the new procedure to be followed in the processing of applications for relief.

The organization and the procedure adopted by the Council are fully set forth in Excess Profits Tax Council memoranda designated E. P. C. 1 and E. P. C. 2.

Development program.—The Council, preparatory to actual consideration of taxpayers' applications for relief, devoted its time and activities during the first few months to the review of existing regulations, the bulletin, and the status of the task before it. Council committees were designated to give special consideration to the more important principles underlying the administration of section 722, and to report to the full Council at its regular meetings. The Council adopted as its method of promulgating its policies the issuance of memoranda symbolized E. P. C.

Review of principles.—After a study of the bulletin and the principles governing the administration of section 722, the Council issued E. P. C. numbered "3" on November 14, 1946, in which it adopted the bulletin as a guide in the administration of section 722 to the extent that it was not inconsistent with E. P. C. memoranda or policies announced or to be announced by the Council.

Thereafter, E. P. C. memoranda numbered "4" through "18" were adopted by the Council and are identified as follows:

E. P. C. 4, "Application of section 722(b)(5) to taxpayers having base periods containing more or less than 48 months," sets forth the circumstances under which taxpayers having base periods containing more or less than 48 months may qualify for relief under section 722(b)(5). Provision is also made therein for distorting circumstances such as marked seasonal variation.

E. P. C. 5, "Two-year push-back rule," relates to the 2-year push-back rule and corrects any possible impression that the rule is designed only to enable taxpayers to overcome initial development difficulties and permits the taxpayer to establish within the 2-year limitation the earning level of a new or changed business.

E. P. C. 6, "Normal earnings." This is a generalized statement of the Council's position regarding the principles underlying the concept of normal earnings. It is an amplification and restatement of the bulletin position on normal earnings as set forth under the heading "(E) Concept of Normal Earnings" appearing at pages 6 and 7 of the bulletin.

E. P. C. 7, "Submission of evidence to Section 722 Field Committee," points out that it is essential in the expeditious administration of section 722 that taxpayers fully develop their case before the 722 field committees prior to transmission of the record to the Council.

E. P. C. 8, "Use of indexes in determining constructive average base period net income from 1939 constructive earnings," is designed chiefly to suggest the use of the profits series before interest deductions in cases where a general business index was applied to 1939 constructive net income.

E. P. C. 9, "Case illustration," relates to the computation of constructive average base period net income as regards to the opening up of two new stores after December 31, 1939. It holds that such post-1939 events or conditions could not be considered in computing the constructive average base period net income.

E. P. C. 10, "Violations of the antitrust laws," instructs the field offices as to the treatment of earnings attributable to activities carried on in violation of the antitrust laws.

E. P. C. 11 is a case illustration of a taxpayer which qualified for relief under the provisions of section 722(b)(5).

E. P. C. 12, "Tests of the event or condition in subsection (b) cases," is designed as a simplified statement of the tests of qualifying factors under subsection (b). It places emphasis on the fact that the event or condition must be identifiable and must be measurable. Also that the identifiable factor to which the inadequacy of the average base period net income is attributable must have occurred during or immediately prior to the base period.

E. P. C. 13, "The recognition of fluctuation, abnormal variation and growth in the determination of constructive average base period

net income," is a comprehensive treatment of the recognition of growth in establishing a standard of earnings in "a proper case."

E. P. C. 14, "Variable credit rule," was issued regarding the application of the variable credit rule, as set forth in the regulations and bulletin. It was the Council's position that The Tax Court in the case of East Texas Motor Freight Lines (7 T. C., 579) did not modify or revoke Regulations 112, section 35.722-3(d), and the bulletin, Part V, Subpart II, paragraph (F).

E. P. C. 15, "The 'substantial detriment rule' in commitment cases," eliminated the literal application of "substantial detriment rule" as an essential test in commitment cases.

E. P. C. 16, "Meaning of 'inadequate standard of normal earnings,'" amended a portion of the bulletin relating to "standard of normal earnings," and stated that the term "standard of normal earnings" in section 722(b) is synonymous with the term "fair and just amount representing normal earnings" in section 722(a).

E. P. C. 17, "Case illustration," was issued by the Council to illustrate the application of provisions of E. P. Cs. 6 and 13 in the computation of constructive average base period net income.

E. P. C. 18, "Case illustration," is a further illustration of the application of E. P. Cs. 6 and 13 in determining constructive average base period net income.

Review of taxpayer cases.—The actual consideration and review of taxpayer cases was begun by the Council in October, 1946. Prior to January 1, 1947, the field committees of the internal revenue agents' divisions, audit review divisions of the Income Tax Unit, and the Technical Staff transmitted to the Council for review 404 taxpayer cases representing 939 claims in which the tax reduction claimed amounted to \$56,235,530. Of this number, the Council, prior to January 1, 1947, reviewed and disposed of 115 taxpayer cases representing 231 claims in which the tax reduction claimed amounted to \$10,865,731.

During the fiscal year ending June 30, 1947, the Council received for review a total of 1,586 taxpayer cases, representing 3,625 claims, in which the tax reduction claimed amounted to \$253,804,796. Of this number of cases received, the Council disposed of 854 taxpayer cases, representing 1,876 claims, in which the tax reduction claimed amounted to \$83,330,829. The Council has responsibility for the section 722 issues only, and the tax effect of Council determinations can not be accurately computed until the case is finally disposed of, including settlement of the standard issues and the effect of the 80 per cent limitation (section 710(a)(1)(B)). However, the tentative computation of the effect of the Council determination in those cases in which an allowance in whole or in part was made indicates an estimated net tax reduction (excess profits tax less resulting additional income tax) of \$6,120,505, of which amount \$3,182,215 was deferred under the provisions of section 710(a)(5)(A), thereby resulting in a net refund over and above the amount deferred of \$2,928,290. In those cases in which no allowance was made by the Council the taxpayer's claims indicated that the amount of \$5,110,901 was deferred under the provisions of section 710(a)(5)(A), thereby resulting in this amount of deferred tax becoming collectible. Therefore, the over-all estimated tax effect of the Council determination

in the 854 taxpayer cases disposed of indicates a net amount of tax collectible of \$2,182,611 rather than a refund. It should be noted that the taxpayer cases processed by the Council during the fiscal year ending June 30, 1947, included many cases in which the tax reduction claimed was relatively small and in which there was a complete disallowance of the application for relief.

Docketed cases.—As of July 1, 1946, there were pending before The Tax Court of the United States 630 cases involving relief under section 722. Under the revised procedure for the administration of section 722 these cases were either referred to the section 722 field committees for reconsideration or reconsidered by the Technical Staff and referred to the Council for review. As of June 30, 1947, the Council had received for review 122 of such taxpayer cases. The Council reviewed and made its determination in 51 of these cases. Of the 51 cases disposed of, taxpayer agreements were obtained in 34 cases, thereby leaving 17 docketed cases which were returned to the Technical Staff without agreements. It may be anticipated that a substantial number of the 17 docketed cases in which taxpayer agreements were not obtained will be disposed of without trial before The Tax Court.

At the end of the fiscal year the Council had pending in its office for decision or review 732 taxpayer cases representing 1,749 claims in which the tax reduction claimed amounted to \$170,473,967.

The following summary shows additional information with respect to claims received and acted upon and also shows the status of the claims pending at the close of the year:

Applications for excess profits tax relief (section 722, Internal Revenue Code)—Cumulative receipts and disposals, fiscal years 1942-1947, inclusive

	Number of applications	Excess profits tax reduction		Increase in income tax
		Claimed	Allowed	
Receipts.....	46,630	\$5,037,538,106		
Disposals:				
Allowed in whole.....	739	5,303,079	\$6,667,951	\$2,649,936
Allowed in part.....	2,360	52,056,070	17,429,353	6,083,677
Total allowances.....	3,099	57,359,149	24,097,304	8,733,613
Disallowed.....	6,887	211,966,068		
Withdrawn.....	8,214	534,315,114		
Eliminated ¹	2,590			
Total disposals.....	20,790	803,640,331	24,097,304	8,733,613
On hand June 30, 1947:				
In agents' offices:				
Awaiting investigation.....	5,268	989,299,751		
Under investigation.....	10,652	1,920,326,470		
Investigated, awaiting field conference, etc.....	6,754	1,027,471,060		
In Excess Profits Tax Council: ²				
Awaiting decision.....	710	60,072,105		
Awaiting review.....	1,494	112,335,422		
In Technical Staff.....	41	3,391,772		
In Audit Review Divisions.....	13	437,686		
In Chief Counsel's office.....	58	9,357,730		
Before The Tax Court.....	678	34,471,896		
In process of closing.....	172	76,733,893		
Total pending.....	25,840	4,233,897,775		

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

² Based on field office reports. Includes cases in transit.

³ Excess of amount allowed over amount claimed is due, in some instances, to tax adjustments made subsequent to filing of relief applications; in other instances, the excess results from applicants' erroneous or incomplete computations of the tax reduction claimed.

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 year 1947 were \$5,589,-203,439, an increase of \$402,236,954 over the collections for the preceding year.

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

Collections of estate tax for the year amounted to \$708,793,812, an increase of \$79,193,115 over the collections for the preceding year.

Collections of gift tax amounted to \$70,497,262, which represents an increase of \$23,265,657 as compared with the collections for the preceding year.

Assessment and collection of proposed deficiencies in estate and gift taxes amounting to \$60,512,647, asserted in 246 cases, were withheld pending the adjudication of appeals filed with The Tax Court of the United States.

Returns.—There were 23,209 estate tax returns and 27,046 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 subject to a post-audit review. All other gift tax returns are audited in the Bureau at Washington without being referred to the field.

Number of estate tax and gift tax returns on hand, received, and audited during the fiscal years 1946 and 1947

	Estate tax		Gift tax	
	1946	1947	1946	1947
On hand at beginning of year.....	12,794	16,897	13,647	15,679
Received.....	19,704	23,209	23,564	27,046
Total to be disposed of.....	32,498	40,106	37,201	42,725
Disposed of.....	15,601	19,015	21,522	23,449
On hand at end of year.....	16,897	21,091	15,679	19,276

¹ During the year, 1,916 out of 2,012 gift tax cases requiring post-audit review were disposed of, leaving on hand only 96 cases requiring similar disposition.

As a result of field investigations and Bureau audits, assessments of \$87,799,468 were made in estate tax cases and \$5,466,588 in gift tax cases.

Claims.—There were 969 claims for refund of estate and gift taxes received during the year, as compared with 938 claims received during the preceding year. Refunds of estate and gift taxes, with interest thereon, were allowed in the amount of \$10,597,741, representing 2,290 cases. Included in this amount were refunds of \$3,532,703 authorized as a result of court decisions in 67 cases.

Estate tax and gift tax claims received and disposed of, fiscal year 1947

	Estate tax claims				Gift tax claims			
	Refund		Abatement		Refund		Abatement	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Claims filed:								
On hand July 1, 1946.....	593	\$17,622,538.42	6	\$20,478.00	147	\$1,051,973.41		
Received.....	810	7,931,839.09	496	9,261,255.78	159	1,009,799.92	99	\$557,594.55
Reopened.....	33	1,331,876.58			10	67,458.77		
Total to be disposed of.....	1,436	26,886,254.09	501	9,281,733.78	316	2,129,227.10	99	557,594.55
Allowed.....	612	5,057,194.90	495	9,278,374.88	95	389,646.64	94	554,919.77
Rejected.....	185	4,430,517.37	2	4,731.59	57	362,638.45	2	65.03
Total disposed of.....	777	9,487,712.27	497	9,281,106.47	152	752,285.09	96	564,984.80
On hand June 30, 1947.....	659	17,898,541.82	4	627.31	164	1,376,942.01	3	2,609.75
No claims filed, overassessments allowed.....	1,377	3,799,607.17	216	7,898,531.43	206	231,608.87	1	4,728.33
Interest allowed.....		1,045,814.28				73,870.65		
Total allowed, including interest.....	1,989	9,902,616.35	711	17,174,906.31	361	695,124.16	96	559,648.16

TOBACCO AND 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 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. This tax was repealed with respect to the years ended after June 30, 1945, and the division is now engaged in closing out the capital stock tax returns, claims, and other matters relating to the capital stock tax.

Tobacco taxes.—The collections of tobacco taxes for the year amounted to \$1,237,768,302, an increase of \$72,249,019, or approximately 6.2 per cent, over collections from similar sources during the preceding year.

A comparison of the collections of tobacco taxes for the fiscal years 1946 and 1947

Source	1946	1947	Increase or decrease (—)	
			Amount	Per cent
Cigars (large):				
Class A.....	\$129,915.74	\$66,450.74	—\$63,465.00	—48.9
Class B.....	1,265,242.71	948,708.47	—318,534.24	—25.2
Class C.....	3,918,998.68	3,532,311.15	—386,687.53	—9.9
Class D.....	13,030,768.95	8,375,168.42	—4,655,600.53	—35.7
Class E.....	17,352,041.38	29,580,148.13	12,228,106.74	70.5
Class F.....	2,754,907.12	2,727,171.39	—27,735.73	—1.0
Class G.....	2,932,403.73	3,060,562.14	128,158.41	4.4
Total.....	41,384,278.32	48,288,526.44	6,904,242.12	16.7
Cigars (small).....	69,924.84	65,695.15	—4,229.69	—6.0
Cigarettes (large).....	172,275.45	6,276.78	—166,998.67	—96.4
Cigarettes (small).....	1,072,798,898.85	1,145,261,628.61	72,462,729.76	6.8
Tobacco, manufactured.....	41,961,364.70	36,547,648.85	—5,413,715.85	—12.9
Snuff.....	7,372,589.19	7,064,624.59	—317,964.60	—4.3
Total.....	49,333,963.89	43,602,278.24	—5,731,685.65	—11.6

A comparison of the collections of tobacco taxes for the fiscal years 1946-47—Con.

Source	1946	1947	Increase or decrease (—)	
			Amount	Per cent
Leaf tobacco sold.....	\$214.60	\$660.62	\$446.02	207.8
Cigarette papers.....	1,755,455.29	537,624.33	—1,217,830.96	—69.4
Cigarette tubes.....	1,440.62	1,040.96	—399.76	—27.7
Cigar floor stocks tax.....	1,628.88	3,535.96	1,907.08	117.1
Cigarette floor stocks tax.....	1,272.40	1,044.79	—227.61	—17.9
Grand total.....	1,165,519,283.14	1,237,768,302.17	72,249,019.03	6.2

The tax on small cigarettes, not including floor stocks tax, amounted to \$1,145,261,627, an increase of \$72,462,788, or approximately 6.8 per cent, over collections for the preceding year. During the year, 33,305,155,000 small cigarettes were withdrawn from factories without payment of tax, as compared with 25,364,229,469 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, to bonded internal revenue tobacco sea stores warehouses, or to sea stores warehouses operated by the supply branches of the United States Army and Navy at ports in the United States.

There were 37 bonded internal revenue sea stores warehouses in operation at the end of the year. In addition, there were 4 Army and 12 Navy sea stores warehouses in operation at ports at the end of the year, which warehouses were established by the Army and Navy in collaboration with the Bureau of Internal Revenue in order to make tax-free tobacco products readily available for delivery to Army and Navy vessels for use beyond the jurisdiction of the internal revenue laws. There were also 11 privately owned bonded internal revenue tobacco export warehouses in operation at the end of the year, which warehouses were established to encourage the export trade in American-made tobacco products by permitting manufacturers to ship their tobacco products to these warehouses, without payment of tax, for subsequent exportation.

The tax on large cigars, not including floor stocks tax, amounted to \$48,288,520, an increase of \$6,904,242, or approximately 16.7 per cent, compared with the collections for the preceding year.

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 1947

	Refund		Redemption		Abatement		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1946.....	4	\$411.05	44	\$161,728.73	39	\$22,354.04	1	\$8,050.00
Received.....	26	3,398.87	2,190	5,999,217.87	122	70,170.91	16	141,278.76
Allowed.....	20	1,529.71	2,168	6,056,658.52	129	49,945.37	17	149,328.76
Rejected.....	4	1,025.63	17	7,505.25	20	2,910.48		
On hand June 30, 1947.....	6	1,254.38	48	36,782.80	12	39,669.10		

In addition, interest in the amount of \$23.03 was allowed. The sum of \$6,056,658.52, representing claims allowed for the redemption of stamps, includes the following: Stamps which were rendered useless, \$1,177,669.47; stamps for which the owner alleged he had no further use, \$325,842.72; and the value of stamps affixed to packages of tobacco products withdrawn from the market by the manufacturer or importer \$4,553,146.33.

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 delinquent capital stock tax during the year amounted to \$1,597,470.

As a result of the review and audit of returns, 8,445 assessments were made, involving tax, penalty, and interest in the amount of \$424,607.

Number of capital stock tax claims received and disposed of during the fiscal year 1947

	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1946.....	264	\$794,726.43	61	\$13,371.19	11	\$859.84	336	\$808,957.46
Received.....	451	366,770.51	100	50,055.02	129	13,870.92	680	430,696.45
Reopened.....	27	104,984.53					27	104,984.53
Allowed.....	478	215,362.85	121	40,060.12	117	9,611.30	711	265,034.27
Rejected.....	118	502,162.88	20	8,627.97	4	137.05	142	510,927.90
On hand June 30, 1947.....	151	548,955.74	20	14,738.12	19	4,962.41	190	568,576.27

During the year, a total of \$230,006, including interest of \$49,621, was refunded as the result of court decisions.

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

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

Collections during the fiscal years 1946 and 1947

Source	1946	1947	Increase or decrease (—)
Manufacturers' excise taxes:			
Lubricating oils.....	\$74,601,712.78	\$82,014,668.57	\$7,412,955.79
Matches.....	10,247,199.17	8,413,182.57	-1,834,016.60
Gasoline.....	405,694,550.72	433,675,867.82	27,981,317.10
Electrical energy.....	59,112,412.75	63,014,069.19	3,901,656.44
Tires and inner tubes.....	118,091,655.38	174,927,405.37	56,835,749.99
Rubber articles.....	125,435.34	20,281.81	-105,153.53
Phonograph records.....	3,902,192.30	8,491,543.44	4,589,350.64
Musical instruments.....	2,839,145.85	10,151,338.18	7,312,192.33
Luggage.....	15,304.23	48,562.50	33,258.27
Electric, gas, and oil appliances.....	25,492,071.90	65,608,224.48	40,116,152.58
Electric signs.....	56,289.82	83,814.58	27,024.76
Business and store machines.....	15,791,618.49	25,183,429.44	9,391,810.95
Washing machines.....	700.85	.00	-700.85
Optical equipment and photographic apparatus.....	21,201,952.23	36,177,442.37	14,975,490.14
Electric light bulbs and tubes.....	17,780,746.79	23,179,762.04	5,399,015.25
Automobile trucks.....	37,143,631.19	62,098,895.81	24,955,264.62
Other automobiles and motorcycles.....	25,892,586.28	204,679,517.76	178,786,931.48
Parts and accessories for automobiles.....	68,870,508.01	99,932,340.73	31,061,832.72
Radio sets, phonographs, components, etc.....	13,385,132.31	63,856,292.16	50,471,159.85
Refrigerators, air-conditioners, etc.....	9,229,412.31	37,352,386.96	28,122,974.65
Sporting goods.....	7,877,504.71	17,054,041.99	9,176,537.28
Firearms, shells, and cartridges.....	5,232,464.71	9,031,273.51	3,798,808.80
Pistols and revolvers.....	61,232.36	384,026.36	322,794.00
Repealed manufacturers' excise taxes.....	125,280.00	* 16,838.21	-8,441.79
Total.....	922,670,740.98	1,425,394,708.85	502,723,967.87
Retailers' excise taxes:			
Jewelry.....	223,341,986.48	236,615,429.22	13,273,442.74
Furs.....	91,706,170.55	97,480,959.81	5,774,789.26
Toilet preparations.....	95,574,465.34	95,542,308.76	-32,156.58
Luggage.....	81,423,426.46	84,587,948.88	3,164,522.42
Total.....	492,046,068.83	514,226,646.67	22,180,577.84
Grand total.....	1,414,716,809.81	1,939,621,355.52	524,904,545.71

* Includes taxes of \$14,664.78 on furs, \$10,267.52 on toilet preparations, \$356.30 on jewelry, and \$1.40 on toothpastes and toilet soaps.

* Includes taxes of \$13,852.94 on furs, \$2,951.88 on toilet preparations, and \$33.39 on jewelry.

Assessments.—A total of \$4,198,992,774, representing 6,125,302 items, was assessed on 2,767 miscellaneous tax assessment lists, which included original and additional assessments of miscellaneous internal revenue taxes.¹ Included in the list were 68,021 additional assessments, resulting from office audits and field investigations, representing tax of \$115,808,967. The interest assessed and paid amounted to \$13,088,226.

Field reports and returns.—At the beginning of the year there were on hand 73 field reports in connection with the various sales taxes, representing additional taxes proposed in the amount of \$674,199. During the year, 3,611 field reports were received, representing \$8,342,208 in proposed additional taxes, and 3,543 field reports were examined and closed, representing taxes amounting to \$7,820,850. On June 30, 1947, there were 141 reports covering \$1,195,556 awaiting additional evidence. Sales and miscellaneous tax returns totaling 6,440,153, representing tax in the amount of \$3,348,904,146, were received and examined during the year.

Claims.—The number of claims received and disposed of by the Sales Tax Division during the fiscal year ended June 30, 1947, is shown in the following table:

Number of claims received and disposed of by the Sales Tax Division during the fiscal year 1947

Claims	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Sales taxes:								
On hand July 1, 1946.....	676	\$5,423,257.59	727	\$889,373.73	5	\$2,861.83	1,408	\$6,316,493.16
Received.....	1,368	2,854,915.61	1,324	1,154,566.79	114	74,060.40	2,806	4,083,542.70
Reopened.....	45	161,792.17	7	20,080.96	1	3.14	53	181,876.27
Allowed.....	975	840,224.92	1,488	717,687.89	118	76,883.84	2,581	1,643,796.35
Rejected.....	183	4,417,556.12	90	247,094.26	1	3.14	274	4,664,653.52
On hand June 30, 1947.....	931	3,173,184.23	480	1,099,239.63	1	38.39	1,412	4,272,462.25

In connection with the claims shown in the foregoing table, interest was allowed in the amount of \$124,879, compared with \$61,560 allowed as interest during the preceding year.

Credit cases.—At the beginning of the year there were on hand 5,779 sales tax credit cases involving \$10,184,496. During the year, 25,122 cases involving \$23,640,049 were received and 29,425 cases involving \$29,629,364 were disposed of. Of this number, 27,900 cases involving \$29,543,595 were allowed, while 1,525 cases representing \$85,769 were rejected.

Offers in compromise.—On July 1, 1946, there were on hand 5,860 offers in compromise aggregating \$636,117, which had been submitted in settlement of civil and criminal liabilities incurred in connection with various excise and miscellaneous taxes. There were 23,733 offers aggregating \$615,352 received, 19,193 offers aggregating \$885,040 were accepted, 304 offers in the amount of \$58,911 were rejected, and 123 offers amounting to \$7,739 were withdrawn during the fiscal year. On

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.

June 30, 1947, there were on hand 9,973 offers amounting to \$299,779 under consideration or awaiting additional evidence.

MISCELLANEOUS DIVISION.—The Miscellaneous Division is concerned with the administration of the taxes on admissions, dues, telephone, telegraph, and cable facilities, transportation of persons, transportation of property, transportation of oil by pipe line, safe deposit boxes, the processing of coconut and other vegetable oils, manufactured sugar, transfers of interests in silver bullion, hydraulic mining; the special taxes on the maintenance of coin-operated amusement and gaming devices, and on the operation of bowling alleys and billiard and pool tables; documentary stamp taxes; 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 1946 and 1947

Source	1946	1947	Increase or decrease (—)
Documentary stamps:			
Bonds of indebtedness, capital stock issues, etc.	\$47,392,511.11	\$49,105,883.24	\$1,713,372.13
Capital stock sales or transfers	30,368,915.41	21,963,073.30	-8,405,842.11
Playing cards	9,766,370.64	7,781,949.78	-1,984,420.86
Silver bullion, sales or transfers	148,599.01	1,127,062.09	978,463.08
Total	87,676,396.17	79,977,968.41	-7,698,427.76
Oleomargarine:			
Colored	1,841,521.98	2,131,712.17	290,190.19
Uncolored	1,191,084.52	1,441,110.03	250,025.51
Special taxes	1,899,560.61	2,300,915.60	401,354.99
Total	4,932,187.11	5,873,737.80	941,550.69
Adulterated butter	4,978.13	7,660.52	2,682.39
Renovated butter	4,670.75	2,630.02	-1,990.73
Mixed flour			
Filled cheese	33,855.75	19,600.09	-14,195.66
Total	43,504.63	30,000.63	-13,504.00
Transportation of oil by pipe line	14,823,631.91	16,988,166.23	2,164,534.32
Telegraph, telephone, cable and radio messages, etc.	221,431,971.03	240,155,500.23	18,723,529.20
Leased wires, etc. (telegraph and telephone)	12,960,904.77	12,590,746.01	-370,158.76
Local telephone service	145,688,920.61	164,944,261.45	19,255,340.84
Safe deposit boxes	7,857,165.62	8,560,135.23	702,969.61
Total	402,762,493.94	448,238,859.15	45,476,365.21
Admissions	343,190,968.42	392,873,383.06	49,682,414.64
Cabaret	72,976,898.35	63,349,838.46	-8,727,059.89
Dues and initiation fees	18,899,227.13	23,296,760.96	4,397,533.83
Total	434,167,093.90	479,521,982.48	45,354,888.58
Narcotics	675,243.66	772,418.98	97,175.32
Marihuana	18,632.61	19,170.94	538.33
Total	693,876.27	791,589.92	97,713.65
Coconut oils, etc., processed	6,443,457.61	17,313,936.81	10,870,479.00
National Firearms Act	5,573.32	8,327.87	2,754.55
Total	6,449,030.93	17,322,264.68	10,873,233.55
Hydraulic mining			
Bituminous coal	34,261.85	18,324.26	-15,937.59
Total	34,261.85	18,324.26	-15,937.59

Collections during the fiscal years 1946 and 1947—Continued

Source	1946	1947	Increase or decrease (—)
Use of motor vehicles	\$115,959,852.42	\$284,607.97	-\$115,675,244.45
Use of boats	181,949.65	3,064.91	-178,884.75
Bowling alleys, pool tables	4,011,062.72	4,467,993.20	446,930.48
Coin-operated devices	17,061,795.45	20,432,234.06	3,340,438.61
Transportation of persons	226,749,801.48	244,032,947.52	17,283,146.04
Transportation of property	220,121,449.08	275,701,414.68	55,579,964.70
Total	584,115,911.71	544,832,262.34	-39,283,649.37
Sugar	56,731,986.36	59,151,922.38	2,419,936.00
Other miscellaneous receipts	170,534.26	116,326.16	-54,208.10
Grand total	1,577,777,256.63	1,630,925,237.99	53,147,981.36

Oleomargarine, adulterated, process or renovated butter; and filled cheese.—At the beginning of the year there were 44 manufacturers of oleomargarine engaged in business, 34 of which produced colored oleomargarine. At the close of the year there were 44 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 the tax as manufacturers by reason of coloring and selling the product. Manufacturers produced 65,959,752 pounds of colored oleomargarine and 576,446,014 pounds of uncolored oleomargarine, as compared with production of 66,410,333 pounds of colored oleomargarine and 484,792,191 pounds of uncolored oleomargarine during the previous year. There were 26,504 returns filed during the year by manufacturers and wholesale dealers in oleomargarine.

There were 8,080,008 pounds of colored oleomargarine withdrawn without the payment of tax for export, and tax-free withdrawals of colored oleomargarine for the use of the United States amounted to 36,757,858 pounds.

One manufacturer of adulterated butter and five manufacturers of process or renovated butter registered during the fiscal year. The production of adulterated butter amounted to 55,702 pounds, as compared with 12,581,402 pounds produced during the preceding year. The process or renovated butter produced amounted to 1,017,115 pounds, as compared with 1,751,116 pounds produced during the preceding year.

There were no manufacturers of filled cheese registered during the fiscal year and accordingly there was no production of this product, as compared with 4,026,677 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 the special taxes, amounted to \$8,328.

The number of licenses issued during the current year, in accordance with the provisions of the Federal Firearms Act, to manufacturers and dealers in firearms, was 30,310.

Silver.—Section 1805 of the Internal Revenue Code imposes a tax equivalent 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 during the year amounted to \$1,127,062, as compared with collections of \$148,599 for the preceding year.

Field and special squad reports.—There were received during the year 8,022 reports, representing additional taxes in the amount of \$8,426,670, and 7,830 reports amounting to \$7,531,144 were examined and closed, leaving 312 reports covering \$2,216,658 remaining for adjustment at the close of the year.

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

Number of claims received and disposed of by the Miscellaneous Division during the fiscal year 1947

Claims	Refund		Abatement		Redemption		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Miscellaneous excise:								
On hand July 1, 1946...	1,251	\$515,799.39	535	\$355,878.41			160	\$71,204.11
Received	2,803	2,409,349.17	1,459	596,168.30			591	139,676.41
Reopened	45	39,836.34	2	5,403.90				
Allowed	2,382	648,089.73	1,346	373,120.27			533	149,553.53
Rejected	396	367,949.57	100	199,916.49			3	1,025.49
On hand June 30, 1947.	1,381	1,948,504.00	580	384,418.85			155	60,301.19
Miscellaneous stamps:								
On hand July 1, 1946...	314	164,892.00	51	26,308.17	534	\$162,117.84	86	3,491.98
Received	1,696	43,750.71	600	839,081.26	4,025	302,224.12	365	45,969.49
Reopened	5	7,731.00	1	125.00	22	2,339.75		
Allowed	1,702	92,646.98	501	269,165.69	3,912	336,238.27	369	56,964.80
Rejected	55	97,038.85	52	25,358.65	242	65,690.34	1	7.90
On hand June 30, 1947.	260	26,627.87	109	50,990.09	427	134,768.10	41	1,449.57
Narcotic:								
On hand July 1, 1946...	39	59.20	3	2.25	2	9.28	2	403.44
Received	148	380.25	16	25.05	87	1,253.22	79	224,524.95
Reopened								
Allowed	166	411.35	17	25.30	87	975.38	80	224,624.65
Rejected								
On hand June 30, 1947.	21	38.10	2	2.00	2	286.92	1	303.75
Marihuana:								
On hand July 1, 1946...							6	46,405.94
Received	2	1,000.00	7	26,809.85	3	25.00	101	147,054.55
Reopened								
Allowed			3	202.94	2	23.00	94	176,155.49
Rejected	1	700.00	4	26,666.91	1	2.00		
On hand June 30, 1947.	1	300.00					13	17,305.90
Silver:								
On hand July 1, 1946...			14	16,901.66				
Received			92	121,957.98	6	1,401.70		
Reopened								
Allowed			67	101,119.29	4	642.44		
Rejected			3	6,667.80				
On hand June 30, 1947.			36	31,152.85	2	759.26		
Coal:								
On hand July 1, 1946...	2	385.91	2	602.87			11	1,621.88
Received	1	407.21	9	2,360.78			43	5,843.34
Reopened								
Allowed	2	241.55	6	1,613.64			51	8,015.01
Rejected	1	551.57	4	888.64				
On hand June 30, 1947.			1	481.17			3	490.21
Sugar:								
On hand July 1, 1946...	98	791,099.36						
Received	606	16,089,243.86	1	9.66				
Reopened	4	1,491.29						
Allowed	651	4,550,484.26	1	6.66				
Rejected	21	12,212,297.70						
On hand June 30, 1947.	36	119,052.40						
Total:								
On hand July 1, 1946...	1,704	1,472,245.86	615	399,693.16	536	162,127.12	155	123,097.35
Received	5,318	19,644,131.20	2,164	1,086,409.88	4,181	304,914.04	1,179	567,358.66
Reopened	54	45,617.63	3	5,530.90	22	2,339.75		
Allowed	4,903	5,201,873.87	1,941	765,238.79	4,005	367,879.09	1,117	609,612.96
Rejected	474	12,678,597.79	163	259,338.19	243	65,682.54	4	1,033.30
On hand June 30, 1947.	1,699	2,094,623.03	698	467,941.96	431	135,808.28	213	79,809.72

Miscellaneous credit cases.—Five thousand seven hundred and forty-one cases, involving taxes of \$13,411,019, were received during the year. A total of 5,861 cases, involving \$13,341,085, was disposed of by the allowance of 5,736 cases, representing \$13,330,641, and the rejection of 125 cases, amounting to \$10,444.

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, 1947, there were authorized to operate a total of 2,412 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 2,456 as of June 30, 1946. This represents a decrease of 44 establishments. As of June 30, 1947, there were 454,459 wholesale and retail dealers, as compared with 425,618 a year ago, representing an increase of 28,841 dealers, or 6.8 per cent. The total number of plants and permittees of all classes, as of June 30, 1947, was 473,699, as compared with 444,663 a year ago, representing an increase of 29,036, or 6.5 per cent. A table showing the number for each class, as of June 30, 1947, is included in the Appendix.

Collections.—For the third consecutive year, over two billion dollars were collected in Federal liquor taxes on domestic and imported liquors (distilled spirits, fermented malt liquors and wines), representing receipts from excise taxes, rectification tax, floor stocks taxes, special and occupational taxes, and bottle or container stamps. The total collections of \$2,474,763,442 during the year represent a decrease of \$51,401,244, or 2.0 per cent, as compared with collections of \$2,526,164,686 during 1946.

The total collections on distilled spirits alone in the fiscal year 1947 again exceeded one and three-fourths billion dollars, but represent a

decrease of approximately 59 millions from collections for 1946. Such collections amounted to 70.8 per cent of the total liquor tax collections in 1947, compared with 71.7 per cent in the fiscal year 1946.

The total collections from all domestic and imported liquor taxes during 1947 for distilled spirits, fermented malt liquors, and wines are compared with such collections during the preceding year in the following table:

Source	Tax collections		Change	
	Fiscal year 1947	Fiscal year 1946	Amount	Per cent
Distilled spirits.....	\$1,751,923,991	\$1,810,889,518	-\$58,965,527	-3.3
Fermented malt liquors.....	665,081,495	653,949,192	+11,132,303	+1.7
Wines.....	57,757,956	61,355,976	-3,598,020	-5.9
Total.....	2,474,763,442	2,526,194,686	-51,431,244	-2.0

The total excise tax collections on domestic and imported distilled spirits for the fiscal year 1947 amounted to \$1,683,741,737, as compared with \$1,745,215,807 for the preceding year, representing a decrease of 3.5 per cent.

The total excise tax collections on domestic distilled spirits for 1947 amounted to \$1,562,180,223, as compared with \$1,602,135,321 for 1946, a decrease of \$39,955,098, or 2.5 per cent. The total excise taxes on imported distilled spirits for 1947 amounted to \$121,561,514, compared with \$143,080,486 for 1946, a decrease of \$21,518,972, or 15.0 per cent.

The total excise tax collections from all domestic and imported liquor taxes during 1947 for distilled spirits (exclusive of seizures, penalties, etc.), fermented malt liquors, and wines are compared with such collections during the preceding year in the following table:

	Total excise tax collections		Change	
	Fiscal year 1947	Fiscal year 1946	Amount	Per cent
Distilled spirits:				
Domestic.....	\$1,562,180,223	\$1,602,135,321	-\$39,955,098	-2.5
Imported.....	121,561,514	143,080,486	-21,518,972	-15.0
Total.....	1,683,741,737	1,745,215,807	-61,474,070	-3.5
Fermented malt liquors.....	661,417,516	650,824,037	+10,593,479	+1.6
Wines:				
Domestic.....	54,290,600	58,249,621	-3,959,021	-6.8
Imported.....	2,905,887	2,594,340	+311,547	+12.9
Total.....	57,196,487	60,843,961	-3,647,474	-6.0
Grand total.....	2,402,355,740	2,456,883,805	-54,528,065	-2.2

Production of distilled spirits.—During the fiscal year 1947, registered distilleries and industrial alcohol plants operated under the provisions of War Food Order 141, administered by the Department of Agriculture, controlling the quantities and types of grain used in distilling.

For the first month of the fiscal year, registered distilleries and industrial alcohol plants were permitted to use grain equivalent to three days' mashing capacity in the production of distilled spirits (including alcohol) for beverage purposes. Thereafter, the restrictions progressively lessened until the end of the fiscal year, when they were removed.

The total production of all distilled spirits for the fiscal year 1947 (by registered and fruit distilleries) amounted to 315,157,700 tax gallons, as compared with 305,066,637 tax gallons produced during the preceding fiscal year. It exceeded the highest production of prewar years, which was 258,956,886 tax gallons for the fiscal year 1937. The production of whisky for 1947 amounted to 167,994,805 tax gallons, as compared with 147,464,516 tax gallons for the preceding year. The production of whisky for 1947 exceeded the production in all other years except 1936 (223,659,539 tax gallons) and 1937 (223,457,850 tax gallons).

The total production of brandy and spirits by fruit distilleries for the fiscal year 1947, which amounted to 45,259,487 tax gallons, was the highest production of record. The quantity of alcohol produced for beverage purposes by industrial alcohol plants is not available. The best available figure is the quantity of domestic alcohol used in production of rectified products, which amounted to 41,764,504 proof gallons for the fiscal year 1947.

The production of each kind of distilled spirits, produced by registered or fruit distilleries, for the fiscal year is compared with such products during the preceding year in the following table:

	Production of distilled spirits			
	Tax gallons		Change	
	Fiscal year 1947	Fiscal year 1946	Amount	Per cent
By registered distilleries:				
Whisky.....	167,994,805	147,464,516	+20,530,289	+13.9
Brandy.....	48,916		+48,916	---
Rum.....				
Beverage.....	908,063	1,106,277	-198,194	-17.9
Industrial.....	1,581,045	1,551,303	+29,742	+1.9
Gin.....	7,359,998	7,497,402	-137,404	-1.8
Spirits—				
Beverage.....	91,031,912	83,112,123	+7,919,789	+10.6
Industrial.....	93,454	29,918,631	-29,825,177	-99.7
Total.....	269,898,213	270,650,252	-752,039	-.3
By fruit distilleries:				
Brandy.....	40,801,611	27,410,469	+13,391,142	+48.9
Spirits.....	4,457,876	7,005,916	-2,548,040	-36.4
Total.....	45,259,487	34,416,385	+10,843,102	+31.5
Grand total.....	315,157,700	305,066,637	+10,091,063	+3.3

Tax-paid withdrawals of distilled spirits.—Distilled spirits (whisky, brandy, rum, gin, and spirits) may be tax-paid in bulk and withdrawn from registered and fruit distilleries and internal revenue bonded warehouses, and alcohol may be tax-paid in bulk and withdrawn from industrial alcohol bonded warehouses, for bottling without rectification, for use in the production of rectified products, and for non-beverage purposes. Distilled spirits bottled in bond prior to tax

payment are tax-paid at the time the cases are withdrawn from internal revenue bonded warehouses.

The total tax-paid withdrawals of all distilled spirits (including alcohol) amounted to 173,505,111 tax gallons during the fiscal year 1947, as compared with 178,131,350 tax gallons for 1946.

Tax-paid withdrawals of each kind of distilled spirits for the fiscal year 1947 is compared with such tax-paid withdrawals for 1946 in the following table:

	Tax-paid withdrawals of distilled spirits			
	Tax gallons		Change	
	Fiscal year 1947	Fiscal year 1946	Amount	Per cent
Whisky:				
Bottled in bond.....	9,318,802	6,958,660	+2,360,142	+33.6
Total.....	56,822,676	63,226,912	-4,404,236	-7.0
Brandy.....	3,014,474	4,923,775	-1,909,301	-38.8
Rum.....	477,734	706,768	-229,034	-32.4
Gin.....	6,764,660	6,969,771	-205,111	-3.2
Spirits.....	57,281,601	55,020,965	+2,260,636	+4.1
Total.....	126,361,045	130,868,191	-4,507,146	-3.4
Alcohol.....	47,144,066	47,263,159	-119,093	-.3
Grand total.....	173,505,111	178,131,350	-4,626,239	-2.6

Materials used in production of rectified products.—The total tax-paid domestic and imported distilled spirits used in the production of rectified products during the fiscal year 1947 amounted to 148,628,865 proof gallons, consisting of 43,692,046 proof gallons of whisky, 57,106,092 proof gallons of spirits, 42,285,350 proof gallons of alcohol, and 5,545,377 proof gallons of other spirits. (A breakdown of domestic and imported distilled spirits used in the production of rectified products is included in the Appendix.)

Consumption of distilled spirits.—The total distilled spirits bottled during the year (exclusive of distilled spirits bottled for exportation) amounted to 195,531,435 wine gallons, of which 170,539,470 wine gallons were rectified products, 15,559,274 wine gallons were unrectified products (other than bottled-in-bond), and 9,432,691 wine gallons were bottled-in-bond distilled spirits. This compares with a total of 203,136,986 wine gallons bottled during the fiscal year 1946, consisting of 173,844,597 wine gallons of rectified products, 22,177,559 wine gallons of unrectified products (other than bottled-in-bond), and 7,114,830 wine gallons of bottled-in-bond distilled spirits. The total rectified whisky bottled during the fiscal year 1947 contained 33.4 per cent of whisky, as compared with 36.7 per cent for 1946 and 40.2 per cent for 1945.

Stocks of distilled spirits.—The total stocks of whisky, brandy, rum, gin, and spirits as of June 30, 1947, amounted to 525,827,726 original tax gallons, as compared with 420,262,363 original tax gallons as of June 30, 1946, or an increase of 25.1 per cent. The stocks of whisky increased from 374,072,055 original tax gallons as of June 30, 1946, to 464,825,305 original tax gallons as of June 30, 1947, or 24.3 per cent. The stocks of whisky 4 years old or older amounted

to 124,078,735 tax gallons as of June 30, 1947, as compared with 178,990,970 tax gallons as of June 30, 1946, a decrease of 30.7 per cent.

Specially denatured rum.—During the year there were produced 1,036,301 wine gallons of specially denatured rum, as compared with 1,036,204 wine gallons for 1946.

Fermented malt liquors.—Production of fermented malt liquors during the fiscal year amounted to 87,856,902 barrels, the highest production of record, or 3.4 per cent more than the preceding year (84,977,700 barrels). Tax-paid withdrawals, also the highest of record, were 82,629,441 barrels, or 1.7 per cent more than the preceding year (81,286,821 barrels). Fermented malt liquors withdrawn by pipe line for bottling represented 66.4 per cent of the total tax-paid withdrawals, as compared with 65.6 per cent in the preceding year. Tax-free withdrawals for export were 757,170 barrels, a decrease of 1,259,977 barrels as compared with the fiscal year 1946.

Wines.—Production of still wines amounted to 169,627,429 wine gallons, the highest of record, and 41.7 per cent above the preceding year (119,695,779). Tax-paid withdrawals of still wines amounted to 102,211,690 wine gallons, or 5.3 per cent less than in the preceding year (107,964,670 wine gallons). Tax-paid withdrawals of domestic sparkling wines amounted to 30,984,544 half-pint units, a decrease of 13.3 per cent from the preceding year (35,720,721 half-pint units). Tax-paid withdrawals of vermouth produced at wineries amounted to 1,916,933 wine gallons, a decrease of 26.8 per cent from the preceding year (2,619,309 wine gallons). Production of distilling materials at wineries (to be used at fruit distilleries) amounted to 345,707,766 wine gallons, the highest production of record, as compared with 260,240,202 wine gallons for the prior fiscal year.

Production of ethyl alcohol.—The total ethyl alcohol production for the year amounted to 248,798,639 proof gallons, as compared with 329,386,962 proof gallons for 1946, a decrease of 24.5 per cent.

Tax-free withdrawals of undenatured alcohol.—The total tax-free withdrawals of ethyl alcohol during the year, consisting of withdrawals for denaturation, for use of the United States, for hospital, scientific, and educational use, for export, transfers to customs manufacturing bonded warehouses, and in Puerto Rico for medicinal, beverage, and other purposes, amounted to 343,581,274 proof gallons, as compared with 408,830,009 proof gallons for 1946.

The total quantity of ethyl alcohol used for denaturation during the year amounted to 338,029,989 proof gallons, as compared with 393,458,500 proof gallons for 1946. The total quantity removed for use of the United States amounted to 2,939,908 proof gallons, as compared with 12,751,367 proof gallons removed for 1946.

There were withdrawn during the year for hospital, scientific, and educational use a total of 2,426,401 proof gallons, as compared with 2,227,515 proof gallons for 1946.

Stocks of undenatured alcohol.—As of June 30, 1947, the stocks of ethyl alcohol amounted to 27,016,234 proof gallons, as compared with 110,538,987 proof gallons as of June 30, 1946, a decrease of 75.6 per cent.

Production of denatured alcohol.—During the year there were produced 147,348,371 wine gallons of specially denatured alcohol, as compared with 186,657,673 wine gallons for the fiscal year 1946;

36,395,715 wine gallons of completely denatured alcohol, as compared with 26,144,437 wine gallons for the fiscal year 1946. The total production was 183,744,086 wine gallons, as compared with the total production of 212,802,110 wine gallons for 1946.

The quantity of specially denatured alcohol used in the manufacture of synthetic rubber amounted to 9,259,489 wine gallons for the fiscal year 1947, which represents 6.3 per cent of the total specially denatured alcohol produced during the year. The quantity used in the manufacture of synthetic rubber for 1946 was 62,671,789 wine gallons, or 33.6 per cent of the total production for the fiscal year 1946, and 315,940,167 wine gallons for 1945, or 64.0 per cent of the total production for the fiscal year 1945.

Assessments.—There were received and reviewed for tax liability during the year 8,438 reports of inspection and investigation by field offices. The review disclosed that liability to taxes was incurred in 3,679 of such cases in the amount of \$2,542,600.

During the year there were certified to the Commissioner 783 assessment lists, totaling 125,810 items aggregating \$550,158,159. These consisted of 3,647 items totaling \$2,534,554 entered by the Alcohol Tax Unit and 122,163 items aggregating \$547,623,604 entered by collectors of internal revenue.

Claims for drawback of distilled spirits used in nonbeverage products.—During the year there were received 4,505 claims amounting to \$32,782,557, compared with 4,416 amounting to \$29,979,730 during the preceding year. There were 4,429 claims amounting to \$32,641,529 allowed, and 41 claims amounting to \$50,735 rejected. During the prior year there were allowed 4,479 claims amounting to \$30,763,663, and there were rejected 64 claims amounting to \$228,593. The number of claims on hand as of June 30, 1947, was 118, totaling \$1,263,137.

Claims for remission of taxes on distilled spirits and wines.—During the year there were allowed 2,969 claims amounting to \$3,905,312 for remission of tax on distilled spirits, and 320 claims amounting to \$282,275 for remission of tax on wines. There were rejected 1,017 claims amounting to \$189,735 for remission of tax on distilled spirits, and 144 claims amounting to \$27,194 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 13,261, amounting to \$6,622,833, compared with 13,172 claims amounting to \$10,338,453 during the preceding year. There were allowed 11,060 claims amounting to \$5,819,532, compared with 13,974 amounting to \$6,305,672 during 1946. There were rejected 1,996 claims amounting to \$1,230,853, compared with 1,516 claims amounting to \$3,205,075 the previous year. The number of claims on hand at the end of the year was 1,150, aggregating \$1,542,921.

Export claims.—During the year there were allowed 842 claims amounting to \$868,712 for drawback of tax on alcohol used in flavoring extracts, toilet and medicinal preparations exported; 2,729 claims amounting to \$6,717,167 for drawback of tax on distilled spirits and wines bottled especially for export and exported, and 28 claims amounting to \$748 on stills exported.

Offers in compromise under internal revenue laws.—On July 1, 1946, there were on hand 220 offers in compromise, aggregating \$15,139. During the year, 6,289 offers in compromise aggregating \$690,179 were received, 6,064 offers aggregating \$555,506 were accepted, and 244 offers aggregating \$118,179 were rejected; and 67 offers aggregating \$13,682 were returned to the district supervisors for further investigation. There were 134 offers aggregating \$17,951 on hand at the end of the year.

Offers in compromise under Federal Alcohol Administration Act.—At the beginning of the fiscal year 1947 there were 4 offers in compromise on hand aggregating \$2,300. During the year, 88 offers in compromise aggregating \$51,350 were received; 81 offers aggregating \$45,550 were accepted, 4 offers aggregating \$1,300 were rejected, and 1 offer in the amount of \$50 was returned to the district supervisor for further investigation. There were 6 offers aggregating \$6,750 on hand at the end of the year.

Laboratory activities.—During the year the laboratory in Washington, D. C., received 6,498 samples for analysis, as compared with 7,923 for the fiscal year 1946. Twelve days were spent in court by chemists.

The branch laboratories received 43,070 samples, as compared with 46,521 for the fiscal year 1946. The field chemists spent 450 days in court and 349 days in inspections. Twenty-one per cent of the samples examined in the field were narcotics.

During the year the laboratory in Washington, D. C., collaborated with the Association of Official Agricultural Chemists in developing and selecting methods of analysis for official adoption, and with the Committee of Revision for the Pharmacopoeia of the United States and the Committee on National Formulary.

The study of the storage of whisky in plywood barrels which started late in 1945 was continued.

Field inspections.—Field examiners, operating directly from the Washington office, continued the inspection of field offices for the purpose of improving efficiency in the determination and collection of liquor taxes. As a result of such inspections and suggestions made by supervisory and other field employees contacted, various recommendations were made for the improvement of the service.

The amount of supervision required for plants and permittees continued at a high level, since the magnitude of all authorized operations remained large and, at the same time, many post-war changes were being made involving permits, construction of plants, and methods of operation. During the fiscal year a total of 319,063 inspections were made by field offices, of which 5,570 were original inspections, 25,908 were special inspections, and 287,585 were scheduled inspections.

A total of 29,572 applications, notices, bonds, consents of surety, plats, plans, and other documents required by law and regulations to be filed in connection with new establishments, changes in premises and equipment, and discontinuances were administratively examined.

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, alcohol, fermented malt liquors, and wines, claims, label activity under the Federal Alcohol Administration Act, 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 permittees. Many report forms prescribed for use by the industry and Government officers were simplified.

During the year regulations were promulgated prescribing new procedure in respect to the denial, issuance, revocation, suspension, and annulment of basic permits under the Federal Alcohol Administration Act and section 3114, Internal Revenue Code, and the separation of duties of those participating in Bureau decisions in regard thereto, in pursuance to the requirements of the Administrative Procedure Act, which became effective on December 11, 1946.

Effective May 1, 1947, the exemption from the lien provisions of sections 2800(e), 2814, and 2815(b), Internal Revenue Code, heretofore authorized for fruit distillers, was terminated by a Treasury decision. Fruit distillers are now under the same requirements as registered distillers with respect to the protection needed to secure the Government's lien for taxes incurred as a result of the production of distilled spirits.

In order to facilitate payment of rectification taxes and also to reduce the demands upon the time of Government officers, provision was made by Treasury decision for the payment by means of stamps of rectification taxes on products to be bottled. Heretofore, proprietors were required to submit bottling tank forms to storekeeper-gaugers for verification, submit the verified form with the remittance to a deputy collector, and return the receipted form to the storekeeper-gauger for release of the spirits. Under the new procedure, proprietors may purchase stamps in advance, cancel and attach the exact value of stamps to the bottling tank form, and obtain from the storekeeper-gauger, after his verification and cancellation of the stamps, a release of the spirits to be bottled.

There was eliminated by Treasury decision the use of transfer stamps on all containers of industrial alcohol transferred in bond from one bonded warehouse to another, or to a denaturing plant, as there is sufficient protection to the revenue without the use of such stamps. The elimination will save considerable time required by storekeeper-gaugers to fill in the necessary information, and will effect a saving in the cost of manufacture.

BASIC PERMIT AND TRADE PRACTICE ACTIVITIES

Permits.—The Federal Alcohol Administration Act requires that all producers (other than brewers), importers, and wholesalers of alcoholic beverages secure basic permits. The number of outstanding basic permits of all classes has shown an increase from 16,094, the number in effect on July 1, 1946, to 18,053 on June 30, 1947. The major portion of this increase was in the wholesaling and importing fields. 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, 1947.

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. Beginning with the cessation of hostilities, activities in this field have continued to show substantial increases, and during the year a total of 29,241 applications for label approval were received, as compared with 26,894 during the previous fiscal year. A table is included in the Appendix which shows the volume of work handled in the label field during the year.

In order to improve the effectiveness of the labeling regulations and to make them more directly applicable to current conditions and practices in the industry, steps were taken during the fiscal year to amend the labeling regulations, governing both wines and distilled spirits, in a number of important respects. Public hearings, required by statute, were held in Washington and San Francisco during January, 1947, on some 50 proposed amendments to these regulations.

Advertising.—In the enforcement of the advertising regulations promulgated under the Federal Alcohol Administration Act, the Division reviewed 113,834 advertisements appearing in 26,257 publications and took appropriate regulatory action in 2,130 cases involving various types of irregularities. Radio continuities numbering 20,700 and 3,274 pieces of point-of-sale material were also reviewed. Nine cases involving more serious types of irregularities were closed upon the submission of appropriate offers in compromise.

Trade practice.—There was substantially increased activity in the trade practice field, marking the return of competitive conditions following the seller's market situation of the war and early post-war period. Permit revocation or suspension proceedings were instituted in only four cases involving trade practice infractions but suitable offers in compromise, reaching quite substantial figures in some cases, were accepted in 64 instances.

The Bureau's Nation-wide investigation of "tie-in" sales of distilled spirits, and the return to competitive merchandising following de-control of liquor prices, have together drastically curtailed this unfair trade practice, a violation of section 5 of the Federal Alcohol Administration Act. During the fiscal year, 1,146 retail liquor dealers were interviewed and 225 made statements involving 7 wholesalers in "tie-in" practices. Inasmuch as the Bureau's purpose to eliminate "tie-in" sales had been accomplished, steps were taken during the fiscal year to dismiss the 359 citations of permits resulting from such violations. Stipulations were entered into by 379 wholesalers.

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

ENFORCEMENT ACTIVITIES

Seizures.—During the fiscal year, 6,053 illicit stills were seized, together with 2,392,252 gallons of mash, 85,859 gallons of illicit

liquors, 19,435 gallons of tax-paid liquors, and 1,209 automobiles and trucks. The appraised value of the property seized was \$1,717,254.

Arrests and prosecutions.—There were 7,864 persons arrested for liquor violations. Recommendations were made for the prosecution of 7,233 persons in Federal courts in Alcohol Tax Unit cases, a decrease of 928, or 11.4 per cent, as compared with 1946; 5,758 persons were indicted, 4,893 persons were convicted, and as of June 30, 1947, 3,898 persons were awaiting grand jury or trial action for internal revenue liquor law violations.

Applications for pardon and parole.—During the year, 31 applications for pardon and 794 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, 84 vehicles and 4,585 gallons of tax-paid liquors valued at \$166,847 were seized, 106 persons were arrested, 89 persons were indicted, and 84 defendants were convicted. Only two States passed the enabling legislation entitling them to protection by the Federal Government against importation of spirits from other States, and the Oklahoma Legislature repealed the enabling legislation, effective April 24, 1947, leaving Kansas as the only State now entitled to protection under the Liquor Enforcement Act of 1936.

Floor stocks tax violations.—There were 77 floor stocks tax cases perfected during the fiscal year, involving the seizure of 365 gallons of tax-paid liquors valued at \$4,749. Taxes and penalties amounting to \$71,911 were recommended for assessment in these cases. Offers in compromise in the amount of \$49,153 in lieu of criminal and/or civil liabilities were accepted by the Department of Justice.

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, 27 such investigations of taxpayers and permittees were undertaken, 39 cases were submitted to United States attorneys, 51 persons were indicted, and 49 defendants convicted. There were seized 5,865 gallons of tax-paid liquors having an approximate value of \$88,719. Investigators have traced cash "side money" payments in black market liquor cases (exclusive of brewery cases) totaling nearly \$25,000,000 as of June 30, 1947.

Joint sugar program with Office of Price Administration.—Effective at midnight June 11, 1947, sugar rationing was discontinued in so far as consumers are concerned, and sugar controls were thereafter limited to an allocation system applying to industrial users, wholesalers and retailers. Throughout the fiscal year, investigators of the Alcohol Tax Unit and the Office of Price Administration (succeeded by the Sugar Rationing Administration) devoted much of their time to the joint program for 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 raw materials operators and not reported for income tax purposes.

There were 5,097 investigations made during the year, leading to the conviction of 193 sugar dealers, the suspension of 504 merchants from dealing in sugar, and the issuance of 22 injunctions forbidding distributors to commit further violations of the rationing law.

Firearms program.—During the year the Alcohol Tax Unit continued the intensive investigation program designed to bring about the registration of the thousands of automatic firearms, such as machine guns and machine pistols, entering the country as war trophies. During the fiscal year 1947 there were 43,641 investigations conducted, resulting in the registration with the Commissioner of Internal Revenue of 4,498 automatic firearms, the seizure of 871 firearms, the deactivation, with the owner's permission, of 2,631 firearms, and the return to the armed services of 322 Government-owned weapons.

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 36 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.

With respect to excess profits tax determinations in any case, the Technical Staff's otherwise exclusive jurisdiction is subject to the authority of the Excess Profits Tax Council over issues arising under section 722 of the Internal Revenue Code. Subject to the authority of the Commissioner of Internal Revenue, final jurisdiction within the Bureau of all issues arising under section 722 is vested in the Council. The Council has no jurisdiction over any issues arising under any other provisions of the internal revenue laws. The consideration of issues arising under section 722 under a procedure separate and apart from that applicable to issues arising under other provisions of law was concluded advisable because of the distinctive character of section 722. In all cases not before The Tax Court the Council's findings are controlling. In cases before the court the Technical Staff still retains jurisdiction but will refer all applications and claims under section 722 to the Council and will not disturb its findings with respect thereto

except in unusual circumstances and then only with concurrence of the Council. (Paragraphs 3 and 11 of mimeograph, R. A. No. 1529, T. S. No. 454, dated July 31, 1946.)

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 tables 106-107 on pages 202-204.

With respect to contested cases not docketed before The Tax Court of the United States, there were 5,158 on hand on July 1, 1946, awaiting Staff action, and 642 awaiting action by taxpayers on statutory deficiency notices directed or sustained by the Staff, or a total of 5,800 nondocketed cases. Receipts and dispositions during the year were as follows:

On hand July 1, 1946.....	5,800
Received.....	6,353
Total.....	12,153
Dispositions:	
Settled by agreement.....	3,275
Defaulted after statutory notice.....	702
Petitions filed after statutory notice.....	1,043
Unagreed overassessments and claims rejections.....	223
Transferred to internal revenue agents in charge for separation of 722 issues and standard issues.....	997
Transferred for other reasons (bankruptcy, etc.).....	31
	6,271
On hand at the close of June 30, 1947.....	5,882

Of the number on hand at the close of the year, 5,283 were awaiting Staff action and 599 action by taxpayers on deficiency notices. In addition to the above dispositions, 391 subsidiary cases were closed in accordance with the action taken in the respective basic cases. Although the inventory of nondocketed cases on hand increased by 82 during the year, dispositions (exclusive of transfers) during 1947 exceeded those of 1946 by 664. Case receipts of 1947 exceeded those of 1946 by 546.

During the fiscal year ended June 30, 1947, the Staff field divisions directed the issuance of statutory deficiency notices in 1,564 cases. The percentage of cases in which a statutory notice was directed by the Staff and with respect to which the taxpayer did not take an appeal to The Tax Court is higher than heretofore, being approximately 42 per cent, as compared with a previous range of 31 to 35 per cent and a previous average of approximately 33 per cent.

During the year 581 so-called 90-day cases in which the statutory notice was issued direct by the internal revenue agents in charge were closed by the field divisions of the Staff. The revenue agent was sustained in 215 of these cases without an agreement being received from the taxpayer and 366 were settled. With respect to the 215 statutory notices which were sustained, the taxpayers filed petitions with The Tax Court in 90 cases and defaulted in the remaining 125.

On July 1, 1946, there were 3,926 docketed cases on hand in the Staff field divisions and 3,332 dockets were received during the year. Of these docketed cases, 1,978 were settled by stipulated agreement, 217 were dismissed for various reasons by The Tax Court, and 791 were submitted to The Tax Court on the merits, leaving a balance of 4,272 on hand June 30, 1947. In addition to the dispositions summarized above, action was taken on 281 subsidiary cases which were closed in accordance with the closing of the respective basic cases.

For the 8-year period (fiscal years 1940 to 1947, inclusive), Staff reports show decisions handed down by The Tax Court in 8,494 docketed cases. Analyses of these decisions, made currently as they were received, show a total of 3,343, or 39 per cent, in which the Bureau's position was wholly sustained; 3,218, or 38 per cent, in which the Bureau's position was partly sustained and partly reversed; and 1,933, or 23 per cent in which the Bureau's position was wholly reversed. The percentages for the fiscal year 1947, during which the Court handed down 772 decisions, were 33 per cent wholly sustained, 48 per cent partly sustained and partly reversed, and 19 per cent wholly reversed.

It will be noted that the Staff's inventory of nondocketed cases on hand increased by 82 during the year and its inventory of docketed cases by 346. Comparison with reports for prior years shows that dispositions (exclusive of transfers) of both classes of cases in 1947 slightly exceeded the average for the two preceding years. In both instances, consequently, the increased inventories are ascribable to increased receipts of cases from the offices of the internal revenue agents in charge. With respect to nondocketed cases, these increased receipts of standard issue cases have more than offset any decrease which resulted from the delegation of authority over section 722 issues to the Excess Profits Tax Council.

With respect to docketed cases, the net increase in inventory is primarily ascribable to disproportionately large receipts in May and June of 1947. Inasmuch as petitions must be answered by Government counsel and files must be assembled, it was impossible for the Staff to function before June 30, 1947, on most of the docketed cases in which petitions were filed in May and June. The net increase in inventory of dockets may be ascribable in part to the fact that slightly fewer cases were tried in 1947 (791) than in any preceding year since decentralization. More cases were disposed of by deficiency stipulations in 1947 than in any year since 1943 and more cases were dismissed than in any year since 1941.

The general increase in case receipts and inventories (including offers in compromise hereinafter mentioned) appears attributable to the substantially increased investigative personnel at the various offices of the internal revenue agents in charge, the effect of which is now being reflected in greater production at said offices. There has been no corresponding increase in the personnel of the Technical Staff. The average number of technical, auditor, and clerical employees in the Technical Staff during 1947 was less in each classification than on November 30, 1941, preceding Pearl Harbor and the enactment of the Revenue Act of 1942, with complexities greater both in volume and character than any ever before experienced. Practically

all the cases received for some time past involve tax liabilities of the war years. This can be expected to continue for some time.

That Staff settlement standards maintained a relatively even keel during the fiscal year 1947 appears evident from the following:

CASES BEFORE THE TAX COURT

Cases	7-year period 1940 to 1946, inclusive	Percentage	Fiscal year 1947	Percentage
Stipulated.....	17,256	64.85	1,978	66.24
Dismissed.....	1,331	5.00	217	7.27
Tried.....	8,023	30.15	791	26.49
	26,610	100.00	2,986	100.00

CASES NOT BEFORE THE TAX COURT

Settled by agreement.....	27,581	60.00	3,275	63.00
Defaulted by taxpayer after statutory notice.....	4,959	11.00	702	13.00
Petitions filed by taxpayer after statutory notice.....	10,836	23.00	1,043	20.00
Unagreed overassessments and claims rejections.....	2,745	6.00	223	4.00
	46,151	100.00	5,243	100.00

In the Commissioner's annual report for 1946 it was stated that of all the cases handled by the Technical Staff which were subject to petition to The Tax Court, approximately seven out of eight cases were closed without the necessity of trial, leaving but one in eight actually tried before the court. This average was maintained during 1947.

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 published rules of the Staff. There is not and never has been a Staff policy requiring taxpayers, regardless of merits, to concede some or any fixed percentage of the disputed deficiency in order to effect a settlement of a case.

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 by the Staff over the eight years 1940 to 1947, inclusive, during which time 30,856 nondocketed cases have been closed by agreement as a result of Staff field division action.

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 649 compromise cases on hand July 1, 1946; during the year, 1,075 cases were received and 863 cases were disposed of, leaving 861 cases on hand June 30, 1947. There were 4 extension of time cases on hand at the beginning of the year; 156 were received and 159 disposed of, leaving 1 case on hand June 30, 1947. With respect to closing agreement cases, the number on hand for review July 1, 1946, was 19; 124 were received and 109 disposed of, leaving a balance on hand June 30, 1947, of 34 such cases. A summary of work done on compromise, extension of time, and final closing agreement cases is shown in table 108 on page 204.

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. The supplemental legal staff, which was established in the field in connection with the tax evasion drive for the handling of cases in which recommendations for criminal prosecution have been made by the investigative staff, was expanded during the year so that, at the end of the year, there were in operation four regional offices located in New York, Chicago, San Francisco, and Atlanta, and smaller district offices in Boston, Philadelphia, Kansas City, St. Paul, and Los Angeles. This decentralization of the penal work of the office permits the closest cooperation with the investigative staff in the field and has already resulted in a substantial increase in the number of criminal cases handled. It is also conducive to closer cooperation between the Penal Division attorneys and the United States attorneys, thereby facilitating the preparation and the trial of criminal cases in the courts. Furthermore, decentralization is more advantageous to taxpayers in that it brings the facilities of the Division closer to them. A detailed statement, in statistical form, of the work handled by certain of the divisions will be found in the statistical tables in the Appendix under the heading "Office of Chief Counsel."

CHIEF COUNSEL'S COMMITTEE.—The committee, consisting of three members, serves in an advisory capacity to the Chief Counsel and his principal assistants, who refer to it cases from all divisions of the office. The committee considers these cases and makes written recommendations as to their proper disposition. The committee is also charged with the final review of cases involving compromises and closing agreements previous to their being sent to the Secretary of the Treasury for his approval, and with the consideration of claims for reward under section 3463 of the Revised Statutes and section 3792 of the Internal Revenue Code. At the beginning of the fiscal year 1947 the committee had on hand (exclusive of reward claims) 57 cases; during the year it received 1,780 and closed 1,786, leaving 51 pending at the close of the year.

Claims for reward for information relative to violations of internal revenue laws were filed and disposed of during the year as follows: Pending July 1, 1946, 750; presented or reopened during year, 703; disposed of during year, 174; pending June 30, 1947, 1,279. Of the claims disposed of, 33 were allowed in a total sum of \$99,646 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 226 cases, acted on rereference of 49 cases previously reported, and supplied expert testimony in 10 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; the Federal Tort Claims Act in so far as employees of the Bureau of Internal Revenue are involved (except the final determination of claims for \$500 or more or involving unusual or novel questions of law), 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; the remission or mitigation of forfeitures; and the settlement of claims. The division prepares citations to revoke industrial and denatured alcohol permits, participates in permit hearings and in the review of 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 4,083 memoranda, 102 briefs, 6,686 opinions, 264 libels, and 10 indictments. In connection with alcohol and Federal Alcohol Administration permits, the division prepared 27 denials of applications, 64 notices of contemplated denials of applications, 168 citations for revocation and suspension, and 496 orders in suspension and revocation proceedings, and participated in 54 hearings. Review work included 2,970 case reports and 6,528 compromise cases. In addition, 110 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 determination of the Bureau's legal position, and the preparation of law and fact letters for the Department of Justice, in all actions brought by taxpayers to recover taxes and for injunctions in the Federal courts, and also in actions brought by the Government against taxpayers, transferees, bonding companies, and others. The division also assembles the evidence, obtains witnesses, and assists at the trial of cases when requested by the Department of Justice. 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. The Bureau's legal position is determined also for purposes of institution of suits, appeals from adverse decisions, petitions for certiorari, and compromises of civil cases pending in the courts. The division also acts in an advisory capacity to the administrative officers in the collection of taxes generally.

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 228 corporate reorganization and arrangement cases closed during the year, claims in the amount of \$4,621,338 were filed. Of the aforementioned 228 cases, 79 cases which involved the amount of \$3,999,362 were arrange-

ment proceedings of taxpayers who subsequently went into bankruptcy. The remaining 149 corporate reorganization and arrangement proceedings involved \$621,976, of which the amount of \$610,547 was collected.

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 927 cases closed during the year involved claims of \$5,601,621, of which the amount of \$1,305,074 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 1,500 cases closed during the year involved claims in the amount of \$6,793,928, of which \$4,443,638 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, except such as relate to taxes on alcoholic beverages; 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 266 cases on hand, received 2,333, and disposed of 2,243, leaving 356 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; prepares opinions construing the criminal and percentage penalty statutes, and handles miscellaneous law questions involving criminal cases. 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, 845 cases were pending in the Penal Division. New cases numbering 1,311, involving 4,426 tax years and over \$100,000,000 in tax liability, were received, and 606 cases were closed, leaving 1,550 cases pending on June 30, 1947, a net increase of 705. Much of this work reflects the effect of the Bureau's drive during the past two years against "black market" operators and tax evaders. The penal work has been performed in close cooperation with the Department of Justice. During the year 556 cases, involving 655 defendants, were transmitted to the Department of Justice. Indictments were returned involving 347 defendants. Of the number reaching the trial stage for the entire year, 33 convictions were obtained, and 161 defendants pleaded guilty or *nolo contendere*; indictments involving 23 defendants and 15 cases were dismissed or *not prossed*; and there were 16 defendants, involving 7 cases, acquitted. The cumulative effect of the tax drive which has been made by the investigating officers of the Bureau during the past two years is beginning to be felt in full force by the Penal Division. This is demonstrated by a few comparisons. The cases transmitted to the Department of Justice during the fiscal year 1945, the year in which the drive started, were 165, while in 1947 a total of 556 cases was referred, an increase of 237 per cent in the space of two years. In the case of convictions, including pleas of guilty and *nolo contendere*, the number during the fiscal year 1945 was 58 defendants, while in 1947 it reached a total of 194, or an increase of 234.48 per cent. The number of cases received for consideration in the fiscal year 1945 was 494, while in 1947 a total of 1,311 was received, or an increase of 165.38 per cent.

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. The division disposed of 570 cases during the year.

In addition to the above work performed by the respective divisions of the office, legal advice and assistance was rendered to the Head of the Salary Stabilization Unit, 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 6 cases pending, during the year 109 new cases were received, and 108 were disposed of, leaving 7 pending at the close of the year.

Operating as a part of the field organization of the Chief Counsel's office is a small group of eight attorneys (special assistants) located in five widely scattered cities. Included in their functions is the furnishing of legal advice and assistance to the various internal revenue officials in the area. They also cooperate with United States attorneys in the handling of technical civil tax cases. This group began the year with 1,009 cases on hand, received 1,017 and disposed of 858 cases during the year, and had a closing inventory of 1,168 cases.

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 of the Internal Revenue Service, and investigation of applications of attorneys and agents to practice before the Treasury Department as well as applications of individuals seeking employment within the Bureau.

During the fiscal year 1947, 4,125 investigations were made of alleged evasion of income and miscellaneous taxes, resulting in the recommendation for prosecution in 925 cases involving 1,332 individuals. There were 190 individuals tried, of whom 182 were convicted and 8 acquitted. The percentage of convictions was 95.8. Investigation of these cases resulted in recommendation for assessment of additional taxes and penalties totaling \$199,787,798.

There were 5,079 investigations of applications of attorneys and agents to practice before the Treasury Department, and 37 investigations of charges against enrolled agents and attorneys. During the fiscal year the Committee on Practice rejected applications filed by 20 individuals, accepted resignations of five enrollees who were under charges, struck the name of one from the rolls, and reprimanded one. Character investigations were completed upon 1,553 applicants for positions in the Bureau.

During the fiscal year 95 cases of charges against employees of the Bureau of Internal Revenue were investigated, resulting in the separa-

tion from the Service of 58 employees and the prosecution of 15, of whom 14 were convicted. Forty-one cases of a miscellaneous nature were investigated, resulting in the prosecution and conviction of 11 individuals.

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 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, 1946.....	431	44	17	90	4		308
Received during year.....	3,308	433	182	234	3		340
Total to be disposed of.....	3,739	477	199	324	7		648
Disposed of.....	3,739	477	199	324	7		512
On hand at end of year.....	0	0	0	0	0		136

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 by the Unit for the fiscal year, as well as the number on hand as of June 30, 1947:

Appeals:	
On hand July 1, 1946.....	22
Received during year.....	33
Total to be disposed of.....	55
Disposed of.....	55
On hand June 30, 1947.....	0

During the first four months of the fiscal year the Unit continued to process applications for approval in accordance with revised regulations and policies under Executive Orders 9599 and 9651. The Unit also continued its enforcement program in connection with unauthorized salary adjustments.

Important phases of the work of the Unit.—Under date of November 9, 1946, the President issued Executive Order 9801. By the terms of this order, all controls in effect, stabilizing wages and salaries pursuant to the provisions of the Stabilization Act of 1942, as amended, were terminated. The Executive order provided, however, that all Executive orders and regulations shall be treated as remaining in full force and effect for the purpose of sustaining any suit, action, or prosecution

with respect to unauthorized salary or wage adjustments made prior to November 9, 1946. As a result of this Executive order, the functions of the Unit in approving applications were discontinued, but the Unit continued its enforcement activities on unauthorized adjustments made prior to November 9, 1946.

On December 12, 1946, the President issued Executive Order 9809. By this order, the functions of the National Wage Stabilization Board, under section 5(a) of the Stabilization Act of 1942, as amended, were transferred to the Department of the Treasury. These functions, in turn, were transferred to the Commissioner of Internal Revenue by Treasury Decision 5553, dated March 7, 1947.

The functions, duties, and powers of the Secretary of Agriculture relating to the enforcement of agricultural wage and salary regulations under the Stabilization Act of 1942, as amended, were also transferred to the Secretary of the Treasury by Directive 151, issued by the Temporary Controls Administrator on May 29, 1947. These functions and duties are also to be administered by the Commissioner of Internal Revenue.

As a result of these orders and directives, the Commissioner of Internal Revenue, through the Salary Stabilization Unit, became the administering agency in the handling of all contravention cases affecting unauthorized wages and salaries.

The Act of October 2, 1942, as amended, expired on June 30, 1947. However, the Salary Stabilization Unit will continue in order to process cases involving wages and salaries paid in contravention of that Act under the authority contained in Executive Order 9801 and Title I, section 29, of the United States Code.

CONCLUSION

In submitting this report of the results accomplished in the fiscal year ended June 30, 1947, I am pleased to state that both the service tasks and enforcement activities have had the wholehearted cooperation of every branch of the Internal Revenue Service.

GEO. J. SCHOENEMAN,
Commissioner of Internal Revenue.

APPENDIX

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STATISTICAL TABLES

RECEIPTS FROM INTERNAL REVENUE TAXES

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, by collection districts, States, and Territories

Districts	Income taxes				Excess profits	
	Corporation	Individual	Withheld by employers	Total income taxes	Declared-value excess profits	Revenue Acts of 1940, 1941, 1942, as amended
Alabama.....	\$39,685,414.73	\$81,533,067.54	\$62,467,010.28	\$183,685,492.55	\$413,736.58	\$23,345,316.06
Arizona.....	7,048,959.17	34,447,286.12	20,509,304.40	62,005,549.69	40,851.42	3,901,331.91
Arkansas.....	15,863,915.15	49,840,296.26	21,156,958.29	86,861,172.70	323,074.42	5,338,745.94
First California.....	188,288,943.83	404,034,343.24	401,843,045.09	1,054,166,337.16	2,403,903.81	104,207,167.31
Sixth California.....	133,947,695.22	617,015,159.46	432,537,021.93	1,183,499,906.61	1,303,903.81	118,687,842.87
Colorado.....	34,759,416.24	85,079,742.35	59,763,384.18	179,602,542.77	286,178.25	18,527,450.40
Connecticut.....	95,369,989.70	195,215,998.11	190,648,222.85	481,234,211.66	197,622.75	39,027,960.39
Delaware.....	131,313,368.55	54,702,632.67	153,615,688.97	239,631,290.19	138,369.63	64,873,663.92
Florida.....	50,133,151.62	176,431,338.46	84,793,808.82	311,358,296.90	2,181,750.55	22,020,190.30
Georgia.....	65,891,308.29	121,427,153.26	96,172,913.84	232,291,375.39	594,310.57	42,626,050.51
Hawaii.....	14,832,070.71	31,301,936.61	37,266,782.22	82,900,789.54	3,772.46	8,780,818.54
Idaho.....	8,048,596.45	29,164,719.36	17,215,693.85	54,419,009.66	68,640.09	1,742,359.13
First Illinois.....	559,522,305.24	588,660,798.75	831,626,647.13	1,979,809,752.12	5,916,263.84	309,672,083.29
Eighth Illinois.....	50,722,556.14	143,623,124.06	86,815,469.55	275,160,149.75	788,541.08	23,029,646.25
Indiana.....	87,112,491.69	213,025,646.99	105,670,129.23	465,808,267.56	592,127.22	68,938,069.11
Iowa.....	44,625,227.25	154,138,912.64	72,095,960.34	270,760,100.23	400,442.63	21,185,669.70
Kansas.....	50,482,276.35	112,810,787.95	59,876,108.14	223,169,172.44	627,675.41	38,691,737.19
Kentucky.....	66,420,741.67	99,834,433.65	64,246,800.83	220,501,981.15	1,060,889.41	16,777,169.89
Louisiana.....	53,646,582.29	100,335,456.49	65,900,752.60	219,888,791.38	130,052.11	22,225,105.20
Maine.....	23,177,161.29	35,784,263.22	31,978,460.38	90,919,824.89	181,191.18	14,613,291.89
Maryland.....	103,058,570.61	242,774,324.03	415,998,797.37	761,823,692.01	288,035.26	68,492,887.96
Massachusetts.....	197,134,091.41	356,678,736.84	390,314,530.50	944,127,298.75	3,087,020.84	143,406,285.24
Michigan.....	222,502,796.46	343,160,981.05	551,888,223.85	1,117,543,001.36	488,288.65	133,680,443.70
Minnesota.....	105,876,454.32	152,926,004.04	158,142,234.60	416,944,692.96	874,187.28	58,235,357.89
Mississippi.....	14,459,164.62	41,709,513.38	20,013,080.63	76,181,758.63	168,535.29	6,901,430.43
First Missouri.....	136,616,399.04	136,456,059.45	170,222,210.24	443,294,668.71	331,945.17	115,613,315.85
Sixth Missouri.....	81,968,395.13	88,145,199.81	76,790,872.55	226,894,467.49	521,589.73	30,611,219.04
Montana.....	9,591,755.30	31,134,395.02	16,629,164.10	56,345,314.48	111,735.47	1,417,673.68
Nevada.....	33,161,394.95	59,010,022.37	59,801,508.34	181,972,925.66	9,097.57	8,870,770.13
Nevada.....	3,834,875.95	18,832,842.16	10,308,275.07	32,975,963.17	125,267.89	6,691,807.84
New Hampshire.....	13,552,407.71	23,300,797.72	25,295,054.68	62,148,260.11	483,275.91	18,199,033.63
First New Jersey.....	35,336,487.35	71,885,716.17	64,667,730.17	171,889,263.69	343,275.91	21,019,037.59
Fifth New Jersey.....	178,652,259.47	254,415,620.94	271,930,755.59	704,998,636.00	883,793.23	1,247,178.66
New Mexico.....	3,379,936.91	24,175,053.20	12,027,748.59	39,582,738.70	62,121.06	1,410,269.33
First New York.....	85,791,884.23	289,069,185.64	209,178,107.85	584,039,177.78	169,350.88	66,581,668.01
Second New York.....	688,726,072.03	471,093,419.94	608,300,486.37	1,716,119,978.34	1,463,641.98	233,413,431.97
Third New York.....	596,541,532.73	507,169,923.89	899,725,902.66	1,993,437,364.25	10,194,476.52	669,751,216.37
Fourteenth New York.....	62,629,977.13	181,600,102.46	175,948,817.22	420,238,896.81	3,334,806.14	62,400,583.93
Total.....	6,055,095,928.79	9,501,015,016.08	9,842,232,259.83	25,398,393,264.70	55,184,793.45	3,566,177,957.70
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT						
Alaska.....	\$714,411.13	\$4,247,369.24	\$8,509,661.69	\$13,471,862.06	\$2,989.53	\$298,575.05
California.....	322,236,639.05	1,081,050,037.70	834,380,067.92	2,237,666,743.67	3,737,667.45	222,890,010.18
District of Columbia.....	32,148,687.10	79,228,888.21	902,417,882.48	414,488,857.79	102,471.43	18,261,668.75
Illinois.....	610,244,861.38	732,288,023.81	912,442,116.68	2,254,975,901.87	6,714,744.72	332,701,729.54
Maryland.....	70,810,483.51	162,826,422.83	113,677,914.89	347,316,821.03	1,553,537.70	50,290,781.21
Missouri.....	196,874,794.17	224,801,259.24	247,013,082.79	670,189,132.26	853,534.90	146,224,529.43
New Jersey.....	213,958,746.82	328,301,337.11	336,598,615.76	876,888,599.69	1,107,069.19	97,818,341.22
New York.....	1,514,633,880.42	1,615,887,784.68	2,192,633,119.40	5,233,134,784.60	16,294,626.39	938,943,826.12
Ohio.....	465,368,406.92	462,564,088.01	631,039,244.75	1,569,271,489.86	2,515,052.70	262,953,461.96
Pennsylvania.....	390,726,512.43	620,633,878.06	796,053,236.36	1,807,418,389.62	2,355,374.54	245,996,920.51
Texas.....	168,357,918.87	417,756,977.52	235,836,795.13	811,950,681.52	1,176,962.17	75,176,236.02
Washington.....	61,217,372.39	157,888,503.33	147,945,405.65	367,051,281.27	472,032.68	46,213,496.14
Puerto Rico.....		28,013.19		28,013.19		

66 REPORT OF COMMISSIONER OF INTERNAL REVENUE REPORT OF COMMISSIONER OF INTERNAL REVENUE 67

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, 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			
					Excise taxes		Seizures, penalties, etc.	Floor tax (tax-paid stocks on hand Apr. 1, 1944), \$3 per gallon
					Imported (collected by customs), \$9 per gallon	Domestic, \$9 per gallon		
Alabama		\$479.41	\$4,874,303.57	\$297,374.19	\$2,893.91	\$8,752.77	\$52,910.57	
Arizona		267.29	1,223,506.33	72,979.54	1,767.25		3,960.00	
Arkansas	\$90.00	47,592.12	1,753,165.01	103,687.02		416.33	5,900.23	873.57
First California		15,982.27	30,692,945.70	1,219,418.28	6,455,920.13	44,459,157.60	92,299.43	11,856.24
Sixth California		55,907.77	34,205,295.49	3,112,693.07	5,371,415.06	28,989,561.68	325,136.00	5,107.94
Colorado		7,171.20	11,649,305.29	539,182.29	126,352.62	74,461.74	17,354.96	
Connecticut		3,777.66	28,046,643.63	1,436,096.52	636,569.13	499,914.09	19,300.50	1,407.88
Delaware		1,556.25	1,431,961.82	1,007,420.73			223.19	168.91
Florida		283,971.19	18,415,426.15	741,656.21	708,599.92	3,830.74	34,332.41	1,043.81
Georgia		8,531.29	5,390,495.62	356,191.36	70,342.56		114,325.35	
Hawaii		395.49	1,844,589.78	73,814.25	439,367.81		120.00	
Idaho		361.33	948,914.27	18,524.94		92,340.00	235.00	
First Illinois		29,054.76	38,237,237.66	2,488,099.31	13,019,754.40	14,036,583.88	105,459.08	889.40
Eighth Illinois		964.03	5,922,061.88	525,974.63		209,619,929.49	24,774.51	549.78
Indiana		3,076.67	27,860,021.96	739,352.94	10,841,273.26	214,185,963.64	2,805.95	105.38
Iowa	2,090.37	1,789.61	5,565,942.56	413,444.63		53,681,547.87	9,379.90	216.84
Kansas	19.45	458.63	3,976,138.78	204,951.43		53,412,608.19	8,115.76	
Kentucky		3,915.76	5,292,837.28	363,469.33	2,405,510.42	339,915,872.63	19,001.42	23.19
Louisiana		1,223.62	5,314,976.40	668,296.61	262,457.83	17,648,652.38	30,638.87	3,055.49
Maine		899.20	3,010,964.40	499,646.88		1,042,328.40	100.30	
Maryland	403.44	12,068.50	15,186,079.31	1,526,317.16		147,625,644.68	76,825.78	6.25
Massachusetts	59.00	14,639.26	31,975,142.60	2,930,592.02	2,930,592.02	23,971,112.42	19,430.38	3,341.79
Michigan		21,467.20	17,747,490.01	2,444,779.68		3,098,498.90	23,670.51	64,510.33
Minnesota		5,900.71	12,799,122.10	487,896.21	1,156,944.74	1,488,558.60	57,581.15	
Mississippi		297.32	1,353,261.94	245,937.91			45,696.03	333.77
First Missouri		2,664.29	11,310,101.77	743,210.23	496,806.83	2,354,239.08	6,542.12	
Sixth Missouri		8,184.64	4,655,866.25	159,743.83		2,735,323.64	14,060.87	
Montana		1,841.01	1,654,378.15	48,616.73		72.60	1,275.00	
Nebraska		670.29	4,083,964.22	306,263.57	229.49	30,031,067.90	27,072.48	
Nevada		498.45	3,985,081.07	288,918.17		1,856,692.81	1,460.00	4,999.33
New Hampshire		1,393.39	1,663,187.68	180,602.62		1,718,265.92	2,580.40	1,895.84
First New Jersey		1,774.31	30,469,368.83	237,086.16		15,103,187.30	12,750.85	5,062.48
Fifth New Jersey	262.35	29,519.57	25,362,246.75	1,177,264.04			100.00	
New Mexico		279.68	1,186,926.14	253,722.24			38,754.73	
First New York		16,769.98	25,574,868.59	1,587,870.98				3,676.41

Second New York	286,095.66	789,055.78	14,151,699.51	5,903,743.64	47,845,367.83	5,069.95	533.00	1,204.54
Third New York		49,250.32	66,772,428.52	14,576,948.66			3,249.26	5,312.92
Fourteenth New York	25.00	7,942.18	25,256,700.93	1,319,214.15		22,831,653.08	40,823.74	9,068.66
Twenty-first New York		1,022.43	4,334,298.58	2,235,177.83	944,784.42	405.90	29,348.38	
Twenty-eighth New York	175.90	3,136.32	11,062,090.40	815,453.74	865,074.25	4,600.81	14,587.42	1,742.54
North Carolina	100.90	2,782.86	5,742,553.45	526,481.96	.60	13,242.91	130,662.25	
North Dakota		4,84.72	740,883.72	27,022.25	115,034.72		4,605.00	
First Ohio		8,397.76	8,730,729.64	1,979,875.36		04,956,302.53	1,806.00	374.22
Tenth Ohio		603.68	3,598,493.32	85,441.90			1,713.00	733.88
Eleventh Ohio		943.67	4,133,414.64	192,426.29		368.93	1,126.02	2,513.55
Eighteenth Ohio		4,871.34	11,441,794.69	929,874.39	1,709,573.37	2,228,970.60	24,879.36	1,567.78
Oklahoma		3,975.02	6,094,229.34	315,030.90		33,313.12	206.47	
Oregon		8,256.96	2,503,824.08	384,707.03	3,178,205.65	32,224.51	300.00	
First Pennsylvania	3,827.17	7,725.58	29,547,218.73	1,827,430.93	1,162,167.43	170,821,060.56	21,989.82	2,183.51
Twelfth Pennsylvania	379.07	9,967.92	3,050,253.34	95,636.43		518,286.26	2,205.15	103.66
Twenty-third Pennsylvania		9,327.91	22,106,296.57	2,696,998.46	2,883,073.43	102,497,476.95	7,863.59	1.60
Rhode Island		4,380.77	5,638,547.63	277,242.21	184,128.45	5,882.40	1,975.00	4,255.90
South Carolina		1,867.63	1,195,288.52	89,952.74	105,644.83	5,506.03	13,790.40	
South Dakota		239.00	317,639.94	19,804.46			6,075.00	
Tennessee		261.88	5,418,845.21	448,936.73	142,788.45	534,929.08	14,227.92	22.68
First Texas	639.07	77,925.89	13,302,784.02	2,758,817.81	1,143,144.72	1,134.17	4,140.76	204.08
Second Texas	1,245.84	2,915.24	10,791,067.89	1,798,782.19		74,528.87	74,528.87	59.00
Utah		2,293.58	546,050.18	52,961.63			70.00	
Vermont		107.63	2,191,257.48	33,882.77		390,134.52	350.00	
Virginia		12,890.39	8,203,576.88	1,070,688.55	40,455.92	1,286,552.79	34,429.07	
Washington	1,783.04	7,526.45	7,776,982.55	525,707.74	1,159,706.30	7,067.09	1,595.00	17.14
West Virginia		344.70	2,591,101.83	324,495.63		8,700.82	8,447.51	
Wisconsin	108.13	2,821.14	9,932,883.44	1,382,635.59	313,442.83	266,193.29	2,600.90	1,550.14
Wyoming		40.78	473,086.37	27,459.70		67.41	1,642.93	376.02
Total	298,068.59	1,597,470.22	708,793,611.54	70,497,262.16	121,561,513.56	1,562,180,223.03	1,627,699.51	139,721.40

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

Alaska		\$1,082.41	\$49,328.92	\$7,863.24			\$417,435.43	\$16,964.28
California		72,890.04	64,899,241.19	4,320,111.35	\$12,827,336.19	\$68,447,689.08	402.70	
District of Columbia		3,623.17	2,448,575.02	620,699.22			129,733.59	1,439.16
Illinois		30,518.79	44,159,599.64	3,015,073.94	13,019,754.40	224,556,513.35	78,123.08	6.25
Maryland	\$403.44	8,465.33	11,737,504.29	905,617.94	1,932,678.69	5,089,552.32	20,632.99	
Missouri		10,845.83	15,965,968.03	900,954.06	486,806.88		6,498.32	
New Jersey	262.35	31,293.96	55,831,635.28	1,414,360.20		49,665,226.59	15,331.25	22,002.94
New York	286,295.66	867,048.11	147,202,106.93	26,439,408.09	1,709,673.37	24,821,452.37	118,276.68	5,189.43
Ohio		15,816.45	27,904,422.12	8,187,617.84		97,186,642.06	32,058.56	2,288.67
Pennsylvania	4,206.24	18,040.41	54,708,767.64	4,619,665.82	6,035,240.86	273,536,822.77	1,695.00	344.08
Texas	1,784.91	80,837.12	24,093,881.91	4,557,600.00	1,143,144.72	7,067.09	78,669.63	17.14
Washington	1,783.04	6,444.94	7,727,656.83	519,044.59	1,159,706.30	7,516.42		
Puerto Rico								

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, by collection districts, States, and Territories—Con.

Districts	Distilled spirits—Continued									
	Floor taxes levied by Acts prior to Apr. 1, 1944	Rectification tax, per proof gallon, 30 cents	Export stamps, 10 cents per cask and 5 cents per case	Container stamps, 1 cent per bottle, or 1/4 cent if less than one-half pint		Stills or worms manufactured, \$22 each	Manufacturers of stills, \$65 per year	Rectifiers		Special or occupational taxes
				Bottled in bond	Red strip stamps			Less than 500 barrels, \$110 per year	500 barrels or more, \$220 per year	
Alabama						\$7.05	\$26.40	\$213.60		\$2,418.98
Arizona		\$115.60				.87				10,703.09
Arkansas	\$36.10							\$27.50		3,968.34
First California	22.27	1,326,355.12	\$74.70	\$3,472.20	390,862.03	961.96	1,682.08	3,184.28	\$2,785.31	86,205.14
Sixth California		787,913.46	5.05	12,830.78	203,007.70	638.00	215.43	1,164.22	1,998.34	52,264.24
Colorado		1,033.72			462.86			632.53		6,945.33
Connecticut		178,769.35	1.30	16.00	66,960.84	88.00	187.00	230.55	2,200.06	12,399.51
Delaware							114.59			980.00
Florida				134.87		538.43		802.16	339.17	17,505.14
Georgia		11,358.76		10,081.43			307.08	155.84	220.06	7,837.89
Hawaii		493.96	12.78			2,196.32			220.00	6,823.67
Idaho										796.91
First Illinois	127.13	498,679.56		9,870.00	150,500.03	198.00	232.85	6,510.49	3,831.67	68,392.37
Eighth Illinois		6,924,975.06	94.20	1,690.00	1,800,278.99	22.00	110.00	2,664.00	1,100.00	20,809.07
Indiana	100.90	6,559,232.45	1,068.30	7,227.50	1,842,851.60	261.25	50.42	496.41	1,320.00	5,600.37
Iowa		1,419.32		35,900.00				337.19		2,787.74
Kansas		312.22								573.46
Kentucky		9,871,938.63	6,374.54	554,512.76	2,699,009.99	462.00	155.86	614.58	5,102.19	38,686.06
Louisiana		4,727.35		8,866.92		22.00	18.34	2,407.99	380.00	21,689.50
Maine		1,142.16		6,343.18						325.00
Maryland		5,820,525.33	827.96	16,818.90	1,639,244.24	330.00	228.02	990.00	4,187.21	34,497.60
Massachusetts	162.79	802,112.99		1,338.52	417,079.13	851.50	513.34	1,689.43	2,090.00	34,913.66
Michigan	2,546.81	161,268.77			133,512.10	88.06	27.50	632.59	660.00	39,961.06
Minnesota		122,890.49		604.80	40,422.31			1,451.93	440.00	11,485.30
Mississippi						5.15	60.70			8,314.49
First Missouri		111,551.89		41,763.99		814.00	178.76	530.35	809.31	7,536.49
Sixth Missouri		92,597.79				43,123.73	1,672.00	13.75	3,080.20	13,726.63
Montana										3,582.45
Nebraska							22.00	13.75	197.10	8,577.54
Nevada						.67		77.00		3,142.72
New Hampshire		26,567.19				13,422.00			220.00	119.06
First New Jersey		9,135.94				11,501.52	88.00	110.00	220.00	5,563.92
Fifth New Jersey		387,668.28	16.20		252,127.95	1,632.93	1,166.93	22.93	3,208.34	20,578.14
New Mexico	193.29	1,383.93			801.91			485.86		5,660.51
First New York		107,410.09		179.76	34,040.52	110.00	146.67		440.00	6,468.31
Second New York	40.00	522.88	.20		511,771.04	176.00	187.92	477.69		6,275.85

Third New York		432,627.77			94,124.49			110.00	660.00	15,908.42
Fourteenth New York		569,549.21			196,530.06		110.00	304.80	1,300.00	3,168.60
Twenty-first New York		34.47			8.19		165.00	533.53		1,925.01
Twenty-eighth New York	1,886.84			309.69	12.00	744.00	739.69	137.52		4,530.64
North Carolina		3.00		.51						20,039.09
North Dakota								178.75		1,844.80
First Ohio		2,416,664.48			722,917.32	1,474.00	245.67	499.14	1,540.00	9,028.33
Tenth Ohio						22.00	45.83			7,511.20
Eleventh Ohio				1.14		143.00	42.40			8,506.44
Eighteenth Ohio		37,509.48			17,108.74	729.67	302.50	458.35	660.00	17,451.56
Oklahoma										3,196.93
Oregon					1,996.04	44.92	18.34	330.00		7,114.31
First Pennsylvania	511.95	3,542,466.28	244.40	25.20	1,369,972.40	1,386.06	590.68	100.86	3,978.35	33,089.42
Twelfth Pennsylvania		15,968.42		4,300.00			200.75	110.00		25,525.50
Twenty-third Pennsylvania	774.50	3,502,064.97	1,050.19	28,533.96	594,675.00	132.00	248.43	1,191.68	1,485.00	51,660.18
Rhode Island	338.89	43.55		62.48		946.00		42.17		5,785.13
South Carolina				48.15						2,321.50
South Dakota						.02		27.50		1,473.57
Tennessee		23,373.27			16,640.00				220.06	6,630.52
First Texas					330.55	66.00	65.00	110.00		8,264.12
Second Texas	61.00			344.51						17,808.66
Utah										
Vermont			10.00		1,000.00				220.00	605.01
Virginia				700.00	6,381.00	22.00	50.42			8,042.13
Washington					3,687.20	66.00	75.17	220.00		25,236.88
West Virginia							55.00			1,830.51
Wisconsin	30.66	35,178.26			8,789.33	88.00	45.84	1,699.61	660.00	15,626.08
Wyoming								183.35		
Total	6,932.23	43,484,604.86	8,769.67	745,968.29	13,281,896.17	14,373.78	8,925.17	35,099.98	43,154.89	882,984.95

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

Alaska										\$2,518.54
California	\$22.27	\$2,114,268.58	\$79.75	\$16,302.98	\$593,869.73	\$1,589.96	\$1,897.51	\$4,348.50	\$4,783.65	138,469.38
District of Columbia				634.60	54.87			110.00		21,840.95
Illinois	127.13	6,523,654.62	84.30	11,550.00	1,950,779.02	220.00	342.85	9,174.49	4,931.67	89,201.44
Maryland		5,820,520.30	827.96	16,184.30	1,491,362.61	330.00	228.92	890.00	4,187.21	12,656.55
Missouri		204,148.68		41,763.99	43,123.73	2,486.00	192.52	3,610.55	1,194.31	21,263.12
New Jersey		396,804.22	16.20		203,629.47	1,770.93	1,276.93	22.93	3,428.34	26,232.06
New York	1,926.84	1,110,144.42	.20	499.35	830,486.30	1,030.00	1,349.18	1,563.44	2,400.00	38,271.88
Ohio		2,454,173.96		1.14	740,026.06	2,368.57	636.40	957.49	2,200.06	42,497.53
Pennsylvania	1,386.45	7,060,529.65	1,264.50	32,860.10	1,964,647.40	1,518.06	1,039.86	1,402.54	5,463.35	119,275.10
Texas	61.00			344.61	630.55	66.00	55.00	110.00		26,072.78
Washington					3,687.20	66.00	75.17	220.00		22,518.34
Puerto Rico		5.03			147,826.76					

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, by collection districts, States, and Territories—Con.

Districts	Distilled spirits—Continued					Wines, cordials, etc.				
	Special or occupational taxes—Continued				Total distilled spirits taxes	Excise taxes		Floor tax on wines (tax-paid stocks on hand Apr. 1, 1944)	Floor tax on wines levied by Acts prior to Apr. 1, 1944	Brandy for fortifying, per proof gallon, 10 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 ¹		Imported (collected by customs)	Domestic			
Alabama	\$18,545.57	\$179.33		\$1,050.00	\$86,998.18	\$195.12	\$600.00			
Arizona	44,885.43				61,459.14					
Arkansas	31,425.93			325.00	42,145.50		115,679.96			
First California	469,929.79			5,450.00	53,310,158.28	121,104.41	27,932,870.27	\$465.24		
Sixth California	356,956.04			4,110.00	32,111,324.84	85,153.42	4,873,976.43			
Colorado	58,979.60	9,275.56	\$330.00	948.24	208,677.26	4,203.46	257,755.30			
Connecticut	125,109.32			1,200.00	1,542,653.47	4,803.06	418,979.20			\$1,027.13
Delaware	14,974.92			375.00	16,836.61					
Florida	167,653.46		48.15	400.00	930,247.26	3,085.10	2,472.25			
Georgia	67,344.82			2,050.00	885,689.54	206.83	113,815.08			
Hawaii	22,583.12			100.00	537,214.41	6,941.45	635.60	32.20		
Idaho	29,445.21				122,817.12					
First Illinois	527,305.71	815.30	14,882.16	10,875.00	29,353,507.01	126,131.34	2,033,870.46	2,517.26		
Eighth Illinois	171,583.69	1,242.82	76.73	1,769.00	217,671,120.32		3,720.00			
Indiana	139,398.86			3,175.00	233,588,930.39	9,956.86	330.00			
Iowa	79,631.33	258.98	82.50	1,671.68	13,813,127.35		176,317.61			
Kansas	7,808.14	1,201.35		475.00	53,431,094.03					
Kentucky	57,812.98	440.00	694.40	775.00	355,586,987.65	12,410.32	679,634.15			
Louisiana	162,488.40			1,800.00	18,147,184.90	3,121.21	188,626.08			
Maine	8,164.68		27.50	1,100.00	1,060,914.70	7.54				
Maryland	186,314.85	302.50	6,263.04	2,870.00	157,248,157.97	204,244.68	426,916.28			
Massachusetts	224,045.38	25,738.58	110.00	8,585.00	28,274,957.12	74,265.11	546,169.96			
Michigan	484,852.02	27.50		4,050.00	16,168,550.83	32,558.82	802,996.70			
Minnesota	97,170.58	5,464.52	27.50	3,275.00	2,542,308.53	1,924.69	659.18			
Mississippi	46,643.57	32.09		512.33	104,599.13					
First Missouri	110,179.96	65.00	2,110.63	4,975.00	3,128,082.36	6,173.12	320,781.50			
Sixth Missouri	65,894.29	129.60	137.50	1,575.00	2,971,750.01		229,750.65			
Montana	54,922.32				60,031.89	2.56				
Nebraska	47,399.29	632.50		300.00	30,115,352.56		5.25			
Nevada	24,412.21	757.65			33,639.58		1,210.95			
New Hampshire	9,226.82	110.00		425.00	1,907,233.82		65.00			
First New Jersey	104,139.75			775.00	1,853,865.39		618,673.85			
Fifth New Jersey	277,470.11		582.10	6,775.00	16,071,329.54		1,479,334.69	49.41	\$71.64	
New Mexico	38,321.03				46,946.53		1,821.85			
First New York	266,038.56	132.92	605.00	8,100.00	2,126,719.20		3,580,180.21	10.96		17.10

Second New York	39,632.77		973.97	5,345.00	48,417,578.64	2,045,909.40	937,486.91	631.89		
Third New York	142,576.87	27.50	64.18	2,575.00	698,281.41		737,952.35	357.48		
Fourteenth New York	206,829.97			2,525.00	23,855,862.99		943,819.61	14.23		
Twenty-first New York	100,737.37			1,000.00	1,069,942.27	34.51	74,834.16			
Twenty-eighth New York	141,134.71			2,725.00	1,038,204.91	621.18	2,593,763.66			
North Carolina	95,101.12	247.50		1,052.50	280,349.58		79,671.32	10.00		
North Dakota	28,887.04				150,250.31	.03				
First Ohio	89,589.26			3,580.00	98,294,005.95		158,021.73			
Tenth Ohio	70,738.21			1,050.00	81,814.12		286,885.15			
Eleventh Ohio	64,880.27			1,150.00	68,731.75		2,465.62			
Eighteenth Ohio	269,662.50			3,138.34	4,312,112.26	21,191.56	358,070.24	17.50		
Oklahoma	25,139.48			300.60	62,150.61					
Oregon	65,860.67	55.00		1,025.00	1,287,174.54	2,039.78	34,896.65			
First Pennsylvania	196,777.47	55.00	522.50	7,150.00	179,144,371.81	27,308.07	1,723,990.00	165.09		
Twelfth Pennsylvania	118,997.85	27.50		675.00	636,428.99		420,656.75			
Twenty-third Pennsylvania	262,866.56	27.50		1,900.00	109,835,025.39	6,134.38	30,116.05	1.50		
Rhode Island	49,362.75	3,717.32		1,250.00	257,790.04	2,042.08	1,055.25			
South Carolina	31,392.63				157,702.64	240.24	860.30	12.20		
South Dakota	29,145.00				36,722.09					
Tennessee	35,697.11	137.50		4,375.00	779,041.53	378.72				
First Texas	247,656.09			925.00	1,406,120.49	6,349.53	135,119.10			
Second Texas	109,705.68			900.00	203,398.82		28,823.90			
Utah	937.59			100.00	1,107.69					
Vermont	10,248.58	82.50		100.00	746,894.49	11.21				
Virginia	94,167.27	146.67		2,100.00	1,472,037.27	422.48	286,445.67			
Washington	164,976.27			1,425.00	1,364,072.05	1,974.79	557,856.13			
West Virginia	25,491.35			125.00	44,650.29		71,423.52			
Wisconsin	367,104.39	16,420.85	41.26	1,200.00	1,030,561.31	6,643.89	14,539.87			
Wyoming	15,570.37	64.17			18,904.25					
Total	7,680,487.02	67,805.31	27,582.12	126,248.79	1,761,923,990.73	2,905,887.29	54,290,600.20	4,283.46	73.14	1,044.23

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

Alaska	\$17,909.38			\$9,560.00	\$20,427.92					
California	826,885.83			300.00	85,421,483.12	\$206,267.83	\$32,806,846.70	\$465.24		
District of Columbia	50,092.79	\$110.00	\$1,045.00		74,590.91					
Illinois	698,869.40	2,058.12	14,958.89	12,335.00	247,024,727.33	126,131.34	2,037,590.46	2,517.26		
Maryland	136,222.06	192.56	5,221.04	2,870.00	157,018,218.85	294,244.08	426,839.06			
Missouri	176,074.25	184.60	2,248.13	6,550.00	6,099,832.37	6,173.12	550,532.15			
New Jersey	381,609.96		582.10	6,550.00	17,925,194.98		2,097,092.54	49.41	\$71.64	
New York	896,950.25	160.42	1,643.15	22,270.00	77,206,539.42	2,046,565.09	8,888,036.90	1,014.56		\$17.10
Ohio	484,361.24			8,918.54	102,666,664.07	21,191.56	805,442.74	17.50		
Pennsylvania	568,641.88	110.00	522.50	9,725.00	289,065,826.19	32,442.45	2,179,761.80	165.09	1.50	
Texas	357,361.77			1,825.00	1,809,519.31	6,349.53	183,943.00			
Washington	147,166.89			1,425.00	1,343,644.13	1,074.79	557,856.13			
Puerto Rico					165,348.21		77.22			

¹ Rate of tax varies with the total annual withdrawals of proof gallons.
² Tax on fortifying brandy repealed June 24, 1940.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, 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 31 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	\$330.09			\$82.50	\$1,207.52	\$906,120.09				\$110.09
Arizona										
Arkansas	9.94	\$1,581.25		9,046.75	127,117.80		\$17.19			1,210.00
First California	27.50	181.39		71,939.35	28,126,588.66	22,199,062.58	258.84		\$36.68	613.34
Sixth California					4,959,129.85	13,935,260.09				513.24
Colorado		375.83		1,600.87	263,935.46	4,266,776.00			68.25	440.09
Connecticut			\$15.09		424,824.39	2,684,547.24				110.09
Delaware		770.00			770.09	1,109,730.00				663.30
Florida		2,942.21		112,272.75	120,772.31	3,710,309.09				110.09
Georgia	465.70	2,412.77		773.79	152,624.54	756,040.09				330.09
Hawaii					7,509.25	1,183,120.00	33.08			550.00
Idaho			1,462.75	730.27	2,182.02	630,269.92				2,750.09
First Illinois	110.00	311.66		20.63	2,162,961.37	28,018,949.09	266.26			2,097.50
Eighth Illinois			18.37		3,738.37	16,520,814.90	2.20			1,210.00
Indiana		1,130.74		189.09	82,255.35	22,091,095.00	469.37			2,072.69
Iowa					176,317.61	1,544,540.00				770.00
Kansas		220.00		1,601.48	1,821.48	40.00				660.00
Kentucky				302.50	692,346.97	10,327,530.00				770.00
Louisiana					191,647.29	10,022,064.09				660.00
Maine		660.09			667.54					14.67
Maryland		22.00		6,479.91	727,662.27	15,330,940.00			770.09	1,650.09
Massachusetts					620,435.07	16,469,585.80				2,951.67
Michigan	504.17	1,927.09	206.88	55.47	838,247.04	33,289,372.16	6.81		33.00	2,627.17
Minnesota	220.00	330.00			3,033.96	23,221,976.00				1,283.34
Mississippi	110.09		55.00	5,113.12	5,278.12	40,769,050.81				440.09
First Missouri	504.17		77.92	110.09	327,536.71	5,691,375.00				880.09
Sixth Missouri	385.96				230,246.61	2,093,965.00				550.00
Montana					2.56	6,379,049.00				220.09
Nevada					5.25	252,770.00				119.17
Naw Hampshire					1,210.95	296,840.00				330.09
First New Jersey	220.00			55.55	618,849.40	1,856,761.66				1,100.09
Fifth New Jersey	1,457.50		316.26		1,481,229.50	42,574,193.18	8.40	\$2.31		
Naw Mexico				27.51	1,842.36					

First New York	2,897.43	298.60	442.18	1,776.10	3,585,622.58	40,410,398.82	7.85			1,998.24
Second New York	5,435.51	110.09	1,412.17	2,398.63	2,993,383.91					440.00
Third New York	3,215.69	6.65	451.47	1,974.53	743,958.17	15,535,843.09	202.08			110.00
Fourteenth New York	1,576.67				945,410.51	16,534,960.35				560.00
Twenty-first New York			60.51		74,868.67	5,277,734.16				1,430.00
Twenty-eighth New York	473.01		727.34	7,781.13	2,594,918.36	17,972,185.99				220.00
North Carolina	511.07	1,091.76			89,792.62	1,019,560.00	150.76			
North Dakota			27.50		.03					1,430.00
First Ohio					158,049.23	20,361,005.09				944.17
Tenth Ohio					296,585.15	5,272,275.06				348.33
Eleventh Ohio			18.84	183.96	2,465.62	3,901,195.09				1,430.00
Eighteenth Ohio	74.83	111.15	18.57	1,116.09	379,666.02	17,384,970.00				407.00
Oklahoma		18.34			1,153.60	1,238,713.00				669.17
Oregon					36,936.38	2,640,450.00				2,915.00
First Pennsylvania					1,766,463.16	30,367,025.00	32.52			1,100.00
Twelfth Pennsylvania					420,656.75	11,921,655.09		16.54		2,640.09
Twenty-third Pennsylvania					35,250.93	26,010,430.00				220.00
Rhode Island		677.53		687.63	4,362.49	7,626,288.22				
South Carolina	334.57	1,633.51	153.55	64,481.51	67,716.08	128.90				330.00
South Dakota					378.72	1,885,150.00				770.00
Tennessee				30,136.86	171,605.49	11,343,998.00				110.00
First Texas					28,823.90	363,497.09	20.00	49.25		330.00
Second Texas						1,347,710.00				
Utah										330.00
Vermont		2,847.17		29,056.66	31,915.04	2,052,899.00	7.42			1,306.25
Virginia	687.50	2,694.80		62,841.36	353,391.51	11,963,857.25				110.00
Washington		24.40		9,148.96	80,696.88	524,340.00				6,226.01
West Virginia					21,183.76	72,597,363.24	18.59			220.09
Wisconsin						811,758.00				
Wyoming										
Total	19,561.82	22,579.08	6,415.19	507,522.15	57,787,956.06	661,417,516.18	1,502.37	62.10	902.93	53,770.46

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

Alaska										
California	\$27.50	\$181.89		\$71,939.35	\$33,085,718.51	\$36,134,322.58	\$258.84		\$36.68	\$1,723.34
District of Columbia				20.83	753.09	1,401,140.00				4,757.50
Illinois	110.00	311.66	\$18.37	20.83	2,166,699.74	44,539,763.90	268.46			14.67
Maryland		22.00		5,728.82	726,831.96	13,929,800.00			770.00	1,723.34
Missouri	890.13		77.92	110.00	557,783.32	46,450,425.81				1,430.00
New Jersey	1,677.50		316.26	55.55	2,190,078.90	44,430,954.84	8.40	\$2.31		4,528.34
New York	13,598.31	415.25	2,366.33	6,148.66	10,938,162.20	103,731,122.32	209.93			4,528.34
Ohio	74.83	111.15	44.34	183.90	827,066.02	46,919,445.00				6,655.00
Pennsylvania					2,212,370.84	68,289,110.00	32.52	16.54		880.00
Texas				30,136.86	200,429.39	11,727,495.00	20.00	43.25		1,306.25
Washington					558,429.92	11,963,857.25				
Puerto Rico					77.22					

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, 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, \$2.20 per month			Class A, tax per thousand, \$2.50	Class B, tax per thousand, \$3	Class C, tax per thousand, \$4
Alabama	\$5,059.49	\$52,326.86	\$88.00	\$2.20	\$57,476.55	\$145,682.35		\$181.50	\$100,527.80
Arizona	935.93	6,274.02		17.60	913,457.55	974,916.69			203.00
Arkansas	3,894.12	37,371.22		8.80	41,291.33	210,554.63			39,043.88
First California	8,827.11	6,040.15	5,654.00	1,077.40	22,222,130.08	103,658,877.02	\$283.89	50,492.80	3,638.74
Sixth California	7,792.09	77,765.08		330.13	14,921,697.32	51,092,152.01			72.50
Colorado	4,163.02	19,295.82		17.70	4,290,765.88	4,853,378.66			607.62
Connecticut	14,022.10	63,932.75		1,340.96	2,764,345.40	4,731,823.26		1,089.00	
Delaware	504.17	150.34	467.52	6.60	1,110,958.63	1,128,665.24			
Florida	4,516.78	39,394.26		13.20	3,754,896.54	4,805,916.11	20,712.15	881.26	1,571,695.02
Georgia	3,508.36	34,796.30	71.51	84.34	794,610.51	1,832,924.69	755.00	15.00	74,732.20
Hawaii	2,186.56	1,024.32		176.46	1,186,870.42	1,731,694.96	156.80	3.23	6,011.00
Idaho	4,405.77	27,630.82		23.80	662,880.31	787,880.45			56.00
First Illinois	53,711.57	15,047.20	176.02	1,925.94	28,092,826.99	58,909,394.37	300.00	347.71	2,880.10
Eighth Illinois	23,760.66	14,074.16		863.45	16,561,522.87	234,236,381.56			683.70
Indiana	9,900.96	26,275.64		417.96	22,129,368.98	255,780,554.67	431.38	5,895.15	12,064.70
Iowa	13,201.05	77,013.63		55.00	1,637,862.37	15,627,327.33		10.00	467.50
Kansas	11,216.04	94,229.16	4.40	70.45	106,560.05	53,638,475.56	16.25	16.15	234.40
Kentucky	7,606.86	48,193.67	44.00	222.20	10,384,366.73	365,643,701.85	725.00	300.00	17,735.80
Louisiana	12,510.20	60,769.88	20.18	237.00	10,102,261.26	28,441,983.45	36		3,872.20
Maine	3,373.62	33,379.28	2,894.15	4.40	49,641.45	1,111,223.69			138.00
Maryland	12,515.76	41,410.99	20.17	1,565.08	15,387,236.67	173,363,056.91	23.75		18,761.72
Massachusetts	21,410.40	8,046.98		1,046.85	15,501,740.96	44,397,132.22	1,087.50	2,729.10	3,468.59
Michigan	15,151.99	8,651.29		4,127.27	33,320,294.19	50,327,092.06	230.00	569.97	4,183.93
Minnesota	28,290.91	220,062.17	22.00	672.16	23,473,590.35	26,918,932.74			1,572.74
Mississippi	6,748.94	69,299.07		50.60	76,098.61	185,975.86			
First Missouri	10,319.72	77,187.72	198.00	809.82	40,858,649.41	44,314,468.48	82.50	24.15	751.36
Sixth Missouri	7,683.38	39,549.84	67.84	83.60	5,739,199.66	8,941,196.28			12.00
Montana	3,576.72	5,450.84		37.14	2,103,908.70	2,163,993.15			8.00
Nebraska	7,198.04	33,423.63		8.80	6,420,229.37	36,535,687.18			418.80
Nevada	889.19	3,518.35		13.20	257,410.74	292,261.27			
New Hampshire	2,253.92	37,236.05			336,449.14	2,243,747.96			
First New Jersey	10,035.13	104.72	2,587.43	365.63	1,870,184.57	4,342,899.36	421.88	38.55	3,988.00
Fifth New Jersey	25,475.26	6,149.57	277.66	1,895.68	42,609,102.06	66,161,661.10	705.66	102,327.72	42,270.86
New Mexico	843.43	362.56			1,205.99	50,001.88			
First New York	14,274.15	224,064.62	568.85	420.20	49,651,722.83	55,364,064.61	3,613.25	126,661.98	11,836.00
Second New York	744.81	14,991.05	112.20	37.40	15,885.46	51,426,848.01	468.00	53,217.85	20,768.35
Third New York	1,436.68	58,383.74	9.90	169.40	15,506,484.80	17,088,674.38	3,833.88	15,047.13	10,265.78
Fourteenth New York	5,998.70	140,728.80		723.18	15,682,521.66	40,483,795.19	2,433.39	2,426.40	9,824.39
Twenty-first New York	5,523.05	45,498.29		398.20	6,329,701.70	8,474,612.64	71.25	639.00	876.48
Twenty-eighth New York	7,925.31	98,651.75		838.42	18,076,031.47	21,709,154.74	401.67	3,141.70	3,074.90
North Carolina	11,735.47	93,968.34		39.80	1,127,674.37	1,477,816.57			3,312.80
North Dakota	2,395.64	12,174.62		17.66	16,101.76	166,352.10			19
First Ohio	3,909.64	29,538.09		1,002.91	20,306,370.92	118,758,426.10	55.00	6.00	2,875.40
Tenth Ohio	3,395.82	11,880.74	332.12	258.60	5,288,027.27	5,656,726.54	13	1,946.10	8,464.80
Eleventh Ohio	2,335.64	9,504.43		125.40	3,912,571.12	3,983,768.49	167.50	1,569.23	20,177.96
Eighteenth Ohio	8,518.96	19,390.58		1,424.27	17,408,733.75	22,098,512.02	17.75	2,645.70	73,768.21
Oklahoma	9,728.87	90,506.64		33.00	1,338,388.51	1,402,692.72			30
Oregon	5,236.75	50,422.37		138.70	2,606,966.99	4,021,077.91			26.20
First Pennsylvania	45,842.38	43,178.20		105.40	30,448,098.50	211,348,933.47	11,504.98	178,689.89	584,574.38
Twelfth Pennsylvania	14,000.68	18,337.35		164.00	11,955,247.01	13,062,332.75	8,140.57	166,102.90	120,640.20
Twenty-third Pennsylvania	49,525.62	32,785.07		26,096,397.23	135,965,673.55	124.51	4,105.80	63,547.71	
Rhode Island	3,417.85	1,145.81		83.98	7,631,155.81	7,893,308.34			1,474.60
South Carolina	4,729.93	82,805.73		194.56	87,859.12	313,277.74	750.00	120,002.70	15,042.00
South Dakota	4,438.02	26,498.83		26.60	30,961.25	67,683.34			
Tennessee	9,788.80	115,925.14		85.20	2,011,229.14	2,790,649.39	6,255.00	69,300.00	15,926.80
First Texas	24,490.39	91,830.42	5.60	313.28	11,461,407.69	13,039,133.57			5,734.80
Second Texas	14,626.01	42,551.83	26.59	37.40	440,914.08	673,136.80			8.40
Utah	3,241.90	32,251.22		4.40	1,383,537.52	1,384,645.11			
Vermont	952.54	2,126.50		15.40	3,093.44	781,892.97		2.96	
Virginia	7,312.31	31,066.29		28.69	2,091,542.62	3,916,971.40	2,500.00	38,299.65	443,585.39
Washington	5,178.27	37,073.80		68.20	11,993,481.77	13,915,963.74			88.80
West Virginia	8,542.05	88,655.72		4.40	621,652.17	746,899.34	43.75	3,666.90	204,739.20
Wisconsin	39,344.68	78,204.19	22.00	1,748.23	72,632,927.94	73,684,673.04		.45	1,557.42
Wyoming	2,033.19	2,419.99		77.05	816,508.23	835,412.48			
Total	667,003.60	2,900,984.68	13,660.04	26,093.27	665,081,486.63	2,474,763,442.42	66,450.74	946,708.47	3,532,311.15

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

Alaska	\$412.50	\$306.97			\$719.47	\$21,147.39			
California	16,619.20	83,805.23	\$5,654.00	\$1,407.63	36,243,827.40	154,751,029.03	\$283.89	\$50,492.80	\$42,682.32
District of Columbia	1,152.58	3,401.94	17.60	214.56	1,405,936.68	1,481,280.68	1.25		
Illinois	77,472.23	29,121.36	176.02	2,789.39	44,654,348.86	293,845,775.80	300.00	347.71	3,563.80
Maryland	11,353.18	38,009.05	2.57	1,350.52	13,981,399.96	171,728,350.80	22.50		18,761.72
Missouri	18,003.10	118,737.56	265.84	893.42	46,598,049.07	53,255,664.76	82.50	24.15	763.39
New Jersey	35,510.39	6,254.29	2,865.09	2,261.31	44,479,286.63	64,504,560.46	1,127.48	102,366.27	46,268.86
New York	35,902.70	577,306.84	690.95	2,598.78	104,352,347.86	192,497,049.48	10,821.44	201,134.06	56,645.81
Ohio	15,649.32	61,313.84	332.12	2,810.28	47,003,703.06	50,497,433.15	240.38	6,167.96	105,276.37
Pennsylvania	109,368.66	93,300.62		259.40	68,496,742.74	360,376,939.77	19,770.06	338,898.59	768,762.27
Texas	39,118.40	134,382.25	32.09	350.68	11,902,321.67	13,712,270.37			5,743.20
Washington	4,763.77	22,766.83		68.20	11,992,762.30	13,894,836.35			86.80
Puerto Rico						155,425.43			

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, 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 (1/2 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	\$231,175.35	\$253,915.00	\$1.13	\$160.00			\$71.68		
Arizona							3.58		
Arkansas	868.00	65.25					.42		
First California	48,827.53	91,453.42	21,727.70	94,748.18			11,579,283.58		\$240.00
Sixth California	21,934.27	263,739.64	73,657.52	19,359.60		\$462.92	594.14		
Colorado	2,655.71	3,011.31					1.42		
Connecticut	53,847.42	223,165.25	38,736.07	14.00			12.11	\$13.27	63,960.00
Delaware	780.50	2.50							
Florida	1,664,042.44	1,451,513.50	408,655.88	1,652,892.34	\$238.50	1.50	889.27	13.86	
Georgia	358,877.97	1,249.50							
Hawaii	153.11	29,711.20	20,002.88	1,014.50			689.91		
Idaho	119.00								
First Illinois	13,814.91	139,110.43	10,726.26	20,306.64			128.99		
Eighth Illinois	20,163.15	21,796.40	22.50	40.00					
Indiana	111,911.10	1,282,491.95	1,431.00	80.50			31.44		
Iowa	4,470.52	2,478.83				4.72	.77		
Kansas	72.80	57.00					.56		
Kentucky	191,502.22	1,035,537.90	322.50				67,680,189.22		1.92
Louisiana	135,804.20	363,072.52	123,079.54	12,544.76		13.41	55.16		
Maine	3,559.54	7,316.75	10.94				20.54		
Maryland	18,709.60	75,148.34	30.00	1,449.90		2.53	140.88	42.00	
Massachusetts	98,763.72	308,606.94	18,582.49	7,435.90		19.78	721.27		.16
Michigan	30,962.52	444,182.97	93,388.51	166,348.00			78.77		
Minnesota	6,415.49	49,802.32	2.00				14.42		
Mississippi									
First Missouri	9,355.12	27,600.25	719.27	1,857.00			4,523.12		
Sixth Missouri	14,686.00	261,039.25				195.00			
Montana	.36	75.00		.50			45.35		
Nebraska	1,205.95	468.00					5.46		
Nevada			6.57	21.84					
New Hampshire	148,076.17	435,359.00	80.00	100.00			1.59		
First New Jersey	72,794.27	899,272.60	308,718.02	463,390.98			32,810,154.15		
Fifth New Jersey	206,724.57	1,890,686.25	202,248.77	48,729.25	42.76		97.07		
New Mexico									
First New York	175,141.05	65,534.50	5,521.82	1,934.10		2,791.65	2,538,763.58		
Second New York	14,146.41	50,361.58	14,435.95	233,736.90			1,241,717.85	5,266.95	9,149.22
Third New York	38,498.01	199,643.89	150,130.33	125,536.20			8,570.17	608.24	

Fourteenth New York	96,874.75	458,125.87	26,469.79	4,382.50	157.50		3,092.36		
Twenty-first New York	3,757.88	8,217.28	2,093.63				1.89		
Twenty-eighth New York	3,862.74	19,415.31	609.00	1,251.20			16.47		
North Carolina	218,655.50	235.25		1.00			725,348,145.90	168.00	455,313.19
North Dakota	300.25	100.00							
First Ohio	19,678.75	132,951.54	1,336.06	880.50			15.35		
Tenth Ohio	43,384.12	1,612,992.19	41,479.88	1.50			8.59		
Eleventh Ohio	36,113.43	44,363.41		19.50			6.83		
Eighteenth Ohio	41,807.22	225,861.26	3,641.64	544.00			34.78		
Oklahoma									
Oregon	560.00	5,595.49	920.27	2,206.00			13.66		
First Pennsylvania	3,054,313.78	10,429,562.66	882,755.55	164,918.70	20		4,105,153.70	168.00	
Twelfth Pennsylvania	477,899.10	4,598,716.40	200,460.39	35,700.00	5.25		2,415.00		
Twenty-third Pennsylvania	68,372.85	1,084.40	1.52	1,074.10			16.24		.75
Rhode Island	11,070.50	5,357.20	28.25						
South Carolina	315,119.35	1,210,354.50	9.00	.50			63.13		
South Dakota	63.00	505.00							
Tennessee	13,510.06	135,431.20							
First Texas	42,341.25	71,652.80	26,025.75	212.66		851.09	24.06		
Second Texas	1,106.00	689.25	3.38	684.25		336.85	5.40	.35	
Utah	35.00	8,137.50							
Vermont									
Virginia	53,067.11	596,037.49	42,224.28	12.00	65,250.00		299,935,153.32		
Washington	373.26	836.95	.60	26.70			2,719.89		
West Virginia	156,833.60	1.00							
Wisconsin	15,960.88	170,266.33	6,981.75	5,955.00			32.36		
Wyoming		312.50							
Total	8,375,188.42	29,580,148.13	2,727,171.39	3,060,562.14	85,095.15	4,580.75	1,145,261,626.81	6,279.78	539,665.19

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

Alaska									
California	\$70,811.80	\$355,195.06	\$95,385.22	\$106,107.78		\$462.92	\$11,579,877.72		\$240.00
District of Columbia	7.00	7.75	3.75	371.50			11.89	\$42.00	
Illinois	33,978.00	150,896.83	10,748.76	20,346.04			128.99		
Maryland	18,702.60	75,140.59	26.25	1,978.40		2.53	133.99		
Missouri	24,041.12	288,636.50	719.27	1,857.00		195.00	4,523.12		
New Jersey	279,518.84	2,769,558.85	519,905.79	512,129.26	\$42.76		32,810,154.15		
New York	332,280.84	792,296.43	199,260.52	365,840.90	157.50	2,791.65	3,790,168.33	5,874.30	9,149.22
Ohio	140,983.52	2,015,193.31	46,457.46	1,435.50			65.57		
Pennsylvania	3,600,585.73	15,029,363.46	1,083,217.46	201,680.80	6.45		4,197,684.94	168.00	.79
Texas	43,447.25	72,342.05	25,029.13	896.85		1,187.94	29.46	.35	
Washington	373.26	836.95	.60	26.70			2,719.89		
Puerto Rico									

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, 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, ¼ cent	Imported, per pound, 15 cents	Special taxes		
							Manufacturers, \$600 per year	Wholesale dealers	Colored oleomargarine, \$480 per year
Alabama			\$586,082.46	\$92,009.60	\$62.25		\$1,200.00	\$2,300.00	\$7,783.34
Arizona			3.58	73.10			25.00		2,066.67
Arkansas	\$48.60		1,185.27					2,160.00	5,328.72
First California	85,936.43		12,012,037.11		161,500.00		1,800.90		1,333.38
Sixth California	3,347.06		377,783.89		73,356.45		2,750.00		5,766.71
Colorado			5,740.94					160.90	4,316.69
Connecticut	1,962.43		383,407.17	439.20			25.90		4,626.69
Delaware	332,034.67		332,817.67						1,850.00
Florida	5.57		5,771,432.29	2.40			50.00	3,440.90	9,956.68
Georgia			435,629.67	14,166.90	55,535.50		1,400.90	2,800.90	9,143.37
Hawaii	240.83		57,983.45						800.90
Idaho			175.90						190.00
First Illinois	2,220,916.77		2,398,531.81	870,402.90	420,120.50		6,000.90	177.60	17,215.06
Eighth Illinois	14,990.70		57,686.45	103.00				680.90	12,199.51
Indiana	7,176.47		1,428,473.69	60.00	101,335.68		600.90	6,040.00	16,704.59
Iowa	6,866.84		14,319.18						4,300.06
Kansas	159.12	\$5.00	561.28	261,276.80	75,675.00		3,000.00	4,683.34	9,876.69
Kentucky	4,508,131.86		73,434,496.42					760.00	8,420.02
Louisiana	4.86		638,447.00					6,120.90	3,016.71
Maine	.60		11,052.37						4,966.67
Maryland	2,780.66		117,094.68	10,807.20	35,985.00		2,109.85	2,032.00	9,867.69
Massachusetts	38,775.45	10.90	480,191.90	85.02					11,621.69
Michigan	1,328,910.50		2,068,845.17	453.30	62,610.00		600.00	2,135.00	19,033.93
Minnesota	2,677.41		60,484.38						2,066.67
Mississippi				731.80				692.00	3,850.00
First Missouri	5,266,147.49		5,311,060.20	36,190.00	25,275.90		1,200.00	480.00	4,183.34
Sixth Missouri			275,842.25	93,800.90	5,342.00		600.90	2,800.00	9,759.81
Montana			129.21	2.10				25.90	200.00
Nehraska	697.76		2,792.07	1,200.90	2,700.90		600.00	1,080.90	3,983.35
Nevada			28.41						533.34
New Hampshire			583,615.17						2,083.34
First New Jersey	4,716.25		1,743,352.14						2,833.35
Fifth New Jersey	1,497,524.39		36,791,314.26	6,660.00	147,096.15		3,000.90	366.68	5,617.37
New Mexico			.07						633.34
First New York	99,118.10		3,028,916.03						4,300.00
Second New York	28,793.75		1,672,061.98	99.80		\$27.30		1,560.00	8,591.71

Thrd New York	8,213.07		560,352.70		200.90		600.00		1,200.00
Fourteenth New York	35,802.48		699,649.34						8,691.71
Twenty-first New York	104,640.10		120,306.61	7.80					9,760.08
Twenty-eighth New York	2,328.49		25,101.48					66.67	5,633.35
North Carolina	15,178,592.22	50.90	741,214,473.86	451.90			1,400.90	160.90	10,150.04
North Dakota			400.44						
First Ohio	2,490,489.24		2,638,287.84	77.60	85,400.90		1,251.20		7,316.74
Tenth Ohio	1,302,110.02		3,010,387.24	5.00	42,825.90		600.90		5,502.66
Eleventh Ohio	.04		102,408.92	390.58	52,175.90		600.90	3,600.00	2,166.65
Eighteenth Ohio	31,750.22		880,060.78						11,066.70
Oklahoma			.30						8,922.34
Oregon	226.98		9,548.60					6,960.90	2,233.35
First Pennsylvania	406,656.91	485.64	19,818,782.37	28.97					4,866.66
Twelfth Pennsylvania	502,173.54		6,102,254.35						2,300.05
Twenty-third Pennsylvania	6,465.47		144,793.30	37.80					5,753.35
Rhode Island	2,914.12		25,283.47						2,566.67
South Carolina	18.21	53.28	1,661,402.67	307,820.90	3,868.90		600.90	1,850.90	5,075.85
South Dakota			568.90						
Tennessee	3,437,656.40		2,678,079.50						13,000.87
First Texas	7,631.45		154,473.80				85.90	11,500.00	8,089.73
Second Texas		56.70	2,890.58	428,400.00	109,848.50		3,600.90	9,660.00	4,333.34
Utah	147.42		6,319.92						1,005.00
Vermont	45		2.69						2,039.34
Virginia	2,944,395.45		364,120,524.69					541.47	9,235.86
Washington	113.09		4,159.31	8.90			75.90		433.33
West Virginia	1,665,568.62		2,080,853.07						11,000.06
Wisconsin	32,345.68		233,099.87						300.90
Wyoming			312.50						
Total	43,602,273.24	660.62	1,237,768,301.78	2,131,664.67	1,441,110.03	27.30	33,853.70	74,293.69	364,172.62

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

Alaska				\$8.90					
California	\$89,253.49		\$12,389,821.90		\$224,856.45		\$4,550.90		\$7,100.09
District of Columbia	2.88		448.02						2,483.34
Illinois	2,235,907.47		2,456,218.26	870,510.90	420,120.50		6,000.90	\$857.60	29,414.97
Maryland	2,775.67		116,644.45	16,807.20	35,985.90		2,109.85	2,032.90	7,384.35
Missouri	5,266,147.49		5,586,902.45	129,900.90	30,617.00		1,800.90	3,280.00	13,943.15
New Jersey	1,502,240.04		33,534,666.40	6,060.90	147,096.15		3,000.90	366.68	8,450.72
New York	278,964.99		6,046,387.99	107.60	200.00	\$27.30	600.00	1,626.67	38,176.83
Ohio	8,814,349.62		8,131,144.78	473.18	180,400.00		2,451.20	5,600.00	20,052.75
Pennsylvania	915,295.92	\$485.64	26,065,890.02	68.77					12,720.06
Texas	7,631.45	56.70	157,364.38	428,400.00	109,848.50		3,685.90	21,060.90	12,423.12
Washington	113.09		4,159.31				75.90		433.33
Puerto Rico	2.21		2.21						

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, 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	\$8,448.80	\$38,605.66	\$150,409.65			\$1,430.00	\$100.00	
Arizona		10,819.67	12,984.44					
Arkansas	4,146.80	22,619.23	34,243.75					
First California		59,089.51	213,722.89					
Sixth California	113.30	60,771.40	142,757.86					
Colorado	720.06	18,002.06	21,108.75					
Connecticut		18,823.69	23,914.58					
Delaware		4,634.82	6,484.82					
Florida	21,643.41	34,542.21	69,634.70					
Georgia	5,739.05	37,037.51	126,871.43			693.75	100.00	
Hawaii	10.00	2,014.03	2,824.03					
Idaho		1,697.66	1,797.66					
First Illinois	164.00	63,601.45	1,377,680.61		\$350.00			
Eighth Illinois		49,907.36	62,895.27					
Indiana	28,879.85	66,234.14	208,854.26					
Iowa		24,606.70	28,906.76					
Kansas	13,252.00	30,335.78	397,899.61					
Kentucky	3,699.38	39,482.62	52,342.00					
Louisiana	12,044.44	31,679.91	55,861.06					
Maine		16,619.18	21,643.50					
Maryland	2,601.80	26,004.06	105,407.60	\$50.00		112.00		
Massachusetts	253.50	45,350.01	57,310.22					
Michigan	14,408.90	85,363.14	174,784.27		230.00			
Minnesota		12,949.62	15,016.29					
Mississippi	1,715.00	18,868.90	25,847.70					
First Missouri	2,016.00	32,178.73	101,433.97					
Sixth Missouri	5,837.00	28,310.80	148,449.31					
Montana		531.85	758.95					
Nebraska	1,100.00	15,573.31	26,236.66					
Nevada		1,612.06	2,145.40					
New Hampshire	62.50	9,647.36	11,793.20					
First New Jersey	38.40	18,068.67	20,940.42	4.00				
Fifth New Jersey		24,315.02	187,055.22		4.00			
New Mexico	376.00	8,567.33	9,578.67					
First New York		56,904.99	61,204.99					\$1,673.36

Second New York		1,145.26	11,424.07	196.46				
Third New York	30	6,997.46	8,997.76					
Fourteenth New York	40.00	34,015.91	42,747.62					
Twenty-first New York		23,589.27	33,357.13					
Twenty-eighth New York		29,199.09	34,899.11					
North Carolina	2,425.40	41,678.08	56,265.42					
North Dakota	32.00	6.00	38.00					
First Ohio		26,461.75	119,507.29					
Tenth Ohio	1,200.00	19,491.37	69,624.03					
Eleventh Ohio		20,779.27	79,711.50					
Eighteenth Ohio	120.00	41,728.41	52,915.11					
Oklahoma	21,333.15	39,191.47	76,406.96					
Oregon		22,274.88	24,508.23					
First Pennsylvania	56.03	20,157.35	24,909.91		6,791.12			
Twelfth Pennsylvania		8,143.87	10,443.72					
Twenty-third Pennsylvania		21,826.08	27,617.23		19.00		244.27	
Rhode Island		8,905.97	12,061.47					
South Carolina	5,644.19	20,568.82	345,416.77					
South Dakota		2,790.33	2,790.33					
Tennessee	152.00	34,980.00	48,132.87					
First Texas	30,662.02	39,084.21	95,421.01					
Second Texas	25,629.00	41,569.06	622,939.90					
Utah		6,796.20	7,801.20					
Vermont		7,317.29	9,356.63					
Virginia	1,700.00	35,137.30	46,614.63					
Washington	43.65	1,346.35	1,907.23					
West Virginia	792.00	33,928.59	45,720.62					
Wisconsin		960.00	960.00					17,986.73
Wyoming		2,955.35	2,355.35					
Total	224,149.76	1,604,445.93	5,873,737.80	250.40	7,419.12	2,235.75	444.27	19,660.09

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

Alaska		\$687.83	\$696.73					
California	\$113.30	119,860.91	356,480.75					
District of Columbia	627.75	5,932.05	9,043.14					
Illinois	164.00	113,508.81	1,440,575.88		\$350.00			
Maryland	1,974.05	30,072.01	96,364.46	\$50.00		\$112.00		
Missouri	7,853.00	60,489.23	247,882.38					
New Jersey	38.40	42,388.69	207,986.64	4.00		4.00		
New York	40.80	151,861.98	192,630.68	196.40				\$1,673.36
Ohio	1,320.00	107,460.80	321,767.93					
Pennsylvania	56.03	50,127.10	62,909.96		6,801.12		244.27	
Texas	62,291.02	80,553.27	718,380.91					
Washington	43.65	658.52	1,219.50					

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, by collection districts, States, and Territories—Con

Districts	Narcotics (opium, coca leaves, or derivatives thereof)									Total from narcotic taxes
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Opium order blanks, per hundred, \$1	Accepted offers in compromise, etc., an account of violation of the Harrison Narcotic Act	Special taxes					Dealers in untaxed narcotic preparations, \$1 per year	
				Importers, manufacturers, and compounders, \$24 per year	Wholesale dealers, \$12 per year	Retail dealers, \$3 per year	Practitioners, \$1 per year	Laboratories, \$1 per year		
Alabama.....	\$4.25	\$188.90	\$750.00	\$24.00	\$183.00	\$2,061.10	\$2,367.16	\$1.25	\$7.00	\$5,586.66
Arizona.....	59.40	59.40	125.00		96.00	736.13	776.06		17.00	1,812.58
Arkansas.....	142.80	142.80			147.00	1,730.50	3,282.85		48.00	5,351.15
First California.....	50.25	386.00	195.00	362.00	396.00	4,106.65	7,151.66	27.00	110.27	12,784.83
Sixth California.....	64.00	654.50	1,865.06	144.00	781.00	5,385.50	10,331.51	3.00	57.00	19,485.66
Colorado.....		148.52	25.00		175.00	1,853.63	2,178.12		32.15	4,465.16
Connecticut.....	75	204.60	590.00		287.00	2,567.57	3,178.12	17.05	107.25	6,860.94
Delaware.....	4.00	22.70		48.00	24.00	276.00	459.10	2.50	37.00	873.30
Florida.....		271.25	1,420.00		185.00	2,427.88	2,923.80	1.25	2.00	7,229.18
Georgia.....		300.30	46.06		416.00	3,012.93	3,272.92	6.00	24.80	7,078.95
Hawaii.....		11.70	2.40		124.00	36.00	853.35	1.00	83.00	1,150.45
Idaho.....		38.50	30.00		39.80	534.00	510.95		1,153.15	
First Illinois.....	1,311.75	511.00	1,847.17	120.06	680.80	7,991.70	11,780.75	18.00	74.00	24,303.17
Eighth Illinois.....	109.00	1,186.88	513.40	48.00	237.00	2,940.21	3,186.61		98.00	8,299.10
Sixth Illinois.....	29,914.63	303.70	448.30	198.00	578.00	3,633.85	4,511.00	5.00	115.79	39,714.18
Indiana.....	26.00	207.90	210.00	24.00	408.00	2,575.06	3,102.25	2.00	161.25	6,706.46
Iowa.....		182.70	150.00	47.00	256.00	2,377.26	2,434.69		44.00	5,971.75
Kansas.....		203.50	850.00	24.00	282.00	2,209.20	2,758.95	.60	32.00	6,349.15
Kentucky.....	19.00	164.00			192.00	2,764.65	2,987.42	5.00	46.00	6,189.07
Louisiana.....		92.40			48.00	1,015.65	1,355.12	1.00	9.00	2,524.17
Maine.....		277.87	2,627.20	120.00	315.00	2,747.10	4,937.75	131.98	2.00	11,428.76
Maryland.....	779.74	471.00	2,440.00	72.00	459.75	6,502.66	8,697.62	16.34	201.05	19,740.06
Massachusetts.....	11,129.71	432.72	4,050.00	214.00	814.00	6,895.84	9,477.50	7.00	145.25	33,155.52
Minnesota.....	2.50	270.20		24.00	281.00	3,537.58	4,477.50		9.06	8,608.78
Mississippi.....		111.20	616.70		60.00	1,510.80	1,593.80		60.25	3,952.75
First Missouri.....	36,384.59	166.00	140.00	192.00	275.00	3,095.45	3,722.17	49.00	6.42	44,030.63
Sixth Missouri.....	5.00	187.90	600.00		299.00	3,061.34	2,779.81	2.34	53.00	6,837.89
Montana.....		80.30	90.00		75.20	832.79	598.35		3.00	1,647.64
Nebraska.....	168.00	117.60		48.00	96.00	1,952.18	1,926.40	3.00	35.16	4,346.23
Nevada.....		16.60	250.00		24.00	246.35	264.26		3.00	804.20
New Hampshire.....	29.00	45.50	95.00	24.00	48.00	650.65	928.25		60.10	1,880.50
First New Jersey.....		105.90	145.00		24.00	1,408.78	2,144.87		5.00	3,831.55
Fifth New Jersey.....	137,824.37	285.10	1,240.00	288.00	168.00	6,107.97	6,668.50	12.10	23.40	152,617.44
New Mexico.....		41.70	170.00		24.00	622.96	713.95		6.00	1,579.61
First New York.....	16,427.28	489.60	2,695.00	186.00	215.00	7,338.95	10,845.48	4.00	33.25	38,234.46
Second New York.....	457.70	80.80	700.00	216.00	518.00	963.75	1,025.70	2.00	26.05	3,990.00

Third New York.....	38.50	205.30	2,355.00	49.00	187.00	1,613.20	5,737.23	9.00	10.00	10,204.33
Fourteenth New York.....	44,081.68	366.80	2,440.06	858.00	256.00	3,841.55	6,075.08	29.75	23.50	58,592.36
Twenty-first New York.....	21.00	142.80	65.00	72.00	249.00	1,415.00	4,319.25	20.06	3.00	6,307.05
Twenty-eighth New York.....	84.00	196.00	275.00	72.00	204.00	2,731.55	4,048.85	6.26	35.05	7,651.80
North Carolina.....	273.00		936.00		180.00	2,865.74	3,263.51	4.00	269.25	7,790.50
North Dakota.....	31.80				24.00	514.10	477.40		1.00	1,048.30
First Ohio.....	646.32	144.72	8,005.00	96.00	216.00	1,890.25	2,398.40	6.00	28.00	13,490.69
Tenth Ohio.....	4.60	79.80	280.60		120.06	1,098.99	1,531.85	3.00	52.05	3,120.89
Eleventh Ohio.....	287.72	104.12	500.00	48.00	269.00	1,249.33	2,190.85		53.10	4,702.12
Eighteenth Ohio.....	216.39	284.50		144.00	375.00	3,047.00	6,812.59		19.00	10,898.48
Oklahoma.....	3.10	189.95	4,745.15		348.00	3,594.78	3,124.80		69.06	12,074.78
Oregon.....	91.00	131.30	1,320.00	68.00	229.60	1,709.24	1,943.90	1.00	5.00	5,499.04
First Pennsylvania.....	6,327.72	477.20	865.00	432.10	581.45	6,574.10	8,192.80	12.00	57.50	23,519.87
Twelfth Pennsylvania.....		120.40	30.00		168.00	1,749.25	2,196.95	2.06	8.00	4,274.63
Twenty-third Pennsylvania.....	57.50	267.70	893.74	48.00	256.00	3,844.05	4,740.70	19.00	5.34	10,135.03
Rhode Island.....	61.90	6.50			96.00	1,322.04	1,327.70	3.00	24.00	2,841.24
South Carolina.....	174.91	15.06			132.00	1,656.12	1,555.20		7.00	3,540.23
South Dakota.....	40.60	110.00			36.00	833.65	559.05		9.00	1,588.30
Tennessee.....	1,866.00	278.20		118.00	419.00	4,706.64	3,902.55	5.00	45.80	11,341.19
First Texas.....	302.68	302.68	2,332.38	24.00	360.00	7,047.73	4,791.06	3.00	1,029.75	15,890.60
Second Texas.....	278.86	306.00		33.00	344.00	4,739.08	4,956.73	1.00	280.25	10,937.92
Utah.....		54.10	35.00		132.00	575.75	960.51	15.00		1,772.46
Vermont.....		35.67			37.25	329.85	588.26	8.00	88.50	1,087.52
Virginia.....	305.50	240.70	280.00	96.00	180.00	2,523.38	4,037.58	2.00	490.05	8,155.31
Washington.....		208.50	636.00		864.90	2,806.60	2,912.26	2.10	20.00	6,940.36
West Virginia.....		124.80		24.00	132.06	6,487.79	2,257.42	1.00	1.00	9,228.01
Wisconsin.....	29.82	274.90		96.00	246.00	3,801.13	4,250.50	19.00	62.45	8,770.89
Wyoming.....		18.80			27.00	306.00	288.00		2.00	641.80
Total	289,891.10	13,504.92	50,994.09	4,701.10	15,369.55	173,337.81	220,170.02	483.46	4,466.93	772,418.98

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

Alaska.....		\$0.10				\$75.25	\$01.00			\$166.35
California.....	\$114.25	1,040.50	\$2,060.05	\$506.00	\$1,177.00	9,692.15	17,483.17	\$30.00	\$167.27	32,270.39
District of Columbia.....	28.65	77.20			78.00	852.93	1,062.63	71.00	1.00	3,036.41
Illinois.....	1,420.75	1,697.88	2,360.67	168.00	917.80	10,901.91	14,947.36	16.00	172.00	32,692.37
Maryland.....	254.22	198.60	2,627.20	120.00	227.00	1,894.17	2,975.12	60.03	1.00	8,362.34
Missouri.....	26,889.59	353.90	740.00	192.00	574.00	6,956.70	6,501.48	51.34	50.42	60,918.52
New Jersey.....	137,824.37	391.00	1,386.00	288.00	192.06	7,614.75	8,813.37	12.10	28.40	156,448.99
New York.....	61,110.26	1,500.20	8,530.00	1,453.00	1,626.06	17,904.10	32,651.69	71.00	129.85	124,979.00
Ohio.....	1,155.03	613.14	8,735.60	288.00	980.00	7,285.67	12,933.69	9.00	162.15	32,162.16
Pennsylvania.....	6,385.22	865.30	1,788.74	480.10	1,007.45	12,167.40	15,130.48	33.00	71.84	37,929.53
Texas.....	608.68	608.68	2,332.38	57.00	704.00	11,786.81	9,746.79	4.00	1,310.00	26,628.52
Washington.....		208.40	636.00		354.00	2,731.35	2,821.26	2.10	20.00	6,774.01

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, 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		\$53.50		\$300.00		\$3.00	\$2.00			\$358.50	\$232,411.12	\$61,270.00
Arizona				501.00						501.00	80,845.00	133,253.16
Arkansas						3.00	2.00			5.00	161,818.99	64,269.76
First California				25.00		3.00	1.00	\$27.00		56.00	2,027,919.28	1,411,843.54
Sixth California		905.00				8.75	11.00			24.75		2,535,404.66
Colorado		843.84		125.00		4.56	4.00			977.40	209,396.71	242,392.64
Connecticut								1.00	1.00	2.00	191,131.97	359,483.31
Delaware										1.00	15,990.99	190,500.06
Florida		58.60								58.60	696,778.45	152,796.08
Georgia		190.00				3.00	8.00			111.00	356,713.62	208,429.21
Hawaii							4.00			4.00	1,927.62	106,378.86
Idaho										100,194.17	26,543.82	3,023,017.65
First Illinois		1,166.04		1,165.20	\$24.00	92.10	11.00		\$1.00	2,459.34	732,015.98	108,903.64
Eighth Illinois						6.00	5.00			11.00	556,337.00	228,786.75
Indiana				375.00		9.00	19.00	2.00		405.00	615,790.77	14,700.23
Iowa	\$4.00		\$0.08				5.00		2.00	11.08	331,646.57	111,129.63
Kansas						3.90	1.00			4.90	286,855.34	126,995.56
Kentucky		139.03					29.80	7.30	.05	166.30	342.48	335,772.63
Louisiana		356.58		25.00		3.00	1.00			385.58	294,506.11	8,975.91
Maine							1.00			1.00	127,794.00	5,174.96
Maryland	30.00	468.76		10.00		9.00	476.00			993.76	433,389.79	692,945.57
Massachusetts		105.57		100.00		6.00	49.66	3.00		264.17	495,203.59	813,765.59
Michigan		586.76		1,392.93		6.00	5.00		1,992.69	280.18	363,873.62	376,431.75
Minnesota		211.93				13.25	3.00			128,427.12	36,600.58	222,900.57
Mississippi									50.00	50.00	300,512.88	213,245.45
First Missouri						90.00	1.00			91.00	246,133.90	8,249.85
Sixth Missouri						9.00	5.00			14.00	117,136.74	96,672.69
Montana										254,739.44	24,523.33	50,262.74
Nehraska	34.90		.53		24.00	15.00	34.00	1.00	1.00	109.68	70,256.07	23,062.06
Nevada											58,835.00	403,421.84
New Hampshire				5.00		7.50	11.00		1.00	24.50	751,744.74	36,564.19
First New Jersey						27.00	10.00			192.00	75,629.51	83,335.00
Fifth New Jersey	120.00	35.00										468,421.84
New Mexico												36,564.19
First New York					24.00	60.32	9.00		2.25	95.57	75,629.51	374,838.57

Second New York		100.00		50.00	72.00	6.00	1.00			229.00	969,424.51	10,167,302.88
Third New York	2,079.43					32.50	18.00	1.00		2,130.93		89,847.33
Fourteenth New York						45.00	21.00	2.00		71.00		124,248.47
Twenty-first New York						3.00	5.00			8.00		165,730.84
Twenty-eighth New York		10.90				74.28	17.10	2.25		103.63		365,801.86
North Carolina											568,835.00	94,069.39
North Dakota											70,307.15	19,516.70
First Ohio		285.90		52.94			11.62	7.00		336.56	425,991.20	456,029.05
Tenth Ohio				25.90				17.00		42.00		117,681.21
Eleventh Ohio								4.00	1.00	5.00		161,842.08
Eighteenth Ohio		20.90				73.73	6.00			104.73	455,366.15	660,176.44
Oklahoma			.02	800.90	24.00	6.00	1.00			807.00	404,165.13	184,763.95
First Pennsylvania	8.00					14.25	6.00			28.27	329,858.38	254,092.05
Fifteenth Pennsylvania						21.00	25.75	3.00		49.75	242,793.79	1,579,546.65
Twenty-third Pennsylvania		10.90		356.80		12.00	19.00			31.00	439,933.20	116,566.71
Rhode Island						12.00	3.00			15.00	39,839.82	508,975.89
South Carolina						3.00	5.00			8.00		118,101.99
South Dakota											105,733.00	37,003.37
Tennessee						3.00	3.00			6.00	377,835.21	126,996.68
First Texas		1,522.20		10.00		12.00	6.00	1.00		1,551.20	550,199.00	389,322.59
Second Texas		625.05		250.90						875.05	475,148.83	569,361.81
Utah		103.39		100.00		3.00				211.39	46,303.07	112,884.87
Vermont											50,825.28	15,411.78
Virginia								2.00		2.00	427,804.46	130,077.60
Washington		574.10						7.00		581.10	311,453.43	727,145.71
West Virginia						3.00	2.00	1.00		6.00	203,720.42	38,321.14
Wisconsin						17.25	1.00		500.00	518.25	457,785.51	391,888.18
Wyoming						3.00	1.00			4.00	53,805.93	5,834.21
Total	2,275.43	3,267.35	.78	6,044.87	171.00	774.91	867.75	44.30	724.55	19,170.94	17,947,937.16	31,157,946.08

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

Alaska						\$11.75	\$12.00	\$27.00		\$980.75	\$2,027,919.28	\$258.28
California		\$905.00		\$25.90		4.00	465.00			575.25	16,393.82	3,947,248.20
District of Columbia		106.25										351,687.55
Illinois		1,166.04		1,165.20	\$24.00	93.10	16.00		\$1.00	2,470.34	732,015.98	3,131,921.29
Maryland	\$30.00	362.51		10.00		5.00	11.00			418.51	416,995.97	165,537.61
Missouri						99.00	6.00			105.00	636,646.78	436,148.02
New Jersey		35.00		5.00		34.50	21.00		1.00	216.50	751,744.74	496,758.94
New York	120.00	110.00		50.00	96.00	224.10	71.10	5.25	2.25	2,638.13	869,424.51	11,267,769.45
Ohio		285.00		77.94		90.35	34.00		1.00	488.29	861,357.35	1,599,728.78
Pennsylvania		10.00		732.80	24.90	45.00	47.75	3.00		862.55	682,726.99	2,205,109.25
Texas		2,147.25		260.00		12.00	6.00	1.00		2,426.25	1,025,347.83	958,683.90
Washington		574.10					7.00			581.10	311,453.43	728,892.43

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, 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, 1½ cents	Tires (wholly or in part of rubber), per pound, 5 cents	Inner tubes, per pound, 9 cents
Alabama				\$313,681.12	\$1,489.62	\$194,509.03	\$123,048.49	\$1,168,673.98
Arizona		\$1,941.99	\$58.29	226,096.44		1,474.52		
Arkansas				226,088.75	776,111.17	981,629.85		1.16
First California	\$217,115.78	6,730.96	955.50	3,664,565.03	3,637,477.31	25,752,194.38	699,578.58	
Sixth California	175,868.21	4,381.57	2,368.99	2,718,023.43	8,103,920.60	21,481,480.19	150,234.07	
Colorado		1,463.86	416.00	453,669.21	84,090.22	1,429,153.04	745,265.39	113,389.99
Connecticut	137,920.84	1,803.26	65.65	690,405.03	24,966.12	326,625.92	2,402,199.23	406,500.24
Delaware	116,587.15		.26	323,048.49	605.76	153,785.99		
Florida	138.17	458.51	137.28	840,308.59		2,065,348.57	51.42	
Georgia				565,147.83	67,944.70	889,182.18	390.08	18,498.72
Hawaii	6,183.65		2,483.88	117,334.32	512.16			
Idaho				126,727.99	26,419.29	279,753.17		
First Illinois	470,015.46	72,139.44	718,479.71	5,015,668.24	9,871,755.95	30,510,692.89	957,496.92	26,626.68
Eighth Illinois	3,789.09	383.42		113,076.15	48,041.56	1,172,333.89		
Indiana	689.69	70,026.62		855,820.06	132,768.66	1,448,633.66	271,966.01	
Iowa			.78	630,491.78	69,746.48	254,386.63	1,751,492.53	
Kansas				442,776.20	474,213.31	5,324,831.66		
Kentucky	15,658.85		1.69	439,509.75	1,587,914.92	10,949,791.52	3,831.40	
Louisiana			1.30	630,280.43	799,496.42	4,974,188.35	133.99	2.78
Maine	3,714.90		1.30	140,486.11		7,948.65		
Maryland	80,086.96	546.04	2.34	1,031,150.09	1,067,996.73	11,270,090.36	4,925,233.35	1,142,046.76
Massachusetts	588,302.17	99,745.84	1.30	1,876,198.47	682,292.73	7,727,604.63	280,147.62	
Michigan	79,277.69	1,942.85	673.92	1,454,853.84	424,507.38	2,674,691.04	318,707.28	44,620.68
Minnesota	16,962.60	158.45	526,242.06	1,277,671.70	936,807.52	6,066,118.53	138,231.06	502,966.31
Mississippi				165,027.76	5.19	234,090.47	2,224,399.58	359,123.13
First Missouri	114,822.73		143.26	728,379.44	209,945.22	1,714,068.36	30,768.50	462,595.91
Sixth Missouri	4,634.10	250.00		464,867.95	690,211.60	1,051,558.83		
Montana			.26	125,386.85		199,602.62	7.15	
Nebraska	900.57			352,312.70	237,696.71	684,983.39		
Nevada				74,776.07				
New Hampshire	67.82			93,375.95				
First New Jersey			4,680.00	88,015.00	48,813.93	6,385.00	3,172.29	
Fifth New Jersey	16,015.10	353,273.72	1.82	1,624,457.22	525,585.05	618,290.75	945.73	
New Mexico	5,486.39			117,680.09		573,568.36		
First New York	598.45	1,429.46	.26	376,854.74	177,840.62	130,129.10	7,445.80	
Second New York	18,984,618.65	374,223.20	2,399.41	30,497,908.15	17,057,567.69	80,768,099.14	218.92	87.46
Third New York		85,790.20	5,047.92	180,685.45	10,494,401.71	62,820,736.96	31,918,026.22	7,022,867.26
Fourteenth New York		2,600.00	79,201.56	197,050.03	1.38	91,174.57	3,469.17	
Twenty-first New York	2,501.68			168,282.52	13,059.86	87,741.64		73.18

Twenty-eighth New York	42,038.79	271.14	98,170.67	606,282.37	101,760.12	461,552.32	2,919,536.31	301,828.96
North Carolina	12,235.69			975,140.06		21,875.44	142.65	
North Dakota				89,823.85	10,548.33			
First Ohio	31,600.73	2,432.18	5,692,532.82	6,608,585.98	56,101.64	363,798.34	2,181,294.69	281,456.58
Tenth Ohio	2,109.50	408.25	286.78	120,485.75	445,445.68	4,544,647.01	1,176,449.49	244,216.40
Eleventh Ohio	516.00	5,344.17	1.82	167,704.07	25,757.19	518,925.76	1,963,118.61	332,129.50
Eighteenth Ohio	74,791.16	1,901.30	39.65	1,191,374.70	2,513,444.52	9,408,066.17	83,961,161.65	17,110,832.44
Oklahoma			71.50	689,000.58	5,223,268.55	44,946,438.62		
Oregon			6.50	583,956.98		5.25	180.30	
First Pennsylvania	561,495.90	72.01	.26	2,383,908.61	5,373,162.45	33,623,261.33	2,428,950.02	978,384.92
Twelfth Pennsylvania	4,382.31	838.13		121,807.15	2,665.60	2,665.60	159.06	
Twenty-third Pennsylvania	98,392.38	150.23		1,047,451.70	7,690,718.03	35,026,127.85	2,352,188.10	286,801.06
Rhode Island	48,917.63	33,817.10		240,676.54	28,401.47	138,987.79	2,308.82	
South Carolina				37,003.37	9,429.03	48,822.54		
South Dakota				114,680.12		54,966.84		
Tennessee	35,842.30			540,674.19	19,917.63	557,565.42		
First Texas	780.00	2,953.30	118.56	943,373.45	587,359.67	5,240,517.40		
Second Texas		159.99	1.56	1,044,671.69	1,212,810.24	10,669,273.60		
Utah	7,109.40			166,297.34	142,739.60	1,116,987.13		
Vermont			2.21	66,289.27		3,455.80		
Virginia	6.00			557,888.32		499,797.06		
Washington	3,020.24		3.38	1,041,622.76	30,936.16	454,332.23	93,550.81	101.16
West Virginia	3,598.64			245,640.20	85,145.55	431,416.53		
Wisconsin	302.00	326.80	655,387.85	1,605,690.34	206,743.32	1,209,600.90	88,616.64	
Wyoming				59,640.14	859.46	420,971.23		
Total	21,963,073.30	1,127,062.09	7,781,949.78	79,977,968.41	82,014,668.57	433,675,867.82	144,124,108.55	30,803,225.19

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

Alaska				\$253.28				
California	\$392,983.99	\$11,112.52	\$3,324.49	6,382,568.45	\$11,741,397.91	\$47,233,674.57	\$849,812.65	\$1.16
District of Columbia	19,817.37	490.31	1.56	388,290.41	21.76	2,206.25		
Illinois	473,804.55	72,622.86	718,479.71	5,123,744.39	9,919,797.51	31,683,026.78	957,496.92	26,626.68
Maryland	60,269.59	55.73	78.78	642,859.66	1,967,974.97	11,267,894.11	4,925,233.35	1,142,046.76
Missouri	119,456.83	250.00	747.76	1,198,247.39	900,156.82	2,765,622.19	30,768.60	462,595.91
New Jersey	16,015.10	353,273.72	4,681.82	1,612,472.22	575,398.98	624,675.75	4,118.02	
New York	19,029,745.45	464,314.00	175,819.82	31,927,073.26	27,844,631.38	144,354,433.65	34,848,686.42	7,324,866.84
Ohio	109,017.39	9,185.91	5,692,861.07	8,088,150.50	3,040,749.03	14,835,427.23	89,282,024.44	17,968,634.92
Pennsylvania	664,270.60	1,060.37	.26	3,553,167.46	13,063,880.48	68,662,054.78	4,781,295.18	1,265,185.98
Texas	780.00	3,113.29	120.12	1,988,045.14	1,800,169.91	15,909,791.00		
Washington	3,020.24		3.38	1,041,369.48	30,936.16	454,332.23	93,550.81	101.16

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, 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, 3½ per cent	Mechanical refrigerators, air-conditioners, etc., 10 per cent	Radio sets, components, etc., 10 per cent	Matches, per thousand, 2 cents, and fancy wooden or colored stems, 5½ cents per thousand
Alabama		\$100,958.75	\$105,877.79	\$112,662.79	\$585,305.98		\$176,445.17	
Arizona		12,318.08	16,150.94		262,353.80	\$18,793.90		
Arkansas		51,007.13	11,978.22	1,118.03	401,185.13			\$15,840.40
First California	\$33.09	975,400.41	225,389.04	1,577,638.59	2,338,138.18	3,739.82	55,654.28	
Sixth California		4,043,320.30	1,869,463.28	2,560,020.51	1,671,275.52	125,403.75	1,308,604.18	
Colorado		1,210,950.04	112,446.62	2,644.47	531,977.74	1,062.28	4,743.26	
Connecticut		1,335,764.15	45,470.08	2,123.56	1,194,262.80	4,194,778.98	261,330.78	
Delaware		8,025.65	1,756.97		138,018.84			
Florida		104,972.58	64,820.66		1,131,036.11	58.01	359.28	
Georgia		228,583.73	115,760.68		760,441.91	204.72	22,771.70	
Hawaii		10,280.75	5,846.26	4,327.75	222,322.35		15.81	4,886.39
Iowa		4,358.86	1,655.45	8,320.19	237,990.45			
First Illinois		10,084,018.39	6,749,762.52	1,673,340.77	3,259,863.02	2,986,071.08	19,223,651.37	539,703.55
Eighth Illinois		607,349.24	33,476.86		1,099,650.72	8,265.10	274,384.22	763.51
Indiana		4,437,476.74	2,246,597.94	9,033,261.08	1,676,734.39	3,610,482.63	3,948,422.85	
Iowa		266,299.75	195,397.02	135,999.14	1,111,468.25	3,249.72	27,084.85	
Kansas		152,139.69	34,894.57	13,314.39	607,745.71	1,445.17	418,128.64	
Kentucky		152,282.63	216,254.57		626,481.20	941.06	39.05	
Louisiana		97,949.84	114,130.93	277,048.39	828,285.13	56,583.25		
Maine		22,268.50	15,726.29		403,675.48			99,002.50
Maryland		311,937.63	73,691.16	28,651.74	1,804,712.92	2,505.38	1,658,089.57	
Massachusetts		850,839.35	174,443.14	288,186.85	2,433,969.37	1,533.92	1,497,308.46	
Michigan		36,562,487.76	30,755,699.45	182,120,142.58	3,084,392.91	6,795,915.19	2,936,005.18	30.35
Minnesota		1,768,921.80	95,565.49	53,731.79	1,335,770.61	855,762.33	225,138.85	
Mississippi		33,216.91	99,806.08	115,242.12	328,248.25		4.60	
First Missouri		3,402,755.77	137,219.82		935,711.89	186,949.02		1,570,228.70
Sixth Missouri		747,135.00	55,359.82	69,773.96	667,288.72	10,144.57	46,648.07	
Montana		10,729.14	8,460.92		217,330.83			
Nebraska		374,157.40	200,563.21		161,396.82	4,909.64	27.00	
Nevada					116,296.55			
New Hampshire		1,579.42	5,396.24		288,603.17		23,251.69	331,980.06
First New Jersey		391,028.50	40,209.69		588,869.89	1,190.46	7,752,548.84	
Fifth New Jersey	18.25	1,672,384.33	110,337.67		2,162,939.72	198,922.30	656,958.28	95,022.00
New Mexico	4.47	3,138.20	1,536.50	3,331.22	134,185.96			
First New York		983,913.57	199,129.47	62,888.50	601,096.51	238,633.57	1,500,941.95	
Second New York		242,000.16	3,315.02	2,459.91	6,689,316.52	38,366.92	4,330,940.25	3,065,836.38
Third New York		1,031,290.73	1,654,587.52	123,929.92	65,121.27	5,198.29	1,310,978.94	939,186.17
Fourteenth New York		146,809.08	86,408.47	18,350.67	856,419.60	16,282.39	257,126.55	
Twenty-first New York		342,524.88	731,164.86	37,708.41	1,172,584.54	569,434.59	3,175,626.12	
Twenty-eighth New York		1,738,664.40	19,245.30	2,490.65	641,772.18	1,687.04	3,046,239.79	
North Carolina		187,652.16	196,337.80	53,896.15	1,052,945.79	8,270.44		
North Dakota		35,782.13	9,681.31		65,929.27			
First Ohio		1,103,644.91	1,022,973.80	652,248.13	773,498.77	11,110,695.65	1,900,391.09	47,234.36
Tenth Ohio		5,313,117.90	5,226,132.21	216,235.96	408,477.83	9,031.35	4,258.25	3,146.98
Eleventh Ohio		269,604.05	27,989.95	1,128.10	974,732.99	103,298.54	42,270.03	98,961.89
Eighteenth Ohio		6,583,483.74	3,359,256.75		1,685,118.58	46,587.22	78,691.76	1,438,656.51
Oklahoma		350,974.31	351,767.34	19,686.19	682,701.94	743.91	1,849.94	
Oregon		224,688.26	130,135.29	69,006.09	916,205.34		50.15	
First Pennsylvania		3,758,614.32	1,433,494.76	607,186.64	3,033,360.93	3,595,767.43	6,685,621.31	
Twelfth Pennsylvania		213,302.10	9,198.21		283,214.72		132.00	
Twentieth Pennsylvania		1,310,150.49	114,698.99	759.13	1,935,263.85	2,441,377.25	1,003,591.29	
Rhode Island		643,664.08	21,108.29	505.19	423,711.87			
South Carolina		92,068.81	328.09		217,863.27			
South Dakota		28,298.12	10,660.48		164,790.56	17,135.10		
Tennessee		409,606.79	91,054.72		11,694.55			
First Texas	15.82	654,986.10	34,139.67		758,137.09		679.43	
Second Texas		627,846.46	400,587.09	64,810.74	1,355,028.43	9,373.84	31,325.33	
Utah		55,571.22	1,586.22	228.06	277,997.10			
Vermont		122.92	1,335.53		178,687.78		4.37	
Virginia		430,214.11	77,896.55	6,139.30	1,334,332.31			
Washington		271,795.80	391,652.51	25,873.20	843,618.19	1,007.07	17,988.84	171,702.82
West Virginia		50,080.12	3,745.15	189.08	360,258.02			
Wisconsin		2,777,074.25	2,548,178.57	6,055,773.65	1,657,187.90	52,420.24	7,971.29	
Wyoming		4,905.63	55.00	131.30	101,253.07			
Total	71.63	99,932,349.73	62,068,895.81	204,579,617.76	63,914,069.19	37,352,388.96	63,856,292.16	8,413,182.57
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT								
Alaska		\$47.87			\$27,156.95			
California	\$33.09	5,018,720.71	\$2,094,852.27	\$2,717,659.10	4,009,413.70	\$129,143.57	\$1,365,258.46	\$15,840.40
District of Columbia		11,649.35	10,948.83	17,556.92	508,610.84		1,697.39	
Illinois		10,691,367.63	6,783,289.38	1,673,849.77	4,359,413.74	2,994,336.18	19,498,035.59	640,467.06
Maryland		300,288.28	62,752.33	6,094.82	1,296,101.18	2,506.36	1,656,392.18	90,002.50
Missouri		4,149,890.77	192,579.64	69,773.96	1,608,000.61	197,093.58	46,648.07	1,570,228.70
New Jersey	18.25	2,063,407.83	150,547.36		2,751,809.61	199,212.76	8,409,506.62	95,022.00
New York		4,485,292.82	2,693,850.64	247,828.06	10,226,271.62	889,552.80	13,621,851.50	4,005,022.55
Ohio		13,269,850.60	9,636,352.72	871,607.24	3,841,826.17	11,269,612.76	2,025,611.13	1,587,999.74
Pennsylvania		5,286,966.91	1,557,386.96	607,944.77	5,203,339.50	6,937,144.66	7,689,344.60	
Texas	15.82	1,282,832.50	434,728.76	64,810.74	2,113,165.52	9,373.84	32,504.76	
Washington		271,747.78	391,652.51	25,873.20	816,462.14	1,007.97	17,988.84	171,702.82

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, by collection districts, States, and Territories—Con.

Districts	Manufacturers' excise taxes—Continued								
	Perfumes, cosmetics, etc., 11 per cent (repeated) ¹	Furs, 3 per cent (repeated 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 ²	Electric, gas, and oil appliances, 10 per cent
Alabama			\$10,125.26		\$213.26		\$11.50		\$13,446.21
Arizona			53,302.84						13,483.03
Arkansas			88,581.02						43.50
First California			669,366.85	\$23,583.67	10,904.42		15,398.44		3,911,674.77
Sixth California			85,003.04	914,214.01	2,736.36		125,000.85		3,602,012.67
Colorado			839,435.08	121,481.86	4,051.21		1,332.00		85,931.47
Connecticut			30,895.43	397,624.17	5,794,087.87	\$176,628.68	43,248.97		5,575,689.38
Delaware			59,468.44	1,514,407.85					5,385.64
Florida			60,219.23		212.00	50.00			20,251.61
Georgia			322.02				30,265.88		19,325.22
Hawaii			7,030.72				3,969.53		
Idaho		\$50.00	3,144,283.96	2,872,799.92	22,689.15		2,183,739.56	\$2,500.00	9,246,465.46
First Illinois			651,689.06	923.40	1,079,625.68		10,180.54		459,331.16
Eighth Illinois			385,090.94	145,068.13			587,951.72	.20	1,833,838.96
Indiana			223,085.62	47,527.29					16,545.66
Iowa			21,081.40	9.50			796.00		510,671.86
Kansas			270,979.72	2,892.00					320,001.77
Kentucky			1,441.55						
Louisiana			75,563.74			16.10			2,348.89
Maine			80,669.18	403.69					375,466.07
Maryland			2,337,410.02	958,807.55	189,610.24	199,373.46	109,466.94		2,205,999.65
Massachusetts			1,416,035.26	1,184,564.04	6,541.58	3,669.92	286,255.57		6,732,515.88
Michigan			216,428.18	395,663.15	646,262.69		621.71		447,864.25
Minnesota			440.00						
Mississippi			506,789.05	192,404.04	795.00		45,826.17		3,389,348.95
First Missouri			109,348.87	3,920.74			50.20		69,267.52
Sixth Missouri			2,678.61						
Montana			4,931.61					15.48	64,605.23
Nehraska									
Nevada			68,678.96				1,246.09		
New Hampshire			235,418.24	18,103.11	5,297.69		2,106.84		30,721.42
First New Jersey			219,486.81	354,045.04	488.00		107,384.85		1,092,434.12
Fifth New Jersey					177.46				82.34
New Mexico			55,267.80	1,307,417.67	64.44		234,738.74	39,761.04	1,671,533.60
First New York	\$2,951.88		137,642.34	431,304.76	2,043.27	90.59	232,609.48	409.46	394,528.94
Second New York			423,802.17	1,344,083.24	326.29		657,916.30	5,846.36	1,224,717.14
Third New York		13,802.94	356,066.89	422,152.73	55.23		353,084.38	11.36	282,792.71
Fourteenth New York			652,531.16	2,795,040.98	1,146,760.04		2,553,843.68		159,282.03
Twenty-first New York			285,379.93	19,440,994.13					959,960.49
Twenty-eighth New York			1,825.76						6,420.42
North Carolina									
North Dakota									
First Ohio			678,293.69	42,181.06			668,287.16		2,926,727.31
Tenth Ohio			120,341.97				11,209.68		1,569,419.70
Eleventh Ohio			68,271.00	50,393.25	227.09		16,102.40		812,156.87
Eighteenth Ohio			769,345.44	966,937.32	460.32		168,126.31		4,026,888.37
Oklahoma			2,856.42						796.14
Oregon			40,867.97	302.04			680.45		315,808.91
First Pennsylvania			762,392.23	81,674.43	357.88		1,324,494.63		3,418,135.57
Twelfth Pennsylvania			3,521.96				15,746.53		75,253.35
Twenty-third Pennsylvania			178,037.75	29,076.45	600.43		1,254.78		2,891,311.80
Rhode Island			60,946.57	7,857.96	745.19		7,087.44		34.63
South Carolina			27,001.05						191.68
South Dakota				621.30					
Tennessee			32,499.30	2,081.79	588.75				2,040,038.81
First Texas			58,596.67	37,982.02	1,663.82		52,677.89	18.60	4,996.73
Second Texas			94,589.89	629.58	514.38		83.82		91,615.03
Utah			403.80	1,130.61	94,984.59		33.23		2,737.97
Vermont			37,365.80				72,598.14		100,771.46
Virginia			1,443.11		59.74				5,060.11
Washington			94,855.96	3,066.03	2,772.56	4,151.70			626,876.00
West Virginia			5,844.61						92,249.36
Wisconsin			230,512.00	48,119.00			90,220.34		3,042,943.94
Wyoming			73.96						
Total	2,951.88	13,852.94	17,054,041.99	36,162,830.60	9,031,273.51	384,029.36	19,151,338.18	48,562.50	65,808,224.48

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

Alaska									\$52.72
California			\$757,947.67	\$937,797.68	\$13,846.78		\$140,399.29		6,613,687.44
District of Columbia			192.32	101.57	507.00		21.68		110.96
Illinois		\$50.00	3,795,973.02	2,873,723.32	1,102,214.83		2,193,920.16	\$2,500.00	9,705,796.62
Maryland			80,476.86	302.12	14,363.80		109,445.26		375,355.09
Missouri			613,137.90	196,324.78	795.00		45,876.37		3,458,615.57
New Jersey			452,905.05	372,148.75	5,785.69		109,491.69		1,123,155.84
New York			1,910,684.39	25,740,993.11	1,149,249.87	\$90.59	4,032,172.58	46,926.22	4,689,804.31
Ohio			1,636,262.10	1,069,461.63	687.41		863,719.55		9,957,701.25
Pennsylvania			943,951.94	119,950.88	958.31		1,341,496.94		6,382,720.72
Texas			153,186.56	38,611.60	2,078.20		53,061.71	16.60	96,813.78
Washington			94,855.96	3,066.03	2,772.56	4,151.70			626,823.28

¹ Also includes repealed tax on tooth paste, toilet soaps, etc., at 5 per cent.
² Manufacturers' tax on luggage terminated on April 1, 1944, until after the war

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, 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)	Electric light bulbs, 29 per cent	Optical equipment, 19 per cent (repealed Nov. 1, 1942)	Total manufacturers' excise taxes	Tax on jewelry, 20 per cent
Alabama	\$1,628.11						\$2,417,740.37	\$2,233,401.71
Arizona							501,230.70	915,585.38
Arkansas					\$2,312.17		2,278,688.94	1,235,781.91
First California	833.30	\$1,208,306.74	\$21,336.61	\$8.75	4,192.69		38,246,905.65	11,916,880.97
Sixth California	5,261.16	96,870.06	1,348,497.03		22,752.99		48,103,434.35	13,725,702.78
Colorado						\$2,310.92	4,635,832.60	2,190,997.97
Connecticut		1,289,756.79	2,322,658.99	11.54			26,573,131.33	3,423,083.38
Delaware							1,852,881.23	395,934.19
Florida	291.36		13.70	22.55	2,136.55		3,449,603.04	3,798,606.25
Georgia			9,830.03		308.39		2,223,718.17	3,016,168.20
Hawaii		39,164.00	11,040.40		204.58		303,265.85	1,229,013.52
Idaho	96	60			39.52		565,932.05	678,147.25
First Illinois	4,839.76	1,920,579.23	758,231.23	541.47	238,332.59		106,278,965.47	17,935,164.94
Eighth Illinois	445.58	21,440.09			2,057.02		5,469,757.03	2,475,139.53
Indiana	403.53	1,901.59	726,388.58	9,239.81	3,136.46		30,496,372.78	5,387,343.05
Iowa		4,285.26			1,658.40		4,111,216.60	2,715,936.70
Kansas	2,629.10				39.01		7,561,940.01	2,107,507.13
Kentucky			4,182.96		192.42		14,115,735.15	2,113,728.28
Louisiana							7,144,186.73	2,960,783.60
Maine							527,402.56	800,226.45
Maryland	426.24	7,860.46	1,121.75		1,450.27		22,961,602.60	6,393,277.86
Massachusetts		371,575.37	808.07		3,000,479.19		23,336,056.37	9,521,954.99
Michigan	923.21	1,699,671.78	45,734.02		3,168.66		277,094,778.82	9,502,864.36
Minnesota		5,297.89	11,784.65		5,027.51		12,710,434.32	4,244,546.47
Mississippi							3,394,578.33	1,020,306.37
First Missouri		40,339.37	2,069.45		25,558.86		12,853,393.16	3,587,147.62
Sixth Missouri	503.48				16.82	1,981.89	3,520,205.09	2,094,270.62
Montana					673.42		439,696.33	638,517.67
Nebraska	193.22			19.12	445.86		1,734,056.81	1,564,579.86
Nevada							116,296.55	370,699.86
New Hampshire		49,221.52			769,857.15		465,551.58	
First New Jersey	10,143.60	74,211.88	8,164.95	227.70	228.46		9,214,836.99	1,906,405.31
Fifth New Jersey		856,645.85	62,075.48	717.45	738,096.66		9,472,878.94	4,323,873.90
New Mexico							715,924.51	643,206.48
First New York	145.49	199,528.93	83,428.07	577.23	515,229.27		8,912,633.45	3,402,444.65
Second New York		267,376.00	3,851.89		512,900.08		114,175,964.38	6,243,035.37
Third New York	67.37	9,680,044.58	2,904,024.98		43,216.34		133,669,170.72	21,506,132.84
Fourteenth New York	882.30	13,565.23	2,071.58		16,082.98	9,425.44	2,937,207.81	2,759,784.04
Twenty-first New York		1,911,949.30	567.00		8.30		11,916,046.77	2,394,036.00
Twenty-eighth New York		4,175,756.73				894.42	36,848,596.45	3,409,772.52

North Carolina					518.49		1,529,884.46	3,444,761.06
North Dakota					35.41		119,976.45	581,270.95
First Ohio	1,371.57	893,515.26	105,356.00		21,705.25		24,830,715.31	3,420,966.90
Tenth Ohio					117,215.97		19,435,340.38	1,787,158.17
Eleventh Ohio		12,464.49			1,128.40		5,018,664.11	1,743,548.28
Eighteenth Ohio		1,061,718.37	3,163.24		13,650,628.52		146,831,060.24	6,969,476.41
Oklahoma	307.16		12.83				51,590,503.35	2,200,277.88
Oregon	155.20				87.45		1,699,204.64	2,380,305.31
First Pennsylvania	6,140.26	58,394.20	1,160.94	714.68	71,908.18		67,243,296.11	8,153,607.75
Twelfth Pennsylvania		352.06	219.21		25,418.18		584,173.98	1,736,272.92
Twentieth-third Pennsylvania	26,396.17	3,681.06	253.59	8,114.06	4,120,974.54		59,421,369.67	6,989,946.21
Rhode Island		42,538.91					1,372,745.16	1,268,417.77
South Carolina							395,778.17	1,336,107.60
South Dakota							276,472.40	666,044.85
Tennessee			13,689.22				3,178,736.98	3,541,109.36
First Texas	460.36	917.07	39,375.28		266.02		7,472,991.64	3,592,480.97
Second Texas	4,513.97		394.09		103.79		14,564,200.22	5,675,978.68
Utah					64.40		1,694,463.98	1,040,352.71
Vermont		583.90			14		394,925.64	282,699.79
Virginia		73.06					2,355,915.37	3,474,011.53
Washington	13,372.12	43.38	33.00		19,982.65		3,067,711.99	4,261,885.12
West Virginia			3.74		35.92		1,028,974.70	1,721,229.68
Wisconsin		86,836.89			3,654.83		18,105,844.86	3,830,885.79
Wyoming							528,249.65	370,114.05
Total	83,314.58	25,183,429.44	8,491,543.44	20,281.61	23,179,762.04	14,611.77	1,425,394,675.46	236,615,429.22

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

Alaska							\$27,256.64	\$141,825.09
California	\$7,094.46	\$1,307,176.82	\$1,359,832.64	\$8.76	\$26,945.66		86,359,340.00	24,742,583.75
District of Columbia		7,093.83	502.04		3.35		591,123.91	2,526,079.45
Illinois	5,285.34	1,942,010.32	758,231.23	541.47	240,389.61		111,747,708.19	29,439,294.47
Maryland	426.24	766.83	619.71		1,446.92		22,400,478.69	3,867,198.40
Missouri	503.48	40,339.37	2,069.45		25,558.86		16,373,598.25	5,681,418.24
New Jersey	10,143.60	930,357.73	70,240.43	945.15	738,325.12		307,559,619.58	6,229,279.21
New York	1,075.16	15,333,220.77	2,968,933.32	577.23	1,092,436.67	19,319.86	195,115,780.04	39,715,205.43
Ohio	1,371.57	1,967,698.12	108,519.24		13,780,673.14		127,248,639.76	12,921,139.76
Pennsylvania	32,636.43	62,427.32	1,624.74	3,828.74	4,218,300.81		22,037,191.86	9,267,589.55
Texas	4,974.33	917.07	39,789.37		10,982.65		3,040,455.36	4,120,060.03
Washington	13,372.12	43.38	33.00					

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, by collection districts, States, and Territories—Con.

Districts	Retail excise taxes—Continued			National Firearms Act					
	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		
				Sales or transfers, \$200 each	Importers' or manufacturers' special tax, \$500	Dealers' special tax, \$200	Sale or transfers, \$1 each	Importers' or manufacturers' special tax, \$25	Dealers' special tax, \$1
Alabama	\$322,181.01	\$864,125.59	\$647,952.47						
Arizona	84,171.78	365,068.55	234,863.28						
Arkansas	162,095.08	624,587.69	373,401.84						
First California	3,293,994.09	4,121,928.34	3,531,343.53	\$200.00					
Sixth California	3,065,189.59	5,772,887.29	3,781,783.86	609.69		\$1,800.00	\$2.00		
Colorado	809,137.34	936,963.64	576,241.77						\$0.25
Connecticut	1,541,970.74	866,856.05	816,817.61		\$708.34	200.00	1.00		
Delaware	132,402.69	136,136.14	142,552.42						
Florida	200,623.12	1,213,132.24	1,236,334.48						
Georgia	596,246.66	1,412,956.91	1,288,774.17						25
Hawaii	1,938.04	276,579.43	331,048.14						
Idaho	226,705.31	333,996.62	142,962.08				1.00		
First Illinois	11,066,132.02	7,091,612.95	8,694,854.18				1.00		
Eighth Illinois	516,299.70	921,256.98	641,615.63						
Indiana	1,419,935.99	1,796,549.38	1,502,439.88						
Iowa	909,997.51	1,027,565.60	752,117.84				1.00		
Kansas	403,359.91	836,063.85	453,934.41						
Kentucky	439,254.85	651,120.66	580,860.62	200.00		331.68	2.05		
Louisiana	384,727.89	1,014,010.27	855,202.40						
Maine	371,821.56	299,805.17	234,862.65						
Maryland	2,690,598.78	2,376,594.09	2,164,339.15				507.00		
Massachusetts	5,648,661.12	2,406,481.30	3,101,842.71		1,000.00		7.00		
Michigan	3,810,868.24	4,616,963.91	3,085,748.71			.42	50.00	\$25.00	17.47
Minnesota	2,273,529.52	1,640,543.67	1,600,260.22				3.00		2.00
Mississippi	116,140.64	474,776.57	340,059.00						
First Missouri	1,246,784.58	1,394,584.09	2,990,813.76						
Sixth Missouri	1,128,518.46	2,086,884.07	856,435.46						
Montana	283,084.17	228,362.07	142,171.09				1.00		
Nebraska	557,688.78	655,238.08	426,189.07				1.00		
Nevada	45,953.30	135,666.76	76,267.46						
New Hampshire	178,478.33	161,983.31	109,539.27						
New Jersey	718,044.06	463,349.11	413,284.20						
Fifth New Jersey	2,104,706.36	1,268,429.34	1,235,818.90						
New Mexico	36,642.64	273,294.92	110,300.97						
First New York	2,432,840.15	1,864,699.38	1,568,784.21						
Second New York	1,837,322.78	3,891,644.62	3,280,324.99			200.00			
Third New York	21,831,725.49	11,800,278.40	13,737,613.67						

Fourteenth New York	1,344,081.76	1,152,365.12	964,843.05						
Twenty-first New York	827,432.83	1,124,412.71	562,720.92				2.00		
Twenty-eighth New York	1,687,614.12	1,385,575.36	957,582.46						2.00
North Carolina	493,614.73	1,227,368.84	871,002.92			200.00			
North Dakota	243,592.57	217,650.77	120,178.42						1.00
First Ohio	1,028,321.35	1,338,283.58	1,202,326.24				1.00		
Tenth Ohio	503,688.67	509,364.57	468,007.62						
Eleventh Ohio	466,123.96	569,532.33	714,592.25						
Eighteenth Ohio	2,256,205.55	2,479,479.82	2,019,445.01			1,500.00	3.05		
Oklahoma	424,148.09	1,053,343.85	796,732.63						
Oregon	538,301.89	1,200,210.10	623,835.85						
First Pennsylvania	4,368,320.70	2,699,806.40	2,555,187.61				1.00		
Twelfth Pennsylvania	656,930.90	467,656.72	468,194.75			116.67			
Twenty-third Pennsylvania	1,877,665.41	1,850,140.45	1,610,422.66			525.00			
Rhode Island	672,750.05	364,061.76	430,927.72						
South Carolina	124,112.94	508,251.78	312,725.68						
South Dakota	187,391.95	219,010.18	118,108.68						
Tennessee	795,235.78	1,431,616.64	1,050,325.92						
First Texas	648,619.13	2,590,921.66	1,696,917.10	100.00					
Second Texas	830,954.46	1,944,022.03	1,721,312.63				4.00		
Utah	364,844.18	364,080.73	215,807.97						
Vermont	98,484.26	87,031.07	65,989.49						
Virginia	777,023.29	1,176,453.18	623,580.76						
Washington	1,031,009.94	1,431,654.26	970,661.74						
West Virginia	414,253.22	675,088.09	439,706.12						
Wisconsin	1,911,946.10	1,190,347.62	1,029,659.25						
Wyoming	48,658.99	135,111.10	75,897.34						
Total	97,480,959.81	95,542,308.76	84,587,948.88	1,109.69	1,708.34	4,873.77	588.10	25.00	22.97

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

Alaska	\$31,787.02	\$43,632.46	\$25,091.49						
California	6,359,153.68	9,894,815.63	7,313,127.39	\$809.69		\$1,800.00	\$2.00		
District of Columbia	1,371,904.25	1,221,980.64	1,121,048.25						
Illinois	11,582,431.72	8,012,769.93	9,336,469.81				1.00		
Maryland	1,318,894.53	1,154,003.45	1,045,290.90				507.00		
Missouri	2,376,303.04	3,481,468.16	3,850,249.22						
New Jersey	2,822,750.42	1,731,778.45	1,649,103.10						
New York	29,961,017.13	21,199,075.59	21,061,869.30			200.00	2.00		\$2.00
Ohio	4,254,336.66	4,897,160.30	4,404,371.12			1,500.00	4.05		
Pennsylvania	6,902,617.01	4,987,603.57	4,683,805.62			641.67	1.00		
Texas	1,479,473.59	4,534,843.99	3,418,729.82	100.00			4.00		
Washington	998,222.92	1,368,021.80	945,670.26						

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, by collection districts, States, and Territories—Con.

Districts	Coconut, etc., oils, processed—Sec. 602½, Revenue Act of 1934, as amended								Total coconut, etc., oils processed
	Palm oil, per pound, 3 cents	Palm kernel oil, per pound, 3 cents	Combination of sesame, palm, palm kernel, or sunflower oils, per pound, 3 cents	Coconut oil (other than in following listing), per pound, 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	
Alabama									
Arizona									
Arkansas									
First California				\$7,783.56					\$7,783.56
Sixth California				33,622.85	\$264.00	\$109,231.85		\$52,918.50	\$169,933.91
Colorado									
Connecticut	\$1,487.49			6,746.55	209.60	1,544.25			9,987.89
Delaware				140,488.95		275,644.50			416,133.45
Florida			\$0.72						.72
Georgia									
Hawaii				2,275.82					40,421.51
Idaho									
First Illinois	15,788.87	\$2,897.37		440,035.65	346.56	310,932.12			770,000.57
Eighth Illinois	14.10								14.10
Indiana	36.42			36.15		10,151.37			10,223.94
Iowa	335.55			30,390.24		93,868.83		924.78	125,519.40
Kansas									
Kentucky									
Louisiana						315,926.31			315,926.31
Maine									
Maryland				337.26		2,464.71			2,801.97
Massachusetts	3,841.23	105.21		400,810.65		1,454,855.38		570.84	1,860,183.31
Michigan	396.42			4,314.69		4,025.81			8,736.92
Minnesota				62.22		4,091.91			4,154.13
Mississippi									
First Missouri				160,216.71					160,216.71
Sixth Missouri				3,133.51					3,133.51
Montana									
Nebraska						50,669.67		18,170.55	68,840.22
Nevada									
New Hampshire									
First New Jersey			834.75	7.11	2,150.65			86.58	3,079.09
Fifth New Jersey	19,374.84	89,052.09		2,342,340.00		1,713,723.15		17,752.41	4,182,242.49
New Mexico									
First New York	1,276.05	409.20		3,262.92	195.00	9,815.03	\$37.41	5,762.07	20,757.68
Second New York	208.26	149.97	388.77	2,461.98		8,275.37		145.05	11,628.50
Third New York	2,633.23	14,164.62		11,570.70		300,602.50		149.34	329,120.39
Fourteenth New York								1,635.75	1,635.75

Twenty-first New York	8,292.54	299.82				2,249.49			10,841.85
Twenty-eighth New York				2,810.22		223,416.33			226,226.55
North Carolina				108.72					108.72
North Dakota									
First Ohio	8,037.24	351,644.64	202.97	716,716.05		5,105,109.05		88,142.31	6,269,942.26
Tenth Ohio	119.88								119.88
Eleventh Ohio						101,684.46			101,684.46
Eighteenth Ohio	16,922.07			10,419.41		1,013,909.91		1,814.79	1,043,066.18
Oklahoma									
Oregon	279.84	59,169.98		27,514.77		90,468.11			177,432.70
First Pennsylvania	6,258.47	33.09	336.16	18,032.04		61,810.89		684.39	87,145.04
Twelfth Pennsylvania									
Twenty-third Pennsylvania	2,376.82			2,925.90		5,703.99		293.25	11,299.96
Rhode Island	1,642.86				154.20	1,506.67			3,303.73
South Carolina									
South Dakota									
Tennessee									
First Texas						43,837.80			43,837.80
Second Texas						15,005.30		30.93	15,036.23
Utah				2,213.01		5,628.06			7,841.07
Vermont									
Virginia									
Washington						725.91		229.95	955.86
West Virginia									
Wisconsin	301.32			198.48		2,536.02			3,035.82
Wyoming									
Total	89,623.50	517,925.09	1,753.37	4,370,836.12	3,320.01	12,103,765.86	37.41	226,675.25	17,313,936.61

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

Alaska									
California				\$41,406.41	\$264.00	\$833,071.45		\$90,282.26	\$965,024.12
District of Columbia									
Illinois	\$15,802.97	\$2,897.37		440,035.65	346.56	310,932.12			770,014.67
Maryland				337.26		2,464.71			2,801.97
Missouri				163,350.22					163,350.22
New Jersey	19,374.84	89,052.09	\$834.75	2,342,347.11	2,150.65	1,713,723.15		17,838.99	4,185,321.58
New York	12,410.08	15,022.71	388.77	20,105.82	195.00	544,358.72		7,692.21	600,210.72
Ohio	25,079.19	351,644.64	202.97	727,135.46		6,230,793.42		89,957.10	7,414,812.78
Pennsylvania	8,635.29	33.09	326.16	20,957.94		67,514.88		977.64	98,445.00
Texas				2,213.01		20,633.36		30.93	22,877.30
Washington						725.91		229.95	955.86

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, by collection districts, States, and Territories—Con.

Districts	Admissions							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 admission taxes	Club dues and initiation fees, 20 per cent	
Alabama	\$3,246,390.51		\$128.88	\$212,980.66		\$3,459,500.05	\$154,495.23	\$1,769,184.35
Arizona	1,362,990.28			513,764.82		1,876,755.10	114,954.77	26,198.92
Arkansas	2,682,057.44			146,444.89		2,728,502.33	77,879.03	108,953.89
First California	13,578,041.51	\$18,054.97	13,653.59	3,810,262.21	\$32.80	17,420,035.08	840,871.75	21,146,737.20
Sixth California	28,007,001.61	79,792.40	36,000.00	6,597,250.88		34,719,044.89	1,467,712.50	2,163,624.28
Colorado	3,951,763.19			537,625.48		4,489,388.67	256,028.93	3,258,270.35
Connecticut	3,372,722.70	5,479.15	99.80	765,337.05		4,143,838.79	629,808.68	6,677,179.45
Delaware	602,607.88	152.60	11,169.44	102,135.86		716,065.78	82,358.56	714.45
Florida	8,259,633.86			2,125,634.82		10,385,268.68	421,808.90	1,373,614.87
Georgia	5,284,164.13	1,253.19	75.70	455,659.60		5,741,152.62	239,430.63	2,791,883.74
Hawaii	2,194,446.88			166,071.25		2,360,518.13	94,220.97	149,588.24
Idaho	998,397.62			269,796.83		1,268,194.45	22,199.09	133,586.56
First Illinois	22,600,807.65	63,588.44	6,825.50	4,477,657.56	74,673.81	27,223,552.95	1,923,181.44	55,185,531.85
Eighth Illinois	3,657,403.56		2,931.74	969,878.58		4,630,213.88	180,786.37	328,379.83
Indiana	7,448,626.28			516,552.47		7,965,178.75	358,148.38	444,380.85
Iowa	4,852,467.08			608,936.48		5,461,403.66	363,867.97	432,194.62
Kansas	2,262,779.91		7,179.56	222,073.05		2,492,032.52	105,159.63	13,073,956.95
Kentucky	3,575,000.19			716,879.58		4,291,879.77	198,008.72	7,961,921.27
Louisiana	6,090,775.31			1,189,381.02		6,280,156.33	253,144.91	914,743.40
Maine	1,268,484.98			223,220.88		1,491,655.86	65,731.59	1,449,948.04
Maryland	7,726,620.23	5,649.53	1,022.10	2,068,507.60	275.60	9,803,075.06	651,362.28	29,122,347.03
Massachusetts	15,706,069.65	37,465.12	20,047.04	2,924,341.65		18,687,923.46	792,226.11	3,928,376.55
Michigan	14,409,758.79	4,730.53	29,936.68	2,968,044.10	357,318.12	17,768,788.03	1,161,356.66	2,953,558.62
Minnesota	6,913,621.78			1,107,874.00		7,921,495.78	413,472.25	18,204,842.91
Mississippi	1,116,985.35		199.00	127,144.51		1,243,428.86	57,910.90	281,344.63
First Missouri	4,995,297.45			924,482.65		5,949,780.10	399,783.52	18,859,108.73
Sixth Missouri	5,174,056.22			948,544.79		6,122,600.92	225,558.49	1,744,012.17
Montana	927,280.28			263,926.22		1,191,206.50	32,994.99	70,428.78
Nebraska	2,838,453.64			288,200.14		3,126,653.78	110,337.00	13,041,910.17
Nevada	492,488.46			601,272.33		1,093,760.79	1,984.32	16,293.82
New Hampshire	1,333,975.83		3,077.65	21,975.50		1,355,951.33	37,018.34	17,950.51
First New Jersey	3,874,693.70		965.61	1,232,883.85		5,110,555.20	197,792.55	4,521.89
Fifth New Jersey	5,203,277.70	6,198.16		1,428,508.95	3,536.94	6,640,487.26	543,327.21	2,790,628.73
New Mexico	681,251.85			334,895.27		1,016,147.12	28,571.51	1,509.76
First New York	8,652,616.04	8,733.83	9,439.19	1,587,614.02	44,609.66	10,203,012.74	956,152.96	40,003.44
Second New York	1,533,914.54			741,132.81		2,276,515.95	328,343.71	5,198,901.43
Third New York	69,847,076.67	535,809.60		7,036,863.88		77,419,750.15	1,312,385.56	50,730,113.59

Fourteenth New York	7,882,148.10		2,628.03	1,067,776.10		8,952,552.23	1,136,113.41	2,169,319.73
Twenty-first New York	2,527,292.69			494,463.37		3,021,746.06	171,805.42	28,349.66
Twenty-eighth New York	5,075,598.04			1,077,536.62		6,153,134.66	393,775.28	80,058.94
North Carolina	5,709,965.66	16.28	1,453.49	162,895.09		6,874,930.62	234,222.77	5,941,045.52
North Dakota	794,192.46			37,676.85		821,769.31	9,661.26	9,262.88
First Ohio	3,771,306.29	1,442.86	18,332.89	518,909.12		4,309,991.16	333,902.21	556,701.56
Tenth Ohio	1,673,111.22	4,630.52	73.96	550,339.72	209.39	2,228,364.81	140,050.66	379,640.52
Eleventh Ohio	2,510,145.14			380,847.34		2,890,992.48	158,308.92	12,600.22
Eighteenth Ohio	7,736,614.13	82.57		1,381,342.05		9,117,988.75	652,514.75	17,070,950.48
Oklahoma	4,299,801.82		702.04	194,207.15		4,494,711.01	248,044.35	280,660.40
Oregon	3,266,762.86		201.04	527,933.14		3,794,897.04	207,903.90	1,267,114.95
First Pennsylvania	9,801,014.58	35,581.84	4,744.16	1,062,793.65	9,781.16	10,963,915.39	861,912.48	48,480,232.05
Twelfth Pennsylvania	3,935,612.19			194,603.84		4,130,216.03	133,433.76	872,750.64
Twenty-third Pennsylvania	6,689,684.74	321.28	455.68	934,143.72	2,528.65	7,627,128.92	612,213.31	4,357,726.33
Rhode Island	1,535,716.50	4,005.79	2,997.27	403,836.43		1,946,555.99	158,546.77	7,175.86
South Carolina	2,450,885.90			46,801.07		2,496,686.97	88,468.53	71,853.15
South Dakota	895,796.52			69,636.45		965,432.97	13,349.75	9,413.63
Tennessee	4,843,760.43			288,899.26		5,132,659.69	237,644.48	2,701,976.08
First Texas	4,575,480.19	18.30	8,713.87	1,345,017.28	235,521.98	6,164,751.62	673,133.93	8,048,961.95
Second Texas	11,263,553.44	1,144.34	24,609.72	852,117.22	71,811.48	12,213,236.20	470,149.27	7,096,366.17
Utah	1,912,721.44		593.32	165,698.39		2,079,013.15	79,365.27	524,136.21
Vermont	632,024.28		151.72	38,606.54		670,782.54	29,920.64	725,630.43
Virginia	5,569,222.99			288,065.84		5,857,308.83	306,698.91	11,925,989.31
Washington	6,818,041.92			601,952.10		7,509,994.02	427,287.82	355,844.67
West Virginia	2,650,064.38			185,929.68		2,835,993.96	103,731.73	47,443.65
Wisconsin	6,314,570.83		706.06	963,134.98	35.20	7,278,449.09	332,196.17	164,597.16
Wyoming	451,328.57			173,118.42		624,446.99	8,233.82	6,302.60
Total	391,049,367.97	815,568.90	208,116.40	63,349,838.46	800,329.79	456,223,221.52	23,298,760.96	379,462,850.52

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

Alaska	\$215,861.32			\$111,840.98		\$327,692.30	\$1,441.79	\$28.56
California	41,585,048.12	\$97,847.37	\$48,653.59	10,407,503.09	\$32.80	52,139,079.97	2,308,584.25	23,310,371.48
District of Columbia	2,116,018.33	3,611.72	340.00	937,045.41		3,057,015.46	194,815.05	13,374,890.88
Illinois	26,258,211.21	63,588.44	9,757.24	5,447,636.13	74,673.81	31,853,768.83	2,103,967.81	55,508,911.68
Maryland	10,610,601.90	2,037.81	632.16	1,132,462.19	275.60	6,746,059.60	456,547.23	15,747,447.15
Missouri	5,169,328.67			1,903,027.35		12,072,351.02	625,342.01	20,603,120.90
New Jersey	9,077,871.40	6,198.16	4,043.16	2,659,392.80	3,536.94	11,751,042.46	741,029.76	2,795,145.62
New York	95,418,646.98	546,011.03	12,067.22	12,005,377.80	44,609.66	108,026,711.70	4,293,578.34	58,246,746.79
Ohio	15,691,176.78	6,195.95	18,406.85	2,831,438.23	209.39	18,547,337.20	1,284,771.54	18,019,492.78
Pennsylvania	20,486,311.51	85,003.12	5,199.69	2,181,541.21	12,304.81	22,721,260.34	1,597,559.54	53,710,709.92
Texas	15,839,033.63	1,162.64	33,323.59	2,197,134.50	307,333.46	18,377,987.82	1,143,283.20	16,145,328.12
Washington	6,602,190.60			580,111.12		7,182,301.72	425,846.03	355,816.11

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, by collection districts, States, and Territories—Con.

Districts	Employment taxes—Continued						Miscellaneous taxes		
	Railroad employees' representative tax, 6½ 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	Bituminous Coal Act of 1937		
							Per ton, 1 cent	Of the value of disposals by non-code mines, 19¼ per cent	
Alabama		\$1,769,184.35	\$13,731,476.55	\$1,714,511.33	\$15,445,968.38	\$17,215,172.73			
Arizona		26,193.92	3,264,352.65	338,043.62	3,602,399.27	3,628,595.18			
Arkansas		108,963.89	4,998,788.38	578,381.66	5,577,170.04	5,685,123.93			
First California	\$547.93	21,147,285.13	50,028,318.43	5,841,447.85	55,869,766.29	77,017,051.42			
Sixth California	300.80	2,163,935.08	66,498,666.13	7,474,325.63	67,972,991.76	70,136,926.84	\$144.83		
Colorado		3,258,270.35	8,899,058.03	1,062,762.30	9,961,820.53	13,220,090.68			
Connecticut	7.70	6,677,178.15	27,933,061.38	3,960,758.29	31,593,819.67	38,270,967.82			
Delaware	399.02	1,113.47	9,243,278.66	1,134,803.65	10,377,782.25	10,378,895.72			
Florida		1,373,614.87	14,617,570.41	1,649,261.87	16,267,181.77	17,640,796.64		48	
Georgia		2,701,983.74	18,187,863.87	2,221,214.33	20,409,078.40	23,110,982.14			
Hawaii		133,586.56	3,447,960.35	419,261.87	3,897,222.22	4,016,810.46			
Idaho		149,688.24	2,990,188.47	338,530.88	3,299,719.35	3,427,305.91			
First Illinois	3,579.15	55,189,102.00	116,291,646.66	15,263,395.79	131,555,042.30	186,744,144.30		\$105.08	
Eighth Illinois	8.41	323,388.24	13,485,273.87	1,690,562.70	15,165,835.57	15,489,224.81		92.33	
Indiana	64.77	444,445.62	27,733,933.02	3,428,686.51	31,157,619.53	31,720,659.62	923.92		
Iowa	8.64	432,203.16	12,865,618.39	1,422,848.37	14,288,466.78	14,720,664.94			
Kansas	983.99	13,074,940.94	7,629,427.97	949,385.73	8,578,813.70	21,653,759.62	4,126.00	18.04	
Kentucky	224.13	7,982,145.40	11,318,184.33	1,470,266.17	12,788,449.50	20,776,594.90			
Louisiana		914,743.40	12,218,633.88	1,543,912.43	13,761,945.31	14,074,587.20			
Maine		1,449,348.04	5,903,886.22	721,352.94	6,525,236.18	8,074,587.20			
Maryland	265.64	29,122,612.67	24,857,981.66	3,211,833.12	28,069,814.68	57,192,427.35			
Massachusetts		3,928,376.55	59,667,334.91	7,956,180.29	67,622,515.20	71,650,891.73			
Michigan	8,869.75	2,962,428.37	90,649,603.69	11,739,677.08	102,289,230.75	105,251,709.12	23.90		
Minnesota		18,205,093.61	22,220,546.39	2,713,471.53	24,934,016.67	43,139,110.53			
Mississippi		231,344.63	4,826,305.92	505,011.96	5,331,317.67	5,582,682.50			
First Missouri	1,087.82	18,860,196.55	25,429,591.12	3,318,554.07	28,749,145.19	47,609,341.74			
Sixth Missouri	1.20	1,744,013.37	12,622,007.29	1,594,462.68	14,218,469.67	15,980,483.34			
Montana		70,428.78	2,350,881.76	229,791.81	2,580,673.57	2,651,102.35			
Nevada		13,042,359.73	6,960,351.70	778,523.31	7,728,877.07	20,771,235.74			
New Hampshire		16,293.82	1,338,572.55	186,437.08	1,475,009.58	1,491,303.40			
New Jersey		17,950.51	4,383,623.01	576,124.06	4,959,752.07	11,350,879.20			
First New Jersey	29.41	4,551.30	10,025,126.16	1,321,201.74	11,346,327.90	13,483,510.43	175.74		
Fifth New Jersey	436.99	2,791,060.72	39,735,838.06	5,506,610.05	45,242,449.71	48,033,510.23			
New Mexico	10.72	1,520.48	2,027,728.77	196,666.72	2,224,395.49	2,225,915.97			
First New York		40,003.44	32,488,469.05	3,981,416.69	36,419,885.64	36,459,889.08			
Second New York		5,198,901.43	79,804,384.95	10,632,569.75	90,436,954.70	95,635,796.13			
Third New York	2,642.98	50,732,756.57	117,469,397.31	14,959,563.30	132,428,960.61	183,161,717.18			
Fourth New York		2,169,319.73	26,116,086.47	3,230,580.94	29,352,667.41	32,021,987.14			
Twenty-first New York	243.44	23,593.10	12,728,104.85	1,646,478.88	14,374,583.73	14,403,176.83			
Twenty-eighth New York	274.33	80,333.27	22,857,046.15	3,055,400.64	25,912,446.79	26,992,780.06			
North Carolina		5,941,046.52	20,536,943.87	2,799,222.26	23,329,466.13	29,270,511.65			
North Dakota		9,262.88	1,379,041.74	112,687.14	1,491,728.88	1,500,991.76			
First Ohio	32.73	566,774.29	21,964,328.29	2,870,887.88	24,835,166.17	26,391,900.46			
Tenth Ohio	184.05	379,824.27	13,119,759.73	1,704,490.79	14,824,240.52	15,204,064.79			
Eleventh Ohio	210.51	12,711.03	9,834,849.06	1,241,866.98	11,076,716.04	11,089,427.07			
Eighteenth Ohio	182.95	17,070,833.43	53,102,561.83	7,052,013.76	60,164,575.59	77,225,409.02	313.79		
Oklahoma	71.92	281,038.32	11,966,759.89	1,483,618.31	13,480,378.50	13,761,416.32			
Oregon	529.18	1,267,643.23	12,344,375.82	1,530,238.07	13,874,613.89	15,142,257.12			
First Pennsylvania	5,064.35	48,485,297.30	58,534,296.55	7,303,666.77	65,337,963.32	114,323,250.62			
Twelfth Pennsylvania	50.34	872,800.98	18,168,991.26	2,633,017.24	20,802,006.50	21,574,809.48			
Twenty-third Pennsylvania	65,073.56	4,422,799.89	53,589,567.95	6,944,105.18	60,515,673.14	64,936,473.03	435.68	11,731.92	
Rhode Island		7,175.86	9,595,409.39	1,245,015.25	10,840,424.64	10,847,600.50			
South Carolina		71,863.15	8,429,010.13	1,079,427.61	9,508,437.74	9,890,290.89	54		
South Dakota		9,413.63	1,595,382.33	140,194.63	1,735,576.96	1,744,990.88			
Tennessee	63.33	2,702,038.41	15,966,587.14	2,062,989.95	18,029,577.09	20,731,615.50		82.00	
First Texas	18.40	8,048,980.35	20,763,348.47	2,629,455.11	23,392,803.58	31,441,789.93			
Second Texas	66.90	7,096,433.07	18,955,159.40	2,268,465.23	21,221,624.63	28,318,057.70			
Utah		524,135.21	3,671,374.55	439,470.16	4,110,844.71	4,634,979.92			
Vermont		725,630.43	2,327,849.63	272,511.46	2,600,361.09	3,326,391.52			
Virginia	11.24	11,928,000.55	16,679,642.16	2,086,401.41	18,766,043.57	30,692,044.12			
Washington		355,844.67	20,248,492.38	2,434,139.52	22,652,631.90	23,038,478.57			
West Virginia	15.05	47,459.70	11,285,639.93	1,481,527.95	12,767,167.88	12,814,627.58		100.00	
Wisconsin		164,597.16	29,463,637.62	3,782,312.32	33,245,849.94	33,416,447.10			
Wyoming		6,302.66	1,202,151.29	129,861.90	1,332,013.19	1,338,318.79		48.15	
Total		92,253.59	379,555,104.11	1,458,933,925.01	185,875,786.44	1,644,809,711.45	2,024,364,815.56	6,144.79	12,179.47

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

Alaska		\$28.66	\$614,530.98	\$45,240.19	\$659,771.17	\$659,799.73		
California	\$848.73	23,311,220.21	110,526,984.66	13,315,773.49	123,842,758.05	147,158,978.26	\$144.83	
District of Columbia	121.35	13,375,021.28	6,330,962.81	1,008,919.63	9,339,882.44	22,714,393.67		
Illinois	3,578.56	55,612,490.24	129,779,920.47	16,943,958.60	146,720,878.87	202,233,369.11		\$108.93
Maryland	144.29	15,747,591.44	38,521,018.45	2,202,913.49	18,729,932.24	34,477,623.68		
Missouri	1,089.02	20,604,209.92	16,057,598.71	4,914,016.75	42,965,615.16	63,569,825.08		
New Jersey	466.40	2,795,612.02	49,750,965.82	6,827,811.79	56,588,777.81	59,384,389.63	175.74	
New York	3,160.75	58,249,907.54	291,963,488.78	37,461,950.10	329,425,438.68	387,675,346.42		
Ohio	610.24	18,020,108.02	98,021,498.91	12,869,199.41	110,890,698.32	128,910,801.34	313.79	
Pennsylvania	70,188.25	58,780,898.17	130,272,846.76	16,880,789.20	147,163,634.96	200,934,533.13	435.58	11,731.92
Texas	85.30	15,146,413.42	39,718,507.87	4,895,920.34	44,614,428.21	59,759,841.63		
Washington		355,816.11	19,633,961.40	2,383,899.33	22,022,890.73	22,378,676.84		

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TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, 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		\$247,966.66	\$5,660.65	\$39,453.87		\$39,424.68	\$8,748.84	
Arizona		44,175.26	1,200.24	9,158.76		20,892.92	795.42	
Arkansas		173,498.37	15,463.43	55,566.15		26,294.71	6,006.26	
First California	\$8,117,804.99	13,686,681.96	597,713.46	10,347,499.67	1,027,993.09	498,220.93	31,270.00	\$27.09
Sixth California	151,260.42	9,728,005.95	488,654.17	10,244,670.85	605,689.57	311,735.04	64.23	
Colorado	7,133,466.97	6,293,933.13	410,508.00	3,122,711.38	4,075.13	74,432.17	2,872.12	
Connecticut		3,596,713.37	131,812.22	2,981,463.20		151,802.59	2,153.45	6.71
Delaware		1,441.99		915.74		21,530.12	72.09	
Florida	48,963.77	1,858,677.67				120,904.72	2,730.42	1,506.18
Georgia	2,074,229.33	19,598,940.75	372,070.91	10,582,105.62	351,499.02	57,070.83	6,035.00	
Hawaii	307,302.42	366,271.13	74,767.09	377,566.10		10,315.97	770.42	23.75
Idaho	91,712.73	36,044.14	912.83	20,407.37		23,344.22	1,015.09	
First Illinois		12,315,831.41	1,067,523.23	12,335,615.66	308,671.52	640,048.87	12,235.00	36.67
Eighth Illinois		712,874.43	51,895.07	565,451.76	9,685.92	126,484.05	7.92	16.25
Indiana	37,532.26	4,813,499.39	130,378.94	4,141,066.98	4,756.79	166,963.43	5,810.47	
Iowa		691,334.37	14,203.26	706,368.22		135,440.69	2,066.26	
Kansas	87,585.19	675,504.74	9,287.31	617,943.46	47,249.24	78,890.41	5,534.24	
Kentucky		205,382.03	38,362.02	290,569.71	46,494.58	70,168.66	8,067.92	5.00
Louisiana	6,558,647.98	88,772.44	53,418.45	15,340.93	127,402.36	62,885.31	1,025.00	
Maine		103,929.78	3,476.73	54,878.13	16.16	42,856.59	1,598.82	
Maryland	2,566,341.55	5,036,663.77	169,158.52	4,519,772.53		159,758.73	9,144.55	650.52
Massachusetts	1,872,321.96	10,890,660.15	413,988.15	10,432,111.58	3,155.68	361,860.90	6,417.97	5.00
Michigan	1,191,672.76	8,028,562.96	417,379.17	8,023,424.21	937,162.73	279,613.87	34,518.43	10.84
Minnesota		480,216.02	35,303.05	434,576.24	2,781.50	147,251.24	2,200.42	5.42
Mississippi		36,321.41	122.87	8,437.47	1,673.44	26,105.79	4,485.00	
First Missouri		19,251,323.32	402,320.31	13,297,188.67		145,679.57	6,545.00	
Sixth Missouri	22,880.49	267,600.59		190,166.45	639,916.15	118,650.97	1,916.25	
Montana		62,875.46		28,252.93	12,417.47	28,151.96	1,026.72	
Nebraska		7,364,854.96	156,339.93	6,375,978.41	75.30	67,974.76	2,005.00	
Nevada		204,110.86	108.58	59,875.00		10,325.76	220.00	
New Hampshire		30,184.21		18,454.15		27,246.94	1,205.42	
First New Jersey		4,696.99	2,693.91	464.22		67,684.64	80.88	
Fifth New Jersey		7,647,806.77	918,372.60	6,391,277.26	20.08	334,910.33	25,568.77	45.84
New Mexico		30,681.80	180.51	5,624.73	16,704.08	12,461.92	6,785.42	
First New York	1,167,202.35	11,969.79	42,659.52	1,845.81	794.95	200,221.58	186.68	6.67
Second New York	14,707,538.98	62,963,770.93	4,413,292.37	27,164,545.24	1,539,655.28	741,186.00	5,905.54	5.84
Third New York		1,535.50	457,939.20	4.33		98,996.43	1,072.52	5.00
Fourteenth New York	1,215,812.17	393,029.29	49,197.63	240,190.29	114.93	171,778.13	186.26	386.68
Twenty-first New York		221,108.97		146,091.29		87,708.77	483.38	
Twenty-eighth New York		919,484.35	17,695.40	953,129.69	6,609.11	125,592.56	20.57	205.00

North Carolina		1,351,932.66	5,035.82	528,099.92	3,626.34	55,213.43	11,676.24	
North Dakota		110,737.96	5.05	91,547.71		19,178.96	990.00	
First Ohio		1,370,879.75	88,579.02	1,619,809.91		89,555.70	2,375.84	
Tenth Ohio	66,382.86	724,286.25	14,510.36	631,752.44	598,168.58	56,896.64	10.90	
Eleventh Ohio		412,918.65	29,961.19	348,968.86		59,113.22	86.68	
Eighteenth Ohio		7,886,984.27	479,428.98	7,584,733.54	357,924.88	191,300.89	8,530.00	
Oklahoma		177,219.58	24,377.26	58,906.76	3,700,301.54	63,896.51	2,570.42	
Oregon		259,243.12	3,695.19	103,264.98		107,687.10	9,630.42	11.00
First Pennsylvania	6,486,122.56	12,463,027.81	490,178.35	11,366,521.83	868,428.94	309,362.81	5,810.10	
Twelfth Pennsylvania		243,081.01	2,486.99	150,268.90		72,656.01	5.00	
Twenty-third Pennsylvania		1,075,361.98	175,150.74	752,022.22	1,333,025.50	214,322.81	5,345.00	
Rhode Island		23.37	16,185.49			209.58	67,048.94	.84
South Carolina		285,486.63	4,029.08	108,857.39		22,267.46	793.75	
South Dakota		574,202.05	3,769.12	392,449.43		22,727.82	905.00	
Tennessee		440,744.28	27,551.34	215,607.40		63,165.83	6,055.00	15.00
First Texas	1,476,765.83	305,661.18	9,786.50	199,207.17	2,887,952.82	618,580.91	4,419.55	
Second Texas		1,851,136.51	67,514.38	809,416.01	1,061,389.89	91,156.28	6,790.09	6.25
Utah	3,622,095.20	31,857.93	30,581.84	9,749.51	108,615.36	24,250.34	385.00	
Vermont		50,498.98		32,675.96		15,304.82	1,180.00	
Virginia		5,227,731.46	4,732.06	35,328.25		74,339.90	1,385.00	
Washington		970,612.55	40,399.19	555,867.05	1,897.66	179,922.67	3,287.50	78.36
West Virginia		1,749,719.87	28,065.29	988,059.37	3,553.48	40,453.65	4,675.00	
Wisconsin	150,280.49	3,987,817.04	67,300.88	3,585,878.09		176,905.01	4,338.36	5.00
Wyoming		23,783.58		9,020.54		12,286.42	920.04	
Total	59,151,922.36	240,155,560.23	12,590,746.01	164,944,261.45	16,988,166.23	8,560,125.23	284,607.97	3,064.91

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

Alaska		\$31,493.50	\$1.54	\$60,677.70		\$3,431.69	\$2.50	\$1.68
California	\$5,209,065.41	23,409,687.91	1,096,367.63	20,592,170.52	\$1,633,682.66	80,955.97	31,334.23	27.09
District of Columbia		2,307,729.80	31,570.56	1,365,881.73		59,016.36	5,861.38	312.10
Illinois		13,028,705.84	1,119,418.30	12,901,067.42	318,357.44	775,532.92	12,242.92	52.92
Maryland		2,728,933.97	3,163,890.85	3,163,890.85		100,739.37	3,293.17	338.42
Missouri	22,880.49	19,618,923.91	402,320.31	13,487,355.12	639,916.15	264,330.54	8,461.25	
New Jersey		7,652,503.76	921,066.51	6,391,741.45		422,684.37	25,649.65	45.84
New York	17,090,552.60	64,510,918.83	4,960,684.12	28,505,806.65	1,320,363.30	1,425,494.37	7,854.95	609.19
Ohio	66,382.86	9,895,068.92	612,515.50	10,185,294.75	956,148.64	393,925.65	6,302.52	
Pennsylvania	6,486,122.56	13,781,470.68	573,815.98	12,258,812.96	2,201,454.44	596,341.63	11,160.10	
Texas	1,476,765.83	2,156,737.69	67,300.88	1,008,663.18	3,949,342.71	709,717.19	10,209.64	6.25
Washington		939,019.05	40,397.65	495,189.38	1,897.66	176,491.28	3,285.00	76.83
Puerto Rico	2,566,341.55							

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1947, 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, 3 per cent of amount paid, except coal, which is 4 cents per ton	Other miscellaneous receipts (including old repealed taxes)	
Alabama	\$42,276.88	\$84,209.83	\$994,290.19	\$1,638,907.62	\$30.60	\$244,285,520.38
Arizona	19,733.26	188,128.74	139,851.57	266,252.12		75,952,217.33
Arkansas	38,066.81	139,176.82	199,835.53	330,150.23	5,000.00	109,042,772.13
First California	950,514.25	252,791.89	14,337,019.36	13,435,176.07		1,530,143,862.82
Sixth California	120,516.17	870,440.96	6,743,374.70	7,099,389.26	2,768.08	1,614,241,777.27
Colorado	46,080.11	186,548.60	1,629,579.05	2,074,507.80		263,878,657.05
Connecticut	58,390.73	173,115.47	7,809,865.77	4,679,825.59		646,345,211.43
Delaware	5,341.37	21,672.52	99,417.17	284,876.45		323,558,135.60
Florida	51,873.97	225,525.05	4,410,008.39	1,160,721.07		413,725,954.99
Georgia	57,262.88	210,727.72	2,830,003.17	1,790,118.49	160.21	106,314,370.16
Hawaii	28,400.59	70,493.05	893,871.48	275,042.40		1,410,737,368.21
Idaho	12,813.22	547,193.49	113,238.02	364,010.55	211.72	65,989,998.91
First Illinois	161,853.29	923,487.21	35,277,474.60	36,862,452.13	34,482.53	2,872,255,939.76
Eighth Illinois	104,372.51	987,133.14	404,947.38	1,680,597.05	1,240.86	574,892,417.25
Indiana	97,786.56	783,087.02	1,027,385.10	2,620,426.26	462.87	916,678,240.96
Iowa	83,789.28	493,893.70	225,869.89	1,584,054.14	462.40	348,763,454.52
Kansas	87,311.22	323,896.94	4,249,808.65	3,506,380.06		366,257,975.20
Kentucky	50,053.49	428,742.73	4,773,475.20	3,480,241.51	55.93	739,719,335.40
Louisiana	50,401.91	1,260,412.94	2,780,597.45	1,332,449.86	617.81	325,137,482.40
Maine	23,390.19	41,160.97	610,209.78	969,755.17	681.45	124,220,870.88
Maryland	75,070.84	608,091.28	12,255,317.37	15,209,863.79	31.14	1,166,780,345.10
Massachusetts	145,551.72	209,914.92	3,542,749.21	5,457,931.42	5,752.39	1,342,620,908.08
Michigan	191,977.38	349,223.01	3,296,894.95	8,433,652.13	464.47	1,779,425,893.21
Minnesota	79,140.78	862,723.27	8,251,858.02	11,238,473.39	2.26	612,200,194.02
Mississippi	25,583.42	331,873.75	87,703.81	345,751.68	64.36	98,310,270.60
First Missouri	55,461.45	144,906.20	3,828,434.77	12,277,161.02	49.67	747,395,253.10
Sixth Missouri	47,818.98	96,988.65	6,450,065.64	2,927,295.99		314,449,691.23
Montana	13,983.94	359,901.05	186,135.32	361,435.03	2.61	68,532,698.34
Nehbraska	49,196.77	305,738.88	6,375,013.61	5,329,602.78	867.17	296,312,323.17
Nevada	2,656.39	554,950.94	67,699.85	96,254.95		42,768,134.38
New Hampshire	19,555.01	37,220.76	115,911.28	225,151.97	120.88	82,266,064.82
First New Jersey	29,969.55	147,435.06	252,218.83	501,275.60	10,716.81	257,654,271.40
Fifth New Jersey	77,965.12	166,110.06	1,908,481.03	3,605,487.19	6,754.99	1,009,756,311.43
New Mexico	17,266.06	94,921.92	221,915.16	161,115.41		43,116,165.85
First New York	94,516.94	108,898.75	173,937.84	1,402,737.62	33.39	805,065,015.27
Second New York	13,234.47	10,188.38	6,959,050.97	9,015,620.55		2,410,899,746.93
Third New York	28,299.33	25,995.24	37,615,819.40	30,490,859.24	15,597.46	3,146,366,136.17

Fourteenth New York	90,712.59	167,391.34	619,682.94	1,827,497.15	8,734.89	590,035,161.39
Twenty-first New York	47,221.75	202,247.45	172,658.48	650,797.13		247,386,401.82
Twenty-eighth New York	61,482.19	352,232.87	320,452.64	1,016,619.06		524,109,886.77
North Carolina	71,866.26	122,738.86	3,486,330.60	3,635,625.96		1,183,605,659.73
North Dakota	18,014.30	54,425.83	63,815.47	130,374.98		50,303,606.39
Tenth Ohio	43,017.01	196,646.64	876,899.44	754,031.52	1,788.45	660,612,693.32
Eleventh Ohio	39,982.69	346,069.61	342,112.78	923,566.31		291,637,478.82
Eighteenth Ohio	31,040.48	188,096.66	280,527.64	633,995.95	218.40	206,616,228.33
Oklahoma	93,999.81	437,662.89	6,616,831.57	10,147,554.90		1,284,870,694.38
Oregon	65,292.04	71,233.26	853,216.55	1,309,633.28	277.40	300,032,512.60
First Pennsylvania	31,289.44	589,720.35	530,548.01	2,193,670.55	326.86	284,193,102.16
Twelfth Pennsylvania	97,620.87	615,785.33	26,309,394.09	23,218,841.13		1,694,102,369.43
Twenty-third Pennsylvania	37,962.60	310,445.34	452,268.05	1,721,416.40		254,502,088.85
Rhode Island	119,890.16	705,762.11	684,743.55	5,136,810.96	4,606.18	1,037,455,913.58
South Carolina	22,332.21	45,763.28	255,460.01	254,866.30	97.86	176,325,430.14
South Dakota	27,351.59	72,891.87	203,765.18	337,867.90		218,291,486.05
Tennessee	23,814.83	99,848.99	130,935.65	314,536.43	128.57	61,902,374.20
First Texas	61,734.89	146,459.60	2,615,075.72	2,018,342.56	23.80	338,837,918.29
Second Texas	84,150.54	478,515.82	2,097,273.45	5,980,065.03		568,944,684.14
Utah	57,033.76	317,589.09	8,521,744.45	5,080,869.59		516,735,512.92
Vermont	19,808.13	133,623.71	104,662.72	542,097.89		84,224,106.98
Virginia	12,284.76	47,306.57	329,763.44	519,947.50	17.82	44,813,441.62
Washington	48,452.44	119,986.31	3,170,900.49	10,175,191.58		738,987,899.73
West Virginia	40,392.07	1,601,120.47	2,496,933.01	1,891,592.47	4,320.86	500,219,899.13
Wisconsin	46,771.03	282,016.64	2,492,462.41	430,897.02	5,371.35	196,657,861.24
Wyoming	87,869.10	212,681.43	441,406.40	2,185,158.43	3,830.65	730,031,296.39
Total	4,457,993.20	20,432,284.06	244,602,947.62	275,701,414.68	116,359.55	39,108,385,741.63

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

Alaska	\$3,062.81	\$23,642.97	\$448,315.17	\$148,926.07	\$0.10	\$15,831,344.82
California	1,071,030.42	1,125,232.85	21,080,394.06	20,534,565.33	2,768.08	3,144,385,640.09
District of Columbia	18,068.47	15,973.22	5,505,894.07	4,988,108.15	30.66	485,875,854.49
Illinois	266,955.90	1,910,940.35	35,682,421.38	38,543,949.18	35,723.39	3,447,148,357.01
Maryland	57,602.37	592,118.01	6,689,423.30	10,221,755.64		678,159,708.24
Missouri	103,280.43	241,871.85	9,278,500.41	15,204,457.01	49.67	1,061,344,944.33
New Jersey	107,874.67	313,645.12	2,160,699.86	4,166,762.79	17,471.80	1,267,410,582.83
New York	335,467.27	804,946.03	45,861,602.27	44,404,130.72	24,365.74	7,723,862,348.35
Ohio	207,139.99	1,170,455.80	5,015,371.43	12,459,147.78	2,006.85	2,443,697,089.85
Pennsylvania	255,473.03	1,631,992.78	27,446,405.69	30,077,068.49	4,606.18	2,960,060,371.59
Texas	141,184.30	796,104.91	10,619,017.90	11,060,904.62		1,083,680,197.06
Washington	37,329.26	1,477,477.50	2,048,617.84	1,742,666.40	4,320.76	494,388,554.31
Puerto Rico						2,744,782.38

TABLE 2.—Comparative internal revenue collections, fiscal years 1946 and 1947, by collection districts, States, and Territories 1

Collection districts	Location of collector's office	Corporation			Individual			Income tax withheld on salaries and wages		
		1945	1947	Per cent of increase or decrease	1945	1947	Per cent of increase or decrease	1945	1947	Per cent of increase or decrease
		Alabama	Birmingham	\$22,324,677.43	\$30,685,414.73	77.8	\$71,373,789.58	\$81,533,067.54	14.2	\$66,995,302.00
Arizona	Phoenix	4,456,512.07	7,048,959.17	57.8	32,103,496.95	34,447,286.12	7.3	29,469,741.15	20,509,304.40	-9.5
Arkansas	Little Rock	9,174,247.85	15,863,915.15	72.0	42,357,551.94	49,840,848.28	17.7	22,886,021.82	21,156,958.29	-7.5
First California	San Francisco	172,030,481.69	188,283,943.83	9.5	451,701,901.56	464,034,845.24	2.7	434,961,213.01	401,843,045.09	-7.6
Sixth California	Los Angeles	139,074,669.44	139,947,905.22	-3.7	567,402,298.58	617,915,189.46	8.7	452,411,331.46	432,537,021.93	-4.4
Colorado	Denver	25,475,861.93	34,759,416.24	36.4	77,015,964.76	85,079,742.35	10.5	54,372,410.61	59,763,384.18	9.9
Connecticut	Hartford	94,221,425.52	95,369,969.70	1.2	169,428,122.98	195,215,969.11	21.7	190,369,363.43	190,648,222.85	0.1
Delaware	Wilmington	100,780,773.17	131,313,368.55	30.3	46,048,122.98	54,702,632.57	18.8	69,797,841.75	53,615,688.97	-23.2
Florida	Jacksonville	28,497,357.65	50,139,151.62	75.9	168,832,379.74	178,431,338.46	4.5	82,985,797.09	84,793,806.82	2.2
Georgia	Atlanta	46,756,043.57	65,691,308.29	43.8	106,195,884.00	121,427,153.26	14.3	91,035,384.95	95,172,913.84	4.5
Hawaii	Honolulu	17,007,833.65	14,339,970.71	-15.7	37,731,266.48	31,901,935.61	-17.0	48,052,225.49	37,268,782.22	-22.4
Idaho	Boise	5,578,955.45	8,048,598.45	44.3	25,902,064.85	29,154,719.35	12.6	16,083,010.50	17,215,693.85	7.0
First Illinois	Chicago	378,198,592.56	559,522,305.24	47.9	553,842,836.61	589,660,799.75	5.3	787,355,730.42	831,825,647.13	5.6
Eighth Illinois	Springfield	34,654,938.94	50,722,556.14	46.4	120,186,493.46	143,628,124.06	19.5	78,163,653.61	80,815,469.55	3.4
Indiana	Indianapolis	74,999,552.47	87,112,491.60	16.2	171,196,666.40	213,025,646.59	23.8	160,166,968.25	155,670,129.28	-3.4
Iowa	Des Moines	26,483,902.63	44,525,227.25	68.1	122,780,035.35	154,138,912.64	25.5	64,666,208.04	72,095,980.34	11.7
Kansas	Wichita	54,583,506.25	50,482,276.87	-7.5	98,473,169.74	112,810,787.05	14.6	64,789,555.29	59,878,108.14	-7.6
Kentucky	Louisville	32,579,183.58	66,420,741.87	103.9	80,981,680.40	89,834,438.65	10.9	61,305,340.26	64,246,800.83	4.8
Louisiana	New Orleans	26,630,359.15	53,646,582.29	46.5	97,452,751.87	100,335,456.40	3.0	71,368,734.95	65,906,752.60	-7.7
Maine	Augusta	18,868,430.06	23,177,151.29	22.5	33,605,401.50	36,784,203.22	6.4	33,038,863.70	31,078,490.38	-3.2
Maryland	Baltimore	114,877,545.62	103,959,970.51	-10.2	241,863,874.64	242,774,324.08	0.4	403,645,079.93	415,995,979.37	3.1
Massachusetts	Boston	148,873,606.04	107,134,031.41	-32.4	379,188,402.53	356,878,736.84	-5.9	387,725,501.45	390,314,530.50	0.7
Michigan	Detroit	268,198,806.08	222,502,796.46	-17.9	349,999,378.60	343,150,981.05	-2.0	553,108,793.18	551,889,223.85	-0.2
Minnesota	St. Paul	73,520,140.33	105,875,454.32	44.0	136,962,652.47	152,926,004.04	11.5	148,891,286.63	168,142,234.50	5.3
Mississippi	Jackson	8,725,987.81	14,459,164.62	65.7	37,996,321.22	41,709,513.38	9.8	19,429,410.46	20,013,080.63	3.0
First Missouri	St. Louis	97,950,325.15	136,615,399.04	39.5	118,234,063.05	136,456,059.43	15.4	161,130,226.53	170,222,219.24	5.5
Sixth Missouri	Kansas City	37,042,188.40	61,958,395.13	63.7	78,542,041.26	88,145,199.81	12.2	74,907,511.75	75,790,172.55	2.5
Montana	Helena	5,047,304.00	33,161,394.95	67.9	22,567,440.62	31,134,395.02	13.0	13,384,201.75	15,629,164.16	16.9
Nebraska	Omaha	19,750,401.24	33,161,394.95	67.9	77,390,665.73	89,010,022.37	15.9	63,428,345.50	69,801,508.34	5.7
Nevada	Reno	2,480,126.28	3,834,795.95	54.6	16,492,223.12	18,832,842.15	-3.4	9,570,685.17	10,306,276.07	6.5
New Hampshire	Portsmouth	6,724,980.70	13,552,407.71	101.5	20,078,926.92	23,300,717.72	11.1	23,850,176.84	25,295,064.68	6.0
First New Jersey	Camden	27,273,109.96	35,336,487.85	29.6	62,875,606.90	71,586,715.17	14.3	65,123,708.31	64,667,780.17	-0.7
Fifth New Jersey	Newark	124,077,373.78	178,652,259.47	42.9	233,954,520.37	254,415,620.94	8.7	279,194,256.14	271,930,755.50	-2.6
New Mexico	Albuquerque	10,028,592.03	37,532,631.11	68.6	21,472,009.86	24,175,053.29	12.5	11,231,368.24	12,027,748.59	7.1
First New York	Brooklyn	46,504,303.12	85,791,884.29	84.5	332,727,227.63	289,069,185.64	-13.1	239,108,725.90	209,178,107.85	-12.5
Second New York	Customhouse, N. Y.	530,917,434.14	638,725,972.03	20.5	448,938,595.74	471,093,419.94	4.9	609,113,235.20	606,300,486.37	-0.5
Third New York	119 E. 45th St., N. Y.	435,489,516.21	596,541,537.70	37.9	515,507,864.63	507,169,923.89	-1.8	847,512,206.47	889,725,902.66	5.0

Fourteenth New York	Albany	99,122,579.52	62,629,977.13	-36.8	146,951,338.09	161,600,102.46	23.6	152,335,925.00	175,948,817.22	8.4
Twenty-first New York	Syracuse	27,030,872.74	43,984,228.08	62.5	50,990,823.10	55,905,166.11	9.5	75,139,253.77	77,009,570.35	5.3
Twenty-eighth New York	Buffalo	58,899,080.05	87,910,181.19	47.8	99,990,885.90	110,969,986.64	11.9	142,120,534.00	144,470,234.95	1.5
North Carolina	Greensboro	61,882,600.49	112,490,789.84	81.8	100,889,526.00	122,153,920.92	21.1	88,771,977.00	95,415,916.96	7.5
North Dakota	Fargo	2,645,682.85	4,107,168.42	55.2	27,229,527.15	31,207,336.90	14.6	7,369,690.07	8,770,353.50	19.9
First Ohio	Cincinnati	76,183,355.33	106,144,736.78	41.2	103,542,169.08	137,048,638.14	32.4	140,301,221.93	142,515,695.04	1.6
Tenth Ohio	Toledo	115,293,477.49	88,674,712.41	-23.1	60,251,574.19	67,748,275.30	12.4	72,642,716.38	75,198,165.27	4.9
Eleventh Ohio	Columbus	19,343,099.95	35,958,515.20	85.9	50,520,424.29	57,659,005.22	14.1	58,257,059.33	60,432,782.06	3.7
Eighteenth Ohio	Cleveland	141,656,252.77	234,590,442.53	65.6	201,754,574.75	200,114,118.35	-0.8	355,495,559.07	352,192,322.38	-0.9
Oklahoma	Oklahoma City	37,976,258.19	60,833,606.61	37.1	74,855,874.80	80,589,615.10	7.7	69,399,486.91	66,684,342.56	-3.9
Oregon	Portland	17,538,296.92	33,973,351.50	98.7	96,558,925.31	119,796,242.88	14.7	82,190,633.87	80,953,571.25	-1.5
First Pennsylvania	Philadelphia	150,883,006.97	196,455,764.62	30.2	356,207,031.60	369,586,905.75	3.8	429,340,470.08	427,889,457.47	-0.4
Twelfth Pennsylvania	Scranton	30,035,445.32	37,532,631.11	26.9	45,909,643.63	51,536,558.49	12.3	108,958,333.91	86,443,020.95	-15.8
Twenty-third Pennsylvania	Pittsburgh	119,163,243.68	156,738,126.70	31.5	181,441,119.50	199,430,113.79	9.9	299,006,209.26	281,721,757.94	-5.9
Rhode Island	Providence	24,923,660.57	46,334,587.53	92.9	54,521,957.51	54,618,104.33	0.2	60,452,615.49	60,921,206.79	-0.7
South Carolina	Columbia	16,997,072.36	42,389,219.43	149.4	40,964,054.35	47,682,616.77	16.4	38,699,556.03	37,484,259.16	-3.1
South Dakota	Aberdeen	2,922,162.30	4,686,019.49	60.4	24,007,313.64	30,000,811.15	25.9	8,803,318.49	9,590,289.06	8.9
Tennessee	Nashville	32,723,597.63	58,962,681.57	80.2	98,138,048.97	114,014,992.70	16.2	82,361,274.45	83,055,585.77	0.8
First Texas	Austin	72,519,087.50	90,568,334.50	24.7	202,737,243.38	218,499,298.15	7.8	128,447,544.15	125,730,150.55	-2.2
Second Texas	Dallas	44,224,211.49	67,799,584.37	63.3	170,528,132.29	199,266,579.37	15.8	108,222,002.88	110,106,154.55	1.7
Utah	Salt Lake City	8,939,963.43	13,635,464.94	52.5	22,899,961.63	24,119,045.57	7.1	26,395,929.11	24,835,425.94	-5.7
Vermont	Burlington	5,127,565.81	7,381,406.26	20.5	12,350,699.16	13,203,523.22	6.9	11,378,308.34	12,765,208.08	12.2
Virginia	Richmond	56,102,409.28	85,577,940.62	60.7	108,420,801.16	112,644,800.52	8.9	109,950,215.09	108,232,731.18	-1.6
Washington	Tacoma	42,511,920.21	51,931,783.52	47.7	150,488,676.16	162,135,672.57	7.8	186,009,197.86	156,454,687.24	-15.9
West Virginia	Parkersburg	23,999,562.38	38,290,896.70	59.5	45,567,700.05	53,867,104.52	18.2	53,850,369.18	54,181,235.78	0.6
Wisconsin	Milwaukee	80,879,329.34	119,839,689.35	48.2	140,082,245.73	157,973,549.86	12.8	178,485,271.65	178,115,620.08	-0.2
Wyoming	Cheyenne	2,416,345.48	3,387,503.46	40.2	14,191,949.81	15,217,729.87	14.3	7,697,864.37	7,602,848.50	-1.2
Total		4,639,949,184.13	6,055,095,928.79	30.6	8,846,947,304.29	9,501,915,015.08	7.4	9,857,588,860.73	9,842,282,259.83	-0.2

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

Alaska	\$538,483.47	\$274,411.13	32.7	\$4,828,792.05	\$4,247,369.24	-12.0	\$7,809,949.92	\$8,509,581.69	9.0
California	311,106,151.13	322,336,639.05	3.6	1,919,104,200.14	1,081,050,037.70	6.1	887,372,544.47	834,380,967.02	-6.0
District of Columbia	30,161,841.05	32,148,087.10	5.6	94,028,858.49	79,922,888.21	-15.9	277,848,824.03	302,417,882.48	8.0
Illinois	412,853,631.60	610,244,861.38	47.8	874,029,330.97	732,288,923.81	-8.6	865,519,384.03	912,442,116.68	5.4
Maryland	84,605,704.57	70,919,483.51	-15.2	147,803,065.52	162,828,422.63	10.3	125,996,255.85	113,577,914.89	-9.9
Missouri	134,992,513.55	198,574,794.17	47.1	196,776,104.31	224,601,250.24	14.1	236,037,738.29	247,913,082.79	4.9
New Jersey	152,250,583.78	213,983,746.82	39.9	296,830,127.27</					

TABLE 2.—Comparative internal revenue collections, fiscal years 1946 and 1947, by collection districts, States, and Territories—Continued

Collection districts	Miscellaneous internal revenue (including excess profits)			Employment taxes, including carriers' taxes			Total internal revenue collections		
	1946	1947	Per cent of increase or decrease	1946	1947	Per cent of increase or decrease	1946	1947	Per cent of increase or decrease
Alabama	\$63,256,042.16	\$43,384,855.10	-31.4	\$15,096,893.55	\$17,215,172.73	14.0	\$239,046,704.72	\$244,285,520.38	-2.2
Arizona	16,549,891.64	10,318,072.45	-37.7	2,713,300.60	3,628,595.19	33.7	76,247,941.42	75,952,217.38	-0.4
Arkansas	22,984,036.31	16,494,925.48	-28.2	4,877,472.98	5,686,123.93	16.6	102,279,440.85	109,042,772.13	-6.6
First California	543,227,283.12	398,959,974.24	-26.6	67,699,583.86	77,017,051.42	13.8	1,689,620,413.23	1,530,143,982.82	-8.4
Sixth California	475,429,585.95	360,604,943.82	-24.3	64,440,959.62	70,136,926.84	8.8	1,699,758,845.05	1,614,241,777.27	-5.0
Colorado	76,035,279.91	71,066,023.60	-6.5	10,341,799.96	13,220,090.65	27.8	243,241,317.07	263,878,657.05	-8.5
Connecticut	221,681,815.43	126,840,001.95	-42.8	32,448,824.41	38,270,997.82	17.9	699,150,209.47	646,945,211.43	-7.6
Delaware	174,562,928.34	73,547,549.09	-57.9	11,792,112.67	10,378,895.72	-12.0	402,981,778.91	323,558,135.09	-19.7
Florida	100,331,823.54	84,736,861.45	-15.6	13,927,628.65	17,640,796.64	26.7	394,574,896.67	413,725,954.99	-4.9
Georgia	144,044,271.67	105,335,030.68	-26.9	18,347,627.88	23,110,962.14	26.0	465,379,212.07	410,737,368.21	-11.3
Hawaii	35,300,614.86	19,396,770.16	-45.1	3,462,522.29	4,016,810.46	16.0	141,554,402.77	106,814,370.15	-24.9
Idaho	9,940,360.45	8,143,683.34	-18.1	2,705,797.12	3,427,305.91	26.7	60,211,088.37	65,989,986.91	-9.6
First Illinois	1,107,942,356.34	705,702,043.34	-36.3	151,193,328.39	186,744,144.30	23.5	2,978,532,844.32	2,872,255,989.70	-3.6
Eighth Illinois	321,216,284.19	284,237,042.69	-11.5	12,954,342.67	15,489,224.81	19.5	567,175,712.87	574,892,417.25	-1.4
Indiana	483,776,427.07	419,267,909.25	-13.3	26,123,186.21	31,502,064.15	21.0	918,262,799.39	916,078,240.96	-0.1
Iowa	92,854,360.82	63,282,684.37	-31.8	11,581,077.08	14,720,669.92	27.1	318,265,584.92	348,763,454.52	-9.6
Kansas	153,527,285.51	121,435,048.12	-20.9	18,262,996.52	21,653,754.64	18.6	389,606,213.32	366,257,875.20	-6.3
Kentucky	518,275,259.83	498,446,759.35	-3.8	16,194,446.61	20,770,594.90	28.3	708,326,890.77	739,719,385.46	-5.2
Louisiana	124,564,571.58	90,572,001.31	-27.3	12,803,595.53	14,676,689.71	14.6	342,820,013.18	325,137,482.40	-5.2
Maine	42,631,494.67	25,226,458.79	-40.8	7,015,419.05	8,074,587.20	15.1	135,169,598.98	124,230,870.88	-8.1
Maryland	429,856,145.10	347,759,225.74	-19.1	44,718,288.76	57,192,427.35	27.9	1,234,850,934.05	1,160,780,345.10	-6.5
Massachusetts	474,312,106.86	326,942,717.53	-31.5	60,420,027.91	71,550,891.75	18.4	1,450,519,644.79	1,342,620,908.03	-7.4
Michigan	709,593,826.83	556,631,182.73	-21.5	89,198,267.05	105,251,709.12	18.0	1,970,094,071.83	1,779,425,863.21	-9.7
Minnesota	296,146,620.31	152,116,390.63	-48.6	34,479,549.74	43,139,110.53	25.1	599,961,248.38	612,200,184.02	-2.0
Mississippi	22,426,267.26	16,565,849.47	-26.1	4,309,487.26	5,562,682.50	29.1	92,887,474.01	98,310,270.60	-5.8
First Missouri	368,590,459.39	256,491,242.65	-30.4	38,166,142.34	47,609,341.74	24.7	784,071,218.45	747,935,233.10	-4.7
Sixth Missouri	102,673,627.34	71,594,740.40	-30.3	13,202,399.30	15,960,483.34	20.9	303,367,768.06	314,449,691.23	-2.6
Montana	11,402,169.72	9,536,281.51	-16.4	1,967,844.14	2,651,102.35	35.4	59,328,960.24	68,532,696.34	-15.5
Nebraska	102,683,616.97	93,568,180.77	-8.8	17,905,948.05	20,771,282.74	16.0	281,088,877.49	296,312,434.38	-6.3
Nevada	6,549,060.01	8,300,837.81	26.0	1,167,051.81	1,491,303.40	27.8	38,539,146.39	42,766,134.38	-11.3
New Hampshire	22,086,567.75	15,140,102.13	-31.4	3,730,379.73	4,977,702.58	33.4	77,378,111.04	82,266,084.82	-6.3
First New Jersey	66,991,445.03	74,418,428.51	11.6	9,571,705.65	11,350,879.20	18.6	231,535,573.87	237,654,271.43	-2.6
Fifth New Jersey	361,531,677.46	256,724,165.00	-29.0	42,817,053.39	48,033,510.43	12.2	1,042,474,831.08	1,009,756,311.43	-3.2
New Mexico	9,658,172.99	6,307,511.18	-34.7	1,563,545.13	2,225,915.97	43.3	45,944,598.25	49,055,015.97	-6.3
First New York	220,275,737.49	184,565,948.41	-16.2	32,433,017.83	36,459,889.08	12.4	871,941,011.97	2,410,890,746.08	-7.3
Second New York	928,609,020.91	599,143,972.46	-35.3	84,937,333.21	95,635,796.13	12.6	2,599,615,619.20	2,410,890,746.08	-7.3
Third New York	1,270,730,194.67	969,787,054.74	-23.7	151,740,773.98	183,161,717.18	20.7	3,221,980,556.86	3,146,366,136.17	-2.3
Fourteenth New York	208,715,066.34	137,774,277.44	-34.0	26,537,287.90	32,021,987.14	25.4	642,662,195.95	590,335,161.39	-8.2
Twenty-first New York	73,614,565.13	74,314,260.45	-23.7	11,867,419.25	14,403,176.83	21.4	236,424,733.99	247,386,401.82	-4.5

Twenty-eighth New York	219,068,957.63	155,666,703.98	-28.9	22,563,696.15	25,992,780.06	15.2	542,639,153.73	524,109,886.77	-3.4
North Carolina	518,177,981.94	323,683,520.86	-37.7	22,943,730.81	29,270,511.65	27.6	1,092,663,816.24	1,189,005,659.73	-8.3
North Dakota	5,793,198.60	4,717,755.73	-18.6	1,099,760.81	1,500,991.76	36.5	44,137,845.19	50,303,606.39	-14.0
First Ohio	310,353,335.32	249,417,622.90	-19.6	21,644,322.34	25,591,900.46	17.3	651,024,404.00	600,512,698.32	-8.4
Tenth Ohio	64,886,943.58	48,812,260.05	-26.2	12,538,151.36	16,204,064.79	20.8	328,657,362.00	291,537,478.82	-10.4
Eleventh Ohio	61,358,540.49	41,476,523.78	-32.4	8,940,412.11	11,089,427.07	24.0	1,985,419,536.17	209,616,223.33	-4.1
Eighteenth Ohio	648,744,629.69	420,748,492.10	-35.1	66,058,518.14	77,225,408.02	16.9	1,413,706,565.42	1,284,870,694.38	-9.1
Oklahoma	97,718,907.33	88,163,532.01	-9.8	11,689,537.70	13,751,416.32	17.7	200,740,362.93	300,092,512.60	-3.2
Oregon	64,245,367.00	49,327,579.68	-23.6	13,404,471.06	15,142,257.12	13.0	273,907,594.16	284,193,102.43	-3.5
First Pennsylvania	711,942,020.29	585,768,000.70	-17.7	90,318,503.83	114,329,250.92	26.6	1,729,686,082.77	1,694,102,569.10	-2.1
Twenty Pennsylvania	113,489,846.29	57,315,068.92	-49.6	21,419,451.49	21,674,809.48	1.2	514,812,720.64	554,502,088.85	-19.2
Twenty-third Pennsylvania	506,130,135.83	394,629,442.12	-21.9	56,232,739.77	64,936,473.03	15.3	1,162,063,468.04	1,037,455,918.58	-10.7
Rhode Island	77,855,166.56	44,503,930.90	-42.6	9,366,139.30	10,847,000.50	16.8	225,919,539.43	216,325,430.14	-4.2
South Carolina	78,897,170.12	41,155,197.80	-47.8	7,749,074.45	9,580,280.59	23.6	181,900,327.81	178,291,496.05	-1.7
South Dakota	8,557,583.67	5,880,263.91	-31.3	1,328,469.88	1,744,990.59	31.4	45,618,537.98	51,902,374.20	-13.8
Tennessee	94,012,562.03	62,072,042.65	-34.0	17,349,428.33	20,711,615.60	19.5	324,684,911.41	338,837,918.29	-4.4
First Texas	148,487,981.60	102,711,622.98	-31.7	26,002,731.91	31,441,783.98	20.9	590,294,538.54	568,944,684.14	-2.0
Second Texas	148,093,068.38	111,258,040.93	-24.9	22,848,198.97	23,318,057.70	23.8	494,011,613.92	516,735,512.92	-4.6
Utah	20,441,714.02	16,969,100.61	-16.8	3,713,886.23	4,634,979.92	24.8	81,941,696.42	84,224,100.98	-2.8
Vermont	13,056,178.57	8,137,317.54	-37.7	2,589,007.65	3,325,991.62	28.5	45,508,749.53	44,813,441.62	-1.6
Virginia	468,822,579.48	368,820,299.31	-21.3	23,574,546.73	30,692,044.12	30.2	751,876,551.74	738,987,895.73	-1.7
Washington	157,663,581.45	96,658,779.22	-38.7	22,144,539.44	23,038,478.57	4.0	558,791,825.12	500,219,839.13	-10.5
West Virginia	57,869,656.17	37,513,966.66	-35.2	11,173,679.28	12,814,627.56	14.7	192,441,467.06	196,657,861.24	-2.2
Wisconsin	412,856,853.13	240,691,990.00	-41.7	29,279,105.42	33,410,447.10	14.1	841,533,986.32	730,031,236.39	-13.2
Wyoming	6,260,873.73	4,042,668.42	-25.0	1,136,905.17	1,338,313.79	17.7	30,833,938.66	32,369,057.13	-5.7
Total	15,626,783,973.69	11,685,627,721.37	-25.2	1,700,827,675.04	2,024,364,815.56	19.0	40,672,066,997.88	39,108,385,741.63	-3.8

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

Alaska	\$1,519,892.15	\$1,700,183.03	11.9	\$490,426.52	\$659,799.73	34.5	\$15,187,544.11	\$16,831,344.82	4.2
California	1,019,656,869.07	759,664,918.06	-25.5	132,140,493.47	147,153,978.26	11.4	3,369,379,253.28	3,144,386,640.09	-6.7
District of Columbia	91,892,816.33	48,672,083.02	-47.0	16,208,660.62	22,714,903.67	40.2	609,938,000.57	496,876,854.48	-17.8
Illinois	1,429,158,640.53	989,939,086.03	-30.7	164,147,671.06	202,233,369.11	23.2	3,645,708,567.19	3,447,148,357.01	-4.7
Maryland	335,502,768.19	296,365,363.53	-11.7	28,512,623.14	34,477,623.68	20.9	722,420,422.37	678,156,708.24	-6.1
Missouri	471,264,068.73	328,085,983.05	-30.4	51,368,541.63	63,569,825.08	23.8	1,090,438,984.51	1,061,944,944.33	-2.6
New Jersey	428,223,122.43	331,137,593.61	-22.7	52,388,759.04	59,384,369.63	13.4	1,274,010,456.95	1,267,410,548.83	-0.6
New York	2,919,013,541.07	2,103,062,217.43	-28.0	329,079,528.32	387,675,346.42	17.8	8,114,589,270.70	7,723,862,348.35	-4.8
Ohio	1,085,342,849.08	755,454,798.83	-3						

TABLE 3.—Summary of internal revenue collections,¹ year ended June 30, 1947, by States and Territories²

States and Territories	Population as of July 1, 1945 (Bureau of the Census estimate) ³	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 ⁴	Per cent of total internal revenue payments
Alabama	2,812,301	2.12	\$207,444,545.19	0.71	\$19,625,802.46	0.24	\$17,215,172.73	0.85	\$244,285,520.38	0.62
Alaska	61,500	.05	13,772,927.25	.05	1,398,617.84	.02	659,799.73	.03	15,631,344.82	.04
Arizona	630,298	.48	65,947,733.02	.22	7,275,889.12	.09	3,628,595.19	.18	75,982,217.33	.19
Arkansas	1,779,817	1.34	92,524,143.08	.32	10,632,505.12	.13	5,586,123.93	.27	109,942,772.13	.28
California	8,822,688	6.66	2,464,294,411.40	8.49	632,937,250.43	6.61	147,153,978.26	7.27	3,144,385,640.09	8.04
Colorado	1,120,595	.85	196,452,171.40	.68	52,206,394.97	.65	13,220,090.68	.65	263,878,657.05	.67
Connecticut	1,786,300	1.35	520,459,828.80	1.79	87,614,384.81	1.09	38,270,997.82	1.89	646,345,211.43	1.65
Delaware	286,832	.22	304,643,689.84	1.05	8,535,549.44	.11	10,378,895.72	.51	328,558,135.00	.88
District of Columbia	938,458	.71	432,792,935.97	1.49	30,368,014.84	.38	22,714,903.67	1.12	485,875,854.48	1.24
Florida	2,385,917	1.80	335,560,237.75	1.16	60,524,920.60	.75	17,640,796.94	.87	413,726,954.99	1.06
Georgia	3,191,766	2.41	325,513,736.47	1.12	62,112,669.60	.77	23,110,962.14	1.14	410,737,368.21	1.05
Hawaii	425,900	.32	91,665,380.54	.32	10,632,179.16	.13	4,016,510.46	.20	106,314,370.16	.27
Idaho	500,109	.38	56,228,017.88	.19	6,334,675.12	.08	3,427,305.91	.17	65,989,998.91	.17
Illinois	7,721,099	5.83	2,594,392,376.13	8.94	650,522,611.77	8.07	202,233,369.11	9.90	3,447,148,357.01	8.81
Indiana	3,437,745	2.60	535,338,463.89	1.84	349,737,712.92	4.34	31,602,064.15	1.56	916,678,240.96	2.34
Iowa	2,259,526	1.71	292,346,212.56	1.01	41,696,572.04	.52	14,720,669.92	.73	348,763,454.52	.89
Kansas	1,740,379	1.31	262,488,585.04	.90	82,115,635.52	1.02	21,653,754.64	1.07	366,257,975.20	.94
Kentucky	2,578,179	1.95	240,889,040.45	.83	478,059,700.05	5.93	20,770,594.96	1.02	739,719,335.40	1.89
Louisiana	2,456,057	1.85	242,243,948.69	.83	68,216,844.00	.85	14,670,689.71	.72	325,137,482.40	.83
Maine	785,913	.59	105,694,307.96	.36	10,451,975.72	.13	8,974,687.20	.40	124,220,870.88	.32
Maryland	2,125,419	1.60	397,768,166.01	1.37	245,919,018.55	3.05	34,477,523.68	1.70	678,159,708.24	1.73
Massachusetts	4,183,179	3.16	1,090,620,604.83	3.76	180,449,411.45	2.24	71,550,891.75	3.53	1,342,620,906.03	3.43
Michigan	5,471,774	4.13	1,251,711,733.80	4.31	422,462,450.29	5.24	105,251,709.12	5.20	1,779,423,909.21	4.55
Minnesota	2,497,485	1.89	476,054,237.53	1.64	93,006,845.96	1.15	43,139,110.83	2.18	613,200,194.02	1.57
Mississippi	2,080,377	1.57	83,261,724.35	.29	9,495,883.75	.12	5,562,662.50	.28	96,310,270.60	.25
Missouri	3,556,698	2.69	817,267,200.53	2.82	181,007,918.72	2.24	63,669,825.05	3.14	1,061,844,944.33	2.71
Montana	457,624	.35	57,874,628.99	.20	8,006,967.00	.10	2,651,402.35	1.03	68,532,628.34	.18
Nehraska	1,198,492	.90	199,367,672.46	.69	76,173,413.97	.94	20,771,236.74	.07	296,312,328.17	.76
Nevada	159,804	.12	33,795,860.87	.12	7,480,970.11	.09	1,491,803.40	.25	42,768,134.88	.11
New Hampshire	452,174	.34	68,955,335.84	.24	8,333,026.40	.10	4,977,702.58	.23	82,266,064.82	.21
New Jersey	4,200,941	3.17	975,814,010.05	3.36	232,212,183.15	2.88	59,384,359.63	2.98	1,267,410,582.83	3.24
New Mexico	535,220	.40	40,882,038.39	.14	5,008,211.49	.06	2,225,915.97	.11	48,116,165.85	.12
New York	12,584,913	9.50	6,188,343,239.01	21.32	1,147,843,762.92	14.23	387,675,346.42	19.15	7,723,862,348.35	19.75
North Carolina	3,504,626	2.65	380,989,123.47	1.31	772,746,024.61	9.68	29,270,511.65	1.45	1,183,005,569.73	3.02
North Dakota	620,985	.39	45,173,770.25	.15	3,628,844.38	.04	1,500,991.78	.07	50,303,606.39	.13
Ohio	6,873,448	5.19	1,824,740,004.34	6.29	489,986,284.17	6.08	128,910,801.34	6.37	2,443,637,089.85	6.25
Oklahoma	2,034,460	1.64	210,670,212.03	.69	75,600,884.20	.94	13,761,416.32	.68	300,032,512.60	.77
Oregon	1,206,322	.91	247,158,215.71	.85	21,892,629.60	.27	15,142,257.12	.75	284,193,102.43	.73
Pennsylvania	9,193,957	6.94	2,055,165,621.87	7.08	729,960,216.59	9.05	200,934,533.13	9.83	2,986,060,371.59	7.64
Rhode Island	758,222	.57	184,513,828.41	.64	20,964,006.23	.26	10,847,600.50	.54	216,325,430.14	.55
South Carolina	1,905,597	1.44	158,738,671.84	.55	9,972,623.32	.12	9,580,280.89	.47	178,291,486.05	.46
South Dakota	555,347	.42	45,753,067.80	.16	4,404,316.31	.05	1,744,990.59	.09	51,902,374.20	.13
Tennessee	2,878,777	2.17	284,164,322.36	.98	33,941,980.43	.42	20,731,615.50	1.02	338,837,918.29	.87
Texas	6,786,740	5.12	888,302,889.89	3.06	137,617,465.54	1.71	59,759,841.63	2.95	1,085,680,197.06	2.78
Utah	616,989	.46	66,955,018.88	.23	12,634,103.18	.16	4,634,979.92	.23	84,224,106.98	.22
Vermont	310,352	.23	35,770,709.64	.12	5,716,740.46	.07	3,325,991.52	.16	44,813,441.62	.11
Virginia	3,079,706	2.32	356,929,005.16	1.28	351,366,846.46	4.36	30,692,044.12	1.52	738,987,895.73	1.89
Washington	2,088,574	1.58	413,736,816.09	1.43	48,273,661.38	.60	22,375,676.84	1.11	484,388,564.31	1.24
West Virginia	1,724,677	1.30	164,562,984.75	.57	19,280,248.91	.24	12,814,627.63	.63	196,651,861.24	.50
Wisconsin	2,952,205	2.23	565,241,446.88	1.95	131,379,402.41	1.63	33,410,447.10	1.65	730,031,296.39	1.87
Wyoming	246,766	.19	27,673,192.77	.10	3,577,548.57	.04	1,338,315.79	.07	32,589,057.13	.08
Puerto Rico			23,013.19	.01	2,721,769.19	.03			2,744,782.38	.01
Total	132,463,174	100.00	29,019,755,955.85	100.00	8,064,264,970.22	100.00	2,024,364,815.56	100.00	39,108,385,741.63	100.00

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

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

³ Armed forces overseas are excluded.

⁴ Includes collections for credit to trust funds as follows:

Income tax on Alaska railways (Act of July 18, 1914)	\$3,974.33
Tax on Philippine manufactured products (Act of August 5, 1909)	105,477.87
Tax on Philippine coconut oil (sec. 802½, Act of 1934)	7,600.88
Tax on Puerto Rico manufactured products (Act of March 2, 1917)	37.41
Tax on Guam coconut oil (sec. 561, Revenue Act of 1941)	
Tax on American Samoa coconut oil (sec. 561, Revenue Act of 1941)	
Total internal revenue collections reported for credit to trust funds	117,090.49

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1947, by sources

Source	1946					
	July	August	September	October	November	December
Corporation income taxes	\$191,507,179.48	\$142,112,167.51	\$692,106,719.36	\$231,729,633.79	\$122,480,810.52	\$752,476,130.70
Individual income taxes	374,619,825.30	76,604,348.51	1,197,675,765.98	233,665,379.75	80,397,227.16	419,848,793.02
Withheld by employers—Current Tax Payment Act of 1943	857,522,931.61	1,338,768,980.76	29,649,033.69	1,062,479,893.15	1,242,839,917.02	26,599,409.81
Excess profits taxes—declared value	4,098,327.00	4,192,440.46	10,047,452.47	4,136,188.35	3,016,942.08	9,413,126.73
Excess profits taxes—Revenue Acts of 1940, 1941, and 1942	329,606,988.18	203,969,490.08	977,783,803.39	343,676,327.25	123,041,829.30	926,318,367.23
Unjust enrichment (Title III, Revenue Act of 1936)	2,060.17	3,396.74	4,089.04	30.00	286,661.68	331.57
Income, excess profits, and unjust enrichment taxes—total	1,757,352,311.74	1,765,648,844.05	2,907,266,863.93	1,875,687,432.29	1,572,063,387.75	2,133,657,202.96
Capital stock tax	286,479.63	61,611.65	229,542.31	47,685.12	35,024.44	95,692.53
Estate tax	73,396,130.65	57,348,611.41	42,212,283.03	55,029,160.17	48,296,978.84	61,069,509.57
Gift tax	861,263.00	625,366.05	632,760.48	1,584,489.75	568,299.06	669,587.83
Distilled spirits (Imported), excise tax	13,802,409.94	9,660,961.04	11,738,846.11	14,266,088.65	13,304,089.84	12,642,257.51
Distilled spirits (domestic), excise tax	148,507,166.24	153,394,859.31	142,776,339.43	164,270,812.73	164,896,227.91	148,350,873.44
Distilled spirits rectification tax	3,821,519.93	4,092,055.58	4,808,478.64	5,434,869.02	4,588,090.21	4,025,128.92
Wines, cordials, etc. (Imported), excise tax	413,565.94	105,915.22	465,675.10	327,762.19	462,265.93	400,641.50
Wines, cordials, etc. (domestic), excise tax	5,762,171.57	5,536,046.96	5,610,768.43	6,860,432.78	6,284,331.31	6,528,069.35
Brandy used for fortifying sweet wines (repealed June 24, 1940)						1,027.13
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	3,935,222.57	1,433,961.29	262,335.24	274,285.60	191,960.69	193,805.47
Stamps for distilled spirits intended for export	266.15	199.40	287.10	65.00	740.00	226.60
Case stamps for distilled spirits bottled in bond	74,430.40	69,069.65	51,835.20	72,705.11	109,323.85	56,663.96
Container stamps (Liquor Taxing Act of 1934)	1,110,698.83	1,166,490.65	1,265,344.26	1,368,921.83	1,221,659.05	1,194,716.31
Floor taxes, wines and liquors	50,291.88	72,671.33	196,475.85	-109,233.33	-23,968.30	1,098,430.54
Fermented malt liquors	59,966,440.94	50,042,186.95	58,908,396.92	58,441,942.70	51,344,404.09	62,189,749.99
Brewers; dealers in malt liquors (special taxes)	1,487,429.57	571,754.83	120,918.57	110,073.76	83,866.03	68,698.81
Liquor taxes—total	236,881,583.96	236,146,172.21	226,205,700.85	251,323,666.04	242,473,280.51	225,747,182.72
Cigars (large)	3,430,900.62	4,173,149.20	3,829,545.30	5,139,331.53	4,900,112.40	4,100,319.22
Cigars (small)	5,407.50	6,075.00	5,250.00	7,875.20	5,285.25	4,500.00
Cigarettes (large)	605.22	68.04	41,102.24	-39,079.01	88.57	991.81
Cigarettes (small)	89,043,201.38	101,335,130.05	94,029,169.15	114,722,744.65	96,986,624.65	79,432,167.18
Snuff of all descriptions	495,984.69	596,503.30	559,441.03	685,643.17	563,263.77	588,679.85
Tobacco, chewing and smoking	3,275,079.97	3,495,648.62	3,341,489.97	3,928,010.82	3,497,894.21	2,585,930.91
Cigarette papers and tubes	12,487.46	9,744.14	27,649.93	114,080.34	56,500.00	71,277.62
Leaf dealer penalties, etc.			5.00			30.33
Cigarette and cigar floor tax	103.62	630.18	210.35	1,637.28	917.55	
Tobacco taxes—total	96,263,770.36	109,616,948.53	101,833,852.09	124,559,913.98	105,990,862.61	86,783,885.92
Documentary stamps on deeds, bonds, etc.	4,637,736.00	4,766,211.19	3,703,372.95	4,269,388.09	4,216,960.71	4,330,469.37
Capital stock and similar interest sales or transfers	1,881,770.94	1,752,328.84	1,957,618.81	2,627,315.38	1,780,956.65	1,731,812.66
Playing cards	682,609.33	882,200.80	830,227.71	899,093.66	742,493.56	646,725.30
Silver bullion sales or transfers	13,110.57	127,073.98	189,794.13	306,990.79	185,853.33	68,724.96
Documentary, etc., stamp taxes—total	7,215,226.84	7,597,614.81	6,631,013.60	8,092,787.92	6,926,294.25	6,777,732.29
Lubricating oils	9,071,041.88	6,093,151.21	6,890,144.54	6,040,338.27	7,008,969.17	7,236,675.80
Matches	274,187.14	458,980.87	750,471.62	1,060,810.18	925,519.62	645,789.07
Gasoline	36,622,309.61	39,196,558.34	40,675,282.48	39,237,189.31	34,427,393.94	40,126,638.76
Electrical energy	5,043,967.29	5,062,464.01	4,984,576.22	5,444,122.21	4,269,012.23	5,168,410.32
Tires and inner tubes	17,193,267.84	10,866,821.81	13,773,694.76	15,693,282.60	13,417,583.23	17,282,605.47
Rubber articles	759.01	2,997.14	281.47	721.10	3,583.62	14,860.39
Phonograph records	613,377.51	604,908.05	231,977.33	622,045.77	489,866.19	977,124.08
Musical instruments	492,223.92	673,621.01	606,881.46	790,879.36	639,136.25	909,775.03
Luggage, manufacturers' excise		36.14		6,872.10	11.36	
Electric, gas, and oil appliances	4,248,101.66	4,379,990.95	4,565,446.89	5,246,077.33	4,974,668.47	6,014,493.74
Electric signs	3,044.38	7,102.93	1,361.39	1,449.53	65,388.21	6,486.96
Business and store machines	2,141,162.29	1,625,131.33	2,339,387.04	1,582,414.97	1,472,001.51	2,556,501.88
Optical equipment and photographic apparatus	3,095,913.49	2,695,258.06	2,837,356.75	2,981,140.43	2,698,322.20	3,300,947.48
Electric light bulbs and tubes	1,748,774.42	2,518,865.23	966,460.47	1,263,723.67	1,568,667.81	2,338,557.17
Automobile trucks	3,378,369.57	3,462,770.99	3,795,035.11	5,067,697.56	3,650,242.50	6,020,860.50
Other automobiles and motorcycles	11,175,808.60	13,386,326.17	10,983,936.19	15,484,481.89	17,375,478.49	20,868,825.96
Parts and accessories for automobiles	7,305,732.68	6,520,544.55	5,943,557.92	8,750,134.56	7,293,837.06	9,786,089.86
Radio sets, phonographs, components, etc.	2,799,761.53	4,550,914.81	4,473,663.34	4,996,204.00	4,879,807.16	6,710,994.40
Refrigerators, air-conditioners, etc.	2,827,390.39	2,673,428.97	2,447,143.77	2,826,136.19	2,749,349.46	2,966,628.17
Sporting goods	1,324,736.89	1,500,450.08	1,088,860.22	1,444,688.69	1,229,353.14	1,620,768.94
Firearms, shells, and cartridges	887,400.13	632,744.88	870,373.00	737,451.66	918,357.33	583,611.74
Pistols and revolvers	14,566.16	244,141.48	-206,546.94	18,611.86	25,602.87	85,089.26
Repealed manufacturers' excise taxes	100.00	250.00	2,900.00	16,083.39	-5,447.96	
Manufacturers' excise taxes—total	110,243,049.39	106,956,554.01	108,111,844.94	119,091,556.56	109,967,689.73	134,116,479.96
Bituminous Coal Act of 1937	462.03	766.66	1,390.32	359.12	2,856.83	1,345.00
Telephons, telegraph, radio, leased wires, etc.	22,723,814.44	20,194,231.35	21,240,611.34	26,776,834.67	15,071,933.05	27,757,196.97
Local telephone service	16,728,170.18	11,453,522.98	12,741,426.05	17,507,053.63	9,249,122.70	17,582,088.32
Transportation of oil by pipe line	1,392,506.34	1,168,799.30	1,197,610.37	1,566,212.22	1,211,691.40	1,613,948.82
Use of motor vehicles	196,968.60	30,259.31	7,437.23	24,194.95	24,422.70	1,544.16
Use of boats	229.28	74.26	192.78	1,457.19	447.46	120.00
Bowling alleys, pool tables, etc.	1,583,813.28	1,349,381.25	294,602.00	190,021.58	157,619.84	69,343.55
Coin-operated devices	8,184,981.69	6,707,987.04	1,095,790.65	915,472.46	557,921.12	486,444.16
Transportation of persons, seats and berths	20,421,122.70	24,343,191.11	23,695,235.51	27,881,736.50	17,096,425.67	20,906,658.03
Transportation of property	21,850,101.06	22,160,332.86	19,172,886.09	25,731,549.44	20,950,024.03	28,975,753.07
Leases of safe-deposit boxes	681,914.22	721,403.92	556,569.00	748,177.64	576,624.06	625,235.86
Admissions to theaters, concerts, caharets, etc.	40,248,042.68	39,537,980.02	38,559,484.73	48,597,428.08	36,393,291.69	41,182,756.80
Club dues and initiation fees	1,916,846.24	2,329,459.29	1,553,017.08	1,675,716.88	1,718,943.30	1,782,136.28
Adulterated, process or renovated butter, mixed flour, and filled cheese	2,450.36	1,866.65	18,167.48	531.27	2,196.25	587.60
Oleomargarine, including special taxes	1,195,943.08	494,508.06	238,448.01	366,132.24	366,218.47	383,759.29
Narcotics and marijuana, including special taxes	182,785.82	41,572.75	43,787.20	25,991.70	24,949.10	35,324.94
Coconut, etc., oils processed	849,408.28	906,804.74	776,906.85	1,792,048.24	1,357,891.15	810,237.27
National Firearms Act	1,276.00	1,746.26	17.05	562.47	11.80	5.00
Sugar Act of 1937	5,033,639.97	4,483,607.95	6,768,842.52	5,006,640.00	4,569,281.17	3,708,544.99

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1947, by sources—Continued

Source	1946					
	July	August	September	October	November	December
Miscellaneous respsaled taxes.....	\$4,200.96	\$3,538.37	\$900.13	\$879.83	\$1,570.57	\$6,321.03
Miscellaneous taxes—total.....	143,195,526.11	135,011,034.12	127,962,292.34	158,806,898.10	109,333,442.75	145,834,353.04
Retailers' excise tax—jewelry.....	19,244,660.61	17,798,106.88	15,164,938.54	19,097,213.95	15,404,834.07	21,866,733.02
Retailers' excise tax—furs.....	3,179,275.73	3,628,837.12	5,243,024.82	10,041,428.38	9,322,523.95	15,118,828.53
Retailers' excise tax—toilet preparations.....	8,065,370.19	7,488,862.93	6,551,371.68	7,650,567.67	6,205,120.73	8,248,730.30
Retailers' excise tax—luggage.....	7,704,689.29	7,203,849.14	6,650,548.61	7,280,321.46	5,882,381.81	7,485,141.69
Retailers' excise taxes—total.....	38,198,995.82	36,094,656.07	32,609,881.65	44,069,531.46	36,794,859.56	52,718,433.54
Employment taxes (8 or more).....	3,268,013.47	8,474,890.48	1,628,528.20	2,961,258.52	9,053,339.90	1,005,399.72
Employment taxes (by others than carriers).....	109,960,186.84	239,704,750.90	5,528,476.43	122,432,788.38	227,408,708.74	4,231,289.33
Employment taxes (by carriers).....	2,467,318.82	32,673,810.59	50,187,602.69	3,139,666.65	25,472,967.15	55,419,556.24
Employment taxes—total.....	115,696,419.13	280,863,451.97	57,334,607.32	128,533,713.55	261,935,010.78	60,647,215.29
Total internal revenue receipts.....	2,581,535,756.53	2,735,890,964.88	3,611,030,642.54	2,766,831,834.94	2,494,385,130.59	2,908,118,275.65

Source	1947					
	January	February	March	April	May	June
Corporation income taxes.....	\$250,221,111.62	\$176,977,398.88	\$1,711,532,838.67	\$228,352,340.22	\$169,626,748.58	\$1,385,972,849.46
Individual income taxes.....	2,196,433,673.01	1,031,672,341.01	1,967,154,324.19	647,672,914.97	157,569,829.35	1,067,899,592.94
Withheld by employers—Current Tax Payment of 1943.....	656,889,062.98	1,970,852,141.26	81,472,078.88	1,014,419,166.80	1,527,653,345.04	33,138,310.84
Excess profits taxes—declared value.....	5,897,690.51	2,897,927.98	3,481,645.63	2,367,640.12	3,197,666.56	2,442,793.56
Excess profits taxes—Revenue Acts of 1946, 1941, and 1942.....	265,906,266.44	127,667,186.94	80,462,815.27	65,686,458.42	62,500,465.63	61,157,991.17
Unjust enrichment (Title III, Revenue Act of 1936).....	76.00	40.00	732.10	116.84	6,803.60	—6,799.15
Income, excess profits, and unjust enrichment taxes—total.....	3,375,347,829.56	3,359,967,036.07	3,844,104,432.74	1,958,399,136.37	1,920,554,858.16	2,550,604,798.82
Capital stock tax.....	100,796.09	18,792.99	—11,466.54	4,715.58	64,676.35	713,920.97
Estate tax.....	60,984,861.48	80,607,759.52	55,890,305.75	58,798,601.49	60,672,589.12	54,487,140.41
Gift tax.....	4,568,120.63	3,624,061.02	46,742,772.14	9,326,497.87	834,200.80	462,844.53
Distilled spirits (imported), excise tax.....	6,499,769.68	6,580,751.13	7,315,358.13	6,501,286.65	9,069,670.27	19,193,024.61
Distilled spirits (domestic), excise tax.....	151,411,516.81	120,381,329.45	117,053,630.84	190,855,161.97	75,816,609.47	76,093,401.24
Distilled spirits rectification tax.....	4,989,698.03	3,135,634.85	2,849,148.93	2,664,082.95	1,913,668.90	2,052,343.90
Wines, cordials, etc. (imported), excise tax.....	163,068.09	112,756.01	66,744.07	165,511.85	125,160.71	96,820.68
Wines, cordials, etc. (domestic), excise tax.....	3,673,031.71	2,837,728.20	3,090,413.40	2,954,843.57	2,966,987.92	2,188,775.00
Brandy used for fortifying sweet wines (repealed June 24, 1940).....			4.50	12.60		
Rectifiers; liquor dealers; manufacturers of stills (special taxes).....	168,110.65	145,909.16	96,989.96	118,904.49	277,042.28	2,354,254.40
Stamps for distilled spirits intended for export.....	1,284.50	1,173.50	377.30	1,205.00	496.20	2,479.92
Case stamps for distilled spirits bottled in bond.....	88,457.59	57,593.70	59,722.46	33,795.79	41,807.78	30,593.71
Container stamps (Liquor Taxing Act of 1934).....	1,379,814.35	1,153,621.87	1,118,496.64	1,044,450.73	822,446.57	615,035.08
Floor taxes, wines and liquors.....	—1,054,664.36	134,199.39	160,534.47	—227,282.81	64,079.80	—209,029.76
Fermented malt liquors.....	48,943,900.61	44,260,989.51	48,593,774.42	56,756,889.15	59,291,207.56	62,677,633.33
Brewers; dealers in malt liquors (special taxes).....	69,088.97	65,929.62	47,046.21	55,917.94	76,353.79	955,317.68
Liquor taxes—total.....	215,420,170.33	178,867,616.39	180,452,241.33	170,924,779.89	150,265,429.20	158,060,618.89
Cigars (large).....	4,384,788.22	3,825,698.60	3,538,374.90	3,421,194.23	3,932,169.11	3,612,947.21
Cigars (small).....	5,250.00	6,000.00	6,000.00	6,082.70	4,541.00	3,757.50
Cigarettes (large).....	161.22	604.80	187.32	482.58	520.80	605.89
Cigarettes (small).....	99,577,977.74	92,185,508.51	92,195,718.11	96,226,489.29	87,737,730.39	101,538,985.60
Snuff of all descriptions.....	618,197.76	624,866.30	554,867.63	622,729.60	626,064.64	588,388.55
Tobacco, chewing and smoking.....	3,004,247.18	2,605,073.65	2,818,938.49	2,927,149.96	2,274,013.82	2,794,172.82
Cigarette papers and tubes.....	48,098.32	24,325.99	4,608.80	46,917.46	70,125.48	52,879.75
Leaf dealer penalties, etc.....	486.84			116.70	53.28	
Cigarette and cigar floor tax.....	346.68	324.05	2.83	24.99	38.14	314.75
Tobacco taxes—total.....	107,639,492.76	99,172,401.81	99,118,698.08	103,251,186.91	94,645,236.66	108,892,052.07
Documentary stamps on deeds, bonds, etc.....	4,493,719.66	3,514,567.18	3,487,665.31	3,737,516.40	4,056,489.82	3,901,766.56
Capital stock and similar interest sales or transfers.....	2,082,114.46	1,903,747.11	1,705,441.94	1,367,561.67	1,605,889.40	1,665,516.34
Playing cards.....	568,672.91	607,602.94	472,629.30	472,629.30	415,654.10	520,782.75
Silver bullion sales or transfers.....	35,903.59	17,188.56	37,812.19	107,529.25	48,104.35	37,976.40
Documentary, etc., stamp taxes—total.....	7,181,416.62	5,943,095.78	5,844,275.96	5,685,236.62	6,027,037.67	6,126,042.06
Lubricating oils.....	5,432,235.79	8,568,023.03	4,756,137.95	5,917,014.89	7,299,560.85	7,701,375.19
Matches.....	868,798.77	1,101,434.78	539,038.03	951,868.78	354,855.24	441,428.69
Gasoline.....	34,832,332.20	33,662,334.96	27,578,547.29	33,967,565.65	32,710,683.40	40,649,041.88
Electrical energy.....	5,024,056.26	5,275,461.37	5,553,496.00	6,044,728.44	5,727,672.54	5,316,108.30
Tires and inner tubes.....	19,281,620.73	12,184,425.45	14,090,235.97	13,969,587.98	14,547,551.26	12,726,740.26
Rubber articles.....	(—3,491.88)	120.96	6,809.83	284.61		6.45
Phonograph records.....	967,257.80	801,276.28	707,304.82	822,336.85	838,317.89	869,765.92
Musical instruments.....	765,608.61	1,432,943.98	911,185.81	917,217.87	959,885.01	1,051,980.47
Luggage, manufacturers' excise tax.....		39,699.16	428.26	15.48	2,500.90	
Electric, gas, and oil appliances.....	5,016,766.81	5,663,326.82	5,839,886.80	7,408,522.97	6,626,606.22	5,830,245.82
Electric signs.....	(—53,502.25)	28,077.13	1,460.96	1,930.71	21,512.39	4,002.24
Business and store machines.....	1,798,246.98	2,295,613.62	2,186,246.64	2,469,232.85	2,711,660.86	2,100,770.47
Optical equipment and photographic apparatus.....	3,296,350.81	3,007,986.25	2,883,719.81	3,027,598.67	3,220,233.71	3,133,614.61
Electric light bulbs and tubes.....	2,177,177.93	2,324,265.61	2,181,771.87	2,043,545.02	1,967,320.19	2,060,642.75
Automobile trucks.....	5,696,168.81	5,919,135.82	5,669,546.44	5,662,250.60	7,039,142.44	6,837,095.38
Other automobiles and motorcycles.....	16,759,518.30	17,751,645.09	17,912,864.56	19,197,270.50	20,389,766.99	28,414,399.03
Parts and accessories for automobiles.....	7,511,068.61	9,062,585.66	9,055,925.63	10,053,973.37	9,733,608.96	8,916,183.98
Radio sets, phonographs, components, etc.....	6,728,300.21	6,223,700.62	6,905,675.30	5,382,255.41	6,374,539.98	6,239,485.41
Refrigerators, air-conditioners, etc.....	2,067,707.15	4,551,118.10	2,538,106.32	3,528,167.11	4,837,262.58	3,444,953.76
Sporting goods.....	1,517,661.12	1,234,040.27	1,451,369.56	1,511,007.43	1,876,342.26	1,554,763.30
Firearms, shells, and cartridges.....	600,600.42	479,872.63	499,774.30	1,280,701.51	1,057,385.77	603,000.20
Pistols and revolvers.....	7,699.11	50,146.61	40,899.81	23,606.12	45,943.76	35,179.37

TABLE 4.—Summary of monthly internal revenue tax receipts for the fiscal year ended June 30, 1947, by sources—Continued

Source	January	February	March	April	May	June
Repealed manufacturers' excise taxes	\$2,951.88	\$120,077,133.96	\$111,409,430.96	\$124,149,782.89	\$128,261,700.41	\$132,931,308.57
Manufacturers' excise taxes—total	120,078,117.47	120,077,133.96	111,409,430.96	124,149,782.89	128,261,700.41	132,931,308.57
Bituminous Coal Act of 1937	662.43	441.04	683.52	918.78	7,325.23	1,123.30
Telephone, telegraph, radio, leased wires, etc.	20,115,512.66	15,640,066.41	16,686,012.27	25,244,066.85	20,712,015.84	20,633,905.29
Local telephone service	13,622,900.01	8,792,042.07	14,715,889.42	14,248,184.83	13,697,587.94	14,408,864.62
Transportation of oil by pipe line	806,482.04	2,123,697.30	1,071,800.94	1,371,552.17	1,486,405.56	1,982,756.63
Use of motor vehicles	1,254,000.00	303.27	6.00	47,342.99	6.00	228.17
Use of boats	60,241.46	57,868.43	36,928.85	27,547.30	44,174.47	566,670.15
Bowling alleys, pool tables, etc.	30,602.55	320,260.09	180,466.55	265,082.91	270,547.30	1,900,117.72
Coin-operated devices	17,874,313.88	20,827,494.03	16,737,142.65	19,003,417.91	17,078,593.28	17,215,677.14
Transportation of persons, seats and berths	21,074,848.49	28,984,637.60	21,523,159.10	24,166,016.46	22,822,277.28	23,190,009.08
Leases of safe-deposit boxes	37,054,790.73	34,243,562.98	33,223,139.20	38,519,325.75	36,145,458.40	32,417,900.46
Admissions to theaters, concerts, cabarets, etc.	1,312,618.98	2,006,682.93	1,955,929.27	2,176,374.42	2,569,109.41	2,802,118.05
Club dues and initiation fees	281.00	284.00	290.00	250.00	157.50	2,038.62
Adulterated, process or renovated butter, mixed flour, and filled cheese	601,633.30	400,689.57	493,069.46	273,485.18	285,437.10	895,784.04
Oleomargarins, including special taxes	34,714.45	37,537.04	41,984.36	31,499.35	69,402.28	228,021.32
Narcotics and macbinnans, including special taxes	1,703,658.35	1,694,546.19	1,075,339.22	1,979,029.74	3,010,002.58	1,558,498.20
Coconut, etc., oils processed	5,289,014.00	4,304,552.83	3,650,923.99	4,789,169.01	5,812,099.32	5,236,046.60
National Firearms Act	239.00	1,609.17	9,117.76	5,059.13	1,311.33	1,208.00
Sugar Act of 1937	120,505,068.82	115,883,702.23	112,069,387.63	133,886,812.98	125,318,262.94	128,101,291.52
Miscellaneous taxes—total	30,634,365.01	37,043,486.52	13,703,964.26	15,877,068.33	16,019,072.96	15,066,284.14
Retailers' excise tax—jewelry	15,346,202.84	13,214,125.46	6,648,504.25	6,648,504.25	4,660,345.19	4,483,235.29
Retailers' excise tax—furs	11,777,679.65	13,488,267.12	5,974,288.07	6,821,853.08	6,778,188.57	6,535,008.79
Retailers' excise tax—tobacco preparations	9,927,039.50	10,825,774.80	4,155,208.26	5,226,096.46	7,156,111.15	6,109,428.73
Retailers' excise tax—luggage	67,685,287.90	74,551,653.92	32,452,852.78	34,273,822.10	34,017,014.88	30,163,956.89
Retailers' excise taxes—total	30,156,536.00	101,801,691.60	12,726,674.69	4,076,969.90	10,440,025.75	787,558.21
Employment taxes (8 or more)	76,950,278.02	240,971,631.94	13,135,540.40	123,855,968.75	287,500,213.75	6,959,131.53
Employment taxes (by others than carriers)	1,849,231.88	25,158,438.46	56,845,991.67	3,263,920.87	33,720,143.40	89,875,465.67
Employment taxes (by carriers)	108,955,045.00	367,431,792.02	82,208,206.76	131,185,857.52	331,960,379.90	97,622,145.41
Employment taxes—total	4,188,464,199.06	4,406,545,005.71	4,570,311,337.49	2,730,896,129.82	2,853,221,375.09	3,263,156,089.23
Total internal revenue receipts						

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1946 and 1947, by sources

Sources of revenue	1946	1947	Increase or decrease (—)
Corporation income taxes	\$4,639,940,184.13	\$6,055,095,928.79	\$1,415,146,744.66
Individual income taxes	8,846,947,304.29	9,501,015,016.08	654,067,711.79
Income taxes withheld	9,857,588,860.73	9,842,282,259.83	-15,306,600.90
Excess profits taxes—declared value	91,129,766.65	55,184,793.45	-35,944,973.20
Excess profits taxes—Revenue Acts of 1940, 1941, and 1942	7,822,488,154.16	3,566,177,957.70	-4,256,310,196.46
Unjust enrichment (Title III, Revenue Act of 1936)	34,881.98	298,088.59	263,206.61
Income, excess profits, and unjust enrichment taxes—total	31,258,138,151.94	29,020,054,944.44	-2,238,084,107.50
Capital stock tax—total	352,120,833.35	1,597,470.22	-350,523,363.13
Estate tax—total	629,600,697.45	708,799,611.54	79,198,914.09
Gift tax—total	47,231,604.85	70,497,262.16	23,265,657.31
Distilled spirits (imported), excise tax	143,080,486.25	121,661,618.80	-21,618,867.45
Distilled spirits (domestic), excise tax	1,603,499,558.91	1,503,807,922.54	-99,691,636.37
Distilled spirits rectification tax	41,874,584.51	43,484,604.86	1,609,920.35
Wines, cordials, etc. (imported), excise tax	2,594,339.58	2,906,887.29	311,547.71
Wines, cordials, etc. (domestic), excise tax	53,249,621.18	54,280,800.20	1,031,179.02
Brandy used for fortifying sweet wines (repealed June 2, 1940)	281.30	1,044.93	763.63
Rectifiers; liquor dealers; manufacturers of stills (special taxes)	8,060,757.14	9,442,729.75	1,381,972.61
Stamps for distilled spirits intended for export	24,946.99	8,769.67	-16,177.32
Case stamps for distilled spirits bottled in bond	940,395.16	745,968.29	-194,426.87
Container stamps (Liquor Taxing Act of 1934)	13,308,893.38	13,281,896.17	-26,997.21
Floor taxes, wines and liquors	696,212.33	152,574.70	-543,637.63
Permented malt liquors	650,824,036.98	664,417,816.18	10,593,779.20
Brewers; dealers in malt liquors (special taxes)	3,105,601.96	3,662,414.98	556,813.02
Liquor taxes—total	2,626,164,685.67	2,474,763,442.42	-151,401,243.25
Cigars (large)	41,384,278.32	48,288,620.44	6,904,342.12
Cigars (small)	69,924.84	65,695.15	-4,229.69
Cigarettes (large)	172,275.45	6,279.78	-166,995.67
Cigarettes (small)	1,072,798,838.85	1,145,261,626.61	72,462,787.76
Snuff of all descriptions	7,372,589.19	7,054,624.59	-317,964.60
Tobacco, chewing and smoking	41,961,384.70	36,947,048.05	-5,014,336.65
Cigarette papers and tubes	1,756,895.91	638,665.19	-1,118,230.72
Leaf dealer penalties, etc.	214.68	660.62	446.02
Cigarette and cigar floor taxes	2,901.28	4,580.75	1,679.47
Tobacco—total	1,155,519,283.14	1,287,768,301.78	132,249,018.64
Documentary stamps on deeds, bonds, etc.	47,392,511.11	40,105,883.24	-7,286,627.87
Capital stock and similar interest sales or transfers	30,368,915.41	21,968,078.30	-8,400,837.11
Playing cards	9,766,370.64	7,781,949.78	-1,984,420.86
Silver bullion sales or transfers	148,599.01	1,127,062.09	978,463.08
Documentary, etc., stamp taxes—total	87,676,396.17	79,977,968.41	-7,698,427.76
Lubricating oils	74,801,712.78	82,014,668.57	7,212,955.79
Matches	10,247,199.17	8,413,182.57	-1,834,016.60
Gasoline	405,694,560.72	433,675,857.62	27,981,296.90
Electrical energy	59,112,412.75	63,014,069.19	3,901,656.44
Tires and inner tubes	118,091,635.38	174,827,406.87	56,735,771.49
Rubber articles	125,435.34	20,281.81	-105,153.53
Photograph records	3,902,192.80	8,491,648.44	4,589,455.64
Musical instruments	2,839,145.85	19,181,838.18	16,342,692.33
Luggage (manufacturers' excise tax)	15,304.23	45,562.60	30,258.37
Electric, gas, and oil appliances	25,492,071.90	65,908,224.48	40,416,152.58
Electric signs	56,289.82	83,314.58	27,024.76
Washing and store machines	15,791,618.49	25,183,429.44	9,391,810.95
Washing machines	700.85		-700.85
Optical equipment and photographic apparatus	21,201,952.23	36,177,442.37	14,975,490.14
Electric light bulbs and tubes	17,780,746.79	23,179,762.94	5,399,016.25
Automobile trucks	37,143,631.19	62,098,895.81	24,955,264.62
Other automobiles and motorcycles	25,892,586.26	204,679,517.76	178,786,931.50
Parts and accessories for automobiles	68,870,508.01	99,832,340.73	31,061,832.72
Radio sets, phonographs, components, etc.	13,385,132.81	68,856,282.16	55,471,149.35
Refrigerators, air-conditioners, etc.	9,228,412.31	37,352,896.96	28,124,484.65
Sporting goods	7,877,504.71	17,054,041.99	9,176,537.28

TABLE 5.—Summary of internal revenue collections, years ended June 30, 1946 and 1947, by sources—Continued

Sources of revenue	1946	1947	Increase or decrease (—)
Firearms, shells, and cartridges	\$5, 232, 464. 71	\$9, 031, 273. 51	\$3, 798, 808. 80
Pistols and revolvers	61, 232. 36	384, 029. 36	322, 797. 00
Repealed manufacturers' excise taxes	25, 280. 00	16, 838. 21	-8, 441. 79
Manufacturers' excise taxes—total	922, 670, 740. 98	1, 425, 394, 708. 85	502, 723, 967. 87
Bituminous Coal Act of 1937	34, 261. 35	18, 324. 26	-15, 937. 09
Telephone, telegraph, radio, leased wires, etc.	234, 392, 875. 80	252, 746, 306. 24	18, 353, 430. 44
Local telephone service	145, 688, 920. 61	164, 944, 261. 45	19, 255, 340. 84
Transportation of oil by pipe line	14, 823, 681. 91	15, 968, 166. 23	2, 164, 634. 32
Use of motor vehicles	115, 959, 852. 42	284, 607. 97	-115, 675, 244. 45
Use of boats	181, 949. 66	3, 064. 91	-178, 884. 75
Bowling alleys, pool tables, etc.	4, 011, 062. 72	4, 457, 993. 29	446, 930. 48
Coin-operated devices	17, 091, 795. 45	20, 432, 234. 06	3, 340, 438. 61
Transportation of persons, seats and berths	226, 749, 801. 48	244, 002, 947. 52	17, 253, 146. 04
Leases of safe deposit boxes	220, 121, 449. 98	275, 701, 414. 68	65, 579, 064. 79
Admissions to theaters, concerts, cabarets, etc.	7, 857, 165. 62	8, 560, 125. 23	702, 959. 61
Club dues and initiation fees	415, 267, 866. 77	456, 223, 221. 52	40, 955, 354. 75
Adulterated, process or renovated butter, mixed flour, and filled cheese	18, 899, 227. 13	23, 298, 760. 96	4, 399, 533. 83
Oleomargarine, including special taxes	43, 504. 63	30, 000. 63	-13, 504. 00
Narcotics and marihuana, including special taxes	4, 932, 167. 11	5, 873, 737. 80	941, 570. 69
Cocoonut, etc., oils processed	693, 876. 27	791, 589. 92	97, 713. 65
National Firearms Act	6, 443, 457. 61	17, 313, 936. 61	10, 870, 479. 06
Sugar Act of 1937	5, 573. 32	8, 327. 87	2, 754. 55
Miscellaneous repealed taxes	56, 731, 936. 36	59, 151, 922. 36	2, 419, 986. 00
	170, 534. 26	115, 326. 16	-54, 208. 19
Miscellaneous taxes—total	1, 490, 100, 860. 46	1, 550, 947, 269. 58	60, 846, 409. 12
Retailers' excise tax—jewelry	223, 341, 986. 48	236, 615, 429. 22	13, 273, 442. 74
Retailers' excise tax—furs	91, 706, 170. 55	97, 480, 959. 81	5, 774, 789. 26
Retailers' excise tax—toilet preparations	95, 574, 485. 34	95, 542, 308. 76	-32, 176. 58
Retailers' excise tax—luggage	81, 423, 426. 46	84, 587, 948. 88	3, 164, 522. 42
Retailers' excise taxes—total	492, 046, 068. 83	614, 226, 646. 67	22, 180, 577. 84
Employment taxes:			
Federal Unemployment Tax Act (employment of 8 or more)	178, 744, 605. 76	185, 875, 786. 44	7, 131, 180. 68
Federal Insurance Contributions Act (2 per cent of taxable wages)	1, 237, 825, 430. 69	1, 458, 933, 925. 01	221, 108, 494. 32
Carriers taxes (old-age benefits, 6½ per cent of taxable compensation)	284, 257, 638. 59	379, 556, 104. 11	95, 297, 465. 52
Total	1, 700, 827, 675. 04	2, 024, 364, 815. 56	323, 537, 140. 52
Grand total internal revenue receipts	40, 672, 096, 997. 88	39, 108, 385, 741. 63	-1, 563, 711, 256. 25

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

	1946	1947	Increase or decrease (—)
Corporation income tax (Alaska railways)	\$1, 756. 82	\$3, 974. 33	\$2, 217. 51
Distilled spirits (domestic)	2, 801. 00	7, 516. 42	4, 625. 42
Distilled spirits rectification tax	88	5. 03	4. 16
Wines (domestic)	7. 36	77. 22	69. 86
Fermented malt liquors			
Cigars (large)			
Cigarettes (large)			
Cigarettes (small)		2. 21	2. 21
Manufactured tobacco			
Cocoonut oil	171, 873. 11	105, 516. 28	-66, 357. 83
Playing cards			
Brandy			
Sugar			
Total trust fund collections (included above)	176, 529. 17	117, 090. 49	-59, 438. 68

TABLE 6.—Total internal revenue collections, years ended June 30, 1863 to 1947

Year	Amount	Year	Amount	Year	Amount
1863 ¹	\$41, 003, 192. 93	1892	\$153, 857, 544. 35	1921	\$4, 595, 357, 061. 95
1864	115, 965, 678. 26	1893	161, 004, 989. 67	1922	3, 197, 451, 083. 00
1865	210, 855, 864. 53	1894	147, 168, 449. 70	1923	2, 621, 745, 227. 57
1866	310, 120, 443. 13	1895	143, 246, 077. 75	1924	2, 796, 170, 257. 06
1867	265, 064, 938. 43	1896	146, 830, 615. 66	1925	2, 584, 140, 268. 24
1868	190, 374, 925. 59	1897	146, 619, 593. 47	1926	2, 835, 999, 892. 19
1869	159, 124, 126. 86	1898	170, 866, 819. 36	1927	2, 865, 683, 129. 91
1870	184, 302, 828. 34	1899	273, 484, 673. 44	1928	-2, 790, 535, 557. 68
1871	143, 196, 322. 10	1900	295, 316, 107. 67	1929	2, 989, 054, 375. 43
1872	130, 890, 096. 90	1901	306, 871, 569. 42	1930	3, 040, 145, 733. 17
1873	113, 504, 012. 80	1902	271, 867, 900. 25	1931	3, 428, 228, 764. 22
1874	102, 191, 016. 98	1903	230, 740, 925. 22	1932	1, 557, 729, 042. 64
1875	110, 071, 515. 00	1904	232, 903, 781. 06	1933	1, 619, 839, 224. 30
1876	118, 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, 299, 435, 672. 18
1878	110, 654, 163. 37	1907	269, 664, 022. 85	1936	3, 520, 208, 381. 09
1879	113, 449, 621. 38	1908	251, 665, 950. 04	1937	4, 653, 195, 315. 28
1880	123, 961, 916. 19	1909	245, 212, 719. 22	1938	5, 658, 765, 314. 33
1881	135, 229, 912. 30	1910	239, 957, 220. 16	1939	5, 181, 673, 952. 58
1882	146, 523, 273. 72	1911	322, 526, 299. 73	1940	5, 340, 452, 346. 78
1883	144, 553, 344. 86	1912	321, 615, 894. 69	1941	7, 370, 106, 377. 66
1884	121, 590, 039. 83	1913	344, 424, 453. 85	1942	13, 047, 868, 517. 72
1885	112, 421, 121. 07	1914	380, 008, 893. 96	1943	22, 371, 386, 496. 55
1886	118, 902, 869. 44	1915	415, 681, 023. 96	1944	40, 121, 700, 232. 77
1887	118, 837, 301. 06	1916	512, 723, 237. 77	1945	43, 800, 387, 575. 90
1888	124, 326, 476. 32	1917	809, 393, 640. 44	1946	40, 672, 096, 997. 88
1889	130, 894, 434. 20	1918	3, 688, 955, 820. 98	1947	39, 108, 385, 741. 63
1890	142, 594, 696. 57	1919	3, 850, 150, 078. 56		
1891	146, 035, 415. 97	1920	5, 407, 580, 261. 81	Total	297, 075, 560, 791. 90

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

TABLE 7.—Internal revenue tax on manufactured products from Puerto Rico, fiscal years 1946 and 1947, by objects of taxation

Articles taxed	1946	1947	Increase or decrease (—)
Distilled spirits, excise tax	\$33, 793, 856. 73	\$19, 032, 586. 02	-\$14, 761, 270. 71
Distilled spirits, floor tax			
Distilled spirits, rectification tax	999, 178. 81	566, 170. 63	-433, 008. 18
Wines			
Fermented malt liquors			
Cigars, large:			
Class A	1, 650. 25	15. 25	-1, 635. 00
Class B	2, 661. 75	324. 45	-2, 337. 30
Class C	169, 913. 10	123, 962. 40	-45, 950. 70
Class D	161, 139. 02	67, 461. 66	-93, 677. 36
Class E	112, 667. 81	11, 234. 54	-101, 433. 27
Class F	6, 491. 25	2, 606. 25	-3, 885. 00
Class G	52. 50	65. 50	13. 00
Cigarettes, large	50. 40		-50. 40
Cigarettes, small	15, 902. 43	292. 74	-15, 609. 69
Total	35, 263, 464. 05	19, 804, 719. 44	-15, 458, 744. 61

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 \$2,899.24 in 1946 and \$7,600.88 in 1947 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 profits tax assessments made by the Income Tax Unit, during the fiscal year 1947, by tax years

[Excludes additional assessments resulting from collectors' investigations]

(a) TOTAL REGULAR AND JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	108	\$268,735	\$97,624	\$18,342	\$384,701
1926	20	16,574	19,989	3,426	39,989
1927	28	26,324	19,000	3,085	48,418
1928	29	25,533	16,641	7,143	49,317
1929	37	172,452	133,290	7,214	312,956
1930	42	999,767	715,625	24,571	1,739,963
1931	46	18,237	12,630	4,335	35,202
1932	71	139,081	108,033	37,139	284,253
1933	80	237,678	174,841	41,576	454,095
1934	123	605,969	295,423	83,234	984,626
1935	180	1,410,624	422,357	80,900	1,913,881
1936	374	1,649,207	441,682	121,018	2,211,907
1937	481	3,327,300	1,293,334	242,713	4,863,347
1938	574	1,927,450	588,529	170,735	2,686,714
1939	932	5,723,368	1,964,891	229,410	7,917,669
1940	2,674	11,840,989	3,416,293	639,631	15,896,913
1941	8,700	31,444,862	7,576,564	1,006,804	40,028,230
1942	13,128	57,677,684	8,676,496	2,503,287	68,857,467
1943	114,694	296,118,941	24,542,072	6,975,114	329,636,127
1944	85,541	338,544,113	10,427,195	7,021,796	355,993,104
1945	27,623	56,228,344	1,718,810	3,075,172	61,022,326
1946	452	1,824,816	14,919	336,880	2,176,615
1947	13	106,056	2,102	2,102	108,158
Total	255,850	812,334,104	62,676,797	22,635,627	897,646,528
Excess profits tax:					
1940	406	3,087,170	1,073,652	37,015	4,147,837
1941	1,886	17,652,100	5,149,060	261,630	23,062,790
1942	6,405	94,161,158	19,384,489	836,459	114,382,106
1943	16,154	149,200,612	22,945,722	2,803,329	174,949,663
1944	10,029	93,417,779	9,956,970	2,534,221	105,908,970
1945	2,375	26,564,480	1,537,149	723,779	28,825,408
1946	17	15,769	503	503	16,272
Total	37,272	384,049,068	60,047,545	7,196,433	451,293,046
Grand total	293,122	1,196,383,172	122,724,342	29,832,060	1,348,939,574

(b) TOTAL REGULAR ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	97	\$253,086	\$75,977	\$15,374	\$344,437
1926	17	11,815	14,217	1,153	27,185
1927	24	23,765	16,112	2,501	42,378
1928	24	18,048	8,506	2,712	29,266
1929	31	168,493	129,375	5,148	303,016
1930	35	996,208	712,305	23,160	1,731,673
1931	39	15,067	9,840	3,391	28,298
1932	61	120,669	93,243	29,372	243,284
1933	71	216,710	158,727	32,282	407,719
1934	110	580,010	277,064	70,596	927,670
1935	163	1,381,294	404,003	66,299	1,851,596
1936	847	1,561,335	394,073	84,209	2,039,617
1937	449	3,229,910	1,242,927	188,460	4,661,297
1938	539	1,842,499	550,389	128,912	2,521,800
1939	885	5,574,648	1,909,411	193,292	7,677,351
1940	2,566	11,689,659	3,370,962	577,240	15,637,861
1941	8,560	30,888,943	7,434,542	784,130	39,107,615
1942	12,935	55,532,617	8,217,421	1,741,822	65,491,860
1943	114,266	291,475,481	23,467,980	4,632,704	319,576,165
1944	85,192	332,043,617	9,765,315	4,760,518	346,569,450
1945	27,335	53,012,290	1,566,986	2,153,876	56,733,152
1946	399	1,017,816	8,034	76,695	1,102,545
1947	7	12,289	2,102	2,102	14,391
Total	254,152	791,666,259	58,817,409	15,575,948	867,059,616

TABLE 8.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1947, by tax years—Continued

(b) TOTAL REGULAR ASSESSMENTS—Continued

Tax year	Items	Tax	Interest	Penalty	Total
Excess profits tax:					
1940	399	\$3,027,943	\$1,070,340	\$33,157	\$4,131,440
1941	1,872	17,582,300	5,129,494	234,380	22,946,124
1942	6,374	92,250,723	18,939,893	660,192	111,850,808
1943	16,078	127,408,845	19,513,755	1,504,386	148,426,986
1944	9,942	77,207,405	7,742,676	896,646	85,846,727
1945	2,313	23,114,926	1,343,866	458,262	24,917,054
1946	16	14,696	462	462	15,158
Total	36,994	340,606,838	53,740,486	3,786,973	398,134,297
Grand total	291,146	1,132,273,097	113,557,895	19,362,921	1,265,193,913

(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	77	\$237,099	\$45,805	\$2,090	\$284,994
1926	14	10,766	12,533	393	23,692
1927	20	11,110	12,120	536	23,766
1928	21	5,210	4,563	589	16,362
1929	28	162,936	122,319	965	286,241
1930	31	987,149	701,979	16,518	1,705,646
1931	34	11,152	6,170	1,101	18,423
1932	53	114,295	87,992	23,235	225,522
1933	57	129,620	93,630	26,677	249,927
1934	87	292,560	192,257	27,764	512,581
1935	120	498,815	296,275	51,541	846,631
1936	275	429,239	227,613	63,609	720,461
1937	332	1,700,625	868,995	149,967	2,719,607
1938	402	824,625	362,846	86,929	1,273,796
1939	630	4,197,795	1,461,559	121,191	5,780,545
1940	1,924	7,794,704	2,173,377	501,764	10,469,846
1941	7,030	22,516,956	5,209,843	663,853	28,390,652
1942	12,014	51,786,553	7,439,201	1,640,081	60,865,835
1943	110,000	282,070,453	21,859,632	4,371,777	308,301,862
1944	84,072	329,716,696	9,505,424	4,562,884	343,784,004
1945	27,163	52,572,072	1,525,987	2,075,960	56,174,019
1946	394	995,837	6,914	76,695	1,079,446
1947	7	13,289	2,102	2,102	14,391
Total	244,785	767,078,356	52,218,533	14,468,254	823,765,143
Excess profits tax:					
1940	815	2,075,073	759,748	3,762	2,838,583
1941	1,587	13,658,325	4,067,182	83,757	17,809,264
1942	5,887	86,776,818	17,695,753	412,271	104,884,842
1943	15,555	120,551,549	18,427,927	1,365,771	140,345,247
1944	9,810	73,869,120	7,371,170	886,811	82,127,101
1945	2,303	22,822,875	1,317,774	457,406	24,598,055
1946	16	14,696	462	462	15,158
Total	35,473	319,788,456	49,640,016	3,209,778	372,648,250
Grand total	280,258	1,076,876,812	101,858,549	17,678,032	1,196,413,393

(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	19	\$11,793	\$24,972	\$3,841	\$40,606
1926	3	1,049	1,684	755	3,488
1927	3	2,655	8,992	1,965	8,612
1928	2	2,838	3,943	2,128	8,904
1929	3	5,657	7,056	4,182	16,775
1930	2	8,623	9,913	6,480	24,996
1931	3	1,319	1,353	970	3,642
1932	5	1,699	1,378	825	3,902
1933	7	2,617	1,916	1,280	5,813
1934	8	3,133	1,967	1,374	6,474
1935	15	14,620	9,109	2,813	26,442

TABLE 8.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1947, by tax years—Continued

(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					
1936	33	\$43,402	\$24,591	\$9,215	\$77,209
1937	32	54,205	27,072	13,409	94,686
1938	46	52,034	23,664	15,986	91,684
1939	92	200,172	77,645	25,612	303,429
1940	207	782,552	250,484	24,375	1,057,412
1941	514	2,388,174	600,370	87,298	3,075,842
1942	676	2,694,044	527,696	62,131	3,183,871
1943	3,800	7,715,779	1,318,799	247,430	9,282,008
1944	1,057	1,826,350	207,102	194,747	2,228,199
1945	166	421,600	77,302	77,916	576,818
1946	5	21,979	1,120		23,099
Total	5,858	16,156,094	3,153,328	784,689	20,094,111
Excess profits tax:					
1940	33	155,872	50,809	1,182	207,863
1941	123	752,323	209,370	100,814	1,063,007
1942	318	2,942,563	602,619	187,046	3,732,228
1943	428	4,178,023	697,002	115,854	4,990,879
1944	121	2,232,027	268,982	9,835	2,500,854
1945	10	292,051	20,082	855	318,999
1946					
Total	1,033	10,553,359	1,904,884	415,587	12,873,830
Grand total	7,891	26,769,453	5,058,212	1,200,276	32,967,941

(e) ASSESSMENTS BASED UPON STIPULATION BEFORE THE TAX COURT

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	1	\$4,194	\$5,200	\$9,453	\$18,847
1926					
1927	1	10,000			10,000
1928	1	10,000			10,000
1929					
1930	2	436	413	182	1,031
1931	2	2,696	2,317	1,320	6,223
1932	2	2,812	2,313	1,975	7,100
1933	5	83,927	62,757	4,052	150,735
1934	13	211,041	28,000	4,820	244,861
1935	24	760,293	30,358	8,745	799,397
1936	35	950,075	57,657	11,384	1,019,117
1937	61	1,038,162	117,015	24,384	1,179,562
1938	59	738,957	51,221	24,207	824,385
1939	106	194,434	44,460	970,352	1,209,246
1940	219	731,468	426,688	36,852	2,034,875
1941	538	1,608,335	800,503	13,755	3,686,575
1942	191	2,872,315	190,791	12,893	1,090,975
1943	284	857,291	222,666	10,645	1,545,626
1944	54	1,312,312	49,404	2,887	513,415
1945	4	461,124	699		7,799
1946					
1947					
Total	1,608	11,652,430	2,256,439	212,017	14,120,886
Excess profits tax:					
1940	24	219,326	72,600	21,137	313,063
1941	107	1,838,747	534,334	5,003	2,478,084
1942	134	1,855,415	418,714	3,452	2,277,581
1943	74	2,351,328	334,702	2,531	2,688,561
1944	11	1,076,258	112,514		1,188,772
1945					
1946					
Total	350	7,451,074	1,472,864	32,128	8,956,061
Grand total	1,963	19,193,504	3,729,303	244,140	23,076,947

TABLE 8.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1947, by tax years—Continued

(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					
1926					
1927					
1928					
1929					
1930					
1931					
1932	1	\$1,863	\$1,560	\$3,337	\$6,760
1933	1	546	424	273	1,243
1934	2	73,276	53,840	36,638	163,754
1935	4	107,666	66,261	3,199	177,126
1936	4	138,618	84,212		222,830
1937	24	436,918	229,844	690	667,442
1938	32	226,983	108,159	1,793	331,935
1939	57	445,213	175,573	2,029	622,815
1940	215	1,644,068	517,413	14,248	2,075,729
1941	378	3,111,497	823,826	19,223	3,954,546
1942	54	264,729	59,733	26,717	351,179
1943	122	376,987	66,881	2,851	446,669
1944	9	39,547	3,385		42,932
1945	2	11,518	2,998		14,516
1946					
1947					
Total	905	6,779,379	2,189,100	110,988	9,079,476
Excess profits tax:					
1940	27	\$577,672	\$187,183	\$7,076	\$771,931
1941	55	1,232,405	318,608	44,756	1,595,769
1942	35	675,927	162,807	57,423	896,157
1943	21	317,945	54,124	20,230	392,299
1944					
1945					
1946					
Total	138	2,803,949	722,722	129,485	3,656,156
Grand total	1,044	9,583,328	2,911,831	240,473	12,735,632

(g) TOTAL JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior	11	\$15,649	\$21,647	\$2,968	\$40,264
1926	3	4,759	5,722	2,273	12,754
1927	4	2,559	2,897	684	6,040
1928	5	7,485	8,135	4,431	20,051
1929	6	3,959	3,915	2,066	9,940
1930	7	3,559	3,320	1,411	8,290
1931	7	3,180	2,790	944	6,914
1932	10	18,412	15,390	7,767	41,569
1933	9	20,968	16,114	9,294	46,376
1934	13	25,959	18,359	12,638	56,956
1935	17	29,330	18,354	14,601	62,285
1936	27	87,872	47,609	36,809	172,290
1937	32	97,390	50,407	54,253	202,050
1938	35	84,951	38,140	41,823	164,914
1939	47	148,720	55,480	36,118	240,318
1940	108	151,330	45,331	62,391	259,052
1941	140	555,919	142,022	222,674	920,615
1942	193	2,145,067	450,075	761,465	3,365,607
1943	328	6,643,490	1,074,092	2,342,410	10,059,992
1944	349	6,500,493	661,880	2,281,278	9,423,654
1945	288	3,215,054	161,824	921,296	4,398,174
1946	53	807,000	6,885	260,185	1,074,070
1947	6	93,767			93,767
Total	1,698	20,667,845	2,859,388	7,059,679	30,586,912

TABLE 8.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1947, by tax years—Continued

(g) TOTAL JEOPARDY ASSESSMENTS—Continued

Tax year	Items	Tax	Interest	Penalty	Total
Excess profits tax:					
1940	7	\$9,227	\$3,312	\$3,858	\$16,397
1941	14	89,800	19,566	27,300	110,666
1942	31	1,910,435	444,596	176,267	2,531,298
1943	76	21,791,767	3,431,967	1,298,943	26,522,677
1944	87	16,210,374	2,214,294	1,637,675	20,062,243
1945	62	3,449,554	193,283	265,517	3,908,354
1946	1	1,073	41		1,114
Total	278	43,442,230	6,307,059	3,409,460	53,158,749
Grand total	1,976	64,110,075	9,166,447	10,469,139	83,745,661

(h) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISOLUTION 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					
1934					
1935					
1936					
1937					
1938					
1939	1	70,444	25,100		95,544
1940	2	7,567	2,683	3,320	13,570
1941	8	23,426	6,727	8,586	38,739
1942	26	668,751	150,276	30,265	849,292
1943	69	1,500,024	260,795	100,697	1,861,516
1944	95	1,440,698	151,943	1,743,935	1,743,935
1945	77	1,044,299	54,457	24,857	1,123,613
1946	11	51,867	999	7,776	60,642
1947	1	2			2
Total	290	4,806,978	652,960	326,906	5,786,864
Excess profits tax:					
1940	1	1,533	578		2,111
1941	1	645	187		832
1942	13	874,644	206,736	1,714	1,083,094
1943	36	17,468,052	2,712,292	39,580	20,219,924
1944	49	9,868,567	1,464,596	202,633	11,535,796
1945	35	2,021,525	93,656	76,009	2,191,190
1946	1	1,073	41		1,114
Total	139	30,236,039	4,478,086	319,936	35,034,061
Grand total	429	35,043,017	5,131,066	646,842	40,820,926

(i) FRAUD JEOPARDY ASSESSMENTS

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax:					
1925 and prior					
1926	3	\$16,649	\$21,647	\$2,968	\$40,264
1927	4	4,759	5,722	2,273	12,754
1928	5	2,559	2,897	584	6,040
1929	5	7,485	8,135	4,431	20,051
1930	6	3,959	3,915	2,066	9,940
1931	7	3,559	3,320	1,411	8,290
1932	10	3,130	2,790	944	6,914
1933	7	18,412	15,390	7,767	41,569
1934	9	20,968	16,114	9,294	46,376
1935	13	25,959	18,369	12,638	56,966
1936	17	29,330	18,364	14,801	62,495
1937	27	87,872	47,609	36,809	172,290
1938	32	97,390	60,407	54,253	212,050
1939	35	84,951	38,140	41,828	164,914
1940	46	78,276	30,380	35,118	144,774
1941	106	143,763	42,643	59,071	245,482
1942	132	532,493	135,295	214,088	881,876
1943	157	1,476,316	308,799	731,200	2,516,315
1944	259	5,143,436	813,297	2,241,713	8,198,446

TABLE 8.—Additional income and profits tax assessments made by the Income Tax Unit, during the fiscal year 1947, by tax years—Continued

(j) FRAUD JEOPARDY ASSESSMENTS—Continued

Tax year	Items	Tax	Interest	Penalty	Total
Income and declared value excess-profits tax—Continued					
1944	254	\$5,059,898	\$509,937	\$2,109,883	\$7,679,718
1945	211	2,171,755	107,367	896,429	3,175,551
1946	42	755,133	5,886	252,409	1,013,428
1947	5	83,765			83,765
Total	1,408	15,860,867	2,206,408	6,732,773	24,800,048
Excess profits tax:					
1940	6	7,694	2,734	3,858	14,286
1941	13	69,155	19,379	27,300	116,834
1942	18	1,035,791	237,860	174,553	1,448,204
1943	40	4,323,715	719,673	1,359,863	6,403,251
1944	38	6,341,807	749,683	1,434,942	8,526,447
1945	24	1,428,029	99,627	189,508	1,717,164
1946					
Total	139	13,206,191	1,823,973	3,089,524	18,124,688
Grand total	1,547	29,067,058	4,035,381	9,822,297	42,924,736

TABLE 9.—Tax items appealed to The Tax Court, fiscal year ended June 30, 1947

Tax year	Items	Tax	Penalty	Total
1930 and prior	64	\$55,932	\$12,184	\$68,116
1931	11	10,297	3,572	13,869
1932	9	9,615	4,551	14,166
1933	14	16,228	8,509	24,737
1934	22	32,265	15,326	47,591
1935	32	145,353	63,932	213,285
1936	73	670,389	160,722	831,111
1937	82	963,815	205,888	1,169,703
1938	91	651,813	157,179	808,992
1939	126	1,074,616	270,989	1,345,605
1940	258	4,082,203	282,642	4,364,845
1941	684	11,879,918	483,438	12,363,356
1942	923	23,748,700	2,381,015	26,129,715
1943	2,488	65,109,599	4,276,420	69,386,019
1944	1,049	19,163,006	1,883,417	21,046,423
1945	350	2,900,299	611,301	3,511,600
1946	3	43,751	10,540	54,291
Year and amount undetermined	35			
Total	6,319	130,617,809	10,826,638	141,444,447

PENSION TRUST RULINGS

TABLE 10.—Number of pension and profit-sharing plans with respect to which favorable rulings were issued as to qualification under section 165(a), processed through August 31, 1946, and number of employees involved, amount of pay roll, and amount of employer contributions

	Total	Pension plans ¹	Profit-sharing plans ²
Number of plans	9,370	8,962	2,508
Number of participating employees ³	3,657,271	3,297,668	369,603
Total employees of employer ⁴	10,975,746	9,963,521	1,312,225
Annual pay roll of participating employees ⁵	\$10,081,681,600	\$9,044,450,000	\$1,037,231,000
Annual amount of employer contributions ⁶	\$757,659,000	\$653,220,000	\$104,439,000

¹ Includes 47 plans combining pension and profit-sharing features.
² Includes 9 stock-bonus plans and 25 plans combining profit-sharing and stock bonus features.
³ Represents employees covered by the plan at the date as of which information was submitted in connection with application for ruling on the plan. Includes employees whose coverage, because of nature of plan, is nominal only, in that no substantial contribution is made in their behalf.
⁴ Represents the total number of employees, not covered as well as covered, employed by the employer at the date as of which information was submitted in connection with application for ruling on the plan.
⁵ Represents the total nondeferred annual compensation of employees covered by the plan, usually in the taxable year preceding the date as of which information was submitted in connection with application for ruling on the plan, or at the annual rate in effect at such date.
⁶ Represents the amount of annual contribution under the plan by the employer, usually in the taxable year preceding the date as of which information was submitted in connection with application for ruling on the plan, or at the annual rate in effect at such date. May either exceed or be less than the amount allowed for the year as deduction under section 23(p)(1) of the Internal Revenue Code.

TABLE 11.—*Pension and profit-sharing plans with respect to which favorable rulings were issued as to qualification under section 165(a), processed through August 31, 1946, distributed by period in which plan became effective*

[Money figures in thousands of dollars]

Period in which plan became effective ¹	Total				
	Number of plans	Number of participating employees ²	Total employees of employer ³	Annual pay roll of participating employees ⁴	Annual amount of employer contributions ⁵
Prior to 1930.....	119	1,451,483	1,913,209	3,266,567	132,897
1930-1939.....	549	548,336	1,333,343	1,772,063	118,636
January 1, 1940-September 1, 1942.....	1,288	524,050	2,419,402	1,696,404	98,991
September 2, 1942-December 31, 1944.....	5,839	890,543	4,374,178	2,636,945	284,051
1945 and 1946 ⁶	1,584	242,859	944,914	769,702	123,084
Total.....	9,370	3,657,271	10,975,746	10,061,681	757,669

Period in which plan became effective ¹	Pension plans ⁷				
	Number of plans	Number of participating employees ²	Total employees of employer ³	Annual pay roll of participating employees ⁴	Annual amount of employer contributions ⁵
Prior to 1930.....	105	1,394,184	1,794,080	3,155,419	124,174
1930-1939.....	517	530,606	1,307,562	1,732,763	116,789
January 1, 1940-September 1, 1942.....	843	450,003	2,156,181	1,388,928	82,610
September 2, 1942-December 31, 1944.....	4,208	714,681	3,579,857	2,143,140	221,708
1945 and 1946 ⁶	1,189	201,129	825,841	924,211	107,939
Total.....	6,862	3,290,608	9,663,521	9,044,450	653,220

Period in which plan became effective ¹	Profit-sharing plans ⁸				
	Number of plans	Number of participating employees ²	Total employees of employer ³	Annual pay roll of participating employees ⁴	Annual amount of employer contributions ⁵
Prior to 1930.....	5	57,299	119,129	111,140	8,723
1930-1939.....	32	17,730	25,781	39,310	1,847
January 1, 1940-September 1, 1942.....	445	74,042	254,221	207,476	16,381
September 2, 1942-December 31, 1944.....	1,631	175,862	794,321	543,805	62,343
1945 and 1946 ⁶	395	41,730	119,773	135,491	15,145
Total.....	2,508	366,663	1,312,225	1,067,231	104,439

¹ See footnote 1, table 10.² See footnote 2, table 19.³ Represents the period in which the "effective date" of the plan fell, which often preceded or sometimes followed date of actual adoption. In cases where plan was very materially amended, may represent period in which effective date of amendment fell.⁴ See footnote 3, table 10.⁵ See footnote 4, table 10.⁶ See footnote 5, table 19.⁷ See footnote 6, table 19.⁸ Excludes a substantial proportion of plans effective in 1946 and some plans effective in 1945 for which favorable rulings were not issued and processed until after August 31, 1946.TABLE 12.—*Plans¹ with respect to which favorable rulings were issued as to qualification under section 165(a), processed through August 31, 1946, distributed by period in which plan became effective and by existence of provision for employee contributions*

[Money figures in thousands of dollars]

Period in which plan became effective ²	Total			Plans providing for employee contributions ³		
	Number of plans	Number of participating employees ⁴	Annual amount employer contributions ⁵	Number of plans	Number of participating employees ⁴	Annual amount of employer contributions ⁵
Prior to 1930.....	110	1,451,483	132,897	37	481,075	50,227
1930-1939.....	549	548,336	118,636	425	434,394	93,806
January 1, 1940-September 1, 1942.....	1,288	524,050	98,991	526	315,602	68,293
September 2, 1942-December 31, 1944.....	5,839	890,543	284,051	1,101	205,304	80,003
1945 and 1946 ⁶	1,584	242,859	123,084	439	95,614	50,087
Total.....	9,370	3,657,271	757,669	2,528	1,534,989	342,415

Period in which plan became effective ²	Plans not providing for employee contributions		
	Number of plans	Number of participating employees ⁴	Annual amount of employer contributions ⁵
Prior to 1930.....	73	970,408	82,670
1930-1939.....	124	113,942	24,831
January 1, 1940-September 1, 1942.....	762	208,448	30,696
September 2, 1942-December 31, 1944.....	4,738	685,239	204,048
1945 and 1946 ⁶	1,145	144,245	72,997
Total.....	6,842	2,122,282	415,244

¹ No separate tabulations of pension plans and profit-sharing plans are available showing distribution by existence of provision for employee contribution. However, it is reasonable to assume that very few profit-sharing plans provide for employee contributions, so that practically all of the plans providing for employee contributions are pension plans.² Includes many plans providing for employee contributions with respect to only a portion of the participating employees or with respect to only a portion of their compensation, as, for example, plans providing for an employee contribution with respect to only that portion of an employee's annual compensation in excess of \$3,000. Includes some plans where employee contributions cover insurance features only.³ See footnote 3, table 11.⁴ See footnote 3, table 10.⁵ See footnote 6, table 10.⁶ See footnote 6, table 11.

TABLE 13.—Pension and profit-sharing plans with respect to which favorable rulings were issued as to qualification under section 165(a), processed through August 31, 1946, distributed by type of vesting provision¹ and by method of insurance.

Type of plan and method of insurance	Total				Plans providing immediate full vesting			
	Number of plans	Percentage of total	Number of participating employees ²	Percentage of total	Number of plans	Percentage of total	Number of participating employees ²	Percentage of total
Pension plans wholly insured by individual contracts.....	4,144	100.0	203,395	100.0	866	20.7	41,089	20.2
Pension plans wholly insured by group contracts.....	1,476	100.0	889,184	100.0	47	3.2	37,979	4.3
Self-insured pension plans.....	658	100.0	1,908,111	100.0	40	6.1	13,514	0.7
Pension plans insured by combination of methods, or method not stated.....	584	100.0	289,918	100.0	73	12.5	11,757	4.1
Profit-sharing plans ³	2,508	100.0	366,663	100.0	471	18.8	88,790	24.2
Total.....	9,370	100.0	3,657,271	100.0	1,487	15.9	193,129	5.3

Type of plan and method of insurance	Plans providing at least some vesting prior to retirement, but not immediate full vesting				Plans providing no vesting before retirement			
	Number of plans	Percentage of total	Number of participating employees ²	Percentage of total	Number of plans	Percentage of total	Number of participating employees ²	Percentage of total
Pension plans wholly insured by individual contracts.....	3,047	73.5	141,583	69.6	241	5.8	20,723	10.2
Pension plans wholly insured by group contracts.....	1,188	80.5	662,525	74.5	241	16.3	188,680	21.2
Self-insured pension plans.....	286	43.5	441,021	23.1	332	50.4	1,453,576	76.2
Pension plans insured by combination of methods, or method not stated.....	377	54.6	162,365	35.3	134	22.9	175,806	60.6
Profit-sharing plans ³	1,931	77.0	256,228	68.9	106	4.2	21,645	5.9
Total.....	6,829	72.9	1,603,712	43.9	1,054	11.2	1,860,430	50.8

¹ For purposes of this table, there is considered to be full vesting when an employee obtains the right, in the event of his withdrawal from the employer's service, to the benefits derived from all of the employer's contributions made on his behalf.
² See footnote 3, table 10.
³ See footnote 2, table 10.

TABLE 14.—Manufactured tobacco. Number of factories, leaf tobacco and other materials used, tobacco and snuff manufactured and removed, calendar years 1945 and 1946

Calendar year	Number of factories ¹				Materials used in manufacturing tobacco													
	In business Jan. 1, 1946	Opened	Closed	In business Jan. 1, 1947	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total	Manufactured product removed				
1946	394	42	55	381	Pounds 95,743,569	Pounds 36,654,422	Pounds 17,680,648	Pounds 20,325,369	Pounds 17,565,090	Pounds 19,122,719	Pounds 22,252,684	Pounds 36,296,384	Pounds 265,552,866	Without payment of tax				
1945	410	33	49	394	Pounds 124,429,472	Pounds 43,108,056	Pounds 27,444,415	Pounds 25,283,060	Pounds 21,992,787	Pounds 23,388,732	Pounds 30,983,938	Pounds 39,952,794	Pounds 335,683,254	Tax-paid				
														For export	For use as sea stores	For use of the United States	Total	
					Pounds 46,177,234	Pounds 105,414,119	Pounds 33,363,114	Pounds 253,236,681	Pounds 8,523,094	Pounds 133,076	Pounds 122,258	Pounds 4,984,528	Pounds 250,044,200	Pounds 13,815,958	Pounds 13,815,958	Pounds 2,476,690	Pounds 2,476,690	Pounds 335,683,254

¹ Includes only those factories producing a taxable product, excluding 206 quasi manufacturers whose operations are reported in table 24.

TABLE 17.—Cigarettes: Number of factories, leaf tobacco and other materials used, cigarettes manufactured and removed, and 1945 and 1946

Calendar year	Number of factories			Tobacco used ¹		Cigarettes manufactured and removed					Removed tax-paid														
	In business Jan. 1, 1946	Opened	Closed	In business Jan. 1, 1947	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Removed without payment of tax				Total													
								For export	For use as sea stores	For use of the United States			For personal consumption												
1946	62	7	8	60	110,911	316,921	927,954	45,585	478,350	350,038	1,092,948	296,660	104,340	121,469	100	14,213	239	80	669	731,269	921,726	728,505	1,886,280		
1945	62	8	8	62	143,454	508,550	557,694	49,478	125,332	164,669	733,48	540,182	660,4	367,999	660,12	975,357	256	15,501	583	64	985,891	169,267	202,481	81,789,280	
					1,223	4,910	669	1,657,900	517,200	82,415,905	10,060	517,200	10,060	517,200	10,060	517,200	10,060	517,200	10,060	517,200	10,060	517,200	10,060	517,200	10,060

¹ A average quantity of leaf tobacco used per 1,000 small cigarettes, 2.86 pounds. Average quantity of leaf tobacco used per 1,000 large cigarettes, 6.22 pounds.

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER THOUSAND

TABLE 18.—Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, also cigarette papers and tubes, year ended June 30, 1947

Class of product	Removed for exportation	Delivered to export warehouses	Exported	Tax-paid or returned to factory
Tobacco and snuff..... pounds..	3,987,260	180	3,976,569	763
Perique..... do.....	697,476		603,745	
Cigars (large)..... number.....	30,190,943		25,144,233	5,000
Cigars (small)..... do.....	200		200	
Cigarettes (large)..... do.....	3,500		19,500	
Cigarettes (small)..... do.....	28,583,009,670	241,924,000	28,173,494,860	128,820,150
Cigarette paper books..... do.....	67,459,340		91,701,276	990,720
Cigarette tubes..... do.....	2,500,000		2,500,000	

¹ Exported: Class A, 100; class B, 13,900; class C, 2,512,060; class D, 2,855,840; class E, 17,066,688; class F, 1,762,400; class G, 933,225.

TABLE 19.—Withdrawals of manufactured tobacco, snuff, cigars, and cigarettes from bonded internal revenue tobacco export warehouses,¹ for export, year ended June 30, 1947

Class of product	Withdrawn from warehouses during year	Exported	Tax-paid or returned to factory
Tobacco and snuff..... pounds..	111	111	
Large cigars..... number.....			
Small cigarettes..... do.....	249,831,000	249,028,800	2,200

¹ There were 12 such warehouses in operation at the close of the year.

TABLE 20.—Withdrawals of manufactured tobacco, snuff, cigars, and cigarettes from factory in bond, for shipment or delivery as sea stores, year ended June 30, 1947

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..	211,487	197,408	371	4
Large cigars..... number.....	18,127,050	7,009,751	422,100	21,000
Small cigarettes..... do.....	4,449,876,000	4,172,160,180	83,148,000	5,550,040

¹ Class B, 62,500; class C, 121,000; class D, 342,500; class E, 7,099,550; class F, 305,000; class G, 196,500.

TABLE 21.—Withdrawals of manufactured tobacco, snuff, cigars, and cigarettes from tobacco sea stores warehouses,¹ for shipment or delivery as sea stores or export, year ended June 30, 1947

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..	215,549	171,498	28,113	8,227
Small cigars..... number.....	8,200	8,200		
Large cigars..... do.....	5,647,464	4,203,964	647,650	695,300
Small cigarettes..... do.....	3,982,215,160	3,508,947,360	387,359,000	13,335,580

¹ There were 37 bonded internal revenue, 4 Army, and 12 Navy warehouses in operation at the close of the year.

TABLE 22.—Domestic and imported cigarette papers and tubes withdrawn tax-free and tax-paid, fiscal years 1946 and 1947

Fiscal year	Cigarette papers			
	Tax-free packages, books, or sets		Tax-paid packages, books, or sets	
	Domestic	Imported	Domestic	Imported
1947	Number 581,839,684	Number 600,000	Number 739,556,660	Number 228,600
1946	657,607,107		130,582,370	90,000

Fiscal year	Cigarette tubes			
	Tax-free		Tax-paid	
	Number	Number	Number	Number
1947	6,489,900		9,417,900	800
1946	9,869,100		15,256,700	5,100

TABLE 23.—Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar years 1945 and 1946

Calendar year	Dealers in leaf tobacco				Leaf tobacco exported by dealers		
	In business Jan. 1, 1946		In business Jan. 1, 1947		Unstemmed	Stemmed	Scraps
	Opened	Closed	Opened	Closed			
1946	Number 2,183	Number 1,845	Number 1,564	Number 2,364	Pounds 587,458,214	Pounds 51,086,158	Pounds 1,980,474
1945	2,133	1,626	1,576	2,183	430,878,883	51,006,277	188,168

Calendar year	Leaf tobacco exported by dealers—Con.		Leaf tobacco received from farmers by ¹			
	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
1946	20,933,915	661,458,761	2,024,526,633	122,763	243,042	2,024,892,428
1945	2,375,998	484,449,326	2,105,522,858	350,167	282,778	2,106,155,803

¹ In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 30,098,276 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 24.—Quasi tobacco manufacturers classified: Number of factories and tobacco material handled, calendar year 1946

Class ¹	Number of factories in business Jan. 1, 1946	On hand Jan. 1, 1946					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1	8			225,641			
2	57			1,488,288		1,614	
3	33	124,407	49,526	599,764			13,121
4	44	3,115,819	91,216	1,883,352	4,665,643	403,357	95,533
5	1				2,413	5,646	1,416
6	16	18,748		47,357	429,976	4,939,676	2,666,827
7	6	129,306		1,543	2,023,771		
8	19		305,581				
Total	184	3,388,280	446,323	4,245,945	7,121,797	5,350,293	2,776,991

Class ¹	Number of factories in business Jan. 1, 1946	Received					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1	0	681,481		495,601			
2	12	372,612	126,564	5,252,087	10,360	2,958	1,769
3	5	182,083	124,534	5,418,315		2,156	66,434
4	5	25,262,890	3,628,805	8,677,167	2,916,740	6,262,515	286,069
5	0			1,094		591,746	
6	6	5,212,277	28,459	4,389,523	108,611	191,000,248	17,855,894
7	0	245,676	63,480	24,610	2,766,421		
8	6	165,415	114,023				
Total	22	32,121,804	3,637,149	24,256,397	5,785,632	197,859,623	18,209,166

Class ¹	Number of factories in business Jan. 1, 1946	Removed					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1	6	681,479		689,908			
2	16	336,091	29,764	4,781,899		3,291	67,383
3	1	247,493	72,620	5,223,549		3,291	473,772
4	12	625,301	1,762,994	20,051,993	15,691,775	1,765,951	84,701
5	6				242,755	192,375	84,701
6	6	{ \$ 121,602		1,401,368	400,521	1,782,049	486,963
7	6	{ 4,194,641	217	975,786	53,903	210,521,191	3,806,104
8	6	162,581		1,543	1,984,741		
Total	29	6,369,188	2,357,836	33,135,956	18,373,395	214,264,857	4,918,923

Class ¹	Number of factories in business Jan. 1, 1947	On hand Jan. 1, 1947					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1	8			80,528			
2	53	35,903	96,000	1,883,236		4,572	
3	37	83,920	98,861	734,496			11,867
4	37	2,473,621	15,127	992,628	5,648,758	361,188	54,930
5	1				1,220	8,675	1,782
6	16	28,687		513,700	643,760	3,784,516	5,900,422
7	8	212,401	63,480	24,610	2,796,451		
8	19		243,922				
Total	177	2,834,534	517,390	4,229,198	9,087,189	4,158,951	5,968,981
Loss		28,306,362	1,208,246				16,098,163
Gain				8,860,812	14,553,255	15,213,892	

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

- ² Grown.
- ³ Transferred to registries.
- ⁴ Used in production of nicotine, extract, and fertilizer.
- ⁵ Exported.

OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 25.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1947, or portion thereof, under the various annual rates, by collection districts and States

Collection districts and States	Distilled spirits										Wines				Fermented malt liquors				
	Manufacturers of stills, \$55	Rectifiers of less than 500 barrels, \$10	Rectifiers, 500 barrels or more, yearly, \$20	Wholesale liquor dealers, \$10	Retail liquor dealers, \$27.50	Retail liquor dealers at large, \$27.50	Retail dealers in medicinal liquors, \$27.50	Manufacturers of nonbeverage products, less than 25 gallons, \$25	Manufacturers of nonbeverage products, not exceeding 50 gallons, \$50	Manufacturers of nonbeverage products, 50 gallons or more, \$100	Wholesale dealers in wines, \$10	Wholesale dealers in wines and malt liquors, \$10	Retail dealers in wines, \$27.50	Retail dealers in wines and malt liquors, \$27.50	Brewers, less than 500 barrels, \$55	Brewers, 500 barrels or more, yearly, \$110	Wholesale dealers in fermented malt liquors, \$55	Retail dealers in fermented malt liquors, \$22	Retail dealers in malt liquors at large, \$22
Alabama	1			11	544		5			8	2			2		92	2,322		1
Alaska				27	585											7	8		
Arizona				79	1,960										1	14	222		8
Arkansas				27	1,126											84	1,755		3
First California	9	34	13	799	19,712			4	5	51	3				14	168	4,202		468
Sixth California	4	16	11	489	16,830			4	4	49					7	170	4,384		133
State of California	13	50	24	1,288	36,542			8	9	100	3			1	21	338	8,676		601
Colorado		13		124	2,103	11	340	1		7					7	92	979		8
Connecticut	1	2	10	112	5,145			4		11			69	1	4	285	2,857	2	547
Delaware	3			8	539			1	1	2					2	11	33		2
District of Columbia		1		195	1,999	37							17		1	23	184		57
Florida		19		168	6,804					4			4,589		6	100	1,983		6
Georgia		2		68	2,480			2	2	19	4	20	37		1	70	1,634		23
Hawaii		1	1	49	823					2					2	23	42		
Idaho				4	1,130								64		4	86	1,695		11
First Illinois	7	1	19	598	20,160	643	24	7	2	103	1	3			25	988	727	12	928
Eighth Illinois	3	45	5	158	5,829		32		1	11					15	358	554		374
State of Illinois	10	46	24	756	25,989	643	56	7	3	114	1	3		1	40	1,346	1,281	12	1,302
Indiana	2	6	7	23	5,940			1		27					13	156	1,322	1	178
Iowa	2	2	1	13	2,815	1	10	3	1	14		12			3	266	3,555		24
Kansas					244		14			3						199	4,266		31
Kentucky	4	5	32	278	2,196	37	15	2		9	2				8	147	2,368	3	97
Louisiana	2	9	1	138	5,984					4	1				6	212	3,112		100
Maine				4	265					7						69	2,269		2
Maryland	8	3	19	138	4,807	166	6	2	2	29			209		7	219	1,763	1	629
Massachusetts	8	10	7	302	7,645	72	958	1	2	73					12	356	334		434
Michigan	1	6	3	392	17,183		1	1	2	45	8	18			24	304	462		2,737
Minnesota		28	3	73	3,342	1	189	5	2	29					20	474	10,104	2	282
Mississippi				69	1,843		2			5	1	2				111	3,405		20
First Missouri	6	12	3	83	4,044	79	1	1	1	44	4				10	175	3,675	15	359
Sixth Missouri	1	81	3	114	2,492	3	1	2	4	11					3	141	1,987	4	44
State of Missouri	7	93	6	197	6,536	82	2	3	5	55	4	3			13	316	5,662	19	403
Montana				30	1,068											8	63	239	15
Nebraska	1			18	1,781		22			3					4	132	1,592		4
Nevada		2		40	948		4									2	24	187	6
New Hampshire			1	2	283		40	1		4					1	43	1,534		
First New Jersey	2		1	49	3,903			4		6	2				3	161	109		129
Fifth New Jersey	20	1	15	195	11,049	32		1	4	54	17	4			11	370	306		789
State of New Jersey	22	1	16	244	14,952	32		5	4	60	19	21			14	531	415		918
New Mexico		9		54	1,334											17	12		
First New York	3		2	62	9,445	23	6	2	7	78	15	10	82		19	289	10,093	22	190
Second New York	4	4		64	1,320	20			2	81	57	54	79		4	14	646	4	16
Third New York		4	4	149	3,685	3	1			27	28	19	73		4	29	2,116		75
Fourteenth New York	2	4	1	44	7,719				4	28	15				8	193	6,511		255
Twenty-first New York	1	8		20	3,917		1		1	14					5	117	2,190		63
Twenty-eighth New York	4	3		35	5,241			1		25	5	3			15	149	4,074		382
State of New York	14	19	7	374	31,327	46	8	3	14	233	120	86	234		51	791	26,230	26	981
North Carolina				137	3,038		3	2	1	11	1	12	23		1	182	4,119		18
North Dakota				18	1,155											74	593		
First Ohio	5	4	6	82	3,170			1	1	29					11	56	1,259	1	180
Tenth Ohio	1			64	2,596					9					10	43	566		105
Eleventh Ohio	1			80	2,253			1	1	12					7	31	530		87
Eighteenth Ohio	5	8	3	221	9,700			1	2	6					13	85	501		
State of Ohio	12	12	9	447	17,719			3	5	56					41	215	2,856	1	342
Oklahoma				16	794					2						2	187	4,382	15
Oregon	1	2		69	2,234		2	1		9		1			6	102	2,335		63
First Pennsylvania	15	7	31	312	8,472	20	2	9	5	71					30	1,021	2,216		49
Twelfth Pennsylvania	2	1	1	119	4,212		1	2	2	4					14	237	768		70
Twenty-third Pennsylvania	3	12	6	249	7,655		3		2	18					10	968	1,598		
State of Pennsylvania	20	20	38	680	20,339	20	6	11	9	93					63	2,256	4,582		119

For footnote, see p. 146.

TABLE 25.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1947, 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 nonbeverage products, less than 25 gallons, \$25	Manufacturers of nonbeverage products, not exceeding 50 gallons, \$50	Manufacturers of nonbeverage products, 50 gallons or more, \$100	Wholesale dealers in wines, \$110	Wholesale dealers in wines and malt liquors, \$110	Retail dealers in wines, \$27.50	Retail dealers in wines and malt liquors, \$27.50	Brewers, less than 500 barrels, \$55	Brewers, 500 barrels or more, yearly, \$110	Wholesale dealers in fermented malt liquors, \$55	Retail dealers in fermented malt liquors, \$22	Retail dealers in malt liquors at large, \$22	Temporary dealers in liquors (beer or wine), \$2.50 per month
Rhode Island				49	1,810		128	2		11										35
South Carolina				23	1,183						2	15	6	2,567			53	53		85
South Dakota		1		11	1,152											76	1,235		5	
Tennessee				52	1,000		6			28					2	138	4,611		12	
First Texas	1	1		90	11,421	35		4	1	10					6	507	4,974	3	139	
Second Texas				131	3,703	2				12					1	258	1,965	12	15	
State of Texas	1	1		221	15,124	37		4	1	22					7	765	6,939	15	154	
Utah				1	109					1					3	47	1,298		1	
Vermont			1	6	278		2			2			850			18	101		7	
Virginia	1			79	3,515	6				17	6	37	2,333		4	133	1,406		12	
Washington		1		228	5,704			1		14					12	86	1,046		30	
West Virginia	1			6	912			1		1	1		344		1	163	4,452		2	
Wisconsin	1	3	3	155	14,026	1	598			14					63	741	3,707	1	751	
Wyoming		3		1	641		7								3	39	109		34	
Total	134	370	214	7,495	289,285	1,190	2,426	85	77	1,150	176	181	252	15,493	2	483	12,374	140,213	98	11,104

Collection districts ¹ or States	Oleomargarine					Adulterated butter and filled cheese					Narcotics					
	Manufacturers of oleomargarine, \$600	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 un-taxed narcotic preparations, \$1	Laboratories, etc., \$1
Alabama	2	10	202	46	5,606				2		1	17	731	2,134	6	1
Alaska					98								27	72	1	
Arizona				11	1,574							7	210	665	13	
Arkansas		6	112	35	4,561							8	580	1,655	32	
First California	2			47	10,061						5	27	1,576	6,476	33	4
Sixth California	6			45	10,059						5	49	1,939	9,049	51	7
State of California	8			92	20,120						10	76	3,515	15,525	84	11
Colorado		1	35	24	2,867							22	590	1,952	27	
Connecticut				25	2,832							15	933	3,281	57	11
Delaware				8	731						1	1	91	386	16	2
District of Columbia			11	16	1,212						2	10	342	1,805	4	1
Florida		14	510	52	5,711							16	832	2,620	3	
Georgia	3	11	202	63	7,000				2		1	39	1,047	2,945	25	4
Hawaii				6	334							7	27	389	69	1
Idaho				3	255							4	198	498		
First Illinois	9	1	2	94	10,584			1			5	48	2,457	9,033	70	12
Eighth Illinois		2		77	7,766						2	22	695	2,702	92	1
State of Illinois	9	3	2	171	18,350			1			7	70	3,152	11,735	162	13
Indiana	1	12	604	93	9,906	1					6	47	1,202	4,283	121	3
Iowa				40	4,057						2	34	794	3,008	151	2
Kansas	4	10	287	41	4,927						1	16	1,138	2,737	36	
Kentucky		3	140	41	6,748						1	20	733	2,554	27	1
Louisiana		10	296	39	5,466							15	829	2,462	35	3
Maine				30	3,037							5	320	1,263	10	1
Maryland	1	3	58	43	4,676				1		5	17	662	2,836	15	3

For footnote, see p. 146.

TABLE 25.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1947, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts ¹ or States	Oleomargarine—Continued					Adulterated butter and filled cheese—Con.					Narcotics—Continued				
	Manu- fac- turers of oleo- mar- gine, \$600	W hole- sale dealers in colored oleo- mar- gine, \$480	Retail dealers in colored oleo- mar- gine, \$48	W hole- sale dealers in un- colored oleo- mar- gine, \$200	Retail dealers in un- colored oleo- mar- gine, \$6	W hole- sale dealers in adul- terated butter, \$480	Retail dealers in adul- terated butter, \$48	Manu- fac- turers of adul- terated butter, \$600	Manu- fac- turers of process or re- novated butter, \$50	Manu- fac- turers of filled cheese, \$400	Manu- fac- turers, im- porters, com- pound- ers of opium, etc., \$24	W hole- sale dealers, \$12	Retail dealers, \$3	Practi- tioners, \$1	Dealers in un- taxed narcotic prepara- tions, \$1
Massachusetts			2	71	14,111					6	41	1,983	7,733	176	14
Michigan	1			124	14,239					11	60	2,104	6,778	154	7
Minnesota				10	2,006					2	21	1,058	3,870	12	1
Mississippi		3	83	30	3,057						5	495	1,482	59	
First Missouri	1	2	45	26	5,242					8	24	936	3,237	47	5
Sixth Missouri	1	8	135	43	5,156					1	24	755	2,478	51	3
State of Missouri	2	10	180	69	10,398					9	48	1,690	5,715	98	8
Montana				2	85						4	235	567	2	
Nebraska	1	4	35	22	2,593					2	10	626	1,689	34	2
Nevada				5	292						1	61	240	4	
New Hampshire		1		11	1,558					1	4	178	682	51	
First New Jersey				19	2,404						2	456	1,626	4	
Fifth New Jersey	4		1	35	4,038					11	10	1,329	4,942	23	10
State of New Jersey	4		1	54	6,442					11	12	1,785	6,567	27	10
New Mexico			8	6	1,349							195	520	5	1
First New York				9	5,146					9	19	2,511	11,616	34	3
Second New York		4		46	182					8	44	260	866	21	3
Third New York	1			6	1,199					2	10	833	6,991	16	10
Fourteenth New York				49	5,196					5	24	1,473	5,510	28	6
Twenty-first New York				56	4,104					4	22	463	2,197	25	
Twenty-eighth New York				51	4,898					3	17	908	3,730	19	6
State of New York	1	4		217	20,725					31	136	6,448	30,910	143	28
North Carolina	1	1	40	52	5,587						15	873	3,245	226	4
North Dakota											1	199	476	2	
First Ohio	2		1	38	3,970					2	16	589	2,133	36	3
Tenth Ohio	1			28	3,164					1	13	347	1,360	64	2
Eleventh Ohio	1			35	4,119					3	22	383	1,671	40	
Eighteenth Ohio				60	7,653					8	31	1,110	4,174	36	
State of Ohio	4		1	161	18,906					14	82	2,429	9,338	170	5
Oklahoma		14	451	41	6,255						22	1,018	2,528	64	
Oregon				19	3,727					3	19	525	1,676	4	1
First Pennsylvania				40	4,207					18	53	2,326	9,500	61	16
Twelfth Pennsylvania				19	1,889						13	469	1,715	5	2
Twenty-third Pennsylvania				34	4,574					2	19	1,189	4,568	19	5
State of Pennsylvania				93	10,650					20	85	3,984	15,783	85	23
Rhode Island				15	1,665						7	324	1,020	27	1
South Carolina	1	5	144	35	3,856						9	540	1,447	7	
South Dakota					442						5	273	516	7	
Tennessee			2	61	5,411					3	29	934	3,040	42	6
First Texas		32	980	53	7,362					1	29	1,287	4,653	229	3
Second Texas	4	19	638	34	7,805					1	30	1,376	3,781	271	1
State of Texas	4	51	1,618	87	15,167					2	59	2,663	7,834	500	4
Utah				5	991						5	193	603	14	
Vermont				14	1,006						3	153	527	82	2
Virginia			21	55	5,892					2	13	765	2,987	420	2
Washington				3	117						27	818	2,509	16	2
West Virginia			17	61	6,034					1	11	354	1,919	1	1
Wisconsin					150					3	22	1,199	3,704	63	
Wyoming				2	385						2	99	293	2	
Total	47	176	5,102	2,204	265,964	1	1	5		158	1,205	52,154	191,003	3,441	179

For footnote, see p. 145

TABLE 25.—Number of special-tax payers purchasing special-tax stamps covering the fiscal year 1947, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts or States ¹	Marihuana—Con.		National Firearms—Con.		Billiard or pool room premises, \$20	Bowling alley premises, \$20	Coin-operated amusement devices, \$10	Coin-operated gaming devices, premises, \$100	Total number of all classes of special-tax payers	
	Marihuana dealers, \$3	Marihuana manufacturers, \$24	Practitioners and laboratories, \$1	Manufacturers or importers, \$25						Dealers, \$200 and \$1
First Texas	3		7			96	14,041	2,382	49,171	
Second Texas						109	8,204	1,728	30,669	
State of Texas	3		7			205	22,245	4,090	79,840	
Utah					204	29	1,507	678	5,690	
Vermont		1			169	47	7,781	102	4,130	
Virginia			3		581	110	7,464	253	26,119	
Washington			7		564	105	6,296	6,314	23,860	
West Virginia		1	1		774	100	6,834	699	22,663	
Wisconsin		5	3		610	69	17,664	10	44,618	
Wyoming		1	2		132	30	1,024	572	3,361	
Total	9	680	407	6	39,736	10,495	409,829	84,088	1,549,921	

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 26.—Production and withdrawals of colored oleomargarine, year ended June 30, 1947, by collection districts

District	On hand July 1, 1946	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1947
Alabama	Pounds 8	Pounds 920,832	Pounds 919,398	Pounds	Pounds	Pounds	Pounds 942
First California		267,727					
Georgia	24	597,787	187,190		597,787		
First Illinois	75,829	22,900,222	8,890,439	1,858,909	12,008,917	413	26,196
Indiana	2,400	2,284,713	696	544,992	1,741,425		267,373
Kansas	27,296	2,811,286	2,589,868	1,860	222,176		24,688
Maryland	237,354	3,061,393	165,522	964,748	2,161,000		7,477
First Missouri		361,192	357,512		1,856		1,824
Sixth Missouri	6	932,579			6,840		13,093
Nebraska		1,521,108	3,276	596,808	905,556		15,468
Fifth New Jersey	58,367	7,734,094	58,200	153,128	7,546,984	6,936	27,153
First Ohio	10,460	9,069,776	336	1,570,126	7,470,774		29,000
Tenth Ohio	47,000	6,478,312		2,243,412	3,280,300		1,600
Eleventh Ohio		252,960			252,960		
South Carolina	19,500	3,656,682	3,078,274	146,025	451,883		
Second Texas	22,357	4,074,754	4,012,518		10,650		73,943
Total	500,601	65,969,752	21,126,381	8,080,008	36,757,858	7,349	488,757

TABLE 27.—Production and withdrawals of uncolored oleomargarine, year ended June 30, 1947, by collection districts

District	On hand July 1, 1946	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1947
Alabama	Pounds 11	Pounds 27,025	Pounds 24,738	Pounds	Pounds	Pounds	Pounds 2,298
First California		59,219,232	69,266,488				122,568
Sixth California	174,587	29,359,332	29,015,631				518,288
Georgia	29,196	22,122,206	22,088,766				62,735
First Illinois	542,799	170,206,659	168,668,595			25,508	2,055,355
Indiana		40,769,030	40,762,042				6,988
Kansas	193,479	29,746,920	29,729,048	15,000		3,675	192,676
Maryland		15,486,284	14,535,714	841,970	547,200		61,410
Michigan	8,700	21,712,424	20,615,024				1,106,100
First Missouri	150	10,233,624	10,219,788				13,986
Sixth Missouri	141	2,189,718	2,058,143				131,716
Nebraska		1,071,348	837,336	216,000			17,568
Fifth New Jersey	140,340	58,751,099	58,523,748			444	309,759
Third New York		64,456	64,466			57,922	
First Ohio	330,246	33,228,304	32,948,851				609,701
Tenth Ohio	12,240	16,501,338	16,423,734				89,844
Eleventh Ohio	4,800	21,423,484	21,026,056				402,228
South Carolina	30,000	1,527,784	1,557,784				
Second Texas	76,070	42,805,648	42,717,016				164,702
Total	1,712,585	576,446,014	571,082,948	572,970	547,200	87,549	5,867,932

TABLE 28.—Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1947, by months

Month	Colored				
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
1946					
July	8,929,284	1,246,212	1,369,461	5,949,972	413
August	5,153,053	1,101,660	307,407	4,369,286	1,215
September	5,394,065	921,625	86,612	4,200,887	
October	9,651,374	1,630,157	575,580	7,183,853	
November	7,283,496	1,866,618	185,205	5,664,213	
December	4,935,507	1,872,172	794,980	2,356,660	2,232
1947					
January	3,175,069	2,524,405	573,767	131,564	
February	3,105,001	2,315,812	479,366	100,968	
March	4,896,558	2,635,784	854,800	1,231,174	
April	5,717,635	1,799,863	1,009,945	3,027,923	
May	4,904,469	1,524,260	1,092,063	2,272,521	
June	2,814,241	1,788,313	750,822	288,837	3,489
Total	65,959,752	21,126,381	8,080,008	35,757,858	7,349
Uncolored					
1946					
July	38,337,271	35,989,570	15,000	237,210	5,888
August	38,236,667	39,682,615		309,990	10,217
September	32,036,897	31,826,841			7,412
October	50,254,718	49,521,665			10,596
November	55,678,603	54,983,819			5,718
December	54,830,725	55,816,422			5,750
1947					
January	64,756,496	63,755,619			6,979
February	64,645,077	64,154,679	96,000		11,711
March	65,115,590	64,031,055	341,970		7,125
April	41,039,080	37,547,678	120,000		3,416
May	32,904,664	35,041,096			9,789
June	38,600,227	38,738,189			2,948
Total	576,446,014	571,082,948	572,970	547,200	87,549

TABLE 29.—Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1938 to 1947

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
1938	1,649,356	624,352	200,401	837,588	413,754,759	413,560,893		
1939	1,380,891	354,991	155,748	867,925	331,591,928	331,701,894		3,000
1940	1,859,731	302,149	649,489	896,387	301,857,570	301,599,496		1,830
1941	4,489,410	426,866	1,864,674	2,075,586	339,445,528	340,550,313		1,320
1942	14,827,836	666,864	2,938,898	10,954,725	353,976,883	353,648,493		
1943	115,969,840	2,103,669	1,558,097	110,301,541	431,498,452	429,468,704	10,020	86,914
1944	135,002,916	10,397,872	826,376	125,902,258	474,022,820	473,441,857		114,304
1945	72,696,114	21,242,752	2,023,418	48,439,797	540,313,364	533,743,648	7,174,464	1,545,190
1946	66,410,333	17,918,205	8,221,755	41,895,774	484,792,191	481,492,985	3,285,362	699,930
1947	65,959,752	21,126,381	8,080,008	36,757,858	575,446,014	571,082,948	572,970	547,200
Total	481,236,181	75,164,111	26,518,864	378,929,539	4,247,699,509	4,230,291,231	11,046,266	3,104,346

TABLE 30.—Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1947

	Pounds	Pounds	
Butter culture	631	Neutral lard	2,315,600
Butter flavor	4,215	Oleo oil	2,955,123
Citric acid	2,968	Oleo stearine	2,879,978
Coconut oil	27,149,551	Oleo stock	452,708
Color	42,477	Peanut oil	15,989,872
Corn oil	5,725,949	Salt	19,969,592
Cottonseed flakes	42,943	Soda (benzoate of)	451,734
Cottonseed oil	247,750,881	Soya bean flakes	30,000
Cottonseed stearine	264	Soya bean oil	217,263,597
Derivative of glycerine	1,046,390	Soya bean stearine	77,140
Diacyl	2,645	Tallow	4,050
Estearine	16,912	Vitamin concentrate	105,427
Leathin	773,218		
Milk	108,151,209	Total	863,872,479
Monostearine	667,409		

TABLE 31.—Production and withdrawals of renovated butter, year ended June 30, 1947, by collection districts

District	On hand July 1, 1946	Produced	Withdrawn tax-paid	Lost or destroyed	On hand June 30, 1947
Alabama	64,234	622,172	659,458		26,948
Georgia	20,230	350,405	364,653		8,982
Maryland	128	44,538	44,666		
Total	84,592	1,017,115	1,068,777		32,930

TABLE 32.—Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1938 to 1947

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
1938	2,435,499	2,381,270	1943	3,442,368	3,433,385
1939	2,906,117	2,925,272	1944	3,144,299	3,121,526
1940	2,706,852	2,735,433	1945	3,173,629	3,169,298
1941	2,783,509	2,781,345	1946	1,751,115	1,737,289
1942	3,480,555	3,466,709	1947	1,017,115	1,068,777

TABLE 33.—Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1947

Month	Produced	Returned to factories	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	Imported
On hand July 1, 1946	10,073,329						
1946							
July	6,779,942						
August	8,442,943	8,496	4,907,541	1,125,429	19,008	99	187
September	7,910,926		6,528,872	1,091,808	4,326		15
October	9,219,937	2,940	5,849,747	344,238	1,152		1
November	7,114,535		5,747,794	971,786	41,904		12
December	7,030,637	6,192	5,943,574	1,957,006	32,112		
1947							
January	7,459,774	4,320	5,036,283	1,481,797	27,216		
February	5,950,745	864	4,669,352	2,345,335	27,396		6
March	6,028,714		4,199,781	2,045,138	4,608		
April	7,426,057		4,358,889	2,037,354	36,000		
May	7,371,852	773,605	3,847,568	3,585,707	49,536		2
June	5,407,279	1,906,288	3,119,050	4,869,605	18,576		1,600
Total	86,143,342	1,802,795	58,947,642	22,906,269	269,315	99	2,003
On hand June 30, 1947			15,896,140				

ALCOHOL, DISTILLED SPIRITS, BEER, AND WINE

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

TABLE 34.—Plants and permittees qualified to engage in the production, distribution, or use of alcohol and alcoholic liquors as of June 30, 1947

Kind of establishment	Number
Fruit distilleries	133
Registered distilleries	149
Internal revenue bonded warehouses	269
Distillery denaturing bonded warehouses	2
Tax-paid bottling houses	67
Rectifying plants	237
Industrial alcohol plants	55
Industrial alcohol bonded warehouses	70
Industrial alcohol denaturing plants	43
Dealers in specially denatured alcohol and rum	36
Users of specially denatured alcohol and rum	4,293
Reprocessors, rebottlers, etc., of specially denatured alcohol articles	2,039
Users of tax-free alcohol	7,101
Breweries	466
Bonded wineries	820
Bonded wine storerooms	68
Bonded field warehouses	33
Vinegar factories using vaporizing process	11
Importers	1,607
Wholesale liquor dealers	7,188
Wholesale malt liquor dealers	11,253
Retail liquor dealers	298,351
Retail malt liquor dealers	137,667
Manufacturers of nonbeverage products (drawback)	1,253
Bottle manufacturers	71
Carriers	417

TABLE 35.—Basic permits under the Federal Alcohol Administration Act, fiscal year 1947

	Distillers	Warehousing and bottling	Rectifiers	Wine producers and blenders	Wine blenders	Importers	Wholesalers	Total
In effect July 1, 1946	424	487	342	848	69	1,594	12,330	16,064
Issued	118	116	84	129	22	453	4,136	5,058
Terminated	100	130	87	141	22	376	2,243	3,099
Revoked							1	1
Annulled							1	1
Voluntarily surrendered	45	68	52	65	12	188	868	1,298
Automatically terminated	55	62	35	76	10	188	1,373	1,799
In effect June 30, 1947	442	473	339	836	69	1,671	14,228	18,053
Amended	26	35	32	86	12	236	1,802	2,229
Suspended	1	1	1	2			2	7
Reinstated after suspension	1	1	1	2		1	2	7
In suspension June 30, 1947								

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. ETHYL ALCOHOL

[Relates to ethyl alcohol produced by industrial alcohol plants]

TABLE 36.—Materials¹ Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by months, fiscal year 1947

Month	Grain and grain products						Potatoes and potato products
	Corn	Malt	Wheat	Sorghum grain	Other	Total	
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
July	4,061,925	5,372,342	119,305	108,566	582,291	10,254,369	134,463,355
August	7,610,171	4,570,154	128,739	554,323	75,612	12,948,999	94,983,856
September	11,246,353	4,557,592	63,152	639,350		16,556,447	107,686,409
October	18,703,114	5,086,288	58,843	1,444,068	106,703	25,404,116	71,862,414
November	18,041,625	4,315,256	25,932	2,086,228	1,190,318	25,659,359	56,243,402
December	60,132,595	5,445,866	260,130	91,429	314,137	66,234,157	17,297,955
January	52,345,151	6,213,909	110,075		3,800	58,672,935	20,524,112
February	51,389,474	4,799,826	322,030		4,266	56,594,091	23,646,915
March	46,376,657	4,857,873		1,291,063		52,525,593	23,638,870
April	73,312,022	6,580,918	118,779	163,973		80,155,692	12,803,720
May	65,417,935	5,391,175	62,786			71,371,896	2,902,572
June	27,095,439	2,442,785	14,038	2,680,365		32,232,627	
Total	2,445,737,451	60,143,984	1,273,909	9,137,800	2,287,127	518,580,281	566,078,268

For footnotes, see p. 152.

TABLE 36.—Materials:¹ Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by months, fiscal year 1947—Continued

Month	Cassava and cassava products	Molasses	Ethyl sulphate	Sulphite liquors	Products used in redistillation	Other materials	
	Pounds	Gallons	Gallons	Gallons	Proof gallons	Gallons	Pounds
July	274,900	2,669,696	9,001,620	9,599,900	6,770,182	3,604,146	36,730
August	212,335	7,121,903	9,929,578	18,702,900	6,271,246	3,536,312	264,216
September	193,370	5,504,095	7,883,930	16,810,900	7,669,325	1,231,486	323,067
October	16,021	6,162,155	7,580,623	19,451,500	6,589,339	973,765	2,015
November	1,477,494	3,367,693	9,387,901	17,995,700	6,261,566	686,124	75,888
December	689,454	6,001,016	8,576,397	15,070,500	4,261,634	709,347	70,937
January	432,442	4,951,291	9,400,722	17,341,930	3,364,358	760,508	73,116
February	1,205,025	3,875,559	7,578,555	15,956,200	2,094,809	841,832	74,280
March	1,473,127	3,267,827	8,623,816	17,368,600	2,575,348	1,021,950	84,385
April	753,717	7,532,378	8,686,200	18,797,000	1,850,050	1,295,747	63,795
May	32,551	9,565,641	9,986,905	19,731,300	1,457,326	2,323,464	15,525
June	32,551	16,271,004	9,820,613	18,507,000	917,697	2,950,149	710,426
Total	6,760,426	70,310,252	106,456,844	205,336,430	50,082,760	20,024,830	1,825,430

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 24,039,233 pounds of corn oil residue derived from corn used in production of products other than ethyl alcohol and 53,027 pounds of corn meal.
³ Includes 1,255,549 pounds of wheat bran.
⁴ Includes 1,515,224 pounds of sorghum grain flour.
⁵ Represents 1,023,761 pounds of starch, 903,840 pounds of barley grits, 252,980 pounds of oatmeal, and 106,546 pounds of rice.
⁶ Includes 11,932 pounds of potato meal.
⁷ Represents 5,473,805 gallons of whey, 3,579,619 gallons of potato slurry, 2,880,871 gallons of wood sugar liquors, 2,880,198 gallons of pineapple juice, 2,501,412 gallons of cellulose pulp and chemical mixtures, 1,193,710 gallons of crude alcohols mixtures, 437,777 gallons of orange juice, 34,344 gallons of maltose, 33,000 gallons of sirup, 4,991 gallons of wine, and 103 gallons of hydrol.
⁸ Represents 910,921 pounds of sirup, 517,619 pounds of malt sirup, and 496,990 pounds of whey.

NOTE.—In addition to the materials reported above, 27,945,575 gallons of molasses, 6,054,766 gallons of whey, 219,504 gallons of crude acetone, 4,155 gallons of hydrol, 420,453,987 pounds of corn, 6,890,875 pounds of brewers' grits, 176,740,302 pounds of potatoes, 140,828 pounds of potato meal, 8,929,453 pounds of cassava and cassava products, 5,825,497 pounds of malt, 3,527,540 pounds of sorghum grain, 772,274 pounds of rice, 211,280 pounds of wheat, 100,270 pounds of wheat bran, 83,500 pounds of sirup, and 73 pounds of rye were used at industrial alcohol plants in the production of products other than ethyl alcohol.

TABLE 37.—Materials:¹ Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by States, fiscal year 1947

State	Grain and grain products						Potatoes and potato products
	Corn	Malt	Wheat	Sorghum grain	Other	Total	
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California	32,177,519	15,496	19,380	35,306	106,546	32,354,227	
Hawaii							
Illinois							
Indiana							
Iowa	29,923,194	6,217,407	2,500	822,272		36,765,373	53,129,442
Kansas	47,751,805	5,737,742	10,540	4,740,765		58,280,852	
Louisiana							
Maine			1,116			1,116	97,736,559
Maryland	15,105,130	1,511,240		1,564,960		18,181,330	11,932
Massachusetts							
Missouri	92,686,067	10,707,403	40,380			103,433,860	3,870,739
Nebraska	125,376,357	13,334,235	1,201,009		1,023,761	141,935,362	68,173,252
New Jersey		1,945,974				1,945,974	46,727,049
New York	207,077	138,262		559,273		904,612	
Ohio	27,947,752	3,139,136				31,086,888	
Oregon							
Pennsylvania	73,108,960	17,265,689		1,615,224	1,156,820	93,176,693	296,420,316
Puerto Rico							
South Dakota	453,600	50,400				504,000	
Texas							
Virginia							
Washington							
West Virginia							
Wisconsin							
Total	¹⁴ 445,737,461	¹⁵ 60,143,984	¹⁶ 1,273,909	¹⁷ 9,137,800	¹⁸ 2,287,127	518,580,231	¹⁹ 566,678,283

For footnotes, see p. 153.

TABLE 37.—Materials:¹ Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds and by States, fiscal year 1947—Continued

State	Cassava and cassava products	Molasses	Ethyl sulphate	Sulphite liquors	Products used in redistillation	Other materials	
	Pounds	Gallons	Gallons	Gallons	Proof gallons	Gallons	Pounds
California		7,970,172			170,064	1,442,788	
Hawaii						2,880,198	
Illinois		152,667				103	
Indiana			18,505,800				
Iowa					4,026,882	12,926	
Kansas					1,468,822	2,833,986	
Louisiana		22,219,144	26,076,162				
Maine	981,645						517,619
Maryland	2,254,115				7,682,253		
Massachusetts					3,069,465		
Missouri							
Nebraska						1,933,199	
New Jersey	3,180,962					8,151,580	
New York	274,900						
Ohio							
Oregon		111,248					
Pennsylvania	68,804	11,001,370				2,880,871	
Puerto Rico						84,344	
South Dakota						151,999	
Texas			23,540,000				
Virginia							
Washington				205,336,430			
West Virginia						418,754	
Wisconsin							
Total	6,760,426	76,316,252	106,456,844	205,336,430	50,082,760	20,024,830	1,825,430

¹ See footnote 1, table 36.
² Represents 437,777 gallons of orange juice and 4,991 gallons of wine.
³ Pineapple juice.
⁴ Hydrol.
⁵ Potato slurry.
⁶ Malt sirup.
⁷ Represents 5,439,002 gallons of whey and 745,633 gallons of potato slurry.
⁸ Whey.
⁹ Sirup.
¹⁰ Crude alcohols mixtures.
¹¹ Wood sugar liquors.
¹² Maltose.
¹³ Cellulose pulp and chemical mixtures.
¹⁴ Includes 24,039,233 pounds of corn oil residue derived from corn used in production of products other than ethyl alcohol and 53,027 pounds of corn meal.
¹⁵ Includes 1,255,549 pounds of wheat bran.
¹⁶ Includes 1,515,224 pounds of sorghum grain flour.
¹⁷ Represents 1,023,761 pounds of starch, 903,840 pounds of barley grits, 252,980 pounds of oatmeal, and 106,546 pounds of rice.
¹⁸ Includes 11,932 pounds of potato meal.
NOTE.—See note, table 36.

TABLE 38.—Materials: Used at industrial alcohol plants in production of undenatured ethyl alcohol, by kinds, and quantities of undenatured ethyl alcohol produced therefrom, fiscal year 1947

Kind of material	Quantity used		Ethyl alcohol produced	
	Amount	Unit	Proof gallons	Per cent of total
Ethyl sulphate.....	106,456,844	Gallons.....	133,305,506	44.60
Molasses.....	70,305,871	Gallons.....	54,158,717	18.12
Products used in redistillation.....	50,082,760	Proof gallons.....	49,546,332	16.58
Grain and grain products ¹	509,569,387	Pounds.....	39,742,438	13.30
Potatoes and potato products ¹	526,455,909	Pounds.....	12,861,322	4.30
	3,679,619	Gallons.....		
Sulphite liquors.....	205,338,430	Gallons.....	4,379,771	1.45
Cellulose pulp, chemical and crude alcohols mixtures:				
Crude alcohols mixtures.....	1,198,710	Gallons.....	2,422,135	.81
Cellulose pulp and chemical mixtures.....	2,601,412	Gallons.....		
Cassava and cassava products ¹	5,961,324	Pounds.....	353,531	.12
Whey.....	8,473,805	Gallons.....	261,824	.09
	496,890	Pounds.....		
Pineapple juice.....	2,880,198	Gallons.....	220,160	.07
Wood sugar liquors.....	2,880,871	Gallons.....	46,650	.02
Orange juice.....	437,777	Gallons.....	10,945	.01
Wine.....	4,991	Gallons.....	1,050	(²)
Hydrol.....	103	Gallons.....	77	(³)
Other mixtures:				
Potatoes and potato products.....	39,622,374	Pounds.....	1,570,941	.52
Grain and grain products.....	9,010,894	Pounds.....		
Sirup.....	810,921	Pounds.....		
Cassava and cassava products.....	799,102	Pounds.....		
Malt sirup.....	517,619	Pounds.....		
Maltose.....	34,344	Gallons.....		
Sirup.....	33,000	Gallons.....		
Molasses.....	4,381	Gallons.....		
Total.....			298,881,399	100.00

¹ Additional amounts used in combination with other materials included under "other mixtures."
² Produced from mashies consisting principally of potatoes, but including small quantities of grains and other materials.
³ Less than 0.01 per cent.
 * Represents gross production. Net production—that is, the gross production minus products used in redistillation—was 248,798,639 proof gallons.

TABLE 39.—Summary: Production, withdrawals, and stocks of undenatured ethyl alcohol,¹ by months, fiscal year 1947

Month	Production	Withdrawals		
		Tax-paid	Tax-free	
			Used for denaturation	For use of the United States
July.....	17,757,301	4,683,709	27,392,249	14,687
August.....	20,091,159	5,733,457	29,267,083	57,255
September.....	17,866,676	4,366,769	29,273,639	* -147
October.....	18,914,009	5,295,930	34,938,493	26,342
November.....	18,096,608	5,201,922	36,085,874	* -35,346
December.....	20,471,477	3,975,086	31,232,190	38,722
January.....	22,399,311	4,350,060	27,774,663	37,017
February.....	18,415,676	3,259,970	21,400,046	71,250
March.....	19,454,822	3,174,957	23,621,989	26,732
April.....	23,556,435	2,555,319	25,226,845	2,621,298
May.....	27,982,172	2,170,036	25,742,805	22,866
June.....	23,792,993	2,376,851	26,065,113	29,182
Total.....	248,798,639	47,144,066	* 338,029,989	2,939,908

For footnotes, see p. 155.

TABLE 39.—Summary: Production, withdrawals, and stocks of undenatured ethyl alcohol,¹ by months, fiscal year 1947—Continued

Month	Withdrawals—Continued			Stocks end of month
	Tax-free—Continued		Grand total	
	Other	Total		
July.....	248,445	27,655,381	32,339,090	98,550,765
August.....	226,302	29,580,640	35,314,097	86,473,885
September.....	190,016	29,463,508	33,830,277	72,370,240
October.....	229,745	35,194,581	40,490,511	58,156,952
November.....	187,063	36,237,591	41,439,513	42,391,645
December.....	224,718	31,465,628	35,470,714	32,861,357
January.....	220,761	28,032,441	32,382,501	30,214,891
February.....	203,126	21,683,422	24,943,392	30,676,676
March.....	213,088	23,861,859	27,036,816	28,213,869
April.....	244,594	28,092,647	30,647,966	26,149,957
May.....	215,009	25,960,680	28,150,716	29,268,374
June.....	208,601	26,302,896	28,679,747	27,016,234
Total.....	* 2,811,377	343,581,274	390,725,340	27,016,234

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 an excess of returns over withdrawals.
³ In addition, 1,539,100 proof gallons of rum were used for denaturation at distillery denaturing bonded warehouses.
⁴ Represents 2,426,401 proof gallons withdrawn for hospital, scientific, and educational use; 30,651 proof gallons for transfer to customs manufacturing bonded warehouses; 30,534 proof gallons for export; and 73,720 proof gallons for beverage purposes, 49,301 proof gallons for medicinal use, and 770 proof gallons for industrial use in Puerto Rico.

TABLE 40.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of undenatured ethyl alcohol,¹ and premises operated, by States, fiscal year 1947

State	Production	Withdrawals			
		Tax-paid	Tax-free		
			Used for denaturation	For use of the United States	Other
California.....	5,651,335	1,549,348	8,095,137	72,772	220,089
Colorado.....		5,659		105	3,799
Hawaii.....	232,491	3,048	15,187		3,679
Illinois.....	2,102,834	3,624,898	22,998,197	4,133	211,979
Indiana.....	24,776,189	4,735,887	40,406,605	18,242	74,889
Iowa.....	5,072,668	1,067,477	924,494		4,684
Kansas.....	5,238,184	5,950,010			
Kentucky.....		2,782,741		9	6,691
Louisiana.....	48,946,878	844,890	51,959,594	25,707	234,313
Maine.....	1,667,139	114,051	1,019,925		
Maryland.....	494,276	27,565,769		2,750,841	282,951
Massachusetts.....	2,475,038	348,491	5,070,859	5,674	208,583
Michigan.....		132,407			108,862
Missouri.....	9,204,664	131,208	1,563,991	1,646	122,216
Nebraska.....	12,312,905	3,352,307			
New Jersey.....	13,780,888	1,172,050	45,443,444	2,844	583,420
New York.....	140,276	163,366			
Ohio.....	2,682,079	7,800,294		571	185,936
Oregon.....	46,650				
Pennsylvania.....	22,020,513	12,855,063	29,654,730	32,710	189,667
Puerto Rico.....	600,519		661,792		125,596
South Dakota.....	39,179				
Texas.....	29,036,985		34,166,183		214
Virginia.....	1,751,097		582,810		
Washington.....	4,379,771	6			684
West Virginia.....	48,854,906	955	67,342,335	24,654	2,615
Wisconsin.....	31,800	15,634	578,937		40,507
Total.....	248,798,639	47,144,066	* 338,029,989	2,939,908	* 2,611,377

For footnotes, see p. 166.

TABLE 40.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of undenatured ethyl alcohol,¹ and premises operated, by States, fiscal year 1947—Continued

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	8,387,998	9,937,346	32,993	767,678	5	8
Colorado	3,904	9,563	34	4,970	1	2
Hawaii	18,866	21,914	1,392	153,775	1	1
Illinois	23,214,309	26,839,207	76,928	2,515,285	2	6
Indiana	40,499,736	45,235,623	199,876	7,404,681	2	5
Iowa	929,178	1,996,656	7,022	230,137	1	1
Kansas		5,950,010	2,060	382,683	1	1
Kentucky	6,600	2,789,341	4,419	661,618	1	3
Louisiana	52,219,614	53,064,504	42,607	2,187,985	3	7
Maine	1,019,925	1,133,976	19,547	54,967	1	1
Maryland	30,699,664	31,093,840	36,316	922,922	1	3
Massachusetts	5,285,116	5,633,607	16,753	577,273	1	4
Michigan	108,862	241,269	5	14,643	1	2
Missouri	1,687,853	1,819,061	8,184	9,448	2	4
Nebraska		3,352,307	26,609	1,181,560	1	1
New Jersey	46,029,708	47,201,758	163,765	4,678,642	3	4
New York		183,366	1,660	95,639	1	1
Ohio	186,607	7,986,801	12,841	707,651	1	4
Oregon			516	15,635	1	1
Pennsylvania	29,877,107	42,732,176	223,473	1,349,216	2	6
Puerto Rico	787,888	787,888	22,899	1,201,393	2	4
South Dakota			1,970	96,244	1	1
Texas	34,166,497	34,166,497	23,184	1,180	1	1
Virginia	562,810	562,810	1,800		1	1
Washington	684	690	6,114	228,560	1	2
West Virginia	67,369,604	67,370,559	114,016	1,667,832	2	1
Wisconsin	619,444	635,078	499	5,907	1	1
Total	343,581,274	390,725,340	*1,046,462	27,016,234	38	74

¹ See footnote 1, table 39.
² Represents number operated during any part of the year.
³ See footnote 3, table 39.
⁴ See footnote 4, table 39.
⁵ In addition, losses in denaturing plants amounted to 276,946 proof gallons.

TABLE 41.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of undenatured ethyl alcohol, fiscal years 1934 to 1947, inclusive

Fiscal year ended June 30	Production	Withdrawals		
		Tax-paid	Tax-free	
			Used for denaturation ¹	For use of the United States
1934	165,193,582	16,154,614	137,416,765	793,803
1935	180,645,920	16,990,972	163,009,786	852,615
1936	196,126,236	24,052,532	172,478,748	993,734
1937	223,181,228	32,289,650	179,324,373	1,041,828
1938	201,033,858	28,976,609	164,263,210	950,760
1939	201,617,546	22,150,969	175,644,641	1,067,712
1940	243,727,766	24,344,306	228,321,784	1,224,504
1941	298,845,417	27,866,523	274,887,261	3,686,008
1942	424,804,091	24,932,340	374,766,259	43,319,325
1943	447,786,568	5,675,341	408,303,779	103,124,789
1944	636,675,216	6,178,698	973,439,558	122,397,846
1945	683,431,544	27,836,574	971,446,910	111,210,119
1946	329,386,962	47,263,159	393,458,500	12,751,367
1947	248,798,639	47,144,066	338,029,989	2,939,908

For footnotes, see p. 167.

TABLE 41.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of undenatured ethyl alcohol, fiscal years 1934 to 1947, 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	139,097,908	156,152,522	490,854	
1935	2,242,386	166,104,787	183,695,759	491,226	
1936	2,413,786	175,886,268	199,938,900	438,851	
1937	2,564,972	182,931,173	215,220,823	528,194	
1938	2,687,989	167,901,959	196,873,568	524,879	
1939	2,878,176	179,580,529	201,731,496	496,086	
1940	2,930,214	227,476,422	251,820,728	496,294	
1941	3,055,303	281,638,572	309,505,095	697,140	
1942	3,063,962	421,143,546	446,075,886	824,254	
1943	2,119,088	613,547,656	519,222,997	2,007,404	
1944	2,340,431	1,098,177,833	1,104,356,531	1,688,524	
1945	2,205,138	1,084,862,167	1,112,698,741	1,378,624	
1946	2,620,142	408,830,009	456,093,168	1,133,905	
1947	2,611,377	343,581,274	390,725,340	1,046,462	

¹ Represents withdrawals for denaturation 1934 through 1941. For 1942 through 1947 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. Beginning with 1947, includes transfers to customs manufacturing bonded warehouses.

³ Exclusive of losses in denaturing plants.

⁴ Represents stocks in industrial alcohol bonded warehouses and for 1942 through 1947 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, 364,698,976 proof gallons for 1943, 690,929,045 proof gallons for 1944, and 650,069,874 proof gallons for 1945.

III. DENATURED ALCOHOL

[Relates to denatured alcohol produced by denaturing plants]

TABLE 42.—Production: Completely and specially denatured alcohol, by months, fiscal year 1947

Month	[Wine gallons]		
	Completely denatured	Specially denatured	Total
July	2,210,481	12,637,076	14,847,551
August	4,297,376	11,662,729	16,960,105
September	4,816,233	11,186,485	16,002,718
October	6,176,457	12,941,630	19,118,087
November	5,671,193	13,995,477	19,666,670
December	4,377,253	12,638,834	17,016,087
January	1,600,035	13,539,651	15,969,686
February	365,968	11,206,913	11,572,911
March	715,496	12,061,476	12,776,966
April	1,652,152	12,015,324	13,667,476
May	2,136,213	11,789,779	13,925,992
June	2,476,828	11,673,009	14,149,837
Total	36,395,715	147,348,371	183,744,086

TABLE 43.—Withdrawals: Completely denatured alcohol, by formulas and by months, fiscal year 1947

Month	Formula ¹			Total
	12	13	14	
	July	2,132,260	3,454	
August	4,127,237	2,004	173,200	4,302,441
September	4,656,731	9,697	112,205	4,778,633
October	5,798,604	36,176	353,658	6,188,438
November	5,458,502	64,874	169,445	5,692,821
December	3,905,535	408,765	41,615	4,355,915
January	996,637	501,663	33,363	1,531,663
February	347,903	26,816	6,621	381,240
March	660,664	7,882	5,765	674,311
April	1,595,240	10,268	49,771	1,655,279
May	2,046,370	545	109,047	2,155,962
June	2,327,475	107,739	4,366	2,439,580
Total	34,053,058	1,179,883	1,091,184	36,324,125

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

TABLE 44.—Withdrawals: Specially denatured alcohol, by formulas, fiscal year 1947

[Wine gallons]					
Formula ¹	Amount	Formula ¹	Amount	Formula ¹	Amount
1	27,161,095	23-H	1,922,871	38	39,167
2-A	6	25	8,804	38-B	474,276
2-B	19,455,579	25-A	44,290	38-C	26,877
3-A	4,053,992	27	27,554	38-D	16,570
3-B	204	27-A	4,190	39	4,235
4	660,301	27-B	85,189	39-B	196,488
6-B	39,096	28	1	39-C	1,305,025
12-A	778,520	28-A	39,509	39-D	4,202
13-A	1,027,568	29	80,125,990	40	3,838,525
17	964,255	30	1,035,471	40-A	27,324
18	1,808,924	31-A	1,251	42	25,517
19	54,425	32	2,147,971	44	648
20	8,752	33	7,063	45	9,325
22	598	35	2,975	46	1,126
23-A	684,792	35-A	6,149,257	47	18,522
23-E	12	36	9,127	Total	154,927,762
23-F	73	37	627,048		
23-G	977	37-A	2,185		

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

TABLE 45.—Withdrawals: Specially denatured alcohol, by leading¹ formulas and by months, fiscal year 1947

Formula	[Wine gallons]					
	July	August	September	October	November	December
29	6,125,910	7,303,899	7,887,749	7,969,899	7,320,580	6,504,092
1	2,245,114	2,145,128	2,453,321	3,132,985	2,787,578	2,533,953
2-B	1,727,693	1,625,971	1,562,310	1,718,256	1,644,828	1,662,119
35-A	634,849	363,903	426,102	439,452	608,208	641,167
3-A	276,864	330,447	331,859	367,602	293,310	374,642
40	386,895	354,613	342,396	374,190	425,701	325,105
32	147,592	99,685	109,721	144,080	76,963	106,449
23-H	253,018	179,399	244,368	262,909	199,211	95,577
18	137,010	167,899	138,539	132,452	152,645	150,267
39-C	76,338	148,683	133,216	145,542	131,953	121,747
30	113,386	112,895	13,416	15,715	15,793	38,134
13-A	64,289	51,264	82,827	86,415	68,524	113,217
17	51,871	63,545	64,071	62,539	92,977	61,147
12-A	62,002	46,360	85,874	78,100	55,758	62,091
23-A	55,210	44,960	66,146	65,470	58,479	55,986
4	62,558	53,967	31,064	87,588	49,797	56,056
37	51,695	33,666	63,098	66,828	29,637	55,743
28-B	35,805	43,950	54,930	76,432	45,399	42,842
39-B	45,986	15,071	28,371	13,961	15,845	15,844
Other	62,348	38,625	44,136	53,445	39,458	45,245
Total	12,616,433	13,223,930	14,163,514	15,293,860	14,112,444	13,060,423

Formula	January	February	March	April	May	June	Total
29	6,648,085	5,878,058	5,588,824	5,791,977	6,988,069	6,113,853	80,125,990
1	2,468,726	2,012,219	2,191,226	2,224,304	1,537,850	1,428,700	27,161,095
2-B	1,630,850	1,615,156	1,833,347	1,478,171	1,423,447	1,513,431	19,455,579
35-A	694,207	552,825	329,697	534,055	410,433	554,359	6,149,267
3-A	418,201	332,816	376,439	290,484	330,796	330,532	4,053,992
40	312,427	299,641	334,198	287,292	221,976	183,891	3,838,525
32	253,827	247,435	281,001	232,957	189,918	269,343	2,147,971
23-H	151,157	110,455	148,739	101,789	84,702	91,917	1,922,871
18	150,241	176,958	153,148	130,868	123,806	195,091	1,808,924
39-C	134,536	131,593	100,855	89,362	40,137	51,063	1,305,025
30	147,288	111,261	126,921	119,031	110,403	111,228	1,035,471
13-A	112,353	71,294	105,004	116,511	80,431	75,439	1,027,568
17	62,412	81,378	83,889	125,899	116,862	98,665	964,255
12-A	78,081	68,925	79,723	61,245	48,938	56,417	778,520
23-A	77,463	69,121	49,189	55,424	51,240	36,104	684,792
4	37,667	71,461	67,162	45,937	50,914	46,120	660,301
37	50,191	70,730	51,448	50,813	58,827	44,372	627,048
28-B	43,930	42,342	25,378	22,262	22,758	18,848	474,276
39-B	11,031	10,817	12,323	10,735	11,690	5,014	106,458
Other	41,523	40,683	40,431	39,651	36,570	27,689	509,804
Total	13,483,615	11,979,944	11,998,978	11,808,767	11,938,767	11,247,076	154,927,762

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

TABLE 46.—Summary: Production, withdrawals, stocks on hand June 30, and losses of denatured alcohol, and denaturing plants operated, by States, fiscal year 1947

State	Completely denatured			Specially denatured
	Production	Withdrawals	Stocks June 30	Production
California	1,154,640	1,158,372	4,681	3,602,627
Hawaii		1,307		8,419
Illinois	5,571,073	6,672,630		5,169,887
Indiana	5,476,288	5,470,913	3,183	16,796,684
Iowa	523,694	521,658		
Kentucky				
Louisiana	4,192,472	4,138,212	51,061	28,630,072
Maine	91,165	91,165		463,931
Maryland	4,292,970	4,307,766	8,378	10,685,838
Massachusetts	213,893	205,618	14,634	2,687,020
Missouri				967,425
New Jersey	6,056,717	6,062,651		18,847,978
Pennsylvania	7,784,022	7,785,896	18,603	8,505,198
Puerto Rico	7,633	6,170	1,701	346,614
Texas				18,038,561
Virginia	908	1,121		296,839
West Virginia	12,521	12,518		35,827,943
Wisconsin	17,819	6,028		563,565
Total	36,395,715	36,324,125	102,261	147,348,371

State	Specially denatured—Con.		Total losses	Number of plants operated ¹
	Withdrawals	Stocks June 30 ¹		
California	3,601,280	28,397	5,339	7
Hawaii	6,147	2,222	142	1
Illinois	6,177,317	22,886	4,499	3
Indiana	15,764,091	68,181	14,845	2
Iowa			1,936	1
Kentucky			1,225	2
Louisiana	28,825,590	314,310	40,916	5
Maine	457,132	6,942	30	1
Maryland	10,664,916	61,674	16,593	3
Massachusetts	2,535,890	10,164	1,015	2
Missouri	928,010	72,064	984	2
New Jersey	18,775,127	109,901	20,124	6
Pennsylvania	8,492,621	23,680	5,133	3
Puerto Rico	305,694	42,560	2,395	3
Texas	16,780,876	650,455	18,069	1
Virginia	296,839			1
West Virginia	40,639,754	462,375	14,064	4
Wisconsin	564,968	1,965	37	2
Total	154,927,752	1,878,777	147,446	49

¹ In addition to these stocks at denaturing plants, stocks held by bonded dealers are shown in table 47 and stocks held by bonded manufacturers are shown in table 48.

² Represents number operated during any part of the year.

TABLE 47.—Operations in specially denatured alcohol: By bonded dealers, by States, fiscal year 1947

State	[Wine gallons]				Number of dealers operating ²
	Received ¹	Removed ¹	Losses	Stocks June 30	
California	9,915	6,672		3,243	2
Connecticut	84,808	85,936	14	2,126	1
Illinois	171,841	181,775	510	23,844	3
Kentucky	21,143	18,372		5,201	1
Maryland	28,236	30,742	19	3,962	3
Massachusetts	143,573	145,312	19	11,197	4
Michigan	72,916	75,592	12	7,034	3
Minnesota	42,994	39,932	8	13,508	2
Missouri	93,728	93,074	24	7,748	3
New Jersey	20,038,701	19,921,264	2,096	190,182	5
New York	3,707	3,977		329	2
Ohio	235,544	234,933	43	19,184	4
Tennessee	266,034	267,551	2	484	2
Texas	23,806	23,104		4,562	1
Utah	4,404	4,280	1	453	1
Washington	287	754		2,420	1
Wisconsin		540			1
Total	21,241,606	21,133,810	2,748	295,487	39

¹ Excludes interdealer shipments.

² Represents number operating during any part of the year.

TABLE 48.—Operations in specially denatured alcohol: By manufacturers, by States, fiscal year 1947

State	[Wine gallons]					Number of manufacturers operating ¹
	Received	Recovered after use ¹	Used in manufacturing (including recovered alcohol)	Losses	Stocks June 30	
Alabama	48,443	8,419	59,011	2	5,408	33
Arizona	459		466		2	4
Arkansas	108,531		100,467		23,606	18
California	3,482,681	2,792,566	5,270,976	2,773	285,012	304
Colorado	46,522		39,516		14,602	18
Connecticut	700,838	1,226	740,568	1,349	37,579	80
Delaware	153,690	1,091,662	1,266,429	237	14,367	17
District of Columbia	13,920		14,213		683	13
Florida	56,552	45,263	105,188	09	4,239	33
Georgia	134,248	2	128,236	4	7,946	44
Hawaii	5,201		6,209		93	5
Idaho	68		72		14	7
Illinois	6,820,674	1,276,193	8,106,075	7,650	284,571	459
Indiana	6,525,845	6,393,211	12,994,778	136	217,571	103
Iowa	200,466		199,324	41	8,699	52
Kansas	47,574		53,813	1	3,996	35
Kentucky	96,815		106,149	25	12,937	47
Louisiana	2,844,701	4,270,367	7,086,173	184	84,035	80
Maine	9,837		9,944		84	9
Maryland	5,274,225	519,288	5,394,138	3,315	65,183	82
Massachusetts	3,558,526	2,647,544	5,186,007	9,903	145,440	246
Michigan	2,060,417	1,643,814	3,741,224	4,060	117,390	141
Minnesota	222,968		217,894	4	22,271	52
Mississippi	177,028	9,051,791	9,222,366	37	14,427	20
Missouri	2,296,944	2,507,349	4,853,495	11,395	210,716	148
Montana	10		10		2	2
Nebraska	3,779		3,575		299	19
Nevada	82,787		68,307		19,483	3
New Hampshire	15,643		15,596		170	5
New Jersey	20,928,950	26,516,208	47,033,612	38,363	993,865	315
New Mexico	378		378		4	1
New York	5,516,170	12,555,401	18,053,689	10,474	419,051	640
North Carolina	600,309		606,275	10	48,170	42

For footnotes, see p. 162.

TABLE 48.—Operations in specially denatured alcohol: By manufacturers, by States, fiscal year 1947—Continued

[Wine gallons]

State	Received	Recovered after use ¹	Used in manufacturing (including recovered alcohol)	Losses	Stocks June 30	Number of manufacturers operating ²
North Dakota	35		30		10	3
Ohio	1,287,197	237,463	1,511,832	2,680	127,950	238
Oklahoma	31,940		36,405		2,180	35
Oregon	17,988		5,974	655	15,458	22
Pennsylvania	8,797,915	18,637,722	27,348,717	737	375,292	325
Puerto Rico	362,267		367,429	1	2,577	23
Rhode Island	20,065	566	20,740	1	2,264	29
South Carolina	1,034		1,140		240	18
South Dakota	36		67		48	4
Tennessee	19,237,138	2,263	19,488,101	3,792	3,390,421	67
Texas	20,964,728	54,610	20,930,933	10,936	304,837	140
Utah	4,207		4,428		281	12
Vermont	670		672	5	20	5
Virginia	177,129	1,766,107	1,952,201	31	35,758	50
Washington	17,608		17,968		1,457	44
West Virginia	42,610,584	33,812,659	77,577,038	405	1,024,453	22
Wisconsin	733,216		745,350	43	16,766	110
Wyoming	34		32		19	4
Total	156,404,059	125,831,684	283,281,330	109,309	8,361,845	4,236

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 203,192 wine gallons recovered from solutions received containing specially denatured alcohol.

TABLE 49.—Summary: Production, withdrawals, and stocks on hand June 30, of denatured alcohol, fiscal years 1934 to 1947, inclusive

[Wine gallons]

Fiscal year ended June 30	Denaturing plants					Specially denatured alcohol		
	Completely denatured alcohol			Specially denatured alcohol ¹		Stocks June 30		
	Production	Withdrawals	Stocks June 30	Production	Withdrawals	Stocks June 30	Bonded dealers	Manufacturers
1934	27,174,311	28,443,067	748,967	55,067,092	54,734,827	777,674	492,381	2,637,211
1935	38,746,679	38,050,525	1,433,844	58,284,395	58,653,468	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	23,484,104	857,563	80,084,281	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	17,204,615	655,996	83,561,077	82,668,014	1,325,563	378,009	3,162,641
1940	15,352,033	15,495,290	498,982	111,409,797	111,509,432	1,163,490	381,655	5,974,138
1941	17,076,172	17,720,882	438,835	135,834,261	136,319,810	630,474	279,383	6,217,469
1942	26,628,181	28,958,998	94,443	179,217,153	177,058,630	2,721,991	5,801,535	7,927,692
1943	24,369,788	24,320,681	143,208	198,524,631	193,977,658	7,161,323	9,080,979	13,874,162
1944	52,331,761	52,210,817	224,133	471,781,825	465,909,511	18,154,806	3,841,165	12,118,679
1945	33,087,533	32,288,945	1,013,268	494,008,004	491,445,893	20,623,245	164,153	10,975,875
1946	26,144,437	27,118,835	45,695	186,657,673	197,554,311	8,919,666	190,055	9,097,277
1947	36,395,715	36,324,125	102,261	147,348,371	154,927,762	1,878,777	295,487	8,361,845

¹ Prior to fiscal year 1943, includes denatured rum.

IV. DISTILLED SPIRITS: UNRECTIFIED

[Produced by registered and fruit distilleries]

TABLE 50.—Materials: Used at registered distilleries in production of distilled spirits,¹ by kinds and by months, fiscal year 1947

Month	Grain and grain products					
	Corn	Rye	Malt	Wheat	Sorghum grain	Other
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
July	79,476,612	9,819,158	23,233,567	7,550	10,512,456	6,042,470
August	76,956,927	8,877,440	20,716,149	4,345	5,804,535	6,348,726
September	86,865,633	9,277,119	20,095,706	35,563	6,819,219	187,070
October	110,479,887	11,800,207	23,060,982	20,308	13,585,651	432,648
November	115,550,452	13,409,418	21,046,269	13,150	11,927,083	335,470
December	290,704,867	25,597,809	51,390,760	11,940	25,618,369	1,094,126
January	341,728,021	29,258,269	55,339,624	260,780	8,029,196	1,410,186
February	304,232,927	27,325,689	48,696,856	582,360	4,227,298	1,597,920
March	269,666,089	31,517,366	44,005,582	579,040	4,856,397	1,807,036
April	230,924,868	27,173,609	37,112,837	455,920	4,906,575	1,748,775
May	176,209,010	23,459,232	28,728,719	483,840	4,960,834	2,239,810
June	123,198,580	19,651,059	20,865,309	392,000	6,764,494	1,535,194
Total	² 2,205,993,873	237,166,375	395,192,340	³ 2,856,796	⁴ 108,063,017	⁵ 24,779,481

Month	Grain and grain products—Con.	Potatoes and potato products	Molasses	Products used in re-distillation	Other materials	
	Total					
	<i>Pounds</i>	<i>Pounds</i>	<i>Gallons</i>	<i>Proof gallons</i>	<i>Pounds</i>	<i>Gallons</i>
July	129,091,813	166,154,124	277,506	1,504,211	913,549	19,443
August	118,768,122	157,158,460	209,476	2,115,353	764,706	75,993
September	123,271,310	58,378,961	275,537	881,876	706,840	
October	159,379,593	18,005,733	270,646	276,185	712,247	
November	163,181,842	3,004,783	336,980	460,813	205,461	
December	394,417,871	1,902,755	335,598	331,472	39,604	
January	456,026,076	975,800	171,390	903,285	38,026	6,783
February	386,663,030		236,888	1,092,470	31,218	
March	352,431,510		271,894	1,158,968	34,237	
April	302,332,594		256,498	870,029	34,153	
May	236,081,445		228,134	1,394,937	32,097	
June	172,406,636		201,662	1,101,350	25,489	
Total	2,974,051,832	⁶ 405,580,616	⁷ 3,072,209	12,090,849	⁸ 3,537,627	⁹ 100,219

¹ Whisky, rum, gin, brandy and spirits. For materials used at fruit distilleries in production of brandy and spirits—fruit, see table 52.
² Includes 64,984,519 pounds of corn meal.
³ Includes 365,756 pounds of wheat bran and 2,400 pounds of wheat starch.
⁴ Includes 7,078,156 pounds of sorghum grain flour.
⁵ Represents 40,096,304 pounds of popcorn, 14,288,663 pounds of barley, 106,848 pounds of barley grits, 40,320 pounds of barley meal, 208,900 pounds of nadsrisol, and 38,696 pounds of oats.
⁶ Includes 16,967,930 pounds of potato slurry and 8,150 pounds of potato starch.
⁷ Used in production of rum.
⁸ Represents 2,720,094 pounds of cassava and cassava products, 293,329 pounds of diamalt, 224,728 pounds of peaches, 79,825 pounds of pears, 68,375 pounds of apricots, 66,434 pounds of malt sirup, 43,128 pounds of malt extract, 27,179 pounds of cane sugar, 20,575 pounds of sirup, 13,300 pounds of soy flakes, and 660 pounds of carrots.
⁹ Represents 84,713 gallons of citrus waste concentrate, 8,723 gallons of peach wine, and 6,783 gallons of blackberry wine.

TABLE 51.—Materials: Used at registered distilleries in production of distilled spirits,¹ by kinds and by States, fiscal year 1947

State	Grain and grain products					
	Corn	Rye	Malt	Wheat	Sorghum grain	Other
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California	6,705,898	877,802	2,719,249	83,900	16,870,814	
Colorado	1,225,784	138,348	189,820			
Georgia	1,008,404	278,414	308,335			
Idaho			38,750			
Illinois	296,363,216	26,126,655	60,296,944		58,479,002	13,727,639
Indiana	321,864,122	13,864,262	50,060,008		7,176,964	40,320
Iowa	78,106,168	4,294,612	8,326,025	155,061	1,703,296	
Kentucky	828,257,614	108,648,424	146,961,641	2,601,760	12,413,036	1,085,564
Louisiana	55,714,815	620,935	7,064,145		198,760	
Maryland	157,829,166	40,227,824	35,649,391		6,438,304	28,000
Massachusetts	21,622,108	1,207,651	5,357,441		1,287,908	
Missouri	10,404,275	952,091	1,900,658		318,595	
New Hampshire	16,234,327	994,245	1,855,636	6,535	92,200	
New York	61,815,260	621,766	8,486,748	9,450	4,459,056	
Ohio	72,471,778	627,162	6,804,369			38,696
Oregon			23,640			
Pennsylvania	258,681,897	40,743,678	62,124,640		4,513,282	9,859,222
South Dakota	7,662,424	15,064	2,211,440			
Tennessee	3,027,360	302,736	454,104			
Vermont	1,283,524	2,400	314,086		111,800	
Virginia	7,044,282	1,263,659	1,324,511			
Wisconsin	5,673,957	768,747	750,758			
Total	¹⁴ 2,205,903,873	¹⁵ 237,166,375	¹⁶ 395,192,340	¹⁷ 2,856,796	¹⁸ 108,063,617	¹⁹ 24,779,431

State	Grain and grain products—Corn	Potatoes and potato products	Molasses	Products used in redistillation	Other materials	
	Total				Pounds	Gallons
California	20,957,753	21,112,701				
Colorado	1,553,952					
Georgia	1,595,153	1,625,900			172	15,506
Idaho	38,750	4,208,165				
Illinois	453,993,445	33,628,207		229,940	663,553	9,700
Indiana	392,965,676	135,771,343		5,471,877	319,671	
Iowa	92,584,162	1,794,505				
Kentucky	1,094,967,429	48,718,696	1,227,624	1,515,440		75,613
Louisiana	63,498,655	254,400	117,846	86,047	227,067	
Maryland	240,172,685	14,776,423		4,669,267	1,445,432	
Massachusetts	29,475,003	29,300,358	1,467,743	51,492	511,447	
Missouri	13,575,619	3,163,120		11,799	20,575	
New Hampshire	13,182,943	4,552,900			107,619	
New York	75,392,290				242,700	
Ohio	81,942,005	34,000		45,448		
Oregon	23,640	962,487				
Pennsylvania	365,922,730	100,316,035	258,996	9,539		
South Dakota	9,888,928	5,179,496				
Tennessee	3,784,200					
Vermont	1,711,810					
Virginia	9,632,452					
Wisconsin	7,192,593	182,380				
Total	²⁰ 2,974,051,832	²¹ 406,590,616	²² 3,072,209	²³ 12,696,849	²⁴ 3,537,627	²⁵ 100,219

¹ Whisky, rum, gin, brandy, and spirits. For materials used at fruit distilleries in production of brandy and spirits—fruit, see table 53.
² Malt sirup.
³ Represents 8,723 gallons of peach wine and 6,783 gallons of blackberry wine.
⁴ Represents 327,096 pounds of cassava and cassava products, 293,329 pounds of diamalt, and 43,128 pounds of malt extract.
⁵ Citrus waste concentrate.
⁶ Represents 318,904 pounds of cassava and cassava products and 707 pounds of malt sirup.
⁷ Citrus waste concentrate.
⁸ Represents 88,867 pounds of peaches, 79,825 pounds of pears, and 58,375 pounds of apricots.
⁹ Represents 1,262,392 pounds of cassava and cassava products, 135,861 pounds of peaches, and 27,179 pounds of cane sugar.
¹⁰ Represents 456,952 pounds of cassava and cassava products and 55,495 pounds of malt sirup.
¹¹ Sirup.
¹² Represents 196,350 pounds of cassava and cassava products and 860 pounds of carrots.
¹³ Represents 229,400 pounds of cassava and cassava products and 13,300 pounds of soy flakes.
¹⁴ Includes 64,984,519 pounds of corn meal.
¹⁵ Includes 355,766 pounds of wheat bran and 2,400 pounds of wheat starch.
¹⁶ Includes 7,678,156 pounds of sorghum grain flour.
¹⁷ Represents 19,096,304 pounds of popcorn, 14,288,663 pounds of barley, 106,848 pounds of barley grits, 45,320 pounds of barley meal, 208,600 pounds of nadrisol, and 38,696 pounds of oats.
¹⁸ Includes 16,967,930 pounds of potato slurry and 8,150 pounds of potato starch.
¹⁹ Used in production of rum.

TABLE 52.—Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and by months, fiscal year 1947

Month	FRUIT ¹						Total
	Grapes	Raisins	Apples	Peaches	Prunes	Other	
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
July		179,381		397,934	60,000	671,143	1,308,458
August		508,111	30,655	131,711			670,477
September	1,451,830	1,260,703	640,874	674,246		318,964	4,346,717
October	2,217,320	2,420,838	762,255				5,400,413
November	2,933,960	2,033,789	801,851		172,739		5,942,319
December	12,316	1,442,263	313,511		319,645		2,087,729
January		742,714			129,418		872,132
February		569,903					569,903
March		558,178					558,178
April		476,827					476,827
May		229,258					229,258
June		437,144					437,144
Total	6,615,420	10,858,089	2,549,145	1,203,991	681,802	990,197	22,899,555

Month	FRUIT WINE, CIDER, AND JUICE ²						Total
	Grape	Raisin	Apple	Peach	Mixed fruit	Other	
	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons
July	487,982	7,073,965	146,968	69,089	837,969	2,121,175	19,737,148
August	5,941,633	4,819,673	586,697	1,971,196	640,792	580,023	14,739,414
September	86,542,451	155,641	1,235,424	379,540	5,417	705,304	89,023,777
October	182,450,761	13,115	2,191,837	7,154		922,009	155,584,876
November	58,445,897		1,640,864			305,811	60,392,572
December	10,247,786	702,672	1,390,990	107,466		1,673,306	13,521,320
January	4,529,797	333,793	1,419,246	17,262		1,147,392	7,447,590
February	4,947,487	616,551	1,063,072	12,628		701,640	7,335,378
March	5,209,881	730,513	598,872	20,313	16,556	242,065	6,818,200
April	1,728,307	54,532	377,036			100,172	2,260,047
May	219,189		10,830				230,069
June		48,597	79,651				241,974
Total	380,751,171	14,542,452	19,740,737	2,584,648	1,700,734	3,612,623	368,332,365

¹ In addition, the following amounts of fruit residua were used: 172,300 pounds and 795,719 gallons of citrus waste concentrate, 10,202,964 gallons of grape lees, 441,879 gallons of grape pomace, 1,199,275 gallons of apple pomace, 1,617 gallons of apple lees, 64,691 gallons of raisin lees, 675 gallons of raisin pomace, 40,316 gallons of mixed fruit lees, and 7,737 gallons of blackberry lees.
² Represents 400,452 pounds of apricots, 318,964 pounds of pears, 201,831 pounds of dates, and 68,860 pounds of grapefruit.
³ In addition, 9,674,742 gallons of grape wash and 612,554 gallons of raisin wash were used; 118,718 proof gallons of brandy were used in redistillation.
⁴ Represents the following fruit wine, cider, and juice: 1,682,841 gallons of date, 1,512,943 gallons of pear, 1,468,267 gallons of plum, 1,384,585 gallons of orange, 902,282 gallons of prune, 487,254 gallons of fig, 259,688 gallons of cherry, 243,195 gallons of apricot, 52,366 gallons of blackberry, 8,205 gallons of elderberry, 5,596 gallons of grapefruit, and 5,400 gallons of currant.

TABLE 53.—Materials: Used at fruit distilleries in production of brandy and spirits, by kinds and by States, fiscal year 1947

Kind	FRUIT ¹					
	California	New Jersey	New York	Ohio	Tennessee	United States total
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
Grapes	6,615,420					6,615,420
Raisins	10,566,391	101,538	191,160			10,859,089
Apples	395,762	93,100		115,200	1,945,084	2,549,146
Peaches	705,011				498,980	1,203,991
Prunes	352,384		329,418			681,802
Apricots	400,452					400,452
Pears	313,964					313,964
Dates	201,831					201,831
Grapfruit		68,860				68,860
Total	19,556,215	253,498	520,578	115,200	2,444,064	22,899,555

FRUIT WINE, CIDER, AND JUICE²

Kind	FRUIT WINE, CIDER, AND JUICE ²						
	California	New Jersey	New York	Ohio	Oregon	Washington	United States total
	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>
Grape	329,668,615	13,658	1,736	12,020		1,065,172	330,751,171
Raisin	14,495,845	42,927		2,060			14,542,452
Apple	1,701,521	2,029,973	4,085,809	99,316	451,268	1,056,158	10,740,737
Peach	2,312,554	6,995			8,484	19,420	2,347,953
Mixed fruit	1,700,734						1,700,734
Date	1,681,441			1,400			1,682,841
Pear	659,657			1,688	861,600		1,522,945
Plum	872,399		3,000		592,868		1,468,267
Orange	1,384,585						1,384,585
Prune	900,014					2,268	902,282
Fig	487,254						487,254
Cherry		1,854		1,060	246,356	10,428	259,698
Apricot	185,788	904				37,313	224,005
Blackberry		5,557	1,600	18,756		21,416	25,329
Elderberry				8,205			8,205
Grapfruit		5,596					5,596
Currant			5,400				5,400
Total	356,049,907	2,107,464	4,097,645	144,513	2,151,576	2,152,174	368,332,865

¹ In addition, the following amounts of fruit residua were used: 10,160,286 gallons of grape lees, 441,879 gallons of grape pomace, 54,691 gallons of raisin lees, 40,316 gallons of mixed fruit lees, and 675 gallons of raisin pomace in California; 227 gallons of grape lees in Connecticut; 721,996 gallons of citrus waste concentrate in Florida; 596,829 gallons of apple pomace in Missouri; 172,300 pounds of citrus waste concentrate in New Jersey; 73,725 gallons of citrus waste concentrate, 42,451 gallons of grape lees, 1,017 gallons of apple lees, and 7,737 gallons of blackberry lees in Ohio; 225,363 gallons of apple pomace in Oregon; 101,435 gallons in Tennessee, and 275,648 gallons in Virginia.

² In addition, 9,669,802 gallons of grape wash and 512,654 gallons of raisin wash were used in California, and 4,940 gallons of grape wash in Washington. Brandy was used in redistillation as follows: 78,979 proof gallons in California, 2,047 proof gallons in New Jersey, 20,280 proof gallons in Ohio, and 17,421 proof gallons in Oregon.

³ Includes 5,239 gallons in Arkansas, 21,714 gallons in Colorado, 3,870 gallons in Connecticut, 11,680 gallons in Maine, and 7,467 gallons in Virginia.

⁴ Includes 2,160 gallons in Colorado.

⁵ Includes 42,444 gallons in Arkansas, 56,826 gallons in Connecticut, 43,700 gallons in Maine, 51,900 gallons in Maryland, 1,880 gallons in Missouri, and 1,119,942 gallons in Virginia.

⁶ Includes 236,195 gallons in Georgia.

⁷ Includes 19,191 gallons in Virginia.

⁸ Includes 5,038 gallons in Colorado.

TABLE 54.—Production: ¹ Distilled spirits, by kinds and by months, fiscal year 1947 [Tax gallons]

Month	[Tax gallons]					
	Whisky	Rum	Gin ²	Brandy	Other spirits	Total
July	8,525,919	258,048	445,023	1,046,223	5,771,096	16,046,309
August	7,409,419	168,167	776,912	1,174,168	6,033,496	15,561,262
September	8,517,209	202,057	502,857	9,844,352	6,458,640	25,525,115
October	9,256,765	225,849	583,926	16,486,844	6,485,253	33,038,637
November	7,836,487	220,650	436,496	6,614,696	6,402,298	21,610,616
December	19,792,258	278,849	960,076	1,869,525	6,780,226	31,680,984
January	24,674,105	166,902	963,656	941,315	11,749,082	38,495,060
February	21,433,863	198,026	706,188	1,029,016	11,335,113	34,702,206
March	19,272,040	229,419	634,054	1,061,155	11,550,406	32,747,065
April	17,201,492	197,462	607,661	557,021	9,003,872	27,567,508
May	14,143,403	163,682	539,327	102,351	6,904,864	21,853,627
June	9,981,845	160,026	204,723	123,871	6,008,896	16,429,361
Total	167,994,805	2,469,128	7,359,998	40,850,527	96,483,242	315,157,700

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

² For production of gin at rectifying plants, see table 73.

³ Represents production for beverage and industrial purposes. Includes 1,561,045 tax gallons removed for denaturation. For purposes of withdrawal, see tables 58 and 62.

⁴ Includes 48,916 tax gallons produced at registered distilleries. For kinds of brandy and spirits—fruit produced, see table 56.

⁵ Represents production for beverage and industrial purposes. Represents 4,457,876 tax gallons of spirits—fruit at fruit distilleries and 92,025,366 tax gallons of spirits—grain, spirits—cane, etc., at registered distilleries. For purposes of withdrawal, see tables 58 and 62. In addition, 20,754,921 tax gallons were transferred to alcohol bonded warehouses.

TABLE 55.—Production: ¹ Distilled spirits, by kinds and by States, fiscal year 1947 [Tax gallons]

State	[Tax gallons]					
	Whisky	Rum	Gin ²	Brandy	Other spirits	Total
Arkansas				8,692		8,692
California	830,862		271,903	38,914,697	5,593,204	45,610,666
Colorado	110,683			4,176		114,859
Connecticut				8,429		8,429
Florida				399,322		399,322
Georgia	114,263			54,590		168,853
Idaho					37,044	37,044
Illinois	16,829,412		3,111,753		99,419	20,040,584
Indiana	16,917,830		1,648,831			18,566,661
Iowa	1,112,934		40,830			1,153,764
Kentucky	86,856,585	040,420	497,653		6,635,985	87,990,643
Louisiana	136,433	140,293			7,666,894	7,943,620
Maine					4,623,963	4,623,963
Maryland	15,994,000		740,483		6,675	16,741,158
Massachusetts	539,399	1,193,534		5,086	3,899,188	5,637,207
Missouri	1,022,426		48,078		2,548,049	3,618,553
New Hampshire	1,109,469		12,349		182,698	1,304,516
New Jersey					181,300	181,300
New York	100,326			263,334		363,660
Ohio	1,829,481		767,824		7,437	2,594,742
Oregon					6,697,340	6,697,340
Pennsylvania	22,760,488	194,881	220,444		28,295	23,276,113
South Dakota	6,034				220,576	226,610
Tennessee	274,004				11,118,495	11,392,499
Vermont	105,058			24,317		129,375
Virginia	775,145				22,148	797,293
Washington					202,037	202,037
Wisconsin	570,973				292,163	863,136
Total	167,994,805	2,469,128	7,359,998	40,850,527	96,483,242	315,157,700

¹ See footnote 1, table 54.

² For production of gin at rectifying plants, see table 74.

³ Represents production for beverage and industrial purposes. Includes 1,561,045 tax gallons removed for denaturation. For purposes of withdrawal, see tables 59 and 63.

⁴ Includes 48,916 tax gallons produced at registered distilleries. For kinds of brandy and spirits—fruit produced, see table 57.

⁵ Represents production for beverage and industrial use. Represents 4,457,876 tax gallons spirits—fruit at fruit distilleries and 92,025,366 tax gallons of spirits—grain, spirits—cane, etc., at registered distilleries. For purposes of withdrawal, see tables 59 and 63. In addition, 20,754,921 tax gallons were transferred to industrial alcohol bonded warehouses.

TABLE 56.—Production: Brandy and spirits by fruit distilleries, by kinds and by months, fiscal year 1947

[Tax gallons]

Month	Grape	Raisin	Apple	Citrus	Peach
July	95,840	736,033	7,857	149,538	21,338
August	673,909	441,540	86,292	40,614	96,172
September	10,592,488	65,331	119,975	3,653	61,289
October	18,080,066	103,415	187,210		4,742
November	6,980,247	118,907	211,905		
December	1,557,903	86,693	171,905	37,768	8,845
January	570,735	59,856	158,469	66,410	8,201
February	650,620	93,310	144,364	34,674	7,246
March	784,573	88,345	96,369	51,550	1,964
April	393,872	42,849	74,579	43,445	
May	98,781	20,139			
June	111,567	16,864	9,051		
Total	40,590,401	1,873,282	1,256,845	436,652	208,903

Month	Date	Mixed fruit	Pear	Other	Total
July	13,174	45,304	14,589	91,417	1,174,890
August	772	78,104		50,493	1,446,956
September		5,423	15,526	72,825	10,936,510
October		10,925	37,006	19,135	18,442,499
November			19,531	6,146	7,336,736
December	89,987	575	1,645	22,090	1,977,412
January	21,022	888	14,335	63,292	962,208
February	59,979	2,805		38,836	1,031,826
March	5,019	7,453	17,123	14,046	1,076,442
April		17,273	10,445	8,312	590,775
May				915	127,789
June	15,942				155,445
Total	206,886	168,811	130,200	1387,607	45,269,487

¹ Represents 98,321 tax gallons of orange brandy, 76,259 gallons of plum brandy, 66,597 gallons of prune brandy, 58,237 gallons of fig brandy, 39,018 gallons of apricot brandy, 29,255 gallons of cherry brandy, 13,094 gallons of blackberry brandy, 5,275 gallons of grapefruit brandy, 1,122 gallons of elderberry brandy, and 829 gallons of currant brandy.

² Represents 40,801,611 tax gallons of brandy and 4,457,876 tax gallons of spirits—fruit.

TABLE 57.—Production: Brandy and spirits by fruit distilleries, by kinds and by States, fiscal year 1947

[Tax gallons]

Kind	California	New Jersey	New York	Ohio	Oregon	Washington	United States total
Grape	40,414,781	2,480	273	9,369		153,988	40,590,401
Raisin	1,843,794	17,377	11,683	428			1,873,282
Apple	207,305	226,173	348,306	8,169	54,369	126,379	1,256,845
Citrus	11,173			26,157			436,652
Peach	149,205	1,302			607	1,839	208,903
Date	206,589						206,589
Mixed fruit	138,693	3,688		26,430			206,811
Pear	44,026			203	85,971		130,200
Orange	98,321						98,321
Plum	23,636		342		52,281		78,259
Prune	55,102		10,551	471		473	66,597
Fig	58,237						58,237
Apricot	31,742	1,627				3,036	39,018
Cherry		324		184	27,288	1,459	29,255
Blackberry		1,353	226	5,545		4,979	13,094
Grapefruit		5,275					5,275
Elderberry				1,122			1,122
Currant			329				329
Total	43,271,411	270,771	371,710	78,375	220,576	292,163	45,269,487

¹ Includes 1,227 gallons in Arkansas, 3,185 gallons in Colorado, 1,789 gallons in Connecticut, 2,490 gallons in Maine, and 829 gallons in Virginia.

² Includes 7,465 gallons in Arkansas, 6,640 gallons in Connecticut, 4,185 gallons in Maine, 5,086 gallons in Maryland, 43,645 gallons in Missouri, 20,529 gallons in Tennessee, and 198,595 gallons in Virginia.

³ Includes 899,322 gallons in Florida.

⁴ Includes 52,102 gallons in Georgia and 3,788 gallons in Tennessee.

⁵ Includes 2,613 gallons in Virginia.

⁶ See footnote 2, table 56.

TABLE 58.—Withdrawals: Distilled spirits, total tax-paid,¹ by kinds and by months, fiscal year 1947

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy	Other spirits	Total	Alcohol	Grand total
July	4,897,565	53,503	432,423	480,833	6,300,697	12,165,021	4,683,709	16,848,730
August	4,864,091	64,397	706,957	447,087	5,466,282	11,548,814	5,733,457	17,282,271
September	4,915,377	59,986	540,444	356,426	5,393,400	11,265,633	4,366,759	15,632,402
October	5,967,236	69,197	632,574	476,285	6,082,499	13,226,791	5,295,930	18,522,721
November	6,434,778	41,797	427,258	415,146	5,472,911	12,791,890	5,201,922	17,993,812
December	5,782,001	41,025	923,048	368,905	5,041,250	12,156,129	3,976,086	16,131,215
January	5,859,986	25,524	818,756	155,519	5,651,714	12,511,499	4,350,060	16,861,559
February	4,635,421	34,322	572,027	111,786	4,719,828	10,073,384	3,269,970	13,333,354
March	4,559,023	18,967	639,904	73,043	4,514,951	9,905,888	3,174,957	12,980,845
April	4,442,350	32,057	498,114	61,163	3,613,184	8,646,868	2,555,319	11,202,187
May	3,185,116	18,121	354,981	40,352	2,631,699	6,130,269	2,170,036	8,300,305
June	3,279,732	18,838	218,174	29,029	2,493,086	6,038,859	2,376,851	8,415,710
Total	58,822,676	477,734	6,764,660	3,014,474	57,281,501	126,361,045	47,144,066	173,505,111

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 60. Tax rate, \$9 per tax gallon.

² For tax-free withdrawals, see table 62.

TABLE 59.—Withdrawals: Distilled spirits, total tax-paid,¹ by kinds and by States, fiscal year 1947

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total	Alcohol	Grand total
California	2,493,067	402	295,486	993,556	2,256,305	6,038,816	1,549,348	7,588,164
Colorado							5,659	5,659
Connecticut	18,563		3,186	10,009	23,742	55,499		55,499
Georgia	30,982			918	34,952	66,852		66,852
Hawaii							3,048	3,048
Idaho					10,260	10,260		10,260
Illinois	8,107,951	3,896	3,160,944	170,437	9,928,024	21,371,252	3,624,898	24,996,150
Indiana	7,519,923	825	1,487,275	225,330	9,840,329	19,073,829	4,735,887	23,809,716
Iowa	351,814		40,630		34,196	426,637	1,067,477	1,494,114
Kansas							5,950,010	5,950,010
Kentucky	21,485,555	10,147	172,325	51,436	13,310,891	35,030,354	2,782,741	37,813,095
Louisiana					1,115,988	1,115,988	844,890	1,960,878
Maine					1,746	1,746	115,797	115,797
Maryland	6,829,891	14,344	671,090	51,221	8,335,140	15,901,686	494,273	16,395,962
Massachusetts	751,055	327,906		106,234	1,110,152	2,265,337	848,491	2,643,828
Michigan	24,947	454		138,726	47,639	211,766	132,407	344,173
Minnesota	70,360			14,330	81,823	166,503		166,503
Missouri	267,834		37,512	10,238	113,878	429,457	131,206	560,666
Nebraska							3,352,307	3,352,307
New Hampshire	134,438		6,186			206,028		206,028
New Jersey	53,912			436,263	181,600	671,800	1,172,050	1,843,855
New York	3,881		767,824	177,253	1,609,942	2,558,900	163,366	2,722,266
Ohio	2,488,903			121,495	380,654	2,991,052	7,800,294	10,791,346
Oregon				3,542		3,542		3,542
Pennsylvania	8,002,348	119,760	122,262	484,380	8,765,833	17,494,623	12,855,063	30,349,686
Tennessee	49,420			9,653		59,073		59,073
Vermont	824			7,605		29,808		38,237
Virginia	129,052			1		129,133		129,133
Washington							1	1
West Virginia							6	6
Wisconsin	7,976					4,802	15,634	955
Total	58,822,676	477,734	6,764,660	3,014,474	57,281,501	126,361,045	47,144,066	173,505,111

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 61. Tax rate, \$9 per tax gallon.

² For tax-free withdrawals, see table 63.

TABLE 60.—Withdrawals: Bottled-in-bond distilled spirits,¹ tax-paid, by kinds and by months, fiscal year 1947

[Tax gallons]					
Month	Whisky	Rum	Gin	Brandy	Total
July	481,991	1,294		8,427	491,712
August	536,659	180		30,063	566,902
September	317,008	210		5,310	323,028
October	502,840	216		22,559	525,615
November	1,280,487	225		26,597	1,307,309
December	1,129,195	315		17,263	1,146,773
January	1,056,447	210		3,875	1,060,532
February	939,024	192		74	939,290
March	879,305	180		280	879,765
April	1,043,181	246	74	229	1,043,730
May	641,293	180		80	641,553
June	511,372	210		117	511,699
Total	9,318,802	3,658	74	115,374	9,437,908

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 58. These distilled spirits were bottled in bond prior to the payment of tax, with the exception of 2,007,793 tax gallons of whisky and 7,295 tax gallons of brandy bottled-in-bond after payment of tax.

TABLE 61.—Withdrawals: Bottled-in-bond distilled spirits,¹ tax-paid, by kinds and by States, fiscal year 1947

[Tax gallons]					
State	Whisky	Rum	Gin	Brandy	Total
California	496,394			80,245	575,039
Connecticut	8,847				8,847
Illinois	365,770	1,096	74	19,894	386,834
Indiana	156,824			3,841	160,665
Kentucky	7,372,887			10,275	7,383,162
Maryland	167,914				167,914
Massachusetts	24,278	2,562			26,840
Minnesota	2,810				2,810
Missouri	54,791			1,110	55,901
New Hampshire	107,977				107,977
New Jersey	1,316				1,316
New York	2,687				2,687
Ohio	107,850				107,850
Pennsylvania	436,182			9	436,191
Virginia	13,275				13,275
Total	9,318,802	3,658	74	115,374	9,437,908

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 59. These distilled spirits were bottled in bond prior to the payment of tax, with the exception of 2,007,793 tax gallons of whisky and 7,295 tax gallons of brandy bottled-in-bond after payment of tax.

TABLE 62.—Withdrawals: Distilled spirits, total tax-free,¹ by kinds and by months, fiscal year 1947

[Tax gallons]					
Month	For fortification of wine ²		For denaturation		For ves-
	Brandy	Spirits—fruit	Rum	Spirits	sels and aircraft
July	66,732		125,138		
August	876,161	171,151	147,308		
September	9,924,926	1,065,549	152,320		
October	16,408,324	1,930,602	156,304	2,847	
November	5,669,311	319,362	121,579	15,092	
December	1,065,567	265,969	170,297	5,602	60
January	356,723	95,373	108,914	2,906	54
February	192,644	30,843	91,802	2,904	146
March	109,115	3,190	151,284		104
April	123,438	19,725	122,142	63,103	150
May	93,392	5,019	103,920		34
June	86,424	20,379	110,037		122
Total	34,972,747	3,927,162	1,561,045	93,454	797

Month	For export			To customs manufacturing bonded warehouses			Total
	Whisky	Spirits	Other	Whisky	Spirits	Other	
July	38,642	13,997		44,093			288,602
August	17,208	15,319		31,722	19,689	171	1,278,724
September	25,788	25,284	68	22,104	11,628	618	11,231,132
October	24,679	15,217		6,921	2,702	1,301	18,561,142
November	33,483	10,710	11,398	25,919	7,377	1,147	6,206,948
December	39,665	6,719	3,559	22,518	7,526	8,741	1,593,611
January	117,915	9,196	34	44,618	28,615	100	764,437
February	11,211	61,675	78	31,636	49,242	1,356	460,590
March	54,039	44,553		33,752	25,123	8,830	493,139
April	29,135	30,117	252	42,963	21,593	21,332	410,731
May	36,893	48,588	3,202	62,270	39,121	5,155	387,652
June	43,109	106,499		50,369	35,597	100	452,641
Total	471,762	377,843	18,591	408,884	248,213	48,851	42,129,349

¹ Represents withdrawals of whisky, rum, and gin from registered distilleries and internal revenue bonded warehouses; brandy from fruit distilleries and internal revenue bonded warehouses; and other spirits from registered distilleries, fruit distilleries, and internal revenue bonded warehouses.

² Represents 31,672,152 tax gallons of brandy and 3,364,740 tax gallons of spirits—fruit withdrawn from fruit distilleries and 3,300,595 tax gallons of brandy and 562,422 tax gallons of spirits—fruit from internal revenue bonded warehouses. (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.)

³ Represents 16,959 tax gallons of brandy, 1,452 tax gallons of gin, and 180 tax gallons of rum.

⁴ Represents 23,784 tax gallons of gin, 21,588 tax gallons of brandy, and 3,479 tax gallons of rum.

TABLE 63.—Withdrawals: Distilled spirits, total tax-free,¹ by kinds and by States, fiscal year 1947

[Tax gallons]

State	For fortification of wine ²		For denaturation		For ves- sels and aircraft
	Brandy	Spirits— fruit	Rum	Spirits	Whisky
Arkansas	8,692				
California	34,369,422	3,911,802			20
Colorado	1,556				
Connecticut	4,004				
Georgia	1,586				
Illinois	25,269				
Indiana					
Kentucky			884,122		16
Louisiana				4,104	
Maryland				13,797	743
Massachusetts			676,923	12,450	
Michigan	16,396				
Missouri	13,229	15,360			
New Jersey	60,619				18
New York	83,744				
Ohio	33,792				
Oregon	2,805				
Pennsylvania				63,103	
Vermont					
Virginia	61,604				
Washington	290,629				
Total	34,972,747	3,927,162	1,561,045	93,454	797

State	For export			To customs manufacturing bonded warehouses			Total
	Whisky	Spirits	Other	Whisky	Spirits	Other	
Arkansas							8,692
California	9,617		15,959	9,809	7,996		38,325,025
Colorado							1,556
Connecticut			252	459			4,715
Georgia							1,586
Illinois	20,810	26,676	1,200				73,955
Indiana	159,401	235,882					395,283
Kentucky	127,164	38,031		1,064			1,050,397
Louisiana							4,104
Maryland	149,795	57,534	34	57,592	71,105	21,480	372,080
Massachusetts	450						699,823
Michigan							16,396
Missouri							23,589
New Jersey							60,637
New York	50		146				83,940
Ohio							33,792
Oregon							2,805
Pennsylvania		19,720		339,960	169,112	27,371	619,266
Vermont	5,075						5,975
Virginia							61,604
Washington							290,629
Total	471,762	377,843	18,591	408,884	248,213	48,851	42,129,349

¹ See footnote 1, table 62.
² See footnote 2, table 62.
³ See footnote 3, table 62.
⁴ See footnote 4, table 62.

TABLE 64.—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 1947

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits ¹	Total
Losses (allowed) from leakage and evaporation: ¹						
California	650,733	181	20	173,540	45,208	869,682
Connecticut	1,460		9	5	113	1,587
Georgia	1,056			96	81	1,233
Idaho					94	94
Illinois	1,971,455	1,640	105	15,156	146,911	2,135,267
Indiana	2,262,313	161	23,274	49,807	275,980	2,611,535
Iowa	2,272					2,272
Kentucky	6,832,768	574		8,559	276,495	7,118,796
Maine				21		21
Maryland	2,277,838	1,433	137	4,095	204,838	2,488,341
Massachusetts	185,796	46,878		9,384	5,683	247,741
Michigan	581	24		214	144	1,263
Minnesota	16,608			864	69	17,541
Missouri	40,653			399	1,971	43,026
New Hampshire	40,469		3		999	41,171
New Jersey	9,677			35,459	1,041	46,177
New York	826	1		13,124	2,278	16,229
Ohio	587,641			9,598	4,597	601,836
Oregon				644		644
Pennsylvania	2,409,116	10,632	836	80,120	247,085	2,747,788
Tennessee	23,005				168	23,186
Vermont	49				214	263
Virginia	26,652				4	26,656
Wisconsin	551				5	556
Total	17,341,819	61,524	24,386	401,481	1,213,705	19,042,915
Losses from other causes ²	173,061	419		1,207,668	115,277	1,496,435
Total losses	17,514,900	61,943	24,386	1,609,139	1,328,982	20,539,350

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 65.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and by months, fiscal year 1947¹

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy	Other spirits ²	Total
July	376,218,111	2,245,124	606,398	13,589,002	28,732,863	421,391,496
August	377,289,419	2,192,822	664,840	12,300,551	23,499,271	420,946,003
September	378,902,254	2,172,777	643,990	11,220,754	27,838,330	420,778,105
October	380,295,193	2,168,359	593,240	10,853,529	25,014,089	418,924,420
November	380,551,236	2,219,428	598,321	11,562,775	24,413,895	419,344,655
December	391,596,917	2,280,972	622,343	12,372,052	26,264,406	433,136,690
January	408,805,741	2,307,099	759,834	12,880,625	29,583,094	454,428,393
February	423,844,062	2,376,973	899,379	13,735,534	32,307,441	473,162,609
March	437,614,404	2,427,134	876,058	14,682,753	36,364,208	491,964,557
April	449,334,924	2,458,662	988,605	15,141,357	38,091,132	506,014,680
May	468,216,505	2,594,069	1,168,194	15,069,184	40,410,796	518,458,748
June	464,825,305	2,529,949	1,158,471	14,929,673	42,384,328	525,827,726

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 6,767,549 tax gallons.
² Represents spirits produced by registered and fruit distilleries.

TABLE 66.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds and by States, June 30, 1947¹

State	[Tax gallons]					Total
	Whisky	Rum	Gin	Brandy	Other spirits ²	
California	3,798,809	41,850	78,562	9,909,718	2,370,592	16,199,531
Colorado	115,601			2,620		118,221
Connecticut	375,391	6,668	5,181	20,665	62,018	469,823
Florida		209,676				209,676
Georgia	125,902			44,785	35,795	206,482
Illinois	55,786,660	13,185	35,328	346,025	8,165,084	64,336,262
Indiana	60,792,083	69,025	740,850	1,295,362	11,368,060	74,263,380
Iowa	116,706			5,081		121,787
Kentucky	214,151,290	206,387	67	60,387	6,307,612	220,715,683
Louisiana		206,828				206,828
Maine				12,333		12,333
Maryland	39,277,210	16,656	83,102	244,034	3,738,661	43,369,663
Massachusetts	2,105,681	1,277,680		187,953	587,320	4,158,634
Michigan	26,608	3,152		55,487	142,498	227,640
Minnesota	177,519			9,514	25,121	212,154
Missouri	1,794,373		25,156	20,211	203,187	2,042,927
New Hampshire	9,396		15,004		31,444	55,844
New Jersey	655,808	14,527		711,382	198,262	1,579,979
New York	4,263,859			626,954	12,236	4,903,049
Ohio	5,997,517			100,692	209,028	6,307,137
Oregon				79,047	14,522	93,569
Pennsylvania	73,329,307	573,991	175,221	679,909	8,849,700	83,968,128
Tennessee	566,660			14,496		581,156
Vermont	36,483					36,483
Virginia	1,195,621			108,528		1,304,144
Wisconsin	127,081				70,112	197,193
Total	464,825,305	2,529,949	1,168,471	14,929,673	42,384,328	525,827,726

¹ See footnote 1, table 65.

² See footnote 2, table 65.

TABLE 67.—Stocks: Distilled spirits in internal revenue bonded warehouses, by kinds, and by years and seasons of production, June 30, 1947¹

Year	Season	[Tax gallons]					Total
		Whisky	Rum	Gin	Brandy	Other spirits ²	
1911	Spring	47					47
	Fall	135					135
1912	Spring	181					181
	Fall	21			114		156
1913	Spring	914					914
	Fall	366					366
1914	Spring	1,016					1,016
	Fall				168		168
1915	Spring	391					391
	Fall	240			24		264
1916	Spring	3,605					3,605
	Fall	5,416	117		132		5,665
1917	Spring	1,773	60		24	297	2,154
	Fall	2,318	105		6		2,429
1921	Spring	195					195
	Fall				642		642
1939	Spring	1,575,113	5,562		43,487	128,420	1,752,582
	Fall	5,752,255	2,772		1,139	9,066	5,765,232
1940	Spring	8,475,239	2,702		94,411	111,831	8,684,183
	Fall	24,183,822	22,607		19,241	346	24,225,916
1941	Spring	32,194,638	42,006		373,111	16,129	32,625,884
	Fall	37,539,441	26,982	91	7,128	15,977	37,689,528
1942	Spring	14,341,209	6,184		298,260	10,454	14,656,107
	Fall				63,636	6,942	70,578
1943	Spring				729,262	5,496	734,758
	Fall				418,870	18,433	437,303
1944	Spring	12,335,690	282,505		1,147,171	156,917	13,922,283
	Fall	24,905,414	341,115		1,300,258	420,573	26,967,361
1945	Spring	69,257,437	314,240	1,374	1,997,277	1,628,655	73,198,983
	Fall	68,802,417	533,017	86,922	1,230,743	1,768,983	72,417,082
1946	Spring	59,493,287	460,248		167,554	11,971,399	72,115,475
	Fall	105,952,325	420,618	902,463	3,183,682	26,119,410	136,578,498
Total		464,825,305	2,529,949	1,168,471	14,929,673	42,384,328	525,827,726

¹ See footnote 1, table 65.

² See footnote 2, table 65.

³ Corrected figure.

TABLE 68.—Summary: Production, withdrawals, and stocks of distilled spirits, by months, fiscal year 1947

Month	Production ¹	Tax-paid withdrawals ²				Tax-free withdrawals ³	Stocks end of month ⁴
		Bottled-in-bond distilled spirits	Other distilled spirits	Alcohol	Total		
July	16,046,309	491,712	11,673,309	4,683,709	16,848,730	288,602	421,391,498
August	15,561,262	566,902	10,981,912	5,733,457	17,282,271	1,278,724	420,946,903
September	25,525,115	328,028	10,942,605	4,366,789	15,632,402	11,281,132	420,778,105
October	33,038,637	525,615	12,701,176	5,295,930	18,522,721	18,561,142	418,924,420
November	21,519,616	1,307,309	11,484,581	5,201,922	17,993,812	6,206,948	419,344,655
December	31,680,934	1,146,773	11,009,356	3,975,086	16,131,215	1,593,511	433,136,690
January	38,495,060	1,060,532	11,450,967	4,350,600	16,851,559	764,437	454,426,393
February	34,702,206	939,290	9,134,094	3,259,970	13,333,354	460,590	473,162,509
March	32,747,065	879,765	8,926,128	3,174,937	12,980,845	493,139	491,964,557
April	27,537,508	1,043,730	7,603,138	2,556,319	11,202,187	410,731	506,014,680
May	21,833,627	641,553	5,488,716	2,170,036	8,300,305	387,652	518,458,748
June	16,429,361	511,699	5,527,160	2,375,851	8,415,710	452,641	525,827,726
Total	315,157,700	9,437,908	116,928,137	47,144,066	173,565,111	42,129,349	525,827,726

¹ Represents production of whisky, rum, gin, brandy, 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 tax-free withdrawals for fortification of wine, for denaturation, for vessels and aircraft, and for export, and transfer to customs manufacturing bonded warehouses.

⁴ Represents stocks of whisky, rum, gin, brandy, and spirits in internal revenue bonded warehouses.

TABLE 69.—Summary: Production, withdrawals, and stocks on hand June 30, of distilled spirits, and premises operated, fiscal year 1947

State	Production ¹	Tax-paid withdrawals ²				Total
		Bottled-in-bond distilled spirits	Other distilled spirits	Alcohol	Total	
Arkansas	8,692					
California	45,610,666	575,639	5,463,177	1,549,348	7,588,164	
Colorado	114,859			5,659	5,659	
Connecticut	8,429	8,847	46,643		55,490	
Florida	399,322					
Georgia	205,887					
Hawaii			66,852		66,852	
Idaho				3,048	3,048	
Illinois	99,419		10,260		10,260	
Indiana	40,691,823	386,834	20,964,418	3,624,898	24,990,150	
Iowa	39,491,053	160,665	18,913,164	4,735,887	28,809,716	
Kansas	7,789,549		426,637	1,067,477	1,494,114	
Kentucky				5,950,010	5,950,010	
Louisiana	95,951,552	7,383,162	27,647,192	2,782,741	37,813,095	
Maine	4,899,679		1,115,988	844,890	1,960,878	
Maryland	5,675		1,746	114,051	115,797	
Massachusetts	20,638,757	187,914	15,733,772	494,276	16,995,802	
Michigan	4,327,420	26,840	2,268,497	348,491	2,943,828	
Minnesota			211,766	132,407	344,173	
Missouri		2,810	163,693		166,503	
Nebraska	1,253,202	55,901	373,556		660,665	
New Hampshire				3,352,307	3,352,307	
New Jersey	1,273,118	107,977	93,051		206,028	
New York	270,771	1,315	670,489	1,172,050	1,843,555	
Ohio	6,697,200	2,687	2,556,213	163,366	2,722,266	
Oregon	7,347,204	107,850	2,883,202	7,800,294	10,791,346	
Pennsylvania	235,098		3,542		3,542	
South Dakota	34,294,308	436,191	17,058,332	12,855,063	30,349,586	
Tennessee	1,239,514					
Vermont	298,321		59,073		59,073	
Virginia	127,206		38,237		36,237	
Washington	977,182	13,275	115,858		129,133	
West Virginia	292,163					
Wisconsin				955	955	
Total	608,631		12,778	15,634	28,412	
Total	315,157,700	9,437,908	116,928,137	47,144,066	173,565,111	

For footnotes, see p. 176.

TABLE 69.—Summary: Production, withdrawals, and stocks on hand June 30, of distilled spirits, and premises operated, fiscal year 1947—Continued

[Tax gallons]

State	Tax-free withdrawals ¹	Stocks June 30 ⁴	Premises operated ⁵		
			Registered distilleries ⁶	Fruit distilleries ⁷	Internal revenue bonded warehouses
Arkansas	8,692			1	
California	38,325,026	16,199,531	4	113	73
Colorado	1,556	118,221	1	1	1
Connecticut	4,715	469,923		2	3
Florida		209,576		1	1
Georgia	1,586	206,482	1	1	2
Hawaii					
Idaho			1		
Illinois	73,955	64,336,282	9		12
Indiana	395,283	74,263,380	7		8
Iowa		121,787	2		1
Kansas					
Kentucky	1,050,397	220,715,683	62		71
Louisiana	4,104	206,828	3		2
Maine		12,333		1	1
Maryland	372,080	43,359,663	14	1	18
Massachusetts	689,823	4,158,634	6		6
Michigan	16,396	227,640			1
Minnesota		212,164			2
Missouri	28,589	2,042,927	4	1	6
Nebraska					
New Hampshire		55,844	1		1
New Jersey	60,037	1,679,979		6	5
New York	83,940	4,903,049	3	4	7
Ohio	33,792	6,307,137	4	4	5
Oregon	2,805	93,569	1	2	1
Pennsylvania	619,266	83,908,128	15		25
South Dakota			1		1
Tennessee		581,056	1	1	1
Vermont	5,075	36,483	1		1
Virginia	61,604	1,304,144	4	3	7
Washington	290,629		4	7	2
West Virginia					
Wisconsin		197,193	2		2
Total	42,129,349	525,827,726	147	148	267

¹ See footnote 1, table 68.
² See footnote 2, table 68.
³ See footnote 3, table 68.
⁴ See footnote 4, table 68.
⁵ Represents number operated during any part of the year.
⁶ Represents registered distilleries producing whisky, rum, gin, brandy, and spirits.
⁷ Represents fruit distilleries producing brandy and spirits—fruit.

TABLE 70.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of whisky and of total distilled spirits, fiscal years 1934 to 1947, inclusive

[Tax gallons]

Fiscal year ended June 30	Production ¹		Tax-paid withdrawals		Stocks June 30 ¹	
	Whisky	Total distilled spirits	Whisky	Total distilled spirits ²	Whisky	Total distilled spirits
1934	62,352,666	76,506,388	18,875,964	38,601,236	57,717,662	63,065,017
1935	149,112,923	169,126,472	50,730,940	75,073,993	152,807,235	160,755,394
1936	223,659,539	253,867,925	57,299,166	100,383,056	300,658,508	310,803,839
1937	223,457,850	258,956,886	72,516,195	120,011,294	445,285,663	462,607,980
1938	102,885,872	150,155,924	68,611,660	114,926,395	471,159,639	497,527,755
1939	98,003,917	145,326,176	72,059,023	114,578,069	478,899,618	522,068,134
1940	98,983,303	143,465,192	81,267,368	128,325,941	480,937,609	525,394,924
1941	121,851,983	175,208,746	80,541,974	130,552,148	504,080,691	551,424,175
1942	120,267,424	126,392,400	84,709,171	144,207,510	516,918,587	587,751,374
1943	19,829,688	429,068,171	87,913,792	136,836,551	424,824,966	476,345,030
1944		535,439,513	68,832,992	90,463,887	348,646,381	378,577,850
1945	41,562,303	63,891,224	63,891,224	142,330,770	307,587,545	338,172,677
1946	147,464,616	305,066,637	63,226,912	178,131,350	374,072,055	420,262,363
1947	167,994,805	316,187,700	58,822,675	173,605,111	464,825,305	525,827,726

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, 420,833,502 tax gallons for 1944, and 524,301,407 tax gallons for 1945.

V. DISTILLED SPIRITS AND WINES: RECTIFIED

[Produced by rectifying plants]

TABLE 71.—Materials: ¹ Used in production of rectified spirits and wines, by kinds and by months, fiscal year 1947

[Proof gallons]

Month	Alcohol	Spirits ²	Whisky	Brandy	Wines	Other	Total
July	3,900,851	5,132,574	3,866,549	382,377	35,832	352,465	14,670,648
August	4,961,624	5,678,625	3,959,176	371,378	70,906	314,248	16,355,857
September	4,368,213	5,208,562	4,056,353	339,667	49,326	394,265	14,415,406
October	4,856,897	6,064,320	4,827,269	351,619	65,261	379,422	16,544,012
November	4,735,479	5,392,795	4,517,897	284,364	56,140	224,353	15,211,008
December	4,169,036	5,009,253	4,200,340	371,047	43,094	220,858	14,013,628
January	3,969,355	5,383,766	4,279,957	125,392	44,271	153,298	13,865,859
February	2,847,330	4,384,710	3,395,464	100,786	37,874	106,465	10,878,728
March	2,391,870	4,738,382	3,266,078	43,307	35,930	146,966	10,612,533
April	2,355,530	3,771,133	2,908,885	44,038	30,504	72,328	9,182,418
May	1,605,328	2,811,199	2,099,814	25,716	25,844	91,026	6,688,925
June	2,124,939	2,530,773	2,324,240	29,248	22,280	97,363	7,128,843
Total	42,285,350	67,106,092	43,602,046	2,478,048	517,362	2,552,967	148,628,865

¹ Includes imported liquors as follows: 620,846 proof gallons of alcohol, 83,810 proof gallons of whisky, 96,999 proof gallons of brandy, 34,863 proof gallons of wines, 1,213,742 proof gallons of other liquors consisting of 248,513 proof gallons of rum, 5,651 proof gallons of gin, 2,563 proof gallons of vermouth, 409 proof gallons of cordials and liqueurs, 904,919 proof gallons of Cuban cane spirits, 1,680 proof gallons of distilled spirits—to be processed, 47,403 proof gallons of unclassified spirits, and 2,604 proof gallons of products for exportation.
² Represents high-proof spirits produced at registered and fruit distilleries.
³ Represents 297,131 proof gallons of rum, 323,279 proof gallons of gin, 86,161 proof gallons of vermouth, 816,940 proof gallons of cordials and liqueurs, 904,919 proof gallons of Cuban cane spirits, 1,680 proof gallons of distilled spirits—to be processed, 82,789 proof gallons of unclassified spirits, and 540,068 proof gallons of products for exportation.

TABLE 72.—Materials:¹ Used in production of rectified spirits and wines, by kinds and by States, fiscal year 1947

[Proof gallons]

State	Alcohol	Spirits ²	Whisky	Brandy	Wine	Other	Total
California	1,369,365	2,252,625	1,794,586	811,253	29,485	135,948	6,393,162
Colorado					2,689		2,689
Connecticut	339,596	186,340	117,666	20,253	969	48,403	713,227
Georgia	10,240	9,535	885			15,427	36,087
Hawaii	1,615						1,615
Illinois	2,961,506	9,761,208	5,638,493	137,518	140,614	621,868	19,276,207
Indiana	4,670,711	9,482,188	7,037,396	213,580	34,765	110,381	21,549,021
Iowa		27,090	1,105				28,195
Kentucky	8,248,540	13,100,928	10,886,017	19,906	53,652	287,680	32,576,723
Louisiana	27,482	10,618	5,381		115	311	43,907
Maine	41,035	31,556	1,103	2,682			75,377
Maryland	2,580,696	9,417,920	6,252,820	39,510	28,830	162,959	18,482,735
Massachusetts	1,704,671	1,186,161	711,284	45,172	14,057	129,699	3,791,044
Michigan	155,628	37,252	36,098	191,741	38,747	56,030	515,496
Minnesota	193,387	102,966	72,620	14,784	975	84	384,816
Missouri	201,041	182,368	96,882	28,448	160	5,562	515,461
New Hampshire		57,629	24,700		299		82,380
New Jersey	1,492,059	561,115	195,882	181,587	247	128,146	2,559,036
New Mexico	309	2,591					4,011
New York	1,136,971	1,099,968	1,206,879	154,306	2,738	59,418	3,660,280
Ohio	6,467,945	494,188	2,267,761	84,787	28,071	9,614,321	19,144,973
Pennsylvania	10,552,033	9,092,240	7,307,662	527,890	124,818	534,670	28,139,313
Tennessee	58,048	5,467	11,899			1,049	76,463
Wisconsin	52,471	4,239	28,816	1,631	16,131	2,763	106,051
Total	42,285,350	57,106,092	43,692,046	2,475,048	517,362	2,552,967	148,628,865

¹ See footnote 1, table 71.
² See footnote 2, table 71.
³ See footnote 3, table 71.

TABLE 73.—Production:¹ Rectified spirits and wines, by kinds and by months, fiscal year 1947

[Proof gallons]

Month	Whisky	Gin	Cordials and liqueurs	Brandy	Other	Total
July	11,822,732	1,391,511	1,016,928	222,021	73,128	14,526,320
August	12,184,866	1,887,753	749,600	198,086	101,291	15,112,596
September	12,613,202	1,041,561	620,649	226,418	86,192	14,598,022
October	14,609,338	891,521	633,637	229,078	59,929	16,423,423
November	13,526,765	900,757	433,693	219,782	73,611	15,154,628
December	12,300,432	1,078,547	268,964	106,408	14,045,133	13,837,032
January	12,528,139	837,054	238,082	118,956	114,852	13,837,032
February	10,138,988	865,752	141,396	104,474	93,101	11,143,711
March	9,620,790	727,614	134,861	37,609	126,811	10,647,685
April	8,673,395	450,984	130,665	17,893	76,382	9,349,319
May	6,154,937	367,357	79,996	19,820	84,576	6,706,386
June	6,522,311	306,962	84,294	14,769	92,712	7,021,048
Total	130,700,615	10,547,373	4,545,503	1,677,869	2,088,993	148,560,353

¹ For production of distilled spirits at registered distilleries, see table 54.
² Represents 6,532 proof gallons of alcohol, 147,344 proof gallons of high-proof spirits, 49,548 proof gallons of rum, 3,925 proof gallons of vermouth, 223,784 proof gallons of wine, 142,352 proof gallons of unclassified spirits, and 515,508 proof gallons of products for exportation.

TABLE 74.—Production:¹ Rectified spirits and wines, by kinds and by States, and premises operated, fiscal year 1947

[Proof gallons]

State	Whisky	Gin	Cordials and liqueurs	Brandy	Other	Total	Number of plants operated ²
California	5,144,783	236,111	167,733	827,908	79,239	6,455,774	44
Colorado					2,568	2,568	2
Connecticut	236,399	125,421	258,857	601	67,150	688,418	11
Georgia	1,622	35,478				37,100	1
Hawaii					1,614	1,614	1
Illinois	18,082,396	8,709	970,948	36,691	147,073	19,245,812	23
Indiana	20,992,975	91,215	233,876	213,113	43,256	21,574,435	10
Iowa	3,348	24,708				28,056	1
Kentucky	32,067,481	316,093	45,227		11,698	32,449,499	28
Louisiana	15,827	21,299	4,806		9	41,941	3
Maine		70,661	4,875		1,216	76,752	1
Maryland	18,111,668	205,633	117,825		93,067	18,528,193	19
Massachusetts	1,965,493	1,133,309	697,205	27,638	64,789	3,788,434	20
Michigan	3,444	7,417	432,490	20,747	48,882	612,980	5
Minnesota	254,008	18,794	112,735	4,117		389,654	3
Missouri	314,903	46,737	162,970		1,257	525,867	8
New Hampshire	82,380					82,380	1
New Jersey	689,106	1,398,498	470,356		12,497	2,540,457	15
New Mexico	3,866		41			3,907	1
New York	3,258,208	31,974	204,573	120,099	30,386	3,645,240	10
Ohio	7,590,750	1,518,988	156,922	25,942	293,101	9,545,703	10
Pennsylvania	21,821,721	5,235,282	587,992	401,013	174,236	28,220,244	29
Tennessee	55,271	20,503			75,774	106,051	1
Wisconsin	74,976	543	16,077			92,596	7
Total	130,700,615	10,547,373	4,545,503	1,677,869	2,088,993	148,560,353	254

¹ For production of distilled spirits at registered distilleries, see table 55.
² Represents the number of plants which operated during any part of the year.
³ See footnote 2, table 73.

TABLE 75.—Summary: Materials used for rectification and production of rectified spirits and wines, fiscal years 1936 to 1947, inclusive

[Proof gallons]

Fiscal year ended June 30	Materials used for rectification					Total
	Alcohol	Spirits	Whisky	Brandy	Other	
1936	18,002,394	(1)	14,072,589	172,408	669,348	32,816,739
1937	29,258,533	(1)	15,123,437	206,962	658,041	45,248,973
1938	29,626,345	(1)	13,573,665	248,548	539,288	43,987,846
1939	17,522,484	11,848,021	13,554,212	250,514	607,411	43,682,642
1940	17,475,958	13,901,129	15,295,513	321,911	586,877	47,581,388
1941	22,844,540	13,391,833	17,021,767	563,257	687,775	54,509,172
1942	19,675,212	25,892,987	20,650,946	904,227	897,793	66,021,165
1943	1,734,604	35,590,096	29,037,012	2,901,863	1,657,856	71,021,430
1944	2,381,970	25,160,722	32,111,417	2,772,289	5,557,375	67,933,773
1945	21,186,331	44,366,831	40,848,886	3,417,792	9,766,636	119,584,876
1946	42,301,841	54,399,168	45,829,758	3,939,793	5,003,284	151,473,794
1947	42,285,350	57,106,092	43,592,046	2,475,048	3,070,329	148,628,865

[Proof gallons]

Fiscal year ended June 30	Production					Total
	Whisky	Gin	Cordials and liqueurs	Brandy	Other	
1936	21,726,565	6,767,295	3,117,552	93,435	743,959	32,448,806
1937	31,586,870	8,147,844	3,812,852	79,321	684,085	44,310,972
1938	32,676,622	7,663,863	2,721,758	33,824	464,883	43,559,950
1939	33,563,409	7,231,564	2,192,964	57,589	326,769	43,401,295
1940	37,977,224	6,866,097	2,437,706	74,372	301,171	47,666,570
1941	44,317,168	6,764,707	2,542,178	184,835	348,742	54,157,628
1942	55,961,730	7,597,941	3,228,135	366,321	616,776	67,770,903
1943	60,794,623	2,965,280	3,965,502	1,361,541	1,037,875	70,124,821
1944	67,862,477	898,304	3,985,429	1,515,082	3,425,143	67,686,405
1945	101,645,005	7,057,837	6,686,947	1,677,186	1,796,413	118,863,389
1946	124,727,150	11,497,751	11,308,854	1,942,399	1,402,734	150,878,888
1947	130,700,615	10,547,373	4,545,503	1,677,869	1,088,993	148,560,353

¹ Included with alcohol.

VI. CONSUMPTION OF DISTILLED SPIRITS

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

TABLE 76.—Bottling: Distilled spirits (rectified and unrectified) bottled for consumption,¹ fiscal year 1947

[Wine gallons]

Kind	Rectified products ²			Unrectified products			Bottled-in-bond with- drawals upon payment of tax	Grand total
	Bottled at rectifying plants	Bottled at tax- paid bottling houses ³	Total	Bottled at rectifying plants ⁴	Bottled at tax- paid bottling houses ⁵	Total		
Whisky.....	147,034,494	2,699,618	149,734,112	4,750,824	2,419,282	7,170,106	9,312,999	166,218,217
Rum.....	66,669	66,669	133,338	527,951	90,582	618,533	2,658	688,860
Gin.....	11,807,471	27,626	11,835,097	5,861,990	948,784	6,810,774	74	18,645,945
Brandy.....	1,764,625	261,126	2,025,751	343,859	351,369	695,228	114,960	2,835,939
Cordials and liqueurs.....	6,664,796	38,158	6,702,954					6,702,954
Alcohol.....	13,451		13,451	90,973	10,190	101,163		114,614
Other spirits..	161,162	284	161,436	152,956	10,514	163,470		324,906
Total.....	167,512,658	3,026,612	170,539,270	11,728,553	3,830,721	15,559,274	9,432,691	195,531,435

¹ Represents distilled spirits bottled at rectifying plants and tax-paid bottling houses, and bottled-in-bond distilled spirits withdrawn on payment of tax from internal revenue bonded warehouses. Includes imported distilled spirits bottled after withdrawals from customs custody. Exclusive of 370,599 wine gallons of rectified distilled spirits and 50,766 wine gallons of unrectified distilled spirits for exportation.

² Includes imported distilled spirits used for rectification as follows: 83,810 proof gallons of whisky, 248,512 proof gallons of rum, 5,651 proof gallons of gin, 96,999 proof gallons of brandy, 409 proof gallons of cordials and liqueurs, 520,846 proof gallons of alcohol, 954,002 proof gallons of other spirits consisting of 904,919 proof gallons of Cuban cane spirits, 1,680 proof gallons of distilled spirits—to be processed, and 47,403 proof gallons of unclassified spirits.

³ Includes imported rectified distilled spirits as follows: 268 wine gallons of gin and 21,527 wine gallons of cordials and liqueurs.

⁴ Includes imported unrectified distilled spirits as follows: 65,943 wine gallons of whisky, 132,675 wine gallons of rum, 2,274 wine gallons of gin, 49,992 wine gallons of brandy, and 4,901 wine gallons of unclassified spirits.

⁵ Includes imported unrectified distilled spirits as follows: 19,950 wine gallons of whisky, 13,177 wine gallons of rum, 12,633 wine gallons of brandy, and 816 wine gallons of unclassified spirits.

⁶ Represents 1,253,243 wine gallons of blends of whisky 4 years old or older, 2,688,284 wine gallons of other blended whisky, 145,694,079 wine gallons of spirit whisky, 9,751 wine gallons of imitation whisky, and 88,755 wine gallons of other whisky.

TABLE 77.—Summary: Distilled spirits (rectified and unrectified) bottled for consumption,¹ fiscal years 1941 to 1947, 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	13,316,886	2,610,621	2,784,868	341,125	151,872	140,501,650
1942.....	136,038,633	1,815,311	14,396,909	2,340,879	4,755,808	232,167	170,735	159,745,580
1943.....	135,273,247	2,917,579	6,323,482	4,493,162	5,994,371	45,265	255,642	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	4,058,896	9,166,562	31,602	1,285,811	169,742,999
1946.....	163,796,884	951,314	19,912,035	3,612,167	13,985,185	132,697	1,176,418	203,569,700
1947.....	167,512,658	3,026,612	170,539,270	11,728,553	3,830,721	15,559,274	9,432,691	195,531,435

¹ Prior to 1941 consumption was represented by tax-paid withdrawals. See table 70.

VII. DENATURED RUM

[Relates to denatured rum produced by distillery denaturing bonded warehouses]

TABLE 78.—Summary: Production, withdrawals, and stocks of specially denatured rum at distillery denaturing bonded warehouses, by months, fiscal year 1947¹

[Wine gallons]

Month	Production	Removals	Stocks
July.....	101,234	90,511	31,550
August.....	99,188	94,331	38,910
September.....	94,239	90,725	39,023
October.....	90,757	95,302	34,042
November.....	101,492	92,169	43,145
December.....	71,489	87,730	28,504
January.....	79,117	72,630	32,879
February.....	77,036	88,021	21,875
March.....	83,464	63,685	40,887
April.....	93,185	66,132	47,363
May.....	72,048	84,348	35,910
June.....	72,052	68,520	38,939
Total.....	1,036,301	1,014,105	38,939

¹ Formula 4 is used in all denaturation of rum.

TABLE 79.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of specially denatured rum at distillery denaturing bonded warehouses, by States, fiscal year 1947¹

[Wine gallons]

State	Production	Removals	Losses	Stocks June 30	Number of distillery denaturing bonded warehouses operated ²
Kentucky.....	680,483	574,525	1,958	16,879	1
Massachusetts.....	456,818	439,580	2,378	20,060	1
Total.....	1,036,301	1,014,105	4,336	38,939	2

¹ See footnote 1, table 78.

² Represents number operated during any part of the year.

TABLE 80.—Operations in specially denatured rum: By manufacturers, by States, fiscal year 1947

[Wine gallons]

State	Received	Used in manufac- turing	Stocks June 30	Number of manufac- turers operating ²
Florida.....	3,125	3,169	126	2
Illinois.....		14	17	1
Kentucky.....	58,556	57,870	4,863	8
Michigan.....	2,800	2,800	350	1
Missouri.....	44,300	44,006	3,132	3
New Jersey.....	500	509	66	2
New York.....	3,441	3,312	416	8
North Carolina.....	453,931	455,462	32,912	5
Ohio.....	75,120	75,356	4,509	4
Pennsylvania.....	19,761	20,171	2,643	8
Tennessee.....	100	132	29	1
Virginia.....	357,473	364,220	28,978	11
Total.....	1,019,107	1,026,821	78,060	54

¹ Represents number operated during any part of the year.

VIII. FERMENTED MALT LIQUORS AND CEREAL BEVERAGES

[Produced by breweries]

TABLE 81.—Materials: Used in production of fermented malt liquors and cereal beverages, by kinds and by months, fiscal year 1947

Month	Grain and grain products						
	Malt	Corn	Rice	Wheat	Barley	Sorghum grain	Total
	July	198,377,372	41,924,193	15,561,416	252,870	2,459,972	13,095,588
August	176,976,925	36,966,316	11,467,916	165,100	1,729,240	9,887,638	237,193,135
September	229,319,287	53,555,460	15,668,809	180,090	1,612,650	13,043,655	313,309,951
October	222,078,057	51,576,698	13,942,092	28,430	845,162	11,870,937	300,340,376
November	186,664,957	45,432,533	13,881,632	1,900	770,050	9,691,830	256,442,902
December	206,905,380	56,300,398	15,626,726	1,000	1,145,327	8,855,409	288,834,240
January	200,958,281	59,445,869	15,954,439	400	1,116,695	6,778,528	284,254,212
February	169,470,629	53,722,022	12,768,969	-----	657,433	4,138,536	240,757,569
March	205,129,932	70,040,258	13,849,899	140,000	879,294	3,115,491	293,154,874
April	224,383,106	76,608,718	13,668,131	-----	997,518	3,230,053	318,884,526
May	241,046,644	84,901,987	14,112,658	-----	852,320	2,724,471	343,638,080
June	252,478,082	88,830,054	15,667,048	-----	811,760	2,563,534	360,350,478
Total	2,573,788,652	719,300,506	172,199,735	769,790	13,777,421	88,996,670	3,508,831,774

Month	Soy beans and soy products	Sugar and syrups	Hops and hop extracts	Cassava and cassava products	Potatoes and potato products	Other materials
July	420,679	24,677,458	3,312,748	3,854,383	1,468,833	28,643
August	450,574	23,499,129	3,031,007	12,599,733	1,351,437	10,780
September	552,895	23,669,452	3,845,984	10,353,787	906,492	11,990
October	523,239	20,049,146	3,804,981	20,435,669	643,500	7,200
November	425,120	15,581,939	3,045,080	14,169,465	506,818	9,300
December	433,721	17,803,167	3,326,466	10,422,499	394,170	-----
January	328,031	16,912,632	3,200,508	8,216,450	299,121	2,200
February	270,131	12,488,330	2,688,855	4,820,128	328,176	100
March	327,362	14,265,685	3,198,422	4,284,218	147,530	-----
April	368,974	15,649,278	3,458,533	4,096,856	157,500	-----
May	407,649	16,046,791	3,708,857	4,339,660	254,600	500
June	396,543	18,055,821	3,885,459	4,066,134	193,800	-----
Total	4,885,118	218,598,828	140,508,913	107,629,982	6,651,977	70,713

¹ Represents 40,379,178 pounds of hops and 127,735 pounds of hop extracts.

TABLE 82.—Materials: Used in production of fermented malt liquors and cereal beverages, by kinds and by States, fiscal year 1947

[Pounds]

State	Grain and grain products						Total
	Malt	Corn	Rice	Wheat	Barley	Sorghum grain	
Arizona	3,191,330	511,000	309,900	-----	374,140	20,471	4,216,841
California	149,418,577	40,326,641	4,176,450	-----	-----	8,962,179	202,883,847
Colorado	15,478,567	2,923,800	4,863,386	-----	21,000	-----	23,266,753
Connecticut	12,127,285	2,291,200	-----	-----	5,450	300,300	14,724,235
Delaware	4,121,770	1,163,940	-----	2,200	12,450	630	5,300,990
District of Columbia	5,789,285	1,391,550	256,950	-----	179,900	-----	7,597,685
Florida	13,969,061	3,266,570	-----	-----	39,600	2,200,770	19,446,001
Georgia	3,206,600	719,700	-----	-----	-----	-----	3,926,300
Hawaii	5,772,276	929,900	-----	-----	-----	498,600	7,200,776
Idaho	2,681,198	877,550	20,560	-----	-----	199,680	3,778,988
Illinois	151,353,947	69,198,003	1,271,874	-----	383,515	5,755,070	218,962,409
Indiana	84,293,700	32,562,170	-----	-----	377,005	1,983,850	119,206,725
Iowa	4,917,570	1,731,450	-----	-----	-----	-----	6,649,020
Kentucky	37,861,821	12,660,705	3,299,771	-----	3,900	1,702,900	55,534,097
Louisiana	38,029,619	7,072,050	4,196,350	-----	-----	1,378,600	50,676,619
Maryland	56,380,010	12,399,873	319,800	27,800	506,700	747,940	70,382,126
Massachusetts	62,357,195	11,485,956	1,860,620	24,600	515,100	2,316,271	78,596,762
Michigan	126,646,680	37,682,207	11,199,967	-----	304,170	1,536,037	176,367,157
Minnesota	74,847,544	22,174,611	3,479,779	140,000	-----	5,069,900	105,711,894
Missouri	187,834,730	21,634,475	61,842,351	-----	250,900	2,547,799	273,710,156
Montana	8,515,115	2,006,600	-----	-----	87,680	624,200	11,234,675
Nebraska	23,073,715	5,874,260	5,014,700	-----	210,000	-----	38,872,688
Nevada	998,186	373,900	59,400	-----	-----	-----	1,431,486
New Hampshire	926,300	119,220	-----	-----	-----	-----	1,045,520
New Jersey	180,033,150	53,989,631	586,520	-----	615,695	5,821,990	241,046,986
New York	384,823,535	118,587,540	14,850,300	290,890	2,465,320	10,052,225	531,069,810
North Carolina	4,336,600	1,266,300	-----	-----	-----	-----	5,602,900
Ohio	178,291,337	68,796,892	13,717,799	15,900	1,474,421	1,800,321	254,096,570
Oklahoma	4,233,334	1,343,112	120,270	-----	72,090	80,000	5,848,806
Oregon	9,724,333	2,367,600	1,403,700	-----	-----	537,900	14,033,433
Pennsylvania	265,300,989	65,464,118	3,031,990	80,200	4,097,577	14,791,383	353,356,387
Rhode Island	29,865,350	5,824,920	432,560	187,900	167,600	2,140,770	38,619,000
Tennessee	7,829,700	924,800	1,557,200	-----	-----	727,400	11,039,100
Texas	44,994,097	9,996,695	4,916,450	-----	15,000	3,545,055	62,437,297
Utah	5,964,600	1,346,160	185,750	-----	-----	184,820	7,681,220
Virginia	7,464,600	3,140,100	-----	400	-----	48,800	10,653,900
Washington	43,722,322	13,558,724	2,498,348	-----	41,040	5,447,628	65,268,062
West Virginia	1,749,300	464,320	-----	-----	239,410	-----	2,453,030
Wisconsin	271,524,459	100,463,311	27,569,800	-----	664,078	6,753,880	406,975,528
Wyoming	2,884,244	789,970	-----	-----	-----	268,300	3,680,514
Total	2,513,788,652	719,300,506	172,199,735	769,790	13,777,421	88,996,670	3,508,831,774

TABLE 82.—Materials: Used in production of fermented malt liquors and cereal beverages, by kinds and by States, fiscal year 1947—Continued

State	[Pounds]					Other materials
	Soy beans and soy bean products	Sugar and sirups	Hops and hop extracts	Cassava and cassava products	Potatoes and potato products	
Arizona	44,456	280,227	37,352	328,400		
California	669,072	3,982,878	2,317,918	3,359,423	155,760	
Colorado	18,104	500	233,514			
Connecticut	59,820	1,701,891	178,526	991,900		
Delaware	2,370	223,717	58,646	533,665		
District of Columbia	10,425	168,090	79,451			
Florida	68,490	1,762,772	245,760	437,380		
Georgia		510,974	39,669	94,129		
Hawaii	24,686	634,700	78,840			
Idaho	11,635	97,443	39,833		39,571	2,400
Illinois	245,833	10,819,681	2,660,468	22,940,833	1,710,493	
Indiana	50,096	4,889,593	1,268,233	6,679,802	103,625	
Iowa	19,735	1,023,412	96,660	122,850		
Kentucky	66,680	1,410,376	544,189			
Louisiana	160,580	5,634,749	577,819			18,343
Maryland	12,060	7,220,449	813,662	1,522,853		
Massachusetts	460,125	15,561,330	1,135,372	88,300		
Michigan	83,369	3,354,482	1,909,923	12,085,715	362,812	
Minnesota	66,472	18,496,947	1,288,628	1,454,309	39,000	
Missouri	78,112	3,305,265	3,547,782	165,756	394	
Montana	17,108	674,100	126,121			
Nebraska	18,982	1,143,773	361,271	1,000		30,300
Nevada	1,096	7,975	18,765			
New Hampshire	16,800	493,680	20,887			
New Jersey	156,820	16,390,998	2,745,066	2,985,607	175,100	
New York	737,538	35,298,897	6,474,359	19,574,237	3,160,465	10,500
North Carolina		632,933	58,232	162,210	1,200	
Ohio	237,944	15,941,864	2,705,479	2,795,821	1,100	
Oklahoma	4,005	344,889	73,280	165,886	93,700	
Oregon	14,885	38,452	156,532			
Pennsylvania	156,812	41,322,489	4,338,023	5,449,939	375,800	
Rhode Island	202,850	7,224,446	619,798	1,108,115		
Tennessee	64,155	656,430	96,754			
Texas	25,775	1,086,144	573,574	82,408	55,148	4,080
Utah			80,651			
Virginia	3,220	598,854	111,658	61,559	155,500	
Washington	70,779	2,744,369	696,228		4,000	5,090
West Virginia	3,362	332,986	30,435			
Wisconsin	967,913	12,559,790	4,030,021	24,437,885	218,309	
Wyoming	26,955	455,383	55,554			
Total	4,885,118	215,598,826	140,506,913	107,629,982	6,651,977	70,713

¹ See footnote 1, table 81.

TABLE 83.—Summary: Production, withdrawals, losses, and stocks of fermented malt liquors, by months, fiscal year 1947

Month	Tax-paid withdrawals ¹			Tax-free withdrawals			Total with- drawals	Losses	Stocks and of month
	By pipe line for bottling	In barrels and kegs	Total	Consumed on premises	For export				
					For cereal beverages	Total			
July	4,875,251	2,375,621	7,250,872	21,552	2,541	35,312	69,405	290,327	7,040,733
August	4,996,914	2,541,158	7,538,072	21,524	1,210	44,801	67,538	201,458	7,095,399
September	4,822,808	2,431,159	7,253,967	19,960	1,440	17,875	38,405	227,217	7,333,674
October	4,888,689	2,345,964	7,234,653	20,531	1,050	44,171	65,782	231,693	7,368,870
November	4,284,150	2,241,311	6,525,461	18,492	1,398	63,895	83,985	268,981	6,806,894
December	4,263,965	2,277,715	6,541,680	18,606	1,398	86,251	106,399	213,737	6,847,344
January	3,945,965	2,088,708	6,034,673	18,606	1,464	102,870	122,960	215,737	6,167,971
February	3,596,411	1,945,269	5,541,680	18,682	1,627	73,078	93,581	175,690	5,740,114
March	4,148,756	2,128,104	6,276,860	18,082	1,413	73,059	92,554	162,008	6,406,616
April	4,713,308	2,315,460	7,028,768	19,534	2,248	70,375	92,157	202,219	6,326,556
May	4,982,460	2,519,924	7,502,384	20,412	3,577	70,687	94,678	246,088	6,396,370
June	5,344,710	2,594,014	7,938,724	20,710	5,404	68,196	94,319	260,490	6,569,515
Total	54,875,027	27,754,414	82,629,441	234,788	24,040	757,170	1,015,998	83,645,439	9,564,516

¹ Tax rate, \$3 per barrel.

TABLE 84.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, and breweries operated, by States, fiscal year 1947

States	Production	Tax-paid withdrawals ¹			Tax-free withdrawals			Total	Losses	Stocks June 30	Number of breweries operated ²
		By pipe line for bottling	In barrels and kegs	Total	Consumed on premises	For cereal beverages	For export				
Arizona	118,081	84,557	28,017	113,174	227		227	4,229	7,581	1	
California	4,785,016	4,273,741	28,017	4,514,465	6,628		6,628	150,030	409,007	22	
Colorado	576,843	290,374	260,374	534,356	1,400		1,400	13,973	80,462	6	
Connecticut	168,954	164,403	332,997	1,596	1,596		43,992	19,174	36,190	2	
Delaware	142,089	28,943	138,211	456	456		138,211	2,632	19,043	6	
District of Columbia	147,001	28,695	176,128	476	476		1,037	16,274	21,803	1	
Florida	496,819	18,188	468,157	1,037	1,037		302	16,274	56,271	1	
Georgia	97,135	16,434	93,415	302	302		141	6,754	14,687	1	
Hawaii	146,224	138,290	138,177	90	90		141	3,113	12,227	2	
Idaho	86,113	22,596	82,050	141	141		79,785	5,651	12,958	4	
Illinois	6,946,701	7,055,446	5,671,740	17,355	17,355		13,212	183,858	661,167	39	
Indiana	2,945,221	3,855,067	2,785,288	7,437	7,437		13,212	2,768,500	391,903	13	
Iowa	210,368	101,455	192,621	427	427		4,887	6,711	24,692	3	
Kentucky	1,368,741	1,097,788	1,251,533	3,203	3,203		4,887	35,045	107,081	6	
Louisiana	1,324,322	35,192	1,740,346	5,972	5,972		3,206	42,869	145,081	6	
Maryland	1,827,703	1,211,118	1,952,021	11,148	11,148		6,972	42,972	177,120	6	
Massachusetts	2,103,051	956,788	1,952,021	8,532	8,532		18,594	103,774	191,668	13	
Michigan	4,371,826	1,215,591	4,185,284	6,273	6,273		20,227	101,552	470,387	7	
Minnesota	3,030,576	1,102,941	2,905,694	6,273	6,273		28,218	65,940	320,719	19	
Missouri	6,172,151	4,043,379	5,256,446	27,977	27,977		116,538	195,245	820,050	13	
Montana	24,111	168,362	256,446	762	762		1,370	4,264	37,215	8	
Nebraska	824,656	620,633	173,132	793,765	1,370		1,370	18,164	74,718	4	
Nevada	33,476	18,026	31,446	78	78		78	1,130	4,969	2	
New Hampshire	35,747	11,875	35,464	320	320		320	2,120	2,641	2	
New Jersey	5,925,981	7,033,064	5,500,273	11,326	11,326		75,552	222,929	623,467	13	
New York	13,751,436	6,434,684	12,956,415	38,418	4,298		202,339	402,839	1,487,302	44	
North Carolina	116,463	16,736	131,199	189	189		189	5,337	18,019	4	
Ohio	4,126,128	1,872,035	4,840,164	15,989	15,989		40,084	180,700	638,869	38	
Oklahoma	1,157,653	126,364	1,278,849	274	274		274	1,452	13,352	2	
Oregon	383,561	126,364	323,918	480	480		480	4,807	36,118	4	
Pennsylvania	9,003,075	4,755,960	9,337,022	26,500	36,770		66,270	278,992	983,943	62	
Rhode Island	1,034,078	464,132	954,407	553	553		553	52,378	108,084	2	
Tennessee	251,275	15,043	236,078	1,064	1,064		1,064	3,115	10,618	2	
Texas	1,397,066	88,317	1,485,383	3,300	3,300		3,300	45,639	131,370	7	
Utah	1,579,553	90,592	1,722,556	546	546		546	7,106	23,317	2	
Vermont	262,401	18,163	264,056	796	796		796	6,305	26,238	4	
Virginia	70,243	59,642	1,491,564	2,303	726		8,031	34,613	208,647	12	
Washington	981,922	57,181	64,001	433	433		433	1,865	8,277	1	
West Virginia	5,832	2,571,548	9,076,356	18,600	9,085		239,330	298,763	1,192,079	61	
Wisconsin	9,877,893	2,283,871	101,306	18,600	18,600		239,330	6,497	1,192,079	3	
Wyoming	110,448	28,571	101,306	330	330		330	8,497	16,327	3	
Total	87,859,902	54,875,027	27,754,414	82,629,441	284,788	24,040	1,015,998	2,665,884	9,564,515	465	

¹ Represents number operated during any part of the year.

² See footnote 1, table 83.

TABLE 85.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of fermented malt liquors, fiscal years 1934 to 1947, inclusive (Barrels of 31 gallons)

Fiscal year ended June 30	Production	Withdrawals				Losses	Stocks June 30	Number of breweries operated	
		Tax-paid		Tax-free	Grand total				
		By pipe line for bottling	In barrels and kegs						
1934	37,678,313	8,011,588	24,254,451	32,266,039	450,503	32,716,542	1,304,262	6,908,531	714
1935	45,228,605	10,964,762	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	48,759,840	555,648	49,315,483	1,603,530	8,059,482	732
1937	58,748,087	22,929,824	32,482,136	55,391,960	532,304	55,924,264	1,895,607	9,591,466	720
1938	66,340,163	24,266,063	39,659,955	53,926,018	490,813	54,226,831	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	26,010,165	53,014,230	399,186	53,413,416	1,891,617	9,660,903	611
1941	55,213,850	27,840,167	24,956,014	52,799,181	479,034	53,278,215	1,922,067	9,037,708	574
1942	53,716,697	35,256,910	25,699,309	60,856,219	798,873	61,655,092	2,178,238	8,935,242	530
1943	71,018,267	41,112,864	27,523,570	68,636,434	682,268	69,318,702	2,362,051	8,255,609	491
1944	81,725,820	47,222,671	29,736,893	76,969,784	1,612,024	78,581,788	2,572,252	8,862,356	460
1945	85,604,080	50,404,576	29,186,022	78,590,598	3,976,091	83,566,689	2,665,624	9,261,600	468
1946	84,977,700	53,289,068	27,997,753	81,286,821	2,278,437	83,565,258	2,644,509	6,035,203	471
1947	87,856,902	54,875,027	27,754,414	82,629,441	1,015,998	83,645,439	2,665,884	9,564,515	465

TABLE 86.—Summary: Production, withdrawals, and stocks of cereal beverages,¹ by months, fiscal year 1947 (Barrels of 31 gallons)

Month	Production	Withdrawals	Stocks end of month
July	5,686	6,454	833
August	9,105	7,872	1,878
September	7,026	6,833	1,940
October	6,304	7,084	906
November	2,889	2,652	1,160
December	3,041	2,843	1,272
January	1,320	2,045	499
February	2,574	2,265	717
March	3,128	1,183	1,696
April	2,541	2,657	1,390
May	4,225	3,994	1,532
June	7,958	6,923	2,471
Total	54,797	52,806	2,471

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

TABLE 87.—Summary: Production, withdrawals, and stocks on hand June 30, of cereal beverages,¹ and plants operated, by States, fiscal year 1947 (Barrels of 31 gallons)

State	Production	Withdrawals	Stocks June 30	Number of breweries at which cereal beverage transactions occurred ²
Connecticut	12,780	13,047	157	2
Kentucky	640	657	97	1
Massachusetts	9,990	9,502	206	1
Minnesota	7,341	6,843	1,220	1
New York	16,853	15,915	672	2
Wisconsin	7,193	6,841	220	2
Total	54,797	52,806	2,471	9

¹ See footnote 1, table 86.

² Represents number operated during any part of the year.

IX. STILL WINES, SPARKLING, WINES, AND VERMOUTH

[Reduced by bonded wharves]

TABLE 88.—Materials: 1 Used in production of still wines, by kinds and by months, fiscal year 1947

Month	A. Fruit (pounds)										Total
	Grapes	Raisins	Apples	Peaches	Mixed fruit	Berries	Plums	Pears	Other	Total	
July.....	6,083,500	8,329,888	95,000	2,150,519	4,648,612	2,010,808	2,596,416	886,100	3,768,376	29,960,240	
August.....	168,120,249	4,328,649	924,039	6,478,884	6,302,357	1,228,229	1,665,756	478,874	686,028	184,164,414	
September.....	1,201,576,773	74,680	949,281	1,036,530	964,229	964,229	2,622,804	2,216,024	268,230	1,280,365,051	
October.....	1,882,084,809	51,900	2,476,801	301,666	641,676	641,676	1,224,844	2,856,196	1,288,857	1,888,843,778	
November.....	282,191,274	753,186	3,834,801	108,000	938,301	38,400	35,400	1,241,148	1,067,690	289,194,900	
December.....	9,494,883	787,732	3,883,064	8,000	632,282	483,872	85,400	1,438,261	1,835,016	16,413,847	
January.....	781,388	898,097	2,486,074	20,000	682,282	608,904	710,040	7,066,132	1,710,040	6,047,496	
February.....	646,910	987,984	2,486,074	24,815	682,282	608,904	710,040	7,066,132	1,710,040	6,047,496	
March.....	549,910	987,984	2,486,074	24,815	682,282	608,904	710,040	7,066,132	1,710,040	6,047,496	
April.....	628,856	328,728	987,984	24,815	682,282	608,904	710,040	7,066,132	1,710,040	6,047,496	
May.....	112,659	19,200	161,245	24,970	37,270	309,738	295,886	71,631	1,205,524	1,205,524	
June.....	1,717,120	64,680	148,144	148,144	1,146,210	667,004	1,146,210	64,130	3,787,853	3,787,853	
Total.....	3,308,494,710	16,802,959	16,522,938	10,888,968	9,950,969	9,027,847	7,988,523	6,879,002	9,100,602,114	3,386,873,080	

B. Juice and concentrate (gallons)

Month	A. Fruit (pounds)						Total
	Grape	Peach	Apple	Pear	Berry	Other	
July.....	88,188	44,568	15,020		6,644	9,880	164,310
August.....	68,080	1,178,368	86,015		37,077	6,465	1,371,940
September.....	580,257	184,459	86,112		280	10	792,128
October.....	506,840	12,271	261,631			6,806	837,548
November.....	146,487		880,036		6,907		533,430
December.....	169,686	37	187,727				357,449
January.....	133,674		144,901				298,576
February.....	96,020		74,808		2,500		184,439
March.....	110,123		12,200	60,488			183,239
April.....	46,382		17,919	25,107			94,173
May.....	102,377		2,448				109,781
June.....	38,884				380		39,264
Total.....	2,100,888	1,374,700	1,270,265	85,695	63,966	41,137	4,926,393

1 Exclusive of sugar and other sweetening materials. Represents fermenting materials crushed or pressed and deposited in fermenters for the production of wines and for the production of clearing material used in the production of brandy.
 2 Represents 6,988,673 pounds of blackberries, 1,687,889 pounds of lebanberries, 877,817 pounds of elderberries, 73,248 pounds of strawberries, 43,375 pounds of raspberries, 23,400 pounds of gooseberries, 13,867 pounds of youngberries, 188, and 289 pounds of currants.
 3 Represents 3,604,116 pounds of oranges, 2,487,596 pounds of cherries, 1,480,111 pounds of apricots, 970,735 pounds of currants, 804,786 pounds of figs, 667,294 pounds of oranges, 254,374 pounds of plums, 22,270 pounds of nectarines, 64,626 pounds of grapefruit, 1,480 pounds of honey, and 1,466 pounds of miscellaneous.
 4 Represents 32,800 gallons of elderberry juice, 19,489 gallons of blackberry juice, 1,123 gallons of loganberry juice, 120 gallons of strawberry juice, and 119 gallons of raspberry juice.
 5 Represents 33,287 gallons of cherry juice, 5,888 gallons of orange juice, 1,206 gallons of grapefruit juice, 465 gallons of quince juice, 461 gallons of currant juice, and 186 gallons of elderberry juice.

TABLE 89.—Materials: 1 Used in production of still wines, by kinds and by States, fiscal year 1947

A. Fruit (pounds):	Kind	States										Total
		Arkansas	California	New Jersey	New York	Ohio	Oregon	Washing- ton	All other States 2	Total		
Grapes.....		766,957	8,241,017,385	2,738,893	19,679,178	4,688,420	580,540	14,948,418	24,204,910	3,308,494,710		
Raisins.....		1,146,289	16,648,791	60,430	90,148	6,795	6,688,731	11,768,123	84,020	16,862,989		
Apples.....			7,960,830	25,000	1,135,784		15,980	316,021	1,945,204	18,224,638		
Peaches.....			9,950,969	119,160					1,945,204	10,888,968		
Mixed fruit.....				265,900			3,917,288	616,160	9,171,617	9,960,969		
Plums.....				1,450,765			6,013,988		6,968,652	7,988,623		
Berries.....				865,084					8,879,072	9,744,156		
Pears.....				3,804,119					2,467,997	6,272,116		
Cherries.....				205,001					44,780	240,781		
Apricots.....				288,000					46,000	334,000		
Loganberries.....										1,037,532		
Strawberries.....										877,517		
Gooseberries.....										894,765		
Youngberries.....										667,294		
Honey.....										264,374		
Dandelions.....										103,270		
Lawsonberries.....										73,248		
Other.....										64,968		
Juice and concentrate (gallons):										43,375		
Grape.....										24,400		
Apple.....										18,367		
Pear.....										4,800		
Berry.....										1,460		
Other.....										1,886		
Total.....										2,100,888		

1 See footnote 1, table 88.

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

3 Includes 379,396 pounds used in Colorado, 302,863 pounds in Georgia, 1,036,190 pounds in Illinois, 738,250 pounds in Iowa, 459,268 pounds in Maryland, 17,347,741 pounds in Michigan, 2,684,656 pounds in North Carolina, and 443,441 pounds in Texas.

4 Includes 1,474,674 pounds used in Georgia, 303,120 pounds in Michigan, and 307,705 pounds in Ohio.

5 Includes 284,234 pounds used in Illinois and 411,374 pounds in Maryland.

6 Represents 10,316 gallons used in Michigan.

7 Includes 280,248 gallons used in Virginia.

TABLE 90.—Production: Still wines produced and treatment of wines after fermentation, by months, fiscal year 1947

[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	
July	960,601	10,792	971,483	10,170,813	11,141,796	980,589	1,040,948	258,948	269,429	2,048,642
August	4,985,601	36,813	5,022,414	18,426,266	21,448,680	1,111,768	1,203,611	2,717,142	3,251,789	8,660,604
September	51,138,741	7,379	51,146,120	98,687,167	149,833,227	2,632,067	2,882,405	29,604,489	35,805,630	8,174,805
October	84,094,428	192,726	84,287,154	144,123,940	228,411,094	7,225,852	8,237,809	51,335,043	60,376,208	14,253,407
November	20,748,315	152,180	20,900,495	58,726,631	77,626,126	3,255,619	3,816,642	20,812,827	23,876,724	11,799,988
December	3,520,687	118,620	3,639,307	9,968,372	13,607,679	1,687,341	1,968,672	4,869,746	5,538,214	9,217,244
January	1,679,334	20,067	1,699,401	1,743,489	2,842,890	1,364,821	1,623,626	1,716,115	1,944,390	8,713,606
February	857,168	4,625	861,793	1,303,232	2,165,025	1,388,066	1,557,867	980,939	1,111,964	6,359,280
March	528,039	6,838	534,877	3,278,684	3,813,611	985,874	1,672,047	571,168	648,030	5,181,191
April	459,628	6,421	466,049	1,570,868	2,045,917	877,751	951,563	456,189	521,804	5,111,854
May	387,927	1,615	389,542	1,040,233	1,429,775	638,431	715,241	316,920	366,485	3,089,753
June	297,045	11,699	308,744	660,631	969,375	590,276	663,719	607,979	675,906	4,543,936
Total	169,657,654	569,775	169,627,429	345,707,766	515,335,195	22,737,805	25,633,949	114,241,560	134,386,513	83,073,760

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 92.) Is exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy. (See column 12, table 92.)
³ In producing fortified wine, 33,603,882 proof gallons of brandy and spirits—fruit were used.

TABLE 91.—Production: Still wines produced and treatment of wines after fermentation, by States, fiscal year 1947

[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	
Alabama	1,656		1,656		1,656					
Arkansas	246,733		246,733		246,733					
California	154,634,993	107,045	154,742,038	342,492,645	497,234,693	12,094,466	14,119,985	116,662,344	130,251,263	73,881,793
Colorado	32,258		32,258		32,258					
Connecticut	261,018		261,018	27,217	288,235	24,061	24,952	24,952	27,098	19,443
Florida	23,438		23,438		23,438					
Georgia	840,305		840,305	8,723	849,028	19,394	20,466			
Hawaii	195		195		195					
Idaho	1,650		1,650		1,650					
Illinois	292,537		292,537		292,537					
Indiana	2,819		2,819		2,819	267,864	280,165			330,174
Iowa	33,611	1,144	34,755		34,755	9,058	9,635			134,120
Kentucky	830		830		830					
Louisiana	20,827	9,714	30,541		30,541	3,991	4,611			
Maryland	77,370	51,740	129,116		129,116	102,568	106,565			
Massachusetts										2,800
Michigan	1,756,831		1,756,831		1,756,831	1,585,805	1,800,214	520,755	554,513	8,765
Minnesota						4,517	4,807			1,190,282
Missouri	17,628		17,628		17,628					5,733
New Jersey	548,045		548,045	40,700	588,805	19,026	28,139	2,016	2,263	67,320
New Mexico	10,807		10,807		10,807	219,951	229,367	158,536	201,395	1,843,038
New York	5,117,896	171,000	5,288,896		5,288,896	4,963,615	5,324,223	796,412	898,609	4,949,304
North Carolina	393,654		393,654		393,654					25,162
Ohio	1,158,604	12,947	1,171,551	4,165	1,175,706	453,642	484,927	235,580	265,609	338,786
Oregon	682,227	655	682,882	1,807,944	2,490,826	238,552	258,373			9,617
Pennsylvania	43,909		43,909		43,909					19,886
South Carolina	12,031		12,031		12,031	3,100	3,275			
Texas	47,108		47,108		47,108	37,577	40,618			20,651
Virginia	827,090		827,090	20,167	847,257	121,093	128,240	260,566	310,714	6,771
Washington	2,471,693	215,630	2,687,323	1,906,316	3,993,438	1,382,613	1,443,977	1,200,835	1,949,202	127,133
Wisconsin										580
Total	169,657,654	569,775	169,627,429	345,707,766	515,335,195	22,737,805	25,633,949	114,241,560	134,386,513	83,073,760

¹ See footnote 1, table 90.
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 93.) Is exclusive of wines (column 4) which may also be used for distilling materials in the production of brandy. (See column 12, table 93.)
³ See footnote 3, table 90.

TABLE 92.—Withdrawals: Still wines, by months, fiscal year 1947

[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	For use in production of sparkling wines	For use in production of vermouth	For use in production of vinegar	For export	For family use	For use of the United States	Wines removed for use as distilling materials	Distilling materials removed	
July	2,873,217	7,317,510	1,334	19,192,061	252,724	149,795	27,122	75,685	1,231	608	36,763	19,204,447	10,748,376
August	2,945,618	7,697,897	1,794	19,645,309	257,245	203,660	15,919	22,056	1,285	11	504,656	13,711,567	14,716,390
September	2,735,836	7,605,891	899	19,342,625	260,896	119,808	21,629	14,447	1,276	9	1,982,512	91,523,673	93,924,250
October	3,334,748	8,752,176	1,466	12,088,390	268,544	180,742	38,590	36,615	1,626		4,187,782	147,661,421	152,375,320
November	2,909,397	8,652,836	667	11,562,900	196,634	211,325	18,586	79,784	1,364	5	1,782,156	58,763,577	61,053,431
December	2,662,240	7,220,024	1,195	9,883,459	198,647	296,199	22,184	37,482	3,997		2,375,748	16,171,367	13,195,624
January	2,124,824	5,274,711	451	7,399,986	203,335	141,973	15,787	30,514	1,272	2	2,272,909	1,845,308	4,511,100
February	1,797,221	3,867,322	1,723	5,576,266	153,425	164,272	11,503	62,850	1,656		2,419,896	1,385,291	4,198,896
March	2,017,150	4,611,622	449	6,629,231	232,446	141,675	8,451	24,101	2,195		2,286,065	3,209,655	5,904,687
April	1,598,094	4,361,611	856	5,960,461	214,304	126,671	5,112	26,377	1,987		722,241	1,714,309	2,810,691
May	1,426,496	4,265,202	482	6,682,180	132,192	102,801	21,095	38,686	2,071	7	166,456	1,154,375	1,617,683
June	1,428,439	4,819,855	528	6,248,822	134,989	98,535	14,744	16,084	5,471	27	190,636	605,621	1,061,007
Total	27,763,289	74,436,557	11,844	102,211,690	2,505,380	1,932,046	220,713	464,681	25,433	669	18,927,820	341,950,511	366,027,253

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, 50 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 93.—Withdrawals: Still wines, by States, fiscal year 1947

[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	For use in production of sparkling wines	For use in production of vermouth	For use in production of vinegar	For export	For family use	For use of the United States	Wines removed for use as distilling materials	Distilling materials removed	
Alabama		1,010		1,010									
Arkansas	31,603	148,222		179,825					250				250
California	13,080,346	48,405,257	11,365	61,496,968	1,006,953	861,261	135,908	397,033	2,957	669	47,682	338,734,858	358,445,762
Colorado	53,149	421,724		474,873					11,511		7,898		7,898
Connecticut	113,450	487,288		600,738		173,719					13,951	26,941	214,602
Florida	17,867			17,867					200				200
Georgia	507,096	57,164		564,260		13,357					243,028	8,723	265,108
Hawaii		893		893									
Idaho		39		39									
Illinois	658,273	3,114,788		3,773,061			1,162		21				21
Indiana	1,992			1,992					8				1,160
Iowa	20,966	308,720		329,686									
Kentucky	29,139	1,121,104		1,150,243					180				180
Louisiana	40,534	299,181		339,715				4,989					4,986
Maryland	144,613	676,083		820,546				487	43				11,963
Massachusetts	162,362	854,647		1,017,009		1,363					1,496		2,859
Michigan	400,812	1,178,924		1,579,736	17,618	6,972	1,500						26,090
Minnesota	2,434	264		2,698									
Missouri	62,956	464,787		527,743	179,100								
Nevada	10,500	32		10,532					3,129				
New Jersey	1,805,218	2,095,031		3,900,249	189,574	245,855	4,285	2,394	1,305		30,559	40,760	614,732
New Mexico	10,665			10,665					756				756
New York	7,833,154	8,855,619		16,188,773	1,008,755	611,178	65,091	56,649	580		6,411		1,749,064
North Carolina	192,728	87,716		280,443					300				300
Ohio	775,442	981,066		1,756,508	92,113	17,050	1,344		5,085		128,084	5,555	256,231
Oregon	234,616			234,616					1,080		402,721	1,807,944	2,211,745
Pennsylvania	997,169	3,307,071		4,304,240									
South Carolina	3,367	870		4,237									
Texas	60,868	239,946		300,814	167				19				177
Virginia	691,204	311,432		1,002,636					243		32,127	20,107	2,477
Washington	315,282	894,253	479	1,211,014					511		714,394	1,305,623	2,019,528
West Virginia		121,081		121,081									
Wisconsin	4,585	2,396		6,981	11,000	1,300							
Total	27,763,289	74,436,557	11,844	102,211,690	2,505,380	1,932,046	220,713	464,681	25,433	669	18,927,820	341,950,511	366,027,253

¹ See footnote 1, table 92.

TABLE 94.—Summary: Production, withdrawals, losses, and stocks of still wines, by months, fiscal year 1947

[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	11,141,796	10,192,061	10,748,375	20,940,436	343,237	37,966,523	52,023,275	1,969,819	91,959,617
August	21,448,680	10,844,309	14,715,390	25,561,699	132,610	36,646,994	46,575,590	2,242,806	85,465,390
September	149,833,227	10,342,625	93,924,250	104,266,875	154,908	54,044,541	71,478,706	3,586,892	129,108,939
October	228,411,064	12,083,390	152,375,320	164,458,710	279,740	80,291,821	120,896,387	5,268,344	206,486,632
November	77,626,123	11,582,900	61,053,431	72,636,331	248,364	76,398,168	133,865,215	6,522,190	216,775,573
December	13,607,679	9,883,459	13,105,624	22,989,083	2,830,264	69,515,064	130,285,589	5,607,737	205,408,390
January	2,842,880	7,598,986	4,511,100	11,911,086	370,853	65,260,130	127,066,714	4,987,214	197,314,058
February	2,165,026	6,376,266	4,198,885	9,775,151	99,435	62,104,684	123,413,918	4,624,842	190,143,444
March	3,813,611	6,629,231	5,904,587	12,533,818	141,801	57,934,980	118,965,613	4,278,402	181,178,993
April	2,045,917	5,960,461	2,810,591	8,771,052	176,440	55,837,564	114,778,029	3,968,808	174,584,401
May	1,429,776	5,682,180	1,617,683	7,299,863	116,528	54,203,668	110,723,267	3,783,310	168,710,235
June	968,375	6,248,822	1,061,007	7,309,829	1,856,534	51,456,585	105,844,325	2,909,686	160,210,596
Total	515,335,195	102,211,690	366,027,253	468,238,943	6,809,714	51,456,585	105,844,325	2,909,686	160,210,596

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

² Includes 360,873,331 wine gallons removed as distilling materials for use in the production of brandy, consisting of 18,927,820 wine gallons of still wines and 341,950,511 wine gallons of distilling materials (substandard wines produced with excessive water or residua materials).

³ Exclusive of distilling materials (substandard wines produced with excessive water or residua materials).

TABLE 95.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of still wines, and bonded wineries and bonded storerooms operated, by States, fiscal year 1947

[Wine gallons]

State	Production ¹	Withdrawals			Losses	Stocks June 30 ²				Number of premises operated ⁴		
		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	1,656	1,010	250	1,260	493							
Arkansas	246,733	179,823	50,639	230,464	33,402	205,274	187,445	31,813	1,654	1		
California	497,234,683	61,496,968	358,445,762	419,042,730	5,529,307	40,977,433	96,896,327	2,553,153	424,632	46		
Colorado	32,368	474,873	7,998	482,771	6,570	8,182	103,000		112,132	394	51	
Connecticut	288,285	600,788	214,602	815,340	25,313	21,786	243,402	11,585	276,773	2		
Florida	28,438	17,867	200	18,067	5,936	141,620			141,520	3	1	
Georgia	849,028	564,260	265,108	829,368	53,624	206,069	30,361		236,430	4	1	
Hawaii	1,195	893		893	24		493		493	1		
Idaho	1,650	39	21	60	311	3,762	3,618		7,320	1		
Illinois	292,537	3,773,061	1,160	3,774,221	66,118	263,027	491,684		754,611	7	10	
Indiana	2,810	1,992		1,992	155	2,990			2,990	1		
Iowa	34,755	329,686	180	329,866	6,292	22,485			23,988	1		
Kentucky	690	1,160,243		1,160,243	22,615	77,791	155,057		56,453	9		
Louisiana	30,641	339,715	4,995	344,710	8,482	25,676	71,006		232,818	2	1	
Maryland	129,110	820,546	11,963	832,509	13,436	86,942	135,941		96,682	6	1	
Massachusetts		1,017,009	2,859	1,019,868	16,297	23,988	107,355		222,833	4	1	
Michigan	1,756,831	1,579,736	26,090	1,605,826	46,134	1,521,034	877,320		132,545	4	1	
Minnesota		2,698		2,698	2,619	42,915		1,252	2,215,493	12	2	
Missouri	17,628	527,743	182,616	710,359	12,139	151,995	3,998		47,144	1		
Nevada		10,532		10,532	220	3,231	3,098		232,843	8	2	
New Jersey	588,805	3,900,249	514,732	4,414,981	79,433	697,832	505,692		6,329	1	1	
New Mexico	10,507	10,665	756	11,421	1,282	12,324		13,006	1,216,550	33	6	
New York	5,288,896	16,183,773	1,749,664	17,933,437	572,933	4,154,826	3,590,409	278,024	12,324	10		
North Carolina	393,654	280,443	300	280,743	9,864	227,432	42,434		8,088,259	105	17	
Ohio	1,175,706	1,756,508	250,231	2,006,739	78,977	1,391,858	376,601	3,714	269,866	12		
Oregon	2,490,826	234,615	2,211,745	2,446,360	15,255	190,503	8,979		2,272,173	102	4	
Pennsylvania	43,909	4,304,240		4,304,240	39,070	203,610	275,237		199,482	21	1	
South Carolina	12,051	4,237		4,237	240	12,016			478,897	6	2	
Texas	47,108	300,814	177	300,991	6,985	39,700	42,301		12,016	3		
Virginia	347,197	1,002,636	52,477	1,055,113	55,186	145,383	22,426		82,601	10	2	
Washington	3,993,438	1,211,014	2,020,528	3,231,542	109,802	592,042	1,243,411		167,869	7		
West Virginia		121,081		121,081	668		6,145		1,835,453	21	1	
Wisconsin		6,981	12,300	19,281	477	2,069	3,934		6,145	1	1	
Total	515,335,195	102,211,690	366,027,253	468,238,943	6,809,714	51,456,585	105,844,325	2,909,686	160,210,596	840	107	

¹ See footnote 1, table 94.

² See footnote 2, table 94.

³ See footnote 3, table 94.

⁴ Represents number operated during any part of the year.

TABLE 96.—Summary: Production, withdrawals, losses, and stocks of sparkling wines,¹ by months, fiscal year 1947

[Half-pint units]

Month	Production	Withdrawals			Losses	Stocks end of month
		Tax-paid ²	Tax-free	Total		
July	4,763,304	3,343,945	61,126	3,405,071	87,591	25,824,478
August	4,873,486	3,885,381	80,301	3,965,682	93,884	26,671,523
September	5,018,363	3,328,017	39,568	3,367,585	78,527	28,012,053
October	5,024,924	5,088,330	37,298	5,125,628	78,750	27,792,217
November	3,674,019	4,709,684	187,326	4,897,010	91,922	26,527,879
December	3,849,688	3,623,449	256,686	3,880,135	270,909	26,296,303
January	3,844,740	1,364,090	158,768	1,522,858	94,866	28,573,937
February	3,041,391	970,812	151,410	1,122,222	58,484	30,430,025
March	4,519,245	1,509,446	92,323	1,601,769	67,228	33,296,092
April	4,412,093	1,024,090	115,354	1,139,444	46,096	38,517,671
May	2,609,910	1,248,042	192,339	1,440,381	41,860	37,644,331
June	2,916,880	889,258	59,729	948,987	131,706	39,490,778
Total	48,548,043	30,984,544	³ 1,432,228	32,416,772	1,150,822	39,490,778

¹ Includes artificially carbonated wines as follows: Production, 681,912; tax-paid withdrawals, 616,578; tax-free withdrawals, 9,268; losses, 3,808; and stocks June 30, 160,918 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 922,904 half-pint units removed for conversion to still wines and 509,324 removed for export.

TABLE 97.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of sparkling wines,¹ and number of premises operated, by States, fiscal year 1947

[Half-pint units]

State	Production	Withdrawals			Losses	Stocks June 30	Number of premises operated ²
		Tax-paid ²	Tax-free	Total			
California	18,949,714	10,451,432	689,669	11,141,101	189,677	12,031,032	34
Illinois		366,892		366,892	432	349,180	3
Massachusetts		312		312	4	32	1
Michigan	329,892	298,128	3,364	301,492	6,680	162,614	3
Missouri	3,564,310	1,753,340	141,886	1,895,226	100,619	4,915,012	1
New Jersey	3,753,822	2,890,444	37,884	2,928,328	70,997	1,758,465	10
New York	19,916,555	14,557,514	349,887	14,907,401	682,574	16,781,229	43
Ohio	1,815,232	593,414	209,438	802,852	99,610	3,405,171	12
Texas	3,088	2,148		2,148	38	340	1
Wisconsin	215,520	70,920		70,920	192	87,703	1
Total	48,548,043	30,984,544	¹ 1,432,228	32,416,772	1,150,823	39,490,778	109

¹ See footnote 1, table 96.

² See footnote 2, table 96.

³ Represents wineries, bonded storerooms, and field warehouses that operated during any part of the year.

⁴ Represents 922,904 half-pint units removed for conversion to still wines and 509,324 removed for export from California, Missouri, New Jersey, and New York.

TABLE 98.—Summary: Production, withdrawals, losses, and stocks of vermouth, by months, fiscal year 1947

[Wine gallons]

Month	Production	Withdrawals					Losses	Stocks end of month
		Tax-paid ¹			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	199,404	223,753		223,753	5,111	228,864	758	1,326,175
August	220,086	248,017	2	248,019	6,123	254,142	3,166	1,293,476
September	127,750	170,076	3	170,079	1,868	171,947	1,302	1,340,177
October	185,590	256,251	2	256,253	677	256,930	3,950	1,196,753
November	222,854	221,064	5	221,069	4,643	225,712	6,941	1,187,255
December	315,201	171,220	5	171,224	4,963	176,187	29,479	1,297,178
January	176,698	118,337	1	118,338	3,902	122,240	1,776	1,350,314
February	148,127	118,716	3	118,719	2,304	121,023	783	1,374,642
March	145,192	109,439		109,439	3,380	112,819	3,039	1,405,402
April	132,438	99,441		99,441	3,870	103,311	725	1,435,210
May	114,886	91,349		91,349	7,911	99,260	4,051	1,445,765
June	91,267	89,240		89,240	2,122	91,362	14,518	1,436,223
Total	2,077,493	1,916,912	21	1,916,933	46,874	1,963,807	70,588	1,436,223

¹ 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 99.—Summary: Production, withdrawals, losses, and stocks on hand June 30, of vermouth, and number of premises operated, by States, fiscal year 1947

[Wine gallons]

State	Production	Withdrawals			Losses	Stocks June 30	Number of premises operated ²
		Tax-paid ¹	Tax-free for export	Total			
California	893,483	769,083	27,471	796,554	46,005	1,004,424	53
Colorado					213	2,394	1
Connecticut	188,365	173,660		173,660	1,725	46,409	3
Georgia	13,163	6,624		6,624	1,029	5,047	1
Illinois		10,570		10,570	25	6,215	2
Kentucky		2,982		2,982	657	3,201	1
Maryland		1,178		1,178	37	2,472	2
Massachusetts	1,296	2,184		2,184	40	166	2
Michigan	6,972	4,169		4,169	28	11,448	1
Missouri		139		139	245	137	1
New Jersey	241,231	260,468	413	260,881	2,523	32,835	19
New York	714,264	658,139		658,139	16,751	306,733	65
Ohio	17,530	18,634	18,990	37,624	587	12,328	7
Pennsylvania		8,087		8,087	64	617	1
Virginia		226		226	20		1
Wisconsin	1,279	790		790	39	1,797	1
Total	2,077,493	1,916,933	46,874	1,963,807	70,588	1,436,223	161

¹ Represents over 14 and not over 21 per cent alcohol with the exception of New York, which includes 21 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.

² Represents wineries, bonded storerooms, and field warehouses that operated during any part of the year.

TABLE 100.—Summary: Production, tax-paid withdrawals, and stocks on hand June 30, of still and sparkling wines, fiscal years 1934 to 1947, inclusive

Fiscal year ended June 30	Still wines and distilling materials (wine gallons)						
	Production *					Tax-paid withdrawals of still wines	Stocks June 30 of still wines
	Still wines			Distilling material	Grand total		
	Not over 14 per cent alcohol	Over 14 and not over 21 per cent alcohol	Total				
1934					4 77,778,388	14,526,688	50,188,336
1935					+ 91,728,931	25,400,400	55,464,407
1936					+ 170,875,617	47,474,404	78,545,340
1937					+ 122,045,241	62,036,287	68,128,002
1938					+ 228,726,868	61,178,582	102,016,413
1939					+ 231,959,287	67,378,384	94,541,670
1940					+ 212,867,737	82,176,586	93,224,403
1941					+ 286,371,423	88,592,353	117,886,723
1942					313,706,263	102,016,313	133,126,452
1943	126,369,335	1,178,482	127,547,817	186,158,446	195,224,785	108,428,467	91,631,471
1944	77,668,972	644,023	78,312,995	116,911,790	284,862,855	84,672,638	94,323,027
1945	99,530,461	644,918	100,175,379	164,677,476	314,683,185	88,791,749	102,728,527
1946	167,919,012	335,524	168,254,536	206,728,619	379,935,681	107,964,670	102,914,100
1947	119,029,922	665,857	119,695,779	260,240,202	515,335,195	102,211,690	180,210,596
1947	169,057,684	569,775	169,627,459	345,707,766			

Fiscal year ended June 30	Sparkling wines † (half-pint units)			Vermouth ‡ (wine gallons)		
	Production	Tax-paid with- draws	Stocks June 30	Production	Tax-paid with- draws	Stocks June 30
	1934	10,657,488	5,688,456	9,015,440		
1935	5,213,545	5,276,463	9,273,563			
1936	8,277,011	5,709,429	10,781,785	164,747	82,712	68,314
1937	9,622,625	7,906,013	11,648,646	201,481	153,207	103,089
1938	9,780,274	7,223,416	13,248,748	208,189	187,298	102,024
1939	6,683,762	6,337,846	12,943,627	479,074	394,245	176,576
1940	9,634,791	8,378,590	13,207,501	1,610,701	1,077,382	643,016
1941	18,210,635	14,464,126	15,872,251	1,921,514	1,474,105	979,898
1942	24,581,516	17,559,881	20,991,572	2,107,056	2,210,467	773,802
1943	30,347,950	22,070,527	17,647,807	2,799,750	2,586,489	915,062
1944	31,016,708	25,269,307	22,633,677	3,385,612	2,960,707	1,266,907
1945	40,569,868	35,720,721	24,497,817	2,886,466	2,619,309	1,359,729
1946	48,548,043	30,984,544	39,490,778	2,077,493	1,916,933	1,428,323

† Includes champagne, other sparkling wines, and artificially carbonated wines.
 ‡ Represents production at wineries under provision of section 2801, Internal Revenue Code (sec. 819, Liquor Tax Administration Act, approved June 26, 1930).
 § Represents total amount removed from fermenters.
 ¶ Breakdown not available.

X. CLAIMS

TABLE 101.—Claims for redemption of stamps, refund, and abatement of taxes, fiscal year 1947

	Redemption of stamps	Refund of taxes	Abatement of taxes	Uncol- lectible taxes	Total number	Total amount
On hand July 1, 1946	416	342	118	69	945	\$1,970,473.18
Received during year	3,000	7,102	800	2,263	13,165	6,603,707.66
Reopened during year	67	28		1	96	19,125.33
Total	3,483	7,472	918	2,333	14,206	8,593,306.17
Allowed	2,089	5,976	801	2,104	11,060	5,819,532.13
Rejected	600	1,276	103	17	1,996	1,250,865.41
On hand June 30, 1947	794	220	14	122	1,150	1,542,920.63
Total	3,483	7,472	918	2,333	14,206	6,593,306.17

TABLE 102.—Claims for drawback, fiscal year 1947

	Distilled spirits used in nonbeverage products		Products exported	
	Number	Amount	Alcohol used in flavor- ing extracts, toilet and medicinal prepa- rations	
			Number	Amount
On hand July 1, 1946	83	\$1,172,843.79		
Received during year	4,505	32,782,567.28	874	\$931,499.28
Total	4,588	33,955,401.08	874	\$931,499.28
Allowed	4,429	32,641,529.05	842	\$68,712.07
Rejected	41	50,734.70	32	62,787.21
On hand June 30, 1947	116	1,263,137.33		
Total	4,588	33,955,401.08	874	\$931,499.28

	Products exported— Continued		Stills exported		Total	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1946					83	\$1,172,843.79
Received during year	3,102	\$7,472,166.21	32	990	8,513	41,187,212.78
Total	3,102	7,472,166.21	32	990	8,596	42,360,056.57
Allowed	2,729	6,717,167.31	28	746	8,028	40,228,156.42
Rejected	15	15,980.86			56	\$6,715.56
On hand June 30, 1947	358	739,018.04	4	242	512	2,066,184.58
Total	3,102	7,472,166.21	32	990	8,596	42,360,056.57

XI. LABEL ACTIVITY

TABLE 103.—Label activity under Federal Alcohol Administration Act, fiscal year 1947

	Applications received			Certificates issued		Applications disapproved	Total
	For approval	For exemption	Total	Approvals	Exemptions		
DISTILLED SPIRITS							
Domestic	9,739	41	9,780	8,602	44	549	9,195
Imported	1,305		1,305	971		125	1,096
Total	11,044	41	11,085	9,573	44	674	10,291
WINES							
Domestic	12,579	194	12,773	10,867	158	479	11,504
Imported	4,051		4,051	3,516		200	3,716
Total	16,630	194	16,824	14,383	158	679	15,220
MALT BEVERAGES							
Domestic	1,477		1,477	1,105		197	1,212
Imported	90		90	64		15	79
Total	1,567		1,567	1,169		122	1,291
Grand total	29,241	235	29,476	25,125	202	1,475	26,802

XII. ENFORCEMENT, ALCOHOL TAX UNIT

TABLE 104.—Enforcement, Alcohol Tax Unit: 1 Seizures and persons arrested, by months, fiscal year 1947

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	499	5,083	259	170,745	91	18	\$155,861	637
August	574	6,221	892	239,213	94	26	229,031	801
September	498	5,422	16	186,065	161	20	180,553	725
October	538	5,362	55	213,259	90	23	147,615	648
November	445	5,877	1,178	188,130	77	18	106,339	642
December	671	6,423	965	247,688	61	30	141,275	738
January	474	6,812	1,528	203,083	80	15	115,306	606
February	547	6,507		202,045	63	15	146,065	553
March	509	6,371		187,471	75	11	121,987	399
April	482	6,709	114	199,245	84	24	139,194	678
May	516	8,185	368	198,069	78	25	124,237	660
June	416	5,623	1,164	169,239	50	26	104,992	585
Total	6,053	79,296	6,563	2,392,252	964	245	1,712,505	7,864

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

2 Includes \$166,847, representing the appraised value of 80 automobiles, 4 trucks, and 4,585 wine gallons of tax-paid liquors, seized for violations of the Liquor Enforcement Act of 1936; and \$88,719, representing the appraised value of 5,865 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 316 wine gallons of tax-paid distilled spirits and 49 wine gallons of tax-paid wine, valued at \$4,749.

TABLE 105.—Enforcement, Alcohol Tax Unit: 1 Seizures and persons arrested, by States, fiscal year 1947

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	767	4,114		233,574	93	21	\$142,328	852
Arizona	1	4			1		65	2
Arkansas	34	328		5,626	9	1	8,250	59
California	14	506	1,809	1,805	3	1	2,676	19
Colorado					9	1	13,427	20
District of Columbia		8					21	1
Florida	232	5,776		120,890	52	27	62,625	489
Georgia	1,364	20,662		540,915	121	63	236,989	1,455
Hawaii							187	4
Idaho	1						10	2
Illinois	13	2,030		3,535	10	1	8,188	141
Indiana	6	40		50			9	17
Iowa								19
Kansas	1	4		55	26	2	58,050	33
Kentucky	173	2,429	1,214	37,933	28	3	28,600	336
Louisiana	2	11		360	8		37,534	49
Maine							25	7
Maryland	12	171		2,895	4	1	12,109	21
Massachusetts	6	109	665	7,672	3	1	5,841	15
Michigan	4	6	16	23			275	8
Minnesota	4				8		6,264	7
Mississippi	322	4,228		74,130	71	11	84,772	518
Missouri	1	109		20	38	3	92,988	71
Montana							1	1
Nebraska					8	1	81,777	12
Nevada		16						63
New Hampshire		19	39		2		1,495	44
New Jersey	15	779	133	8,848	7	5	30,859	32
New Mexico		19	4				466	27
New York	83	3,464	2,349	23,780	16	8	45,825	191
North Carolina	1,085	11,985		538,170	170	39	179,632	1,112
Ohio	15	429		1,405	5	2	8,444	274
Oklahoma	154	1,490		26,320	45	4	67,751	203
Oregon	2			50			30,971	1
Pennsylvania	20	779	219	6,866	18	6	30,971	326
Rhode Island								1
South Carolina	888	4,220		182,880	61	11	132,956	412
South Dakota							35,935	2
Tennessee	289	3,561	5	117,990	50	6	61,370	356
Texas	43	197		4,785	25	2	36,339	176
Vermont	1	8					202	5
Virginia	509	11,770		446,281	67	36	126,814	621
Washington	5	15		5			407	12
West Virginia	36	37	114	2,928	1	1	1,881	37
Wisconsin	1			2,500			4,890	5
Wyoming					1	1	5,661	16
Total	6,053	79,296	6,563	2,392,252	964	245	1,712,505	7,864

1 See footnote 1, table 104.

2 See footnote 2, table 104.

TECHNICAL STAFF

TABLE 106.—Analysis of the work of the Technical Staff during the fiscal year 1947—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	5, 158	\$156, 090, 498	\$2, 304, 116	\$28, 481, 962
Awaiting taxpayer's action on statutory notice directed or sustained	642	51, 652, 819	322, 832	1, 356, 588
Received during year (net—transfers, etc., deducted)	5, 325	154, 137, 063	5, 215, 495	30, 965, 830
Total	11, 125	361, 879, 865	7, 842, 443	60, 805, 080
Disposed of:				
Closed	4, 200	65, 352, 673	1, 008, 351	10, 395, 304
Petitioned to Tax Court	1, 043	68, 714, 722	1, 028, 772	3, 135, 368
Total disposed of	5, 243	134, 067, 395	2, 032, 123	13, 530, 672
Pending at end of year:				
Awaiting Staff action	5, 283	211, 831, 322	4, 197, 963	44, 894, 591
Awaiting taxpayer's action on statutory notice directed or sustained	599	15, 981, 148	1, 612, 357	2, 479, 617
Total	5, 882	227, 812, 470	5, 810, 320	47, 374, 208

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, 948	\$28, 700, 188	\$341, 961	\$6, 972, 111
Agreements on agents' statutory notices during 90-day period	366	858, 540	30, 590	115, 278
Agreements on reconsideration after Staff's statutory notices	61	646, 268	616	118, 030
Defaults on Staff's statutory notices (no petition filed)	577	5, 987, 485	28, 272	1, 209, 418
Defaults on agents' statutory notices sustained by Staff (no petition filed)	125	473, 987	6, 637	4, 420
Unagreed overassessments and claim rejections	223	26	341	665, 693
Total	4, 200	39, 686, 444	408, 417	9, 084, 950

NOTE.—Per cent of deficiency in tax sustained, 60.7; per cent of net deficiency and penalty sustained, 55.4.

TABLE 106.—Analysis of the work of the Technical Staff during the fiscal year 1947—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, 926	250, 272, 232	29, 234, 452	11, 358, 500
Received during year (net—transfers, etc., deducted):				
Cases considered before petition	1, 039			
Cases not considered before petition	2, 233			
Cases reopened after trial	60			
Total receipts	3, 332	160, 957, 047	8, 691, 542	10, 262, 241
Total to be accounted for	7, 258	411, 229, 279	37, 925, 994	21, 620, 741
Disposed of during year:				
Closed by stipulation—agreed settlement	1, 978	75, 567, 655	5, 951, 141	4, 546, 653
Closed by dismissal or default	217	2, 764, 378	243, 549	121, 648
Tried before The Tax Case Court on merits	791	28, 678, 475	772, 249	2, 496, 869
Total disposed of	2, 986	107, 010, 508	7, 966, 939	7, 165, 170
Pending at end of year:				
In hands of technical advisors	2, 355	174, 549, 595	24, 414, 016	8, 352, 968
In hands of division counsel	1, 917	129, 669, 176	5, 545, 039	6, 102, 583
Total	4, 272	304, 218, 771	29, 959, 055	14, 455, 571

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, 978	
Deficiency in tax	25, 280, 344	33.4
Penalty	885, 358	12.7
Overassessment	3, 982, 604	
Net deficiency and penalty	22, 183, 098	28.4

TABLE 107.—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 1940-1947, inclusive

Fiscal year	Number docketed per Tax Court compilations	Number stipulated per Tax Court compilations	Number defaulted per Bureau statistics	Defended on the merits per Bureau statistics
1946.....	4,240	3,383	271	1,301
1941.....	4,366	3,064	239	1,522
1942.....	3,676	2,517	175	1,269
1943.....	3,330	2,754	164	1,138
1944.....	3,178	1,964	180	927
1945.....	3,185	1,787	160	993
1946.....	2,777	1,787	142	873
1947.....	3,652	1,913	217	791
Total.....	28,454	19,169	1,548	8,814

NOTE.—Excess of total disposals, 29,531 docketed cases, over filings of 28,454 represents a reduction of 1,077 cases in previously existing case inventories.

TABLE 108.—Analysis of work on compromise, extension of time, and final closing agreement cases, fiscal year 1947

	Compromise cases	Extension of time cases	Final closing agreement cases
On hand July 1, 1946.....	649	4	19
Received (net).....	1,076	156	124
Total to be disposed of.....	1,724	160	143
Accepted, granted, or approved.....	442	21	87
Rejected.....	259	138	22
Withdrawn.....	123		
Transferred.....	39		
Total disposed of.....	863	159	109
On hand, June 30, 1947.....	861	1	34

OFFICE OF THE CHIEF COUNSEL

APPEALS DIVISION—WASHINGTON OFFICE

TABLE 109.—Cases appealed from Tax Court decisions to appellate courts, fiscal year 1947

Pending beginning of fiscal year.....	287
Received from field for appeal to circuit courts of appeals.....	231
Total.....	518
Closed:	
By decision on merits.....	213
Transferred to field—remanded for further hearing.....	18
Total.....	231
Pending end of fiscal year.....	287

TABLE 110.—Number, and amounts, of cases shown in table 109 for the fiscal year 1947, by class of tax and amounts involved

Class of tax	Pending July 1, 1946		Filed, reopened, and received from field, fiscal year 1947		Closed and transferred to field, fiscal year 1947		Pending June 30, 1947	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income.....	243	\$14,905,435	199	\$6,904,434	198	\$9,522,602	244	\$12,287,267
Estate.....	36	11,186,601	26	1,910,635	27	3,641,243	35	9,555,993
Gift.....	8	307,676	6	153,670	6	195,207	8	266,139
Total.....	287	26,399,712	231	8,968,739	281	13,269,052	287	22,109,399

TABLE 111.—Circuit and Supreme Court cases pending June 30, 1947

Class of tax	Pending July 1, 1946		New appeals to circuit courts of appeals and reopened		Closed during fiscal year 1947		Pending June 30, 1947	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income.....	269	\$12,810,757	196	\$6,918,100	196	\$9,431,559	239	\$10,298,298
Estate.....	36	11,186,601	25	1,897,019	27	3,641,243	34	9,542,377
Gift.....	8	307,676	6	153,670	6	195,207	8	266,139
Total.....	283	24,305,034	227	8,968,739	229	13,167,009	281	20,106,814

TABLE 112.—Status of cases pending before The Tax Court of the United States, June 30, 1947

On reserve calendar.....	2
Tried by The Tax Court of the United States:	
Awaiting expiration of appeal period.....	4
Total.....	6

TABLE 113.—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, 1947

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	65		Favorable to Commissioner	157	
Appealed by taxpayers	184	2	Favorable to taxpayers	33	
Appealed by both	32		Modified	39	
Total	281	2	Total	229	
Appealed during fiscal year:			Pending end of fiscal year:		
By Commissioner	28	3	Appealed by Commissioner	61	3
By taxpayers	199	6	Appealed by taxpayers	202	8
Total	227	9	Appealed by both	7	
			Total	270	11

TABLE 114.—Disposition of Supreme Court, Circuit Court, and Tax Court cases closed during the fiscal year 1947

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Decision on merits	213	\$11,643,323	\$1,210,833	\$6,143,853	\$129,806	\$7,224,910	56.20

TABLE 115.—Disposition of cases closed by The Tax Court of the United States during the fiscal year 1947

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Decision on merits	1	\$1,199					

APPEALS DIVISION—FIELD OFFICES

TABLE 116.—Number, and amounts, of cases pending in field divisions, by class of tax and amounts involved

Class of tax	Pending June 30, 1946		Filed and reopened, fiscal year 1947		Closed, fiscal year 1947		Pending June 30, 1947	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income and profits	4,128	\$273,542,000	2,994	\$120,978,801	2,558	\$68,653,606	4,589	\$325,864,105
Estate and gift	608	116,918,941	304	65,112,080	409	47,402,102	503	134,628,919
Total	4,736	390,460,941	3,298	186,087,881	2,967	116,055,708	5,072	460,493,114

TABLE 117.—Disposition of cases by The Tax Court of the United States during the fiscal year 1947

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage of recovery
		Deficiency	Overpayment	Deficiency	Overpayment		
Default	217	\$3,007,927	\$188,445	\$2,894,727			
Decision on merits	767	19,761,804	1,785,221	9,063,559	\$202,200	\$3,182,970	99.6
Agreed settlement	1,978	82,618,796	8,803,616	26,165,702	1,140,633	10,336,671	48.0
Total	2,962	105,278,527	10,777,181	38,223,988	1,653,049	38,828,679	37.0
						47,348,120	40.8

CIVIL DIVISION

TABLE 118.—Cases received and disposed of during the fiscal year 1947¹

	Number
Pending July 1, 1946:	
In court (exclusive of lien cases)	1,334
Not pending in court (exclusive of lien cases)	128
Cases in court involving liens	873
Cases not in court involving liens	47
Total	1,882
Received during the year:	
Suits by taxpayers	497
Suits involving liens	486
Cases for suit by the United States	127
Lien cases not in court	183
Total	1,293
Total to be disposed of	3,175
Closed during the year:	
Cases (exclusive of lien cases)	607
Cases involving liens	624
Total	1,231
Pending June 30, 1947	1,944
Pending July 1, 1946	\$82,500,594.67
Received during fiscal year	11,677,031.20
Total	94,177,625.87
Closed during fiscal year	11,018,216.75
Pending June 30, 1947	83,164,409.12

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

TABLE 119.—Results obtained in cases closed during the fiscal year 1947¹

	Number of cases	Amount claimed	Recovered from taxpayers	Amount refunded
Suits instituted by taxpayers	471	\$8,767,759.19		\$8,800,994.05
Suits and claims by the United States	136	2,245,457.56	\$1,105,461.54	
Total	607	11,013,216.75	1,105,461.54	2,800,994.05

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

TABLE 120.—Results obtained in lien cases closed during the fiscal year 1947¹

	Number of cases	Amount collected
Lien cases pending in court.....	186	\$49,552.42
Lien cases not pending in court.....	438	338,096.31
Total.....	624	388,248.73

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

TABLE 121.—Civil cases pending at the beginning and end of the fiscal year 1947¹

	Pending July 1, 1946	Pending June 30, 1947
For suit by the United States.....	128	126
Pending in district courts.....	1,134	1,121
Involving liens.....	420	466
Pending in circuit courts of appeals.....	45	44
Pending in Court of Claims.....	110	121
Pending in Supreme Court.....	1	2
Pending payment of judgment claims.....	44	55
State courts and miscellaneous.....		
Total.....	1,882	1,944

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

TABLE 122.—Number of Civil Division cases tried by the Department of Justice and number decided by the courts during the fiscal year 1947

Courts	Cases tried	Cases decided				Total
		For the Government	Against Government	Partly for and partly against Government	Total	
District courts.....	115	97	60	9	166	
Circuit courts of appeals.....	42	35	27	1	63	
Court of Claims.....	10	4	9	2	15	
Supreme Court.....	6	1	5	1	7	
Total.....	173	137	101	13	251	

CLAIMS DIVISION

TABLE 123.—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 1939-1947, inclusive

	1939	1940	1941	1942	1943	1944	1945	1946	1947
Pending beginning of fiscal year.....	52	83	93	103	70	60	54	39	23
Filed during year.....	107	120	103	38	22	5		2	
Total.....	159	203	196	141	92	65	54	41	23
Closed:									
By dismissal.....	76	69	61	20	1	1			
By agreed settlement.....	9	8	22	15	8	3	12		8
By decision on merits.....		12	24	29	15	7	12	1	7
Total.....	76	110	93	71	32	11	15	13	15

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. 510, Revenue Act of 1942).

TABLE 124.—Number, and amounts, of cases shown in table 123 for the fiscal year 1947 only, by class of tax and amounts involved

Class of tax	Pending June 30, 1946		Filed during fiscal year 1947		Closed during fiscal year 1947		Pending June 30, 1947	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Processing.....	28	\$19,094,383			15	\$10,057,239	13	\$9,037,144

TABLE 125.—Status of processing tax cases pending before The Tax Court of the United States, including those appealed to appellate courts, June 30, 1947

	Number
On reserve calendar.....	5
Ready for trial but not set:	
On Washington calendar.....	1
Tried by The Tax Court of the United States:	
Awaiting expiration of appeal period.....	1
In circuit courts of appeals:	
Awaiting decision.....	4
Awaiting expiration of appeal period.....	2
Total.....	13

TABLE 126.—Results obtained in processing tax cases closed before The Tax Court of the United States, including those appealed to appellate courts, fiscal year 1947

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.....	8	\$7,303,888	\$1,060,458	14.52
Decision on merits.....	7	2,733,351	145,461	5.28
Total.....	15	10,057,239	1,205,919	11.99

TABLE 127.—Civil cases received and disposed of by Processing Tax Section, Claims Division, and number decided by courts during the fiscal year 1947

	Not in suit	District courts	Circuit courts of appeals	Court of Claims	Supreme Court	Total
Pending beginning of fiscal year.....		75	4	4	1	84
Received during fiscal year.....	2		2	1		5
Total.....	2	75	6	5	1	89
Disposed of during fiscal year.....	2	15	3	3	1	24
Pending and of fiscal year.....		60	3	2		65
Cases decided:						
For Government.....			1	1		2
Against Government.....						
Total.....			1	1		2

TABLE 128.—Civil cases received and disposed of by Processing Tax Section, Claims Division, during the fiscal year 1947, by number of cases and amounts involved

	Number of cases	Amount involved
Pending beginning of fiscal year	84	\$3,459,704.63
Received during fiscal year	5	49,012.64
Total	89	3,508,717.27
Disposed of during fiscal year	24	914,032.29
Pending end of fiscal year	65	2,594,684.98

TABLE 129.—Cases received and disposed of by Reorganization Section, Claims Division, during the fiscal year 1947

Pending beginning of fiscal year	237
Received during fiscal year	483
Total	720
Disposed of during fiscal year	228
Pending end of fiscal year	492

TABLE 130.—Results obtained in cases closed in Reorganization Section, Claims Division, during fiscal year 1947

Character of closing	Number of cases	Amount involved	Amount collected
Payment	73	\$610,594.90	\$610,546.53
Uncollectible	1	243.00	
Abatement	1	58.58	
Transferred from section	79	3,990,361.60	
No tax due	67		
Other	7	11,104.60	
Total	228	4,621,337.66	610,546.53

TABLE 131.—Liability involved in cases of Reorganization Section, Claims Division, pending June 30, 1947

Taxes	\$87,654,161.80
Interest	8,358,656.44
Penalties	1,299,339.51
Total	97,312,157.75

TABLE 132.—Cases received and disposed of by Bankruptcy and Receivership Section, Claims Division, during the fiscal year 1947

Pending beginning of fiscal year	1,275
Received during fiscal year	1,219
Total	2,494
Disposed of during fiscal year	927
Pending end of fiscal year	1,567

TABLE 133.—Cases received and disposed of by Compromise Section, Claims Division, during the fiscal year 1947

Pending beginning of fiscal year	2,167
Received during fiscal year	1,546
Total	3,713
Disposed of during fiscal year	1,500
Pending end of fiscal year	2,213

TABLE 134.—Liability involved in cases of Compromise Section, Claims Division, pending June 30, 1947

Taxes	\$44,363,816.97
Interest assessed	2,747,415.28
Interest accrued	561,102.30
Penalties	5,688,876.94
Lien fees	48.25
Total	53,361,259.74

TABLE 135.—Results obtained in cases closed in Compromise Section, Claims Division, fiscal year 1947

Character of closing	Number of cases	Amount involved	Amount collected
Payment	1,190	\$5,279,425.26	\$4,256,750.72
Compromise	40	1,029,555.04	186,887.08
Abatement	37	126,006.64	
Uncollectible	203	190,245.63	
Transferred from section	6	159,820.60	
Other	24	8,875.03	
Total	1,500	6,793,928.20	4,443,637.80

TABLE 136.—Public decisions, promulgated under Treasury Decisions 4259 and 4583: 1 Number and amount of overassessments approved, by size of overassessment and by type of tax, fiscal years 1946 and 1947

Size of overassessment	Corporation income and profits taxes		Individual income tax		Estate and gift taxes	
	Number	Amount	Number	Amount	Number	Amount
FISCAL YEAR 1946						
Under \$1,000.....	206	\$74,687	19	\$10,491		
\$1,000 under \$5,000.....	258	711,410	30	125,278		
\$5,000 under \$10,000.....	165	1,290,631	23	244,936		
\$10,000 under \$20,000.....	297	4,519,976	43	760,799		
\$20,000 under \$50,000.....	849	25,857,170	573	16,437,077	34	\$1,103,288
\$50,000 under \$100,000.....	166	19,984,542	70	4,552,176	11	753,719
\$100,000 under \$250,000.....	50	7,383,772	11	1,794,229	5	796,400
\$250,000 under \$500,000.....	14	4,817,575	3	952,036	4	1,415,927
\$500,000 under \$1,000,000.....	2	1,463,788	1	508,604	1	826,702
\$1,000,000 and over.....	2	5,999,263				
Total overassessments.....	2,012	62,973,804	802	25,335,466	55	4,896,916
Total decisions.....	1,208		641		55	
FISCAL YEAR 1947						
Under \$1,000.....	353	\$131,139	24	\$10,566		
\$1,000 under \$5,000.....	427	1,207,569	63	196,080		
\$5,000 under \$10,000.....	292	2,162,996	93	685,159		
\$10,000 under \$20,000.....	550	8,142,242	194	2,826,395	20	\$630,822
\$20,000 under \$50,000.....	1,032	31,213,716	1,230	35,297,397	6	442,653
\$50,000 under \$100,000.....	223	14,659,680	158	10,264,519	5	774,364
\$100,000 under \$250,000.....	76	11,815,345	33	4,640,724	1	269,375
\$250,000 under \$500,000.....	21	7,207,175	4	1,498,903	3	2,154,348
\$500,000 under \$1,000,000.....	6	4,251,839	1	616,665		
\$1,000,000 and over.....	7	15,848,151				
Total overassessments.....	2,987	96,039,852	1,800	56,039,678	35	4,261,572
Total decisions.....	1,469		1,470		35	

¹ Includes (1) public decisions prepared by the Income Tax Unit and the Miscellaneous Tax Unit, in cases involving proposed aggregate overassessments in excess of \$20,000 but not in excess of \$75,000, and (2) public decisions prepared by the Review Division of the Office of the Chief Counsel, in cases involving proposed aggregate overassessments in excess of \$76,000.

MISCELLANEOUS STATISTICS

TABLE 137.—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, 1947

Districts	In rem cases proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama.....	\$244.82	\$675.00	\$37,452.50		\$660.40	\$39,032.72
Arizona.....			3,781.00			3,781.00
Arkansas.....			6,100.60			6,100.60
First California.....	4,931.38		88,950.60	\$584.41	287.55	93,853.34
Sixth California.....		2,442.23	17,006.03	153.48	222.98	19,824.72
Colorado.....		387.62	5,005.00		28.00	5,420.62
Connecticut.....					25.00	25.00
Delaware.....			250.00			250.00
Florida.....			40,564.48		111.62	40,676.10
Georgia.....	2,643.93	1,865.00	56,200.00		561.09	61,270.02
Hawaii.....			11,900.60			11,900.60
Idaho.....			175.00			175.00
First Illinois.....	25,175.60		4,725.00		444.12	30,344.12
Eighth Illinois.....		45.00	9,485.00		1,451.75	19,981.75
Iowa.....			8,175.60		24.07	8,199.67
Kansas.....			6,300.00		633.17	6,933.17
Kentucky.....			14,474.01		792.46	15,266.47
Louisiana.....			6,094.00		213.60	6,307.60
Maine.....		20,251.37	6,080.00		153.81	26,435.18
Maryland.....			73,654.26		763.27	74,417.53
Massachusetts.....			14,390.60		105.35	14,495.95
Michigan.....			11,268.88			11,268.88
Minnesota.....			16,185.60		339.94	16,524.94
Mississippi.....	800.00	937.60	27,250.60		74.60	29,111.60
First Missouri.....			12,041.60		535.90	12,577.90
Sixth Missouri.....			55,960.60		2,680.24	58,640.24
Montana.....			1,230.60			1,230.60
Nebraska.....			6,000.60		231.00	6,231.60
Nevada.....						
New Hampshire.....			1,050.00			1,050.00
First New Jersey.....			186.60			186.60
Fifth New Jersey.....			2,450.00		25.02	2,475.02
New Mexico.....			320.00			320.00
First New York.....			19,473.10		42.10	19,515.20
Second New York.....	25.00		5,615.60		576.97	6,217.57
Third New York.....	10.00		6,300.60		1.87	6,312.87
Fourteenth New York.....			8,565.60	25.20	109.60	8,699.80
Twenty-first New York.....			5,090.00		14.00	5,104.00
Twenty-eighth New York.....		48.90	2,465.60			2,514.50
North Carolina.....		3,600.48	96,769.72	94.65	897.06	101,362.11
North Dakota.....						
First Ohio.....			9,000.60		19.60	9,020.00
Tenth Ohio.....			1,698.85		155.55	1,854.40
Eleventh Ohio.....			12,300.00		35.00	12,335.00
Eighteenth Ohio.....			14,635.05		857.84	15,492.89
Oklahoma.....	389.74		52,828.85		227.85	53,446.44
Oregon.....			1,100.60			1,100.60
First Pennsylvania.....			9,685.00			9,685.00
Twelfth Pennsylvania.....			20,100.00			20,100.00
Twenty-third Pennsylvania.....			1,045.60		751.74	1,797.34
Rhode Island.....			900.00			900.00
South Carolina.....			6,785.00			6,785.00
South Dakota.....						
Tennessee.....	265.00	2,687.39	4,428.60	158.00	511.17	8,049.65
First Texas.....			2,990.60		160.60	3,090.60
Second Texas.....			37,075.60		17.75	37,092.75
Utah.....			750.60			750.60
Vermont.....			6,292.60		302.96	6,594.96
Virginia.....			4,722.00		1,434.79	6,156.79
West Virginia.....			4,123.60			4,123.60
Wisconsin.....			15,000.60			15,000.60
Wyoming.....			50.60			50.60
Total.....	34,484.87	32,988.59	893,407.73	1,017.90	16,409.34	978,308.43

TABLE 138.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1947

A. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE:

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama								
Arizona	\$921,848.01	\$33,715.93	\$8,349.75	\$18.73	\$2,947.35	\$6,604.86	\$3,990.45	\$975,565.08
Arkansas	412,561.29	16,062.13	1,430.00	11.48	1,321.15	1,789.34	894.18	432,629.57
California:	686,628.45	40,525.37		8.86	2,477.98	3,742.63	1,454.46	736,267.76
First district								
Sixth district	3,293,706.28	68,962.46	25,722.26	42.88	14,306.43	12,424.57	9,391.08	3,424,555.96
Colorado	3,977,362.49	58,000.03	59,459.43	48.22	22,274.78	23,432.96	13,763.45	4,184,336.35
Connecticut	823,683.34	19,650.38	3,470.00	41.06	2,860.24	5,992.12	2,130.95	857,828.09
Delaware	1,672,511.28	17,556.22	107,321.36	3.49	5,232.16	13,838.38	2,992.18	1,819,455.92
Florida	261,483.87	4,834.34				596.19	838.96	268,959.09
Georgia	1,247,344.41	48,163.41	9,178.14	47.23	3,328.73	3,328.73	6,861.91	1,324,758.18
Hawaii	1,086,141.73	50,161.16	17,645.00	81.41	4,168.59	9,477.14	1,918.45	1,169,493.50
Idaho	570,576.56	5,406.92	270.00	18.80	1,990.53	8,412.00	2,555.91	584,229.82
Illinois:	372,817.67	12,736.93	434.50	18.25	1,235.22	1,947.67	1,327.17	389,617.41
First district								
Eighth district	4,466,731.33	19,185.84	60,777.50	12.41	25,401.64	23,340.40	18,145.05	4,613,694.17
Indiana	1,807,587.42	87,412.29	42,393.02	9.32	5,809.24	13,629.47	4,339.55	1,961,170.31
Iowa	2,296,265.77	49,815.31	9,772.20	19.38	7,387.70	8,417.31	9,268.75	2,380,926.42
Kansas	1,724,069.95	49,283.92	9,694.25	18.33	3,785.37	9,730.33	4,621.60	1,801,083.75
Kentucky	1,333,219.57	96,593.62	27,585.15	4.72	3,344.78	6,528.71	1,650.96	1,471,836.51
Louisiana	1,113,455.63	39,592.00						1,153,738.49
Maine	1,057,451.32	27,831.72	22,212.06	22.78	4,359.39	2,223.08	4,094.61	1,122,709.32
Maryland	662,961.30	28,399.64	5,302.50	3.09	2,308.81	7,359.22	5,642.98	707,977.83
Massachusetts	2,580,889.05	12,956.53	30,399.42	10.19	3,945.31	5,629.88	2,129.16	2,632,427.13
Michigan	3,271,638.93	19,086.90	84,696.25	6.25	6,876.61	11,097.22	10,202.05	3,412,790.46
Minnesota	3,799,042.44	64,489.98	52,444.83	13.78	13,103.19	13,396.02	9,988.92	3,982,061.63
Mississippi	1,982,567.80	47,270.37		17.54	14,837.02	31,230.32	10,855.40	1,990,501.92
Missouri:	607,436.73	40,740.63	4,787.50	12.05	5,438.73	11,916.34	3,323.71	1,930,529.00
First district								
Sixth district	1,460,530.41	40,141.63	14,403.81	4.72	3,665.14	7,818.96	2,591.75	1,529,056.32
Montana	1,026,636.74	40,659.33	5,500.00	2.36	2,636.09	6,684.83	1,769.92	1,083,899.27
Nebraska	484,162.18	27,355.97	60.00	27.22	1,888.67	1,415.21	1,130.05	516,039.30
Nevada	952,470.15	44,946.21	37,621.48	4.24	3,011.89	8,307.87	6,118.56	1,052,489.40
New Hampshire	195,299.14	6,125.21	1,100.00	1.29	605.80	841.56	645.03	204,617.53
New Jersey:	435,721.66	11,645.03	11,025.00					464,640.20
First district								
Fifth district	904,024.97	12,497.95	54,879.96	1.05	1,319.21	4,612.77	5,212.28	982,647.14
New Mexico	2,542,741.69	16,367.48	88,717.85	12.67	13,567.56	12,928.82	8,584.73	2,682,909.18
	290,336.25	20,316.65	950.00		405.96	1,971.77	996.32	314,991.62

REPORT OF COMMISSIONER OF INTERNAL REVENUE

REPORT OF COMMISSIONER OF INTERNAL REVENUE

1 From the appropriation "Collecting the Internal Revenue, 1947."

TABLE 138.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1947—Continued

B. DISBURSEMENTS FOR INTERNAL REVENUE AGENTS

Districts	Salaries of agents, clerks, etc.	Travel expense	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	\$460,060.47	\$18,974.62			\$741.40	\$474.22	\$1,042.38	\$481,301.45
Baltimore	1,400,729.62	12,177.66	\$52,703.11	\$8.36	3,980.13	1,389.54	1,234.84	1,472,214.90
Birmingham	242,661.51	8,149.68	6,209.53	4.71	800.98	1,575.28	1,455.90	260,657.59
Boston	1,599,506.31	19,801.85	33,701.41	.82	4,688.00	8,054.59	4,303.91	1,675,036.89
Brooklyn	1,123,369.41	9,090.76	32,065.00		4,440.20	2,960.29	2,150.25	1,173,175.91
Buffalo	900,721.78	17,951.29	30,552.89	2.26	3,153.48	3,068.11	1,957.10	957,606.91
Chicago	2,748,967.64	15,245.27	128,806.50	13.42	11,169.55	9,224.67	12,594.88	2,925,818.93
Cincinnati	727,020.47	30,908.13	31,813.70	2.16	1,835.16	819.29	1,007.62	787,406.53
Cleveland	1,454,476.03	24,942.91	82,676.77	5.25	5,771.45	3,117.02	7,396.51	1,578,385.94
Dallas	188,320.19	6,776.79	7,413.58	4.35	728.46	1,486.62	490.67	203,220.66
Denver	1,621,407.72	103,338.54	54,862.17	42.54	2,652.79	2,823.95	3,708.31	1,788,836.02
Detroit	415,847.77	11,182.74	21,091.00	30.78	752.80	1,479.48	853.04	451,237.61
Greensboro	1,785,297.04	25,192.57	78,936.26	6.01	6,669.53	2,103.08	5,804.55	1,804,009.04
Honolulu	526,221.64	25,950.23		2,771	1,635.54	1,263.94	1,390.43	556,464.09
Huntington	175,568.72	2,333.24	6,913.50		297.18	814.19	266.76	186,193.59
Indianapolis	253,627.36	5,788.08	2,183.87		516.27	535.66	644.47	283,895.71
Jacksonville	660,971.99	23,097.61	25,286.58	9.22	2,090.25	1,740.01	1,358.47	714,554.93
Los Angeles	634,968.13	27,083.85	27,225.00	13.25	1,718.87	988.98	2,110.69	694,108.77
Louisville	1,743,760.74	25,681.58	73,850.02	7.60	6,232.77	9,102.16	1,861,089.13	1,861,089.13
Louisville	356,316.52	14,612.11	13,535.57	1.62	954.96	1,254.05	611.24	387,186.07
Milwaukee	672,249.80	12,076.70	25,875.09	9.11	2,215.92	1,389.23	1,807.98	716,623.83
Nashville	428,709.69	14,103.91	17,108.74	3.91	881.61	776.76	1,357.34	462,941.96
Newark	1,704,190.10	13,859.62	18,061.88	1.46	8,002.28	2,404.25	2,712.85	1,750,232.44
New Haven	1,004,930.08	8,393.87	43,154.31	2.92	4,104.26	4,097.52	2,073.63	1,066,756.69
New Orleans	623,326.59	26,447.23	21,742.48	35.03	2,169.08	1,820.67	2,802.38	677,343.46
New York								
Second division	3,005,601.16	8,816.99	99,967.56	9.35	11,416.70	4,585.85	9,960.42	3,140,358.03
Upper division	3,010,888.71	8,837.85	46,750.72	6.33	8,606.45	6,698.24	5,277.65	3,087,046.95
Oklahoma City	499,664.03	25,858.05	21,418.21	4.86	1,358.21	800.47	883.21	549,987.04
Omaha	619,232.47	32,527.30	20,547.39	7.94	1,717.63	1,848.01	1,993.89	677,924.86
Philadelphia	1,917,294.52	50,778.78	130,798.72	3.86	7,425.99	4,877.98	2,445.41	2,113,625.28
Pittsburgh	1,033,504.72	11,543.96	37,930.75	.96	1,399.00	2,992.02	783.69	1,108,156.70
Richmond	420,547.64	20,755.73	7,758.42	10.59	1,490.51	900.76	1,173.23	452,430.88
Salt Lake	298,789.26	16,258.99	9,693.83	14.67	1,418.47	4,363.18	706.43	331,214.83
San Francisco	1,288,306.31	27,225.68	66,024.95	8.14	6,080.88	3,696.61	1,921.78	1,393,874.33
Seattle	679,574.36	25,423.78	19,453.41	11.11	2,337.91	1,394.33	2,050.23	730,235.13
Springfield	307,746.91	17,641.41	10,666.63	1.72	649.05	1,240.66	748.55	338,694.93
St. Louis	1,029,704.41	19,732.28	34,073.82	8.39	2,197.19	1,928.68	2,698.35	1,090,341.12
St. Paul	693,170.16	25,763.81	17,838.80	4.59	1,540.11	2,462.02	2,256.82	743,036.31
Wichita	391,948.68	28,490.54	11,825.00	5.17	748.66	1,152.89	1,398.82	436,669.76
Total	38,663,230.66	821,716.07	1,375,784.27	305.19	127,480.28	102,592.86	98,038.84	41,189,148.17

C. DISBURSEMENTS FOR DISTRICT SUPERVISORS' OFFICES

District	Salaries supervisors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston	\$1,022,277.61	\$27,586.55	\$29,130.20	\$8.86	\$3,216.35	\$3,510.12	\$32,816.23	\$1,118,545.92
New York	1,818,398.77	30,087.63	58,794.80	36.18	13,347.26	7,977.68	63,979.09	1,492,621.41
Philadelphia	1,513,847.31	42,700.06	8,367.70	8.16	2,383.59	4,023.22	30,032.78	1,601,362.82
Newark	697,834.12	12,437.60	37,078.94	6.23	2,133.96	2,368.58	16,573.83	768,433.26
Baltimore	1,533,552.05	78,712.06	10,867.73	128.92	4,202.47	8,668.28	65,951.10	1,702,072.61
Atlanta	857,950.08	57,678.53	20,876.02	100.20	3,351.22	9,212.16	92,261.75	1,041,429.96
Louisville	2,053,912.20	44,478.35	6,839.47	26.04	2,403.21	5,589.57	43,804.98	2,157,053.82
Detroit	940,082.34	44,799.97	31,430.43	40.00	3,654.91	4,625.78	41,801.74	1,075,435.17
Chicago	2,108,625.08	71,991.66	13,589.48	92.07	2,721.30	5,747.05	63,196.27	2,266,262.91
New Orleans	851,382.20	64,617.22	15,583.80	162.41	2,741.23	4,368.50	44,963.77	933,819.13
Kansas City	826,941.16	54,589.35	8,487.08	73.88	3,159.39	5,338.35	40,167.83	938,056.54
St. Paul	594,264.33	41,904.60	21,131.01	89.58	1,623.73	4,806.51	37,582.92	701,393.46
Denver	239,273.91	20,728.18	8,112.77	52.75	636.73	1,698.59	13,773.22	284,276.15
San Francisco	1,534,451.13	63,228.92	1,706.00	97.28	2,591.65	3,373.44	37,112.42	1,642,530.84
Seattle	393,747.21	31,344.63	720.50	62.74	1,870.86	2,241.52	18,385.91	448,373.37
Total	16,495,139.50	686,885.31	272,705.93	945.60	50,037.86	73,549.35	642,403.84	18,221,667.39

D. DISBURSEMENTS FOR TECHNICAL STAFF, FIELD DIVISIONS

District	Salaries of Technical Staff field employees	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	\$177,300.46	\$1,100.56	\$8,029.03	\$4.91	\$1,336.70	\$1,578.03	\$359.57	\$189,709.26
Central	295,046.24	1,399.54	48,645.12	13.17	2,668.01	2,801.15	2,931.31	353,494.54
Chicago	273,397.55	1,505.83	58,808.91	9.00	2,500.45	2,276.52	4,413.30	342,906.56
Eastern	350,972.39	730.49	61,567.33	2.25	3,184.08	4,447.69	431.80	421,325.98
New England	126,740.81	224.25	13,706.43	1.58	1,077.42	1,569.06	1,417.22	144,736.77
New York	424,816.77	993.28	124,962.81	11.69	4,960.40	4,082.73	4,259.73	563,197.41
Pacific	283,082.10	2,601.20	33,880.94	13.07	3,351.68	2,770.97	2,352.14	328,082.10
Southern	147,464.11	3,129.41	21,674.70	9.32	2,549.28	1,879.76	177,512.14	177,512.14
Southwestern	245,854.11	2,254.93	38,657.99	18.42	2,529.49	2,693.60	1,437.55	293,446.09
Western	151,870.37	3,044.55	19,752.84	9.80	1,267.72	1,585.31	1,074.08	188,604.67
Total	2,486,544.91	16,964.04	429,671.10	93.21	24,515.18	25,694.82	19,512.26	3,008,015.52

1 From the appropriation "Collecting the Internal Revenue, 1947."

TABLE 138.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1947—Continued

E. DISBURSEMENTS FOR CHIEF COUNSEL, FIELD DIVISIONS¹

Division	Salaries of Chief Counsel, field employees	Travel expenses	Rent	Telegraph	Telephone	Miscellaneous	Total
Atlantic.....	\$64,203.08	\$1,039.30					\$65,242.38
Central.....	127,831.46	2,604.80					130,436.26
Chicago.....	276,019.98	2,946.64				\$1.14	279,067.66
Eastern.....	185,190.96	1,195.56		\$7.70		494.15	186,888.81
New England.....	55,734.51	355.99					56,090.50
New York.....	458,413.27	1,913.14					460,326.41
Pacific.....	240,087.20	4,163.52		.46		328.22	244,580.40
Southern.....	75,221.44	1,889.51	\$534.00	2.66		267.00	77,917.61
Southwestern.....	107,943.86	3,612.24		1.86	\$29.40	31.25	111,627.65
Western.....	58,935.47	3,375.92					62,311.39
Total.....	1,649,581.23	23,146.32	534.00	12.68	29.40	1,111.76	1,674,415.39

¹ From the appropriation "Collecting the Internal Revenue, 1947."

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, 1947.....	\$27,000,235.40	\$659,538.07	\$314,388.52	\$14,941.21	\$71,521.78	\$2,420,473.53	\$123,180.48	\$273,306.44	\$532,470.90	\$31,410,056.33

G. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the Internal Revenue, 1947:								
Collectors.....	\$90,502,020.09	\$1,977,971.17	\$1,924,643.99	\$1,031.44	\$351,438.74	\$547,875.73	\$297,921.83	\$95,602,902.99
Agents.....	38,663,236.66	821,716.07	1,375,784.27	305.19	127,480.23	102,592.86	98,038.84	41,189,148.17
Supervisors.....	16,495,139.50	688,885.31	272,705.93	945.60	50,037.86	73,549.35	642,403.84	18,221,667.39
Technical Staff, field force.....	2,486,544.91	16,964.04	429,571.10	93.21	24,515.18	25,694.82	19,512.26	3,003,018.52
Chief Counsel, field force.....	1,649,581.23	23,146.32	534.00	12.68	29.40		1,111.76	1,674,415.39
Departmental service and field forces operating from Washington.....	27,000,235.40	659,538.07	314,388.52	14,941.21	71,521.78	2,543,654.91	805,777.34	31,410,056.33
Total.....	176,796,751.79	4,186,240.98	4,317,727.81	17,329.33	625,023.24	3,293,366.77	1,864,765.87	191,101,205.79

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, 1946.....	\$9,523,614.26
Collecting the internal revenue, 1945.....	79,804.84

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	Amount
Refunding internal revenue collections, 1947 and prior years.....	
Refunds and payments of processing and related taxes, Bureau of Internal Revenue, 1947.....	\$2,880,621,049.95
	2,114,858.79

TABLE 139.—Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1946 and 1947

Kind	Quantity		Value	
	1946	1947	1946	1947
Liquors:				
Distilled spirits cask stamps.....	2,691,050	2,354,900	\$1,533,507,840.00	\$1,150,393,590.00
Certificate of tax payment, distilled spirits for shipment in tank cars.....	5,860	7,850	(¹)	(¹)
Export (secs. 2878 and 2885 I. R. C.).....	56,800	46,800	5,680.00	4,680.00
Bottled-in-bond, export (blue strips).....	2,184,000	1,732,900	21,840.00	10,945.00
Bottled-in-bond, domestic (green strips).....	68,746,600	78,372,000	601,210.00	704,970.00
Container or bottle stamps (red strip).....	1,446,880,700	1,363,110,600	14,387,557.00	13,438,106.00
Rectified, class B.....	52,400	1,879,360	710,628.00	246,545,807.50
Rectified, Puerto Rico.....	2,600,000	750,900	1,298,000.00	402,500.00
Rectified, class A.....	31,600	15,800	(²)	(²)
Industrial alcohol transfer.....	108,000	5,600	(²)	(²)
Alcohol warehousing.....	14,500	24,000	(²)	(²)
Wholesale liquor dealer's packages.....	5,800	9,600	(²)	(²)
Wine.....	30,742,250	31,662,900	65,179,788.25	61,470,968.60
Fermented malt liquor.....	54,510,400	55,910,580	616,752,000.00	713,838,600.00
Tobacco:				
Manufactured tobacco.....	1,513,212,130	1,334,916,580	43,550,010.11	37,020,967.61
Snuff.....	395,553,720	411,690,752	7,733,742.12	7,545,515.66
Cigars, large.....	137,185,400	143,080,400	43,493,582.91	51,391,816.60
Cigars, small.....	7,516,000	7,665,600	56,775.00	65,696.25
Cigarettes, class A.....	15,629,650,700	16,488,876,900	1,093,990,501.10	1,154,936,928.40
Cigarettes, class B.....	1,120,600	313,200	338,441.04	78,530.78
Cigarette tubes.....	300		13.00	
Oleomargarine:				
Domestic, colored.....	1,029,700	1,446,060	1,921,100.00	2,410,200.00
Domestic, uncolored.....	22,251,100	30,049,025	1,182,525.00	1,511,651.88
Process or renovated butter.....	82,600	40,900	5,550.00	1,025.00
Playing cards.....	77,457,900	54,658,100	10,069,527.00	7,105,558.00
Documentary.....	37,329,864	32,598,572	57,059,257.00	52,118,032.00
Stock transfer.....	8,893,628	4,696,572	34,617,109.00	22,588,611.00
Silver transfer.....	81,536	22,724	288,464.00	1,954,311.00
Narcotic.....	7,688,100	3,990,275	320,027.75	220,688.25
Order forms for opium.....	1,217,900	1,225,600	12,170.00	12,250.00
Marihuana.....	100	200	160.00	200.00
Order forms for marihuana.....	200	30	4.00	.60
Notional Firearms Act (sec. 2720, I. R. C.):				
Machine guns, silencers, etc.....		40		8,000.00
Certain short guns.....	750	600	750.00	600.00
Special or occupational stamps.....	1,798,790	1,944,080	723,510,296.00	834,593,031.00
Motor vehicle use tax.....	596,450	13,500	1,954,252.00	33,380.00
Total.....	19,451,286,218	20,053,108,200	4,252,548,712.28	4,360,467,507.11

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

TABLE 140.—Cost of printing and binding for Internal Revenue Service, fiscal years 1946 and 1947

Class of work	1946		1947	
	Quantity	Cost	Quantity	Cost
Tax return forms.....	738,158,000	\$1,289,292.35	730,923,000	\$1,539,365.00
Administrative forms.....	165,338,000	273,851.19	217,757,900	329,870.00
Instructions for tax returns.....	143,350,000	376,131.14	114,437,600	299,407.00
Reports, regulations, etc.....	772,000	103,737.10	1,982,940	133,648.00
Letterheads, miscellaneous binding, etc.....	61,666,600	149,774.22	44,061,900	87,710.00
Total.....	1,100,284,000	2,192,786.00	1,109,190,940	2,390,900.00